

Curriculum and Syllabi B.Com(Hons.) SBS0112

Regulation 2020-2023



THE
WORLD IS
HERE
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SHARDA
UNIVERSITY
Beyond Boundaries

Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

**Transformative educational experience
Enrichment by educational initiatives that encourage global outlook
Develop research, support disruptive innovations and accelerate entrepreneurship
Seeking beyond boundaries**

Core Values

**Integrity
Leadership
Diversity
Community**

Vision

To be center of excellence of global repute in business education to foster, learning attitude, professional prudence, creativity, entrepreneurship, and leadership accountable to the society.

Mission

- M1. Creating a stimulating learning environment**
- M2. Consolidating professional skills and attitude**
- M3. Growing our research acumen, teaching, and industry linkages**
- M4. Delivering leading-edge knowledge in management, business development, leadership and global economy for society.**

Core Values

Integrity, Leadership, Diversity and Community

1.3 Programme Educational Objectives (PEO's)

1.3.1 B. Com. (Hons.) - Programs Education Objectives:

The Program Educational Objectives are defined in Para 1.3.1 and mapped with 1.3.2.

PEO1: develop the professional skills for employment and lifelong learning in Commerce & Accounting Education

PEO2: develop creative, innovative and entrepreneurial mindset to help in managerial decisions

PEO3: apply the contextual knowledge to assess the regulatory issues and its compliances related to financial reporting, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business from

PEO4: able to prove proficiency with the ability to engage in competitive exams & higher studies like M.Com., CA, CS, ICWA and other courses

PEO5: demonstrate an ability to communicate ideas & information effectively in both written and oral formats

PEO6: develop social and ethical values among students for conducting ethical business

1.3.2 Mapping of PEOs with Mission Statements:

| PEO Statements | School Mission 1. | School Mission 2 | School Mission 3 | School Mission 4 |
|-----------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| PEO1: | 3 | 1 | 2 | 3 |
| PEO2: | 2 | 1 | 3 | 2 |
| PEO3: | 2 | 1 | 3 | 3 |
| PEO4: | 1 | 2 | 2 | 3 |
| PEO5: | 3 | 1 | 3 | 2 |
| PEO6: | 1 | 1 | 2 | 3 |

Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.3 Program Outcomes (PO's):

PO1: Business Environment and Domain Knowledge (BEDK): Have comprehensive knowledge of Accounting, Finance, Corporate Laws, Auditing and Taxation

PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Identify, formulate and analyses business problems reaching sustainable conclusions based on data

PO3: Global Exposure and Cross-Cultural Understanding (GECCU): Gear up with the updated knowledge in implementing the global business practices

PO4: Social Responsiveness and Ethics (SRE): Imbibe and commit to social responsiveness and professional ethics of business management practices

PO5: Effective Communication (EC): Communicate effectively with the all stakeholders. Graduates are expected to develop effective oral and written communication

PO6: Life Long Learning (LLL): Prepare for Post-graduate and higher studies and to achieve success in their professional career

Program Specific Outcomes (PSO):

PSO1: Demonstrate knowledge of various advanced accounting issues within a global framework thereby providing a unique opportunity to achieve an internationally recognized qualification

PSO2: Possess adequate knowledge skills and experimental learning in area of commerce education

PSO3: Familiarize the students with regard to structure, organization and working of financial system in global arena and interpretation of financial statements in accordance with International Financial Reporting Standards

1.3.4 Mapping of Program Outcome vs. Program Educational Objectives

| | PEO1 | PEO2 | PEO3 | PEO4 | PEO5 | PEO6 |
|-------------|------|------|------|------|------|------|
| PO1: | 3 | 2 | 3 | 2 | 2 | 1 |
| PO2: | 3 | 2 | 3 | 3 | 1 | 2 |
| PO3: | 3 | 1 | 3 | 1 | 2 | 2 |
| PO4: | 1 | 2 | 2 | - | 2 | 3 |
| PO5: | 2 | 2 | 1 | 1 | 3 | 1 |
| PO6: | 3 | 2 | 3 | 3 | 1 | 1 |
| PSO1 | 3 | 2 | 2 | 2 | 1 | 1 |
| PSO2 | 3 | 2 | 2 | 2 | 1 | 2 |
| PSO3 | 3 | 3 | 3 | 2 | 1 | 2 |

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.5. Program Outcome vs. Courses Mapping Table:

| Program Outcome Course | Course Name | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|------------------------|--|-----|-----|-----|-----|-----|-----|
| Sem-1 | | | | | | | |
| BCM115 | Financial Accounting | 3 | 3 | 2 | 2 | 2 | 3 |
| BBA143 | Principles of Management | 1 | 2 | 2 | 3 | 3 | 2 |
| BCM121 | Business Statistics | 2 | 3 | - | - | - | 3 |
| BCM120 | Micro Economics | 2 | 2 | 2 | - | - | 2 |
| ARP101 | Communicative English - I | - | - | - | - | 2 | 2 |
| Sem-2 | | | | | | | |
| BCM122 | Corporate Accounting | 3 | 3 | 2 | 2 | 2 | 3 |
| BBA150 | Cost Accounting and Performance Management | 3 | 3 | 2 | 2 | 2 | 3 |
| MTH130 | Business Mathematics | 2 | 3 | 1 | 1 | - | 3 |
| | Open Elective | | | | | | |
| BCM123 | Macro Economics | 2 | 2 | 2 | - | - | 2 |
| BBA144 | Marketing Management | - | - | 1 | 1 | 2 | 1 |
| ARP102 | Communicative English - II | - | - | - | - | 2 | 3 |
| Sem-3 | | | | | | | |
| BCM235 | Corporate Financial Reporting | 3 | 3 | 2 | 3 | 1 | 3 |
| BCM209 | Management Accounting | 3 | 3 | 3 | 3 | 2 | 3 |
| BBA267 | Business Law | 2 | 1 | 3 | 3 | 1 | 2 |
| EVS111 | Environmental Studies | - | - | 2 | 1 | - | 2 |
| | Open Elective | | | | | | |
| BCM223 | Global Business Environment | 3 | 2 | 3 | 2 | 2 | 3 |
| BBA214 | Human Resource Management | - | 1 | 1 | 2 | 2 | 2 |
| CCU202 | Community Connect | 2 | 1 | 2 | 3 | 2 | 2 |
| Sem-4 | | | | | | | |
| BCM233 | Income Tax- Law and Practices | 3 | 3 | 2 | 2 | 1 | 3 |
| BBA210 | Financial Management | 3 | 3 | 2 | 2 | 2 | 3 |
| BCM211 | Corporate Law | 2 | 1 | 3 | 3 | 1 | 2 |
| | Open Elective | | | | | | |
| BCM228 | Fundamentals of Operations Research | 2 | 3 | 1 | 1 | - | 3 |
| DSE006 | E-Commerce (DSC) | 3 | 3 | 2 | 3 | 3 | 2 |
| DSE007 | Money Banking & Financial Institutions (DSC) | 3 | 2 | 3 | 1 | 1 | 2 |
| DSE008 | Marketing of Financial Services (DSC) | 3 | 3 | 2 | 1 | 2 | 3 |
| BBP206 | Computerized Accounting System | 3 | 2 | 3 | 2 | - | 3 |
| Sem-5 | | | | | | | |
| BCM333 | Fundamentals of Research Methods | 2 | 3 | 1 | 1 | - | 3 |
| BCM322 | Audit and Assurance | 3 | 3 | 3 | 3 | 3 | 3 |
| BCM313 | Investment Management | 3 | 3 | 1 | 2 | 3 | 3 |

| | | | | | | | |
|---------------|--|---|---|---|---|---|---|
| BBA336 | Business Communication | - | 1 | 2 | 2 | 3 | 3 |
| DSE009 | Tax Procedure & Management (DSC) | 3 | 2 | 3 | 1 | 1 | 2 |
| DSE010 | Industrial Law (DSC) | 3 | 1 | 1 | 2 | 2 | 1 |
| DSE011 | Micro Finance & Rural Credit (DSC) | 2 | 2 | 1 | 1 | 3 | 3 |
| BBA354 | Summer Training | 2 | 1 | 2 | 3 | 2 | 2 |
| Sem-6 | | | | | | | |
| BBA318 | International Financial Management | 3 | 2 | 1 | 2 | 3 | 1 |
| BCM310 | Corporate Governance and Business Ethics | 2 | 3 | 3 | 2 | 1 | 1 |
| BCM330 | Indirect Taxation (GST) | 3 | 3 | 2 | 2 | 1 | 3 |
| BCM334 | Entrepreneurship | 3 | 3 | 2 | 2 | 1 | 1 |
| DSE012 | Fundamentals of Derivatives (DSC) | 1 | 2 | 1 | 3 | 3 | 2 |
| DSE013 | Insurance & Risk Management (DSC) | 3 | 3 | 2 | 1 | 1 | 2 |
| BCM327 | Advanced Financial Management (ACCA) | 3 | 3 | 3 | 3 | 1 | 3 |
| BCM332 | Strategic Business Leader (ACCA) | - | 1 | 2 | 2 | 3 | 3 |
| BCM328 | Advanced Performance Management (ACCA) | 2 | 3 | 3 | 2 | 1 | 3 |
| BBP351 | Research Report | 3 | 3 | - | 1 | 1 | 2 |

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

| B.Com. Hones. (2020-2023) School of Business Studies, Sharda University, Greater Noida, Delhi NCR | | | | | | | | | | | | | |
|---|--------------------------|-----|--|-----|-------------------------------|-----|---|-----|----------------------------------|-----|--|-----|-----|
| | Semester 1 | Cr. | Semester 2 | Cr. | Semester 3 | Cr. | Semester 4 | Cr. | Semester 5 | Cr. | Semester 6 | Cr. | Cr. |
| Core Courses (18 Core Courses) | Financial Accounting | 4 | Corporate Accounting | 4 | Corporate Financial Reporting | 4 | Income Tax-Law and Practices | 4 | Fundamentals of Research Methods | 4 | *International Financial Management | 4 | 72 |
| | Principles of Management | 4 | Cost Accounting & Performance Management | 4 | Management Accounting | 4 | Financial Management | 4 | Audit and Assurance | 4 | **Corporate Governance and Business Ethics | 4 | |
| | Business Statistics | 4 | Business Mathematics | 4 | Business Law | 4 | Corporate Law | 4 | Investment Management | 4 | Indirect Taxation (GST) | 4 | |
| Ability Enhancement Courses/Skill Enhancement Courses | Communicative English-I | 2 | Communicative English-II | 2 | Environmental Studies | 4 | Computerized Accounting Software (computer lab) | 2 | Business Communication | 4 | | | 12 |
| Generic Elective Courses | | | To be opted by students | 2 | To be opted by students | 2 | | | | | | | 8 |
| | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | |
|--|--|-----------------|----|---|----------------------|----|---|-----------------------------|----|---|-------------------------------------|--------|---|------------------------|----------------------|-------|-----------------|----|-----|
| Generic Interdisciplinary Elective Courses | i | Micro Economics | 4 | i | Macro Economics | 4 | i | Global Business Environment | 4 | i | Fundamentals of Operations Research | 4 | | | *** Entrepreneurship | 4 | 28 | | |
| | | | | | Marketing Management | 4 | | Human Resource Management | 4 | | Open Elective | 02 | | | | | | | |
| Discipline Specific Electives Courses | | | | | | | | | | | DSC-1 DSC-2 | 4 4 | | DS C-3 DS C-4 | 4 4 | DSC-5 | 4 | 20 | |
| Field Work/ | | | | | | | | Community Connect | 2 | | | | i | Summer Training | 4 | i | Research Report | 6 | 10 |
| Sum Total Credit | | | 18 | | | 24 | | | 28 | | | 28 | | | 28 | | | 26 | 152 |
| 152 Credit Course | <p align="center">Department Specific Electives (DSE)</p> <p>1. E-Commerce 2. Money Banking and Financial Institutions 3. Marketing of Financial Services 4. Tax Procedure and Management 5. Industrial Law 6. Micro Finance and Rural credit 7. Fundamentals of derivatives 8. Insurance and Risk management FOR</p> <p>INTERNATIONAL ACCOUNTING AND FINANCE * Advanced Financial Management ** Strategic Business Leader*** Advanced Performance management</p> | | | | | | | | | | | | | | | | | | |

School of Business Studies
B.Com. (Hons.) - 2020-2023
TERM: I

| S. No | Subject Code | Subjects | Teaching Load | | | Credits | Type of Course: 1. CC 2. AECC 3. SEC 4. DSE |
|----------------------------|--------------|--------------------------|---------------|---|---|-----------|---|
| | | | L | T | P | | |
| THEORY SUBJECTS | | | | | | | |
| 1. | BCM 115 | FINANCIAL ACCOUNTING | 4 | 0 | 0 | 4 | CC |
| 2. | BCM 120 | MICRO ECONOMICS | 4 | 0 | 0 | 4 | CC |
| 3. | BCM 121 | BUSINESS STATISTICS | 4 | 0 | 0 | 4 | CC |
| 4. | BBA 143 | PRINCIPLES OF MANAGEMENT | 4 | 0 | 0 | 4 | CC |
| PRACTICAL/VIVA-VOCE | | | | | | | |
| 5. | APR101 | Communicative English-I | 1 | 0 | 2 | 2 | AECC |
| TOTAL CREDIT | | | 18 | - | - | 18 | |

School of Business Studies
B.Com. (Hons.)- 2020-2023
TERM: II

| S. No. | Subject Code | Subjects | Teaching Load | | | Credits | Type of Course: 1. CC 2. AECC 3. SEC 4. DSE |
|---------------------------------|--------------|--|---------------|---|---|---------|---|
| | | | L | T | P | | |
| THEORY SUBJECTS | | | | | | | |
| 1. | BCM122 | Corporate Accounting | 4 | 0 | 0 | 4 | CC |
| 2. | BBA150 | Cost Accounting & Performance Management | 4 | 0 | 0 | 4 | CC |
| 3. | MTH130 | Business Mathematics | 4 | 0 | 0 | 4 | CC |
| 4. | BCM123 | Macro Economics | 4 | 0 | 0 | 4 | CC |
| 5. | BBA144 | Marketing Management | 4 | 0 | 0 | 4 | GIEC |
| 6. | OPE | Open Elective | 2 | 0 | 0 | 2 | DSE |
| Practical/Viva-Voce/Jury | | | | | | | |
| 7. | APR102 | Communicative English-II | 1 | 0 | 2 | 2 | AECC |
| TOTAL CREDITS | | | | | | 24 | |

School of Business Studies
B.Com. (Hons.) -2020-2023
TERM: III

| S. No. | Subject Code | Subjects | Teaching Load | | | Credits | Type of Course: 1. CC 2. AECC 3. SEC 4. DSE |
|----------------------------|--------------|-------------------------------|---------------|---|---|---------|---|
| | | | L | T | P | | |
| THEORY SUBJECTS | | | | | | | |
| 1. | BCM235 | Corporate Financial Reporting | 4 | 0 | 0 | 4 | CC |
| 2. | BCM209 | Management Accounting | 4 | 0 | 0 | 4 | CC |
| 3. | BBA267 | Business Law | 4 | 0 | 0 | 4 | CC |
| 4. | EVS111 | Environment Studies | 4 | 0 | 0 | 4 | CC |
| 5. | | Open Elective | 2 | 0 | 0 | 2 | DSE |
| 6. | BCM223 | Global Business Environment | 4 | 0 | 0 | 4 | GIEC |
| 7. | BBA214 | Human Resource Management | 4 | 0 | 0 | 4 | GIEC |
| PRACTICAL/VIVA-VOCE | | | | | | | |
| 8. | CCU202 | Community Connect | 0 | 0 | 4 | 2 | CC |
| TOTAL CREDITS | | | | | | 28 | |

School of Business Studies
B.Com. (Hons.) -2020-2023
TERM: IV

| S. No. | Subject Code | Subjects | Teaching Load | | | Credits | Type of Course: 1. CC 2. AECC 3. SEC 4. DSE |
|---------------------------------|--------------|---------------------------------------|---------------|---|---|---------|---|
| | | | L | T | P | | |
| THEORY SUBJECTS | | | | | | | |
| 1. | BCM233 | Income Tax- Law and Practices | 4 | 0 | 0 | 4 | CC |
| 2. | BBA210 | Financial Management | 4 | 0 | 0 | 4 | CC |
| 3. | BCM211 | Corporate Law | 4 | 0 | 0 | 4 | CC |
| 4. | BCM228 | Fundamentals of Operations Research | 4 | 0 | 0 | 4 | CC |
| 5. | | Discipline Specific Elective Course-1 | 4 | 0 | 0 | 4 | DSE |
| 6. | | Discipline Specific Elective Course-2 | 4 | 0 | 0 | 4 | DSE |
| Practical/Viva-Voce/Jury | | | | | | | |
| 7. | BBP206 | Computerized Accounting System | 0 | 0 | 2 | 2 | AECC/SEC |
| 8. | | Open Elective | 0 | 0 | 4 | 2 | |
| TOTAL CREDITS | | | | | | 28 | |

Departmental Specific Electives (DSE):

1. DSE006 - E-Commerce
2. DSE007 - Money Banking and Financial Institutions
3. DSE008 - Marketing of Financial Services

School of Business Studies
B.Com. (Hons.) -2020-2023
TERM: V

| S. No. | Subject Code | Subjects | Teaching Load | | | Credits | Type of Course: 1. CC 2. AECC 3. SEC 4. DSE |
|---------------------------------|--------------|---------------------------------------|---------------|---|---|---------|---|
| | | | L | T | P | | |
| THEORY SUBJECTS | | | | | | | |
| 1. | BCM333 | Fundamentals of Research Methods | 4 | 0 | 0 | 4 | CC |
| 2. | BCM322 | Audit and Assurance | 4 | 0 | 0 | 4 | CC |
| 3. | BCM313 | Investment Management | 4 | 0 | 0 | 4 | CC |
| 4. | BBA336 | Business Communication | 4 | 0 | 0 | 4 | AECC/SEC |
| 5. | | Discipline Specific Elective Course-3 | 4 | 0 | 0 | 4 | DSE |
| 6. | | Discipline Specific Elective Course-4 | 4 | 0 | 0 | 4 | DSE |
| Practical/Viva-Voce/Jury | | | | | | | |
| 7. | BBA354 | Summer Training | 0 | 0 | 8 | 4 | CC |
| TOTAL CREDITS | | | | | | 28 | |

Departmental Specific Electives (DSE):

4. DSE009 -Tax Procedure and Management
5. DSE010 -Industrial Law
6. DSE011 -Micro Finance and Rural credit

School of Business Studies
B.Com. (Hons.) -2020-2023
TERM: VI

| S. No. | Subject Code | Subjects | Teaching Load | | | Credits | Type of Course: 1. CC 2.AECC 3. SEC 4. DSE |
|---------------------------------|--------------|---|---------------|---|---|---------|--|
| | | | L | T | P | | |
| THEORY SUBJECTS | | | | | | | |
| 1. | BBA318 | International Financial Management ¹ | 4 | 0 | 0 | 4 | CC |
| 2. | BCM 310 | Corporate Governance & Business Ethics ² | 4 | 0 | 0 | 4 | CC |
| 3. | BCM330 | Indirect Taxation (GST) | 4 | 0 | 0 | 4 | CC |
| 4. | BBA334 | Entrepreneurship ³ | 4 | 0 | 0 | 4 | CC |
| 5. | | Discipline Specific Elective Course-5 | 4 | 0 | 0 | 4 | DSE |
| Practical/Viva-Voce/Jury | | | | | | | |
| 6. | BBP351 | Research Report | 0 | 0 | 6 | 6 | CC |
| TOTAL CREDITS | | | | | | 26 | |

Departmental Specific Electives (DSE):

7. DSE012 - Fundamentals of derivatives
8. DSE013-Insurance and Risk management

Electives for International Accounting & Finance –(ACCA)

1. BCM327 -Advanced Financial Management
2. BCM332 -Strategic Business Leader;
3. BCM328 -Advanced Performance Management

Course modules: Semester-I

Financial Accounting

| | | | |
|---|-----------------------|--|------------|
| School: School of Business Studies | | Batch : 2020-2023 | |
| Program: B.COM (Hons) | | Current Academic Year: 2020-2021 | |
| Branch: Accounts and Finance | | Semester: I | |
| 1 | Course Code | BCM 115 | |
| 2 | Course Title | Financial Accounting | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Objective | <p>1. This course is designed to acquaint the student with the framework within which accounting operates and the different stages of accounting process.</p> <p>2. To provide the student knowledge of the various components of the financial statements of a firm and enabling him to apply this knowledge to understand the annual report of a firm.</p> <p>3. Understand the concepts on consignment, hire purchase and branch accounting.</p> | |
| 6 | Course Outcomes | <p>On completion of this module the student will be able to:</p> <p>CO1: Define the terms related to accounting and the accounting cycle.</p> <p>CO2: Explain the financial transactions of a firm through the examination of relevant data.</p> <p>CO3: Construct the accounting data of a firm using various quantitative inputs of a relevant period.</p> <p>CO4: Analyze the effect of changes in these inputs on the financial position of a firm.</p> <p>CO5: Evaluate the various accounting scenarios in a firm.</p> | |
| 7 | Course Description | This course enables the students to understand the fundamentals of Financial Accounting. The course introduces them to the basic concepts of bookkeeping and the language of business. They learn to find out the outcome of a business and to interpret the same. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Theoretical Framework of Accounting | |
| | A | Meaning, need, scope, and functions of accounting. Book keeping vs. Accounting, Users of accounting information, Branches of accounting. Bases of accounting; cash basis and accrual basis | CO1 |
| | B | Basic accounting concepts and conventions: entity, money | CO1 |

| | | | |
|--|------------------------|--|--------------|
| | | measurement, going concern, cost, realization, periodicity, consistency, prudence (Conservatism), materiality and full disclosures | |
| | C | An overview of Indian accounting standard (Ind-AS) and IFRS. Accounting Equation | CO1 |
| | Unit 2 | Mechanics of Accounting | |
| | A | Journalizing transactions: Rules of debit and credit, Journal entry | CO2, CO3 |
| | B | Ledger Posting, Subdivision of journal and Trial Balance | CO2, CO3 |
| | C | Rectification of errors, Capital and Revenue expenditure & receipts, Difference between capital expenditure and revenue expenditure | CO1, CO2 |
| | Unit 3 | Depreciation Accounting | |
| | A | Depreciation Accounting- meaning and objective of depreciation accounting, causes of depreciation | CO1 |
| | B | Methods of depreciation- Fixed installment method | CO3, CO4 |
| | C | Methods of depreciation- Diminishing balance method | CO3, CO5 |
| | Unit 4 | Final Accounts | |
| | A | Preparation of Trading account | CO2, CO3 |
| | B | Profit and Loss Account | CO2, CO3 |
| | C | Preparation of Balance Sheet with adjustments. Reserves and Provision. | CO3, CO4 |
| | Unit 5 | Specialized Accounts | |
| | A | Consignment: Features, Accounting treatment in the books of the consignor and consignee | CO2, CO5 |
| | B | Accounting for Hire Purchase Transactions: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, theoretical understanding of stock and debtors system | CO2, CO3 |
| | C | Accounting for Branches (Inland): Concept of depended branches; theoretical understanding of stock and debtor's system, branch final accounts system and wholesale basis system. Independent branch- concept | CO1 |
| | Mode of examination | Theory | |
| | Weightage Distribution | CA 30% | MTE 20% |
| | | | ETE 50%2, |
| | Text book/s* | 1. An Introduction to Accountancy, Maheshwari, S.N., Vikas Publication | |
| | Other References | 1. Fundamentals of Accounting, V.P. Patti, Excel Books, New Delhi 2. Financial Accounting, R.S.Singhal, Anand Publication 3. Basic Accounting, Rajni Sofat & Preeti Hiro, Eastern Economy Edition | |

| | | | |
|--|--|---|--|
| | | 4. Financial Accounting, Dr. M. Shukla & Dr. S.P. Gupta, Sahitya Bhawan Publication | |
| | | 5. Accounting and Financial Analysis & Management, Agarwal & Agarwal, Pragati Prakashan, Meerut | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 3 | 1 | - | - | 3 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 1 | - | 2 | 3 | 3 | 3 | 2 |
| CO5 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Principles of Management

| | | | |
|-----------------|-----------------------|---|------------|
| School: | | SBS Batch : 2020-2023 | |
| Program: | | BBA Current Academic Year: 2020-21 | |
| Branch: | | Semester:1 | |
| 1 | Course Code | BBA 143 | |
| 2 | Course Title | Principles of Management | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory | |
| 5 | Course Objective | <p>1. To understand the concepts of management as and how it can be applied to current environment of the workplace.</p> <p>2. To describe planning process and its importance, evaluation and limitations.</p> <p>3. To know basic organizational structure and levels of hierarchy.</p> <p>4. To understand how managers direct, communicate and motivate employees through leadership.</p> | |
| 6 | Course Outcomes | <p>CO1: The student will be able to describe various functions of management.</p> <p>CO2: The student will be able to explain the various theories and principles related to management.</p> <p>CO3: The student will be able to apply the elements of organizing and directing in taking managerial decisions.</p> <p>CO4: The student will be able to analyse various organizational designs and challenges for managing the organization effectively.</p> <p>CO5: The student will be able to evaluate the various functions of management in a dynamic environment.</p> | |
| 7 | Course Description | <p>The main aim of this course is to develop the understanding about the basic concepts, principles and various theories of management for the benefit of the students aspiring for acquiring managerial positions in national or international organizations in the upcoming future. The course delivers the deep knowledge about the essential functions of management i.e. Planning, Organizing, Staffing, Directing & Controlling. It also provides the awareness the nature and evolution of management.</p> <p>This course also emphasizes on conceptual clarity, working of business processes and applications of basic management concepts in the organizations.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction to Management and Evolution of Management Theories | |
| | A | Management: Concept and Function, Levels of Management, Managerial roles and skills | CO1 |

| | | | |
|--|------------------------|--|------------|
| | B | Management Science or Art, Management as Profession, Administration Vs. Management | CO1 |
| | C | Classical Management theory: F. W. Taylor, Fayol's principles | CO1,CO2 |
| | Unit 2 | Managing Contemporary Planning | |
| | A | Introduction of planning, Types of Plan: Budget, Policy, Procedure, methods, and rules | CO1 |
| | B | Introduction to strategic, operational, and tactical planning | CO1,CO5 |
| | C | Planning process and limitations | CO1 |
| | Unit 3 | Managing Contemporary Organization | |
| | A | Defining organization structure- Division of work, Departmentalization, Hierarchy (Chain of command and Span of Control) | CO1,CO4 |
| | B | Authority, Responsibility and Delegation, Centralization and Decentralization | CO1 |
| | C | Common organizational Designs- Traditional Designs (Simple, Functional, divisional), Contemporary Designs (Team structures, Matrix/project structures, boundary less organization) | CO1,CO5 |
| | Unit 4 | Directing | |
| | A | Meaning and Significance of Directing | CO3,CO4 |
| | B | Meaning and Importance of Communication, Motivation | CO1,CO3 |
| | C | Meaning and Importance of Leadership, Supervision | CO3,CO3 |
| | Unit 5 | Controlling | |
| | A | Concept and process of control in organization | CO1 |
| | B | Types of control - Feedback, Feed forward, Concurrent | CO1 |
| | C | Challenges before future Managers | CO4 |
| | Mode of examination | Theory/Jury/Practical/Viva | |
| | Weightage Distribution | CA 30% | ETE 50% |
| | Text book/s* | L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007 | |
| | Other References | Koontz O'Donnel – Principles of Management Management by VSP Rao, Excel Publications Robbins & Coulter – Management, Prentice Hall of India, 9th edition | |

| PO COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 1 | 3 | 2 | 1 | 1 | 3 | 2 | 2 | 2 |
| CO2 | 1 | 1 | 2 | 1 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 1 | 1 | 2 | 1 | 2 | 3 | 2 | 2 | 2 |
| CO4 | 1 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 2 |
| CO5 | 2 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 3 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Business Statistics

| | | | |
|---|-----------------------|--|-------------|
| School: School of Business Studies | | Batch : 2020-2023 | |
| Program: B.Com | | Current Academic Year: 2020-2021 | |
| Branch: - | | Semester: I | |
| 1 | Course Code | BCM 121 | |
| 2 | Course Title | Business Statistics | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Description | This course covers frequency distributions, descriptive measures, probability concepts, sampling, simple regression and correlation. | |
| 6 | Course Objective | <p>This modules aims :</p> <ul style="list-style-type: none"> ● To emphasize the application of statistics for management problems. ● To emphasize on data presentation & interpretation. ● Equip students with the skills to apply statistical concepts. ● To familiarize the students with applications of Sampling & Probability theory in real life. | |
| 7 | Course Outcomes | <p>At the end of the course students will be able to:</p> <p>CO1: Describe, organize, display and interpret the data. CO2: Discuss the characteristics of the data. CO3: Apply the managerial problems in a business scenario. CO4: Analyze a set of data for decision making. CO5: Evaluate results in excel as statistical software.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit A | Introduction to Statistics | |
| | A | Definition, Functions of Statistics, characteristics of Statistical data, Statistical methods, Use of Statistics in Business. | CO1 |
| | B | Frequency distributions, cumulative frequency, Bar diagrams, Pie Chart, Frequency distributions: histograms, Ogive or cumulative frequency curves. | CO1 |
| | C | Using Excel for representation of Data. | CO1,CO4 |
| | Unit B | Sampling and Probability | |
| | A | Introduction, concept of population, Sampling, Probability sampling and non-Probability Sampling. | CO2,CO5 |
| | B | Basic Probability, Conditional Probability | CO2,CO3 |
| | C | Applications of Probability | CO2,CO3 |
| | Unit C | Measures of Central Tendency | |
| | A | Arithmetic Mean and its properties. Methods of calculating Mean The Weighted Arithmetic Mean, Correcting incorrect mean | CO1,CO2,CO5 |

| | | | | | |
|--|------------------------|--|-----|-----|-----------------|
| | B | Median and Mode, Significance of median and mode, Relation among Mean, median and Mode. | | | CO1,CO2,CO3 |
| | C | Using Excel to calculate Averages. | | | CO1,CO2,CO3,CO4 |
| | Unit D | Measures of Dispersion | | | |
| | A | Introduction to Dispersion, Variance, Standard deviation | | | CO1,CO2,CO3 |
| | B | Methods of calculating Standard deviation and Coefficient of variance | | | CO1,CO2,CO3 |
| | C | Using Excel to calculate Standard Deviation and Variance. | | | CO1,CO2,CO3,CO4 |
| | Unit E | Correlation & Regression | | | |
| | A | Introduction to Correlation. Types of correlation. | | | CO1,CO2,CO3 |
| | B | Correlation through Scatter diagrams. Karl Pearson's coefficient of correlation, Spearman's Rank correlation Coefficient | | | CO1,CO2,CO3 |
| | C | Simple Linear Regression ,Line of Best Fit | | | CO1,CO2,CO3 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | Gupta S.P., Gupta, M.P. , Business Statistics, Sultan Chand & Co | | | |
| | Other References | 1. Bluman. (2013). Elementary Statistics (6th Ed.). McGraw Hill. 2. Johnson, R., Bhattacharyya, G. (2014). Statistics: Principles and Methods (7th Ed.). Wiley 3. Vohra N D ,Business Statistics, Tata McGraw Hill | | | |

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|-------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| CO2 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 1 | 2 | 1 | 2 | 2 | 2 | 3 |
| CO4 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Communicative English-1

| | | | |
|---------------------|----------------------------|--|-------------------|
| Schools: SBS | | Batch : 2020-2023 | |
| | | Current Academic Year: 2020-21 | |
| | | Semester: 1 | |
| 1 | Course Code | ARP101 | |
| 2 | Course Title | Communicative English-1 | |
| 3 | Credits | 2 | |
| 4 | Contact Hours(L-T-P) | 1-0-2 | |
| 5 | Course Objective | To minimize the linguistic barriers that emerge in varied socio-linguistic environments through the use of English. Help students to understand different accents and standardise their existing English. Guide the students to hone the basic communication skills - listening, speaking, reading and writing while also uplifting their perception of themselves, giving them self-confidence and building positive attitude. | |
| 6 | Course Outcomes | <p>CO1 Learn to use correct sentence structure and punctuation as well as different parts of speech.</p> <p>CO2 Learning new words its application and usage in different contexts helpful in building meaning conversations and written drafts. Develop over all comprehension ability, interpret it and describe it in writing. Very useful in real life situations and scenarios.</p> <p>CO3 To empower them to capitalize on strengths, overcome weaknesses, exploit opportunities, and counter threats. To ingrain the spirit of Positive attitude in students through a full length feature film followed by a storyboarding activity. Create a Self Brand, identity and self-esteem through various interesting and engaging classroom activity.</p> <p>CO4 Exposing students to simulations and situations wherein students learn to describe people and situations and handle such situations effectively and with ease.</p> <p>CO5 Evaluate how to transform adverse beginnings into positive endings – through writing activities like story completion.</p> | |
| 7 | Course Description | The course is designed to equip students, who are at a very basic level of language comprehension, to communicate and work with ease in varied workplace environment. The course begins with basic grammar structure and pronunciation patterns, leading up to apprehension of oneself through written and verbal expression as a first step towards greater employability. | |
| 8 | Outline syllabus – ARP 201 | | |
| | Unit A | Sentence Structure | CO Mapping |
| | A | Subject Verb Agreement | CO1 |
| | B | Parts of speech | |
| | C | Writing well-formed sentences | |

| | | | |
|--|---------------|---|-----------------------------|
| | Unit B | Vocabulary Building & Punctuation | |
| | A | Homonyms/ homophones, Synonyms/Antonyms | CO1 |
| | B | Punctuation/ Spellings (Prefixes-suffixes/Jumbled Words) | CO1, CO1 |
| | C | Conjunctions/Compound Sentences | CO1, CO2 |
| | Unit C | Writing Skills | |
| | A | Picture Description – Student Group Activity | CO3 |
| | B | Positive Thinking - Dead Poets Society-Full-length feature film -Paragraph Writing inculcating the positive attitude of a learner through the movie SWOT Analysis – Know yourself | CO3, CO2, CO3 |
| | C | Story Completion Exercise –Building positive attitude - The Man from Earth (Watching a Full length Feature Film) | CO2, CO3, CO4, CO5 |
| | Unit D | Speaking Skill | |
| | A | Self-introduction/Greeting/Meeting people – Self branding | CO2, CO3 |
| | B | Describing people and situations - To Sir With Love (Watching a Full length Feature Film) | CO3, CO4, CO5 |
| | C | Dialogues/conversations (Situation based Role Plays) | CO2, CO4, CO4, CO5 |
| | Evaluations | Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations (60% CA and 40% ETE | N/A |

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|-------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| CO2 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 1 | 2 | 1 | 2 | 2 | 2 | 3 |
| CO4 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

MICRO ECONOMICS

| | | | | |
|---|----------------------|---|--|--|
| SCHOOL: SCHOOL OF BUSINESS STUDIES | | TEACHING DEPARTMENT: ECONOMICS & IB | OPERATIONAL FROM (ACADEMIC TERM): (2020-2021) | FOR STUDENTS BATCH – BCOM (HONS)I Semester (2020- 2023) |
| 1 | Course Code | BCM120 | | |
| 2 | Course Title | MICROECONOMICS | | |
| 3 | Credits | 4 | | |
| 4 | Course Status | Compulsory (Core Course) | | |
| 5 | Course Objective | <p>The objectives of this course are:</p> <ul style="list-style-type: none"> ● To make students understand the basic idea behind Market in Economics ● To make students investigate how choices are being made in economic decisions. ● To make students examine the significance of preferences and demand. ● To make students illustrate various factors responsible for demand and changes in demand ● To enhance students' abilities to evaluate views and opinions related to economics. ● To provide students with a clear understanding of economic issues and events. | | |
| 6 | Course Outcomes | <p>On completion of this course the learners will be able to :</p> <p>CO 1. Examine the concepts of economics from the viewpoint of choice making</p> <p>CO2. Illustrate society's trade-offs by using a production possibilities frontier (or curve)</p> <p>CO3. Explain the determinants of demand and supply</p> <p>CO4: Understand the theory of consumer behavior</p> <p>CO5: Describe the behavioral economics approach to understanding decision making</p> | | |

| | | | |
|------------------|---------------|---|-----|
| Outline syllabus | | | |
| | Unit A | Wants and Scarcity | |
| | A | Scarcity: The Pervasive Economic Problem | CO1 |
| | B | Factors of Production , Production Possibility Curves, Applications of Production Possibilities Model | CO2 |
| | C | Microeconomic Theory and the Price System | CO1 |
| | Unit B | Basic Demand and Supply Analysis | |

| | | | |
|--|---------------|---|-----|
| | A | Market Analysis | |
| | B | Market Demand. Determinants of Demand Demand Schedule, Demand Curve, Changes in Demand. Market Supply. Supply schedule, Supply curve, changes in supply. Market Equilibrium | CO3 |
| | C | Government Intervention in Market Prices: Price Floors and Price Ceilings, Application of Demand and supply model | CO3 |
| | Unit C | Theory of Consumer Behavior and Demand | |
| | A | Utility Analysis. Cardinal, ordinal utility | CO4 |
| | B | Consumer's Tastes: Indifference curves. Characteristics, The marginal rate of substitution | CO4 |
| | C | The Consumer's Income and Price constraints: The Budget line | CO4 |
| | Unit D | Consumer Behavior and Individual Demand | |
| | A | Changes in Income and the Engel curve | CO5 |
| | B | Changes in Price and the Individual Demand curve | CO5 |
| | C | Substitution effect and Income Effect | CO5 |
| | Unit E | Market Demand and Elasticity | |
| | A | Price Elasticity of Demand | CO1 |
| | B | Cross Elasticity of Demand | CO2 |
| | C | Income Elasticity of Demand | CO4 |

| | | |
|---------------------------------------|--|--|
| Course Evaluation | | |
| Continuous Assessment | 30 marks | |
| Assignment | 05 marks | |
| 02 Quizzes | 05 marks | |
| Group Project and Presentation | 10 marks | |
| Class participation | 10 marks | |
| MTE | 20 marks | |
| End-term examination: weight 50 % | | |
| References | | |
| Text book* | Microeconomics :Theory and Applications, Dominick Salvatore, Oxford University Press | |
| other references | Principles of Managerial Economics (available for free download at | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|--------------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 2 |
| CO2 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Course modules: Semester -II

Corporate Accounting

| | | | |
|---|-----------------------|---|------------|
| School: School of Business Studies | | Batch: 2020-2023 | |
| Program: B.Com (Hons) | | Current Academic Year: 2020-21 | |
| Branch: Accounts and Finance | | Semester: II | |
| 1 | Course Code | BCM 122 | |
| 2 | Course Title | Corporate Accounting | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory | |
| 5 | Course Objective | 1.This course is designed to acquaint the students with basic concepts of share capital and debentures of a company 2.To enable the student to prepare financial statements of the company and concepts related to amalgamation 3.To understand the concept of winding-up of a company | |
| 6 | Course Outcomes | On completion of this module the student will be able to: CO11.knowledge of the concepts related to the monetary transactions of a company CO2.understand the need for these financial transactions in a company CO3.apply the various concepts to value the different components affecting the financial statements of a company CO4.analyse these components in the light of their effect on the company CO5. evaluate the various accounting procedures in light of dynamic environmental changes | |
| 7 | Course Description | This course enables the students to acquire the conceptual knowledge of the fundamentals of corporate accounting and to learn the techniques of preparing the financial statements and interpreting the financial position of the company. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit A | Accounting for Share Capital and Debentures | |
| | A | Concept of Issue of Shares, Over-subscription of Shares, Under-subscription of Shares, Forfeiture and Re-issue of forfeited Share Capital | CO1, CO2 |
| | B | Concept and conditions under Buy-back of Equity Shares, Concept of Preference shares, Difference between Equity shares and Preference Shares, Issue and Redemption of Preference Shares | CO1, CO2 |
| | C | Theoretical framework of Debentures, Issue of Debentures, Concept of Redemption of Debentures with the various | CO1, CO2 |

| | | | | | |
|--|------------------------|--|-----|-----|----------|
| | | methods under Redemption of Debentures | | | |
| | Unit B | Valuation of Goodwill and Shares | | | |
| | A | Understanding the concept of Goodwill and Valuation of Shares | | | CO1 |
| | B | Calculation of Goodwill: Average Profit Method, Super Profit Method, Capitalization Method | | | CO3, CO4 |
| | C | Valuation of Shares | | | CO3, CO5 |
| | Unit C | Final Accounts of Companies | | | |
| | A | Concept of Final Accounts, Components of Final Accounts of a Company | | | CO1 |
| | B | Components of Profit and Loss Account and Preparation of Profit and Loss Account of a Company | | | CO2, CO4 |
| | C | Components of Balance Sheet and Preparation of Balance Sheet of a Company with Adjustments | | | CO2, CO4 |
| | Unit D | Amalgamation of Companies | | | |
| | A | Meaning and concept of Amalgamation | | | CO1 |
| | B | Accounting treatment as per Accounting Standard-14 | | | CO2, CO5 |
| | C | Internal Reconstruction: Concept | | | CO1 |
| | Unit E | Profit or Loss in Pre-Incorporation and Post-Incorporation; Liquidation of Companies | | | |
| | A | Understanding the theoretical concept of Profit or Loss in Pre-Incorporation and Post-Incorporation | | | CO1 |
| | B | Understanding the theoretical concept of Liquidation of Companies | | | CO1 |
| | C | Concept and meaning of Statement of Affairs | | | CO1, CO2 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | Monga, J.R., Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi | | | |
| | Other References | 1. Corporate Accounting, Gupta and Chaturvedi, Shree Mahavir Book Depot 2. Maheshwari, S.N. and Maheshwari S.K., Corporate Accounting, Vikas Publishing House, New Delhi 3. Shukla, M.C., Grewal T.S., and Gupta S.C., Advanced Accounts, Vol.-II. S. Chand & Co., New Delhi | | | |

| POs Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 3 | 1 | - | - | 3 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 1 | - | 2 | 3 | 3 | 3 | 2 |
| CO5 | 2 | 3 | 2 | 1 | 2 | 3 | 2 | 2 | 3 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Cost Accounting & Performance Management

| | | | |
|--|------------------------------|--|-------------------|
| School: SBS | | Batch : 2020-2023 | |
| Program: B.COM/ B.COM ACCA/BBA ACCA | | Current Academic Year: (2020- 21) | |
| Branch: | | Semester: II | |
| 1 | Course Code | BBA150 | |
| 2 | Course Title | Cost Accounting and Performance Management | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 04-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Objective | <p>This course is designed to acquaint the student with the basic concepts used in cost accounting and various methods involved in cost ascertainment. To provide the student knowledge about use of costing data for planning, control and decision making</p> <p>To apply relevant knowledge, skills and exercise professional judgment in applying performance management techniques in different business contexts and to contribute to the evaluation of performance of an organization.</p> | |
| 6 | Course Outcomes | <p>On completion of this module the student will be able to:</p> <p>CO1: Describe the basic concepts of cost and cost accounting system in the organization.</p> <p>CO2: Identify and understand the accounting for material, labor and inventory.</p> <p>CO3: Apply the practical knowledge used on cost sheet, computation of wages, bonus schemes and overhands</p> <p>CO4: Analyze the cost sheet, contract costing and process costing problems</p> <p>CO5: Evaluate the cost accounting problems in the light of changing scenarios.</p> | |
| 7 | Course Description | Cost accounting provides key data to managers for planning and controlling, as well as data on costing products, services, and Labor. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit A | An Overview of Cost Accounting and performance management | |
| | A | Concept of Cost, Costing and Cost Accounting. Tools of Cost Accounting, Installation of Costing system in an organization. Classification of cost. | CO1 |
| | B | Cost Unit and Cost centers, Objectives and Limitations of cost accounting | CO1 |

| | | | | | |
|--|------------------------|--|------------|------------|----------|
| | C | Performance Management – Meaning and Conceptual framework, Management tools to evaluate performance | | | CO1 |
| | Unit B | Element of Costs- Material management | | | |
| | A | Accounting for material- ordering receiving and issue- material inventory account- Methods of pricing material issues- FIFO, LIFO, HIFO | | | CO2, CO4 |
| | B | Inventory control – Meaning and objectives, techniques of inventory control and management –E.O.Q and ABC- Analysis, computation of E.O.Q. | | | CO2, CO4 |
| | C | Inventory control and techniques - Stock levels and Just in Time, Computation of different stock levels. | | | CO2, CO4 |
| | Unit C | Element of costs-Accounting and Control of Labor & Overhead | | | |
| | A | Computation of Wages and bonus schemes- Halsey and Rowan premium plan, Taylor’s differential piece rate plane | | | CO3, CO4 |
| | B | Concept and treatment of Idle Time, Overtime. Labor Turnover- Meaning and Calculation | | | CO3, CO5 |
| | C | Overhead classification: Allocation, Absorption and Apportionment. Apportion the costs to various departments | | | CO3, CO4 |
| | Unit D | Unit costing (output) | | | |
| | A | Cost sheet- meaning and purpose, treatment of stocks, Preparation of cost sheet | | | CO1, CO5 |
| | B | Contract costing- understand the meaning and features of a contract and types of industries in which contract costing method is used. | | | CO1, CO4 |
| | C | Calculation of profit or loss when contract is completed. Calculation of profit or loss when contract is incomplete | | | CO4 |
| | Unit E | Process Costing | | | |
| | A | Process costing- meaning and types of industries in which Process costing method is used | | | CO1, CO3 |
| | B | Preparation of Process Account, Normal vs. Abnormal wastage or losses. Understanding the meaning of By-products and Joint products | | | CO3, CO5 |
| | C | Meaning and need of Reconciliation of Cost and Financial Accounts. | | | CO1, CO2 |
| | Mode of examination | Theory/Jury/Practical/Viva | | | |
| | Weightage Distribution | CA 30% | MTE 20% | ETE 50% | |
| | Text | Dr. M.N. Arora Vikas Publishing House, New Delhi | | | |

| | | | |
|--|------------------|---|--|
| | book/s* | | |
| | Other References | <p>Cost & Management Accounting, By- Ravi M. Kishore (taxmann)</p> <p>Basic Costing- theory & Practice, By- A. K. Singhal (vayu education India)</p> <p>Cost management – P.C.Tulsian (Tata Mc Graw Hill)</p> <p>Cost and Management Accounting, by-S.P Jian & K.L.narang (kalyani publishers)</p> <p>Cost Accounting- by-Thakur (excel)</p> <p>https://www.youtube.com/watch?v=YG9xOWT3KVM(Cost concept)</p> | |

Program outcomes & Course outcome mapping table

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| CO2 | 2 | 2 | 1 | - | 1 | 2 | 2 | 3 | 1 |
| CO3 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 3 | 1 |
| CO4 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 3 | 2 |
| CO5 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Business Mathematics

| | | | |
|-----------------------|-----------------------|--|------------|
| School: SBS | | Batch : 2020-2023 | |
| Program: B.Com | | Current Academic Year: 2020-21 | |
| Branch: | | Semester: II | |
| 1 | Course Code | MTH 130 | |
| 2 | Course Title | Business Mathematics | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory | |
| 5 | Course Objective | <ul style="list-style-type: none"> ● To introduce the concept of business mathematics ● This course helps to make awareness of the utility of mathematical concepts. ● This course leads student to develop quantitative ability. ● This course would expose the students to have the mathematical skills needed to pursue careers in education, business, and/or industry. | |
| 6 | Course Outcomes | <p>CO1: The student will be able to identify applications of mathematics.</p> <p>CO2: The student will be able to demonstrate mathematical skills required in mathematically intensive areas in commerce such as Finance.</p> <p>CO3: The student will be able to use equations, formulae, and mathematical expressions and relationships in a variety of contexts.</p> <p>CO4: The student will be able to analyze business problems which can be solved mathematically.</p> <p>CO5: The student will be able to choose mathematical tools accordingly.</p> | |
| 7 | Course Description | People in business, economic and social sciences are increasingly aware of the need to be able to handle a range of mathematical tools. This modules includes analytical and critical thinking skills. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit A | Basic Review | |
| | A | Percentages- Application of percentage | CO1, CO2 |
| | B | Profit & Loss | CO1, CO2 |
| | C | Problems based on percentages, profit & loss | CO1, CO2 |
| | Unit B | Data Interpretation | |
| | A | Ratio and proportions. | CO1, CO2 |
| | B | Data Interpretation : Tabulation | CO2, CO4 |
| | C | Problems based on Ratio, Proportion & Tables. | CO2, CO4 |
| | Unit C | System of Linear Equations | |
| | A | Linear equation, Slope of line, intercepts of linear equation. | CO1, CO5 |
| | B | Solve the system of linear equations graphically, substitution and elimination method | CO3, CO4 |
| | C | Formulation & Application of system of equations- Word Problem | CO3, CO5 |

| | | | | | |
|--|------------------------|--|-----|-----|---------|
| | Unit D | Quantitative Ability | | | |
| | A | Time & Distance: Speed problems; Average speed problems | | | CO1,CO3 |
| | B | Time & Work: Problems related to work with respect to time. | | | CO1,CO3 |
| | C | Problems based on Time | | | CO4 |
| | Unit E | Interest Calculations | | | |
| | A | Simple Interest: Definition , Formula of S.I ,Problems based on simple interest | | | CO5 |
| | B | Compound Interest: Definition, Formula for C.I, problems based on compound interest | | | CO5 |
| | C | Difference between Simple and Compound Interest. Problems based on Interest | | | CO5 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | R.S Aggarwal, Quantitative Aptitude, S Chand. | | | |
| | Other References | 1. Eugene Don, Joel J. Lerner, “Schaum's Outline of Basic Business Mathematics”, Tata McGraw-Hill 2. M.Raghavachari, Mathematics for Management, Tata McGraw-Hill | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 1 |
| CO2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| CO3 | 2 | 3 | 2 | 1 | 1 | 2 | 1 | 2 | 2 |
| CO4 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |
| CO5 | 1 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Communicative English-II

| | | | |
|---------------------|----------------------------|---|-------------------|
| Schools: SBS | | Batch : 2020-2023 | |
| | | Current Academic Year: 2020-21 | |
| | | Semester: 2nd (Second) | |
| 1 | Course Code | ARP102 | |
| 2 | Course Title | Communicative English -2 | |
| 3 | Credits | 2 | |
| 4 | Contact Hours(L-T-P) | 1-0-2 | |
| 5 | Course Objective | To Develop LSRW skills through audio-visual language acquirement, creative writing, advanced speech et al and MTI Reduction with the aid of certain tools like texts, movies, long and short essays. | |
| 6 | Course Outcomes | <p>CO1 Move from primary self-assessment to larger goal and vision statement realisation with the help of feature length films as enablers and multimedia as language facilitators.</p> <p>CO2 To develop a positive attitude through written expression of positive thought process and outlook with the help of writing activities like story completion et al.</p> <p>CO3 Learn advanced writing skills in English like full length essays et al.</p> <p>CO4 Master the science of speech and correct pronunciation through the accent-neutralization program followed by reading sessions applying the lessons learnt.</p> <p>CO5 Evaluate the art of speech and correct pronunciation.</p> | |
| 7 | Course Description | The course takes the learning's from the previous semester to an advanced level of language learning and self-comprehension through the introduction of audio-visual aids as language enablers. It also leads learners to an advanced level of writing, reading, listening and speaking abilities, while also reducing the usage of L1 to minimal in order to increase the employability chances. | |
| 8 | Outline syllabus – ARP 202 | | |
| | Unit A | Acquiring Vision, Goals and Strategies through Audio-visual Language Texts | CO Mapping |
| | Topic 1 | Pursuit of Happiness / Goal Setting & Value Proposition in life | CO1 |
| | Topic2 | 12 Angry Men / Ethics & Principles | |
| | Topic3 | The King's Speech /Mission statement in life strategies & Action Plans in Life | |
| | Unit B | Creative Writing | |
| | A | Story Reconstruction - Positive Thinking | CO2 |
| | B | Theme based Story Writing - Positive attitude | |
| | C | Learning Diary Learning Log – Self-introspection | |
| | Unit C | Writing Skills 1 | |
| | A | Précis | CO3 |
| | B | Paraphrasing | |

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|---|------------------------------------|--|-----|
| | C | Essays (Simple essays) | |
| | Unit D | MTI Reduction/Neutral Accent through Classroom Sessions & Practice | |
| | A | Vowel, Consonant, sound correction, speech sounds, Monotones, Diphthongs and Triphthongs | CO4 |
| | B | Vowel Sound drills , Consonant Sound drills, Affricates and Fricative Sounds | |
| | C | Speech Sounds Speech Music Tone Volume Diction Syntax Intonation Syllable Stress | |
| | Unit E | Gauging MTI Reduction Effectiveness through Free Speech | |
| | A | Jam sessions | CO5 |
| | B | Extempore | |
| | C | Situation-based Role Play | |
| | Evaluations | Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations (60% CA and 40% ETE | N/A |
| 1 | Texts & References Library Links | <ul style="list-style-type: none"> Wren, P.C.&Martin H. High English Grammar and Composition, S.Chand& Company Ltd, New Delhi. Blum, M. Rosen. How to Build Better Vocabulary. London: Bloomsbury Publication Comfort, Jeremy(et.al). Speaking Effectively. Cambridge University Press. <p>The Luncheon by W.Somerset Maugham - http://mistera.co.nf/files/sm_luncheon.pdf</p> | |

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO 6 | PSO1 | PSO2 | PSO3 |
|-------|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 2 |
| CO2 | 1 | 3 | 2 | 3 | 2 | 1 | 2 | 2 | 2 |
| CO3 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 |
| CO4 | 2 | 1 | 2 | 3 | 3 | 1 | 2 | 2 | 2 |
| CO5 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

| | | | | | |
|---|-----------------------------|---|--|--|-----------------------------------|
| SCHOOL: SCHOOL OF BUSINESS STUDIES | | TEACHING DEPARTMENT: Economics and IB | OPERATIONAL FROM (ACADEMIC TERM): 2020-21 | FOR STUDENTS ADMITTED STARTING (BATCH YEAR): 2020- 2023 | Branch Semester: 2 |
| 1 | Course number | BCM 123 | | | |
| 2 | Course Title | MACROECONOMICS | | | |
| 3 | Credits | 4 | | | |
| 4 | (L-T-P) | 4-0-0 | | | |
| 5 | Course Objective | The purpose of this course is to provide an analysis of the economy as a whole including measurement and determination of national income, inflation, unemployment, economic growth, business cycles, fiscal policy and monetary policy. | | | |
| 6 | Course Outcomes | On successful completion of this module students will be able to: CO1:Explain what macroeconomics is and why it is important CO2:Define and measure National Income CO3;Identify the phases of business cycle CO4;Analyse and differentiate between the different types of unemployment CO5:Evaluate the causes of inflation | | | |
| Outline syllabus | | | | | CO Mapping |
| | Unit A | Introduction to Macroeconomics | | | |
| | A | Economics scarcity, importance of macroeconomics | | | CO1 |
| | B | Difference between Microeconomics and Macroeconomics | | | CO1 |
| | C | Macroeconomic Goals and Instruments | | | CO1 |
| | Unit B | Circular Flow of Income and National Income | | | |
| | A | Concept of circular flow of Income in an economy | | | CO2 |
| | B | Concepts of different aggregates of National Income: GDP, GNP, NDP, NNP, market price and factor cost | | | CO2 |
| | C | Measurement of national income | | | CO2 |
| | Unit C | Concept of Business Cycle | | | |
| | A | Introduction to Business Cycle | | | CO3 |
| | B | Nature and Characteristics of Business Cycle | | | CO3 |

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|--------------------------|--|--|-----|
| | C | Phases of Business Cycle | CO3 |
| | Unit D | Understanding Inflation and Unemployment | |
| | A | Inflation: Its Causes, Effects, and Social Costs | CO5 |
| | B | Phillips Curve | CO5 |
| | C | Unemployment :types, causes and remedies | CO4 |
| | Unit E | Fiscal and Monetary policies | |
| | A | Monetary Policy, meaning, objectives , Instruments | CO3 |
| | B | Fiscal Policy, types, objectives , Union Budget | CO4 |
| | C | Monetary policy versus Fiscal policy | CO5 |
| Course Evaluation | | | |
| | Continuous Assessment | 30 Marks | |
| | Business News | 10 marks | |
| | Assignments | 02 assignment 05 marks each | |
| | Participation in one Seminar/workshop | 05 marks | |
| | Quiz | 05 marks | |
| | Mid Semester Examination | 20 Marks | |
| | End Semester Examination | 100 marks question Paper (weight age 50 %) | |
| 11. | Readings: | N. Gregory Mankiw. Macroeconomics, Worth Publishers Paul Samuelson and William D Nordhaus, McGraw Hill Dornbusch, Fischer and Startz, Macroeconomics, McGraw Hill H.L.Ahuja: Macro Economics,S.Chand Edward Shapiro:MacroEconomic Analysis, Galgotias. | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 2 | 1 | 3 | 1 | 2 | 1 |
| CO2 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 2 | 1 | 3 | 1 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 2 | 2 | 1 | 2 | 1 | 3 | 3 |

- 1-Slight (Low)
 2-Moderate (Medium)
 3-Substantial (High)

Marketing Management

| | | | |
|---|-----------------------|---|------------|
| School: School of Business Studies | | Batch: 2020-2023 | |
| Program: B.Com. | | Current Academic Year: 2020-21 | |
| Branch: | | Semester: 2 | |
| 1 | Course Code | BBA144 | |
| 2 | Course Title | Marketing Management | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Description | This course is aimed at imparting to the students a broad-based understanding of the principles and practices of the marketing function in business organizations | |
| 6 | Course Objectives | 1. To help the students understand marketing concepts and principles in the light of real-life marketing practices in the contemporary world 2. To familiarize the students with the marketing environment and the elements of the marketing-mix for making effective marketing plans | |
| 7 | Course Outcomes | CO1: The student will be able to identify the different components of the prevailing marketing environment. CO2: The student will be able to explain the different steps in the consumer decision process. CO3: The student will be able to prepare the market segmentation plan and positioning strategy for a given product. CO4: The student will be able to explain the components of marketing mix for a given product. CO5: The student will be able to decide the promotional tools for a given product. | |
| 8 | Outline Syllabus | | CO Mapping |
| | Unit A | | |
| | A | Core concepts of marketing; selling versus marketing | CO1 |
| | B | Marketing environment | CO1 |
| | C | Value chain | CO1 |
| | Unit B | | |
| | A | Consumer versus customer | CO2 |
| | B | Factors influencing consumer behavior | CO2 |

| | | | | | |
|--|------------------------|---|-----|-----|-----|
| | C | Consumer decision-making | | | CO2 |
| | Unit C | | | | |
| | A | Market segmentation – geographic, demographic, psychographic, behavioral | | | CO3 |
| | B | Targeting | | | CO3 |
| | C | Positioning and repositioning of products | | | CO3 |
| | Unit D | | | | |
| | A | Product versus brand; classification of products; new product development; product life cycle; packaging and labeling | | | CO4 |
| | B | Product-mix decisions | | | CO4 |
| | C | Factors influencing pricing; types of pricing | | | CO4 |
| | Unit E | | | | |
| | A | Channels of distribution; types of marketing intermediaries | | | CO5 |
| | B | Advertising, publicity and public relations | | | CO5 |
| | C | Sales promotion, direct marketing and personal selling | | | CO5 |
| | Mode of Examination | Theory | | | |
| | Weightage distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Textbook/s | <ul style="list-style-type: none"> ‘Marketing Management – A South Asian Perspective’ by Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha (Pearson) | | | |
| | Other References | <ul style="list-style-type: none"> ‘Marketing Management – Global Perspective, Indian Context’ by V. S. Ramaswamy and S. Namakumari (Om Books) ‘Marketing Management’ by Rajan Saxena (McGraw-Hill) | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 |
| CO3 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO4 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO5 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Course modules: Semester- III

Corporate Financial Reporting

| | | | |
|---|-----------------------|--|------------|
| School: School of Business Studies | | Batch : 2020-2023 | |
| Program: B.COM (Hons) | | Current Academic Year: 2021-2022 | |
| Branch: Accounts and Finance | | Semester: III | |
| 1 | Course Code | BCM 235 | |
| 2 | Course Title | Corporate Financial Reporting | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory | |
| 5 | Course Objective | <ol style="list-style-type: none"> 1. This course is designed to gain ability to understand the items of financial statements and consolidated financial statements 2. To analyze the financial statements using Ratio Analysis. 3. To interpret the basic framework of financial reporting in terms of inventory and long-lived assets. | |
| 6 | Course Outcomes | <p>On completion of this module the students will be able to:</p> <p>CO1: Define the concept of financial statements and the various items in financial statements. CO2: Explain the reporting of these items in the financial statements. CO3: Construct the linkages among the four financial statements. CO4. Analyze the financial statements using popular techniques. CO5:evaluate the reporting in financial statements</p> | |
| 7 | Course Description | <p>This course enables the students to understand about the various financial statements used for reporting purposes by a company. They will get a general understanding of the newly introduced IFRS and reporting of some peculiar items under IFRS. The linkages between the various financial statements will be brought to light and they will be taught to analyses the statements using financial ratios. The students will also understand the meaning and preparation of Consolidated financial statements.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction to Financial Reporting | |
| | A | Introduction of Financial Reporting and its significance in business. Purpose and users of financial reports | CO1 |
| | B | Understanding how business activities are classified for financial reporting purposes | CO1, CO2 |
| | C | Understanding of Ind AS and IFRS | CO1 |
| | Unit 2 | Understanding Financial statements and Consolidated Financial Statements | |
| | A | Meaning and types of financial statements | CO1, CO2 |
| | B | Understanding of various items of Income | CO2, CO3 |

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| | | Statement and forms Income Statement (Comparative and Common Size Income Statement), Understanding of various items of Balance Sheet and forms of Balance Sheet (Comparative and Common Size Balance Sheet) | | |
| | C | Theoretical understanding of Consolidated Financial Statements, Preparation of Consolidated Balance Sheet | | CO2, CO3 |
| | Unit 3 | Ratio analysis | | |
| | A | Meaning, Objectives, Advantages and Limitations of Ratio analysis | | CO4 |
| | B | Types of ratios- Liquidity ratios, Profitability ratios, Activity ratios, Solvency ratios | | CO5 |
| | C | Practical problems related to above ratios | | CO5 |
| | Unit 4 | Inventory Accounting | | |
| | A | Theoretical understanding of costs included in inventories and costs recognized as expenses in the period in which they are incurred | | CO2, CO3 |
| | B | Theoretical understanding of how inflation and deflation of inventory costs affect the financial statements and ratios of companies. | | CO2, CO5 |
| | C | Basis of cash flow statement | | CO4 |
| | Unit 5 | Long-lived Assets | | |
| | A | Theoretical understanding of costs that are capitalized and costs that are expensed in the period incurred- how they affect financial statements and ratios | | CO2, CO3 |
| | B | Compare financial reporting of following intangible assets- purchased, internally developed, acquired | | CO1, CO2 |
| | C | Understanding Leasing (Capital and Operating Lease) and how leasing rather than purchasing assets affects financial statements. Understanding how financial lease and operating lease affect financial statements from the perspective of both lessor and lessee | | CO1, CO2 |
| | Mode of examination | Theory/Jury/Practical/Viva | | |
| | Weightage Distribution | C | MTE | ETE |
| | | A | | |
| | | 30% | 20% | 50% |
| | Text book/s* | Analysis of Financial Statements- T.S. Grewal, Sultan Chand and Sons Pvt. Ltd. | | |
| | Other References | 1. Financial Reporting and Analysis, Book-3, SchweserNotes for the CFA Exam, Level-1. | | |

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| | | Fundamentals of Corporate Accounting- J.R. Monga, Mayur Paperbacks. | |
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| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 3 | 2 | - | - | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | - | 1 | 3 | 3 | 3 | 2 |
| CO5 | 2 | 1 | 3 | 1 | 1 | 2 | 2 | 3 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Management Accounting

| | | |
|---|--------------------------|---|
| School: SBS | | Batch : 2019-22 |
| Program: B.COM/ ACCA/B.COM LLB | | Current Academic Year: 2020-21 |
| Branch: | | Semester: III |
| 1 | Course Code | BCM209 |
| 2 | Course Title | Management Accounting |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 04-0-0 |
| | Course Status | Compulsory |
| 5 | Course Objective | <ol style="list-style-type: none"> 1. The course introduces the students to contemporary management accounting concepts and techniques which facilitates the management in internal decision-making. 2. Understanding of the tools used to design and develop costing systems; preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis, pricing decisions, inventory issues and costs of quality etc. 3. A sound understanding of the theoretical concepts particularly in the context of Standard costing /variance and activity based costing |
| 6 | Course Outcomes | <p>On completion of this module the student will be able to:</p> <p>CO1: Identify and describe the objective and general principles of Management Accounting and emerging tools of management accounting.</p> <p>CO2: Apply the practical approach of various tools and techniques for managerial decision making</p> <p>CO3: Apply the practical approach of various tools and techniques for Controlling</p> <p>CO4: Analyze the practical approach of Standard costing and variance analysis.</p> <p>CO5: Analyze and examine Activity based Costing and Responsibility Accounting in an organization.</p> |
| 7 | Course Description | This course provides students with an understanding of management accounting concepts related to the management functions of planning, control, and decision making. The course covers management accounting fundamentals and introduces a range of management accounting tools, including process costing, variance analysis, activity based costing and the balanced scorecard, as well as behavioral responses to management accounting information. Students are introduced to the application of |

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| | | management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | An overview of Management Accounting | |
| | A | Concept and Meaning of Management Accounting, Objectives and advantages of Management Accounting. Difference Between Cost and Management accounting, Financial and Management Accounting | CO1 |
| | B | Role and functions of management accounting. Scope & Limitations of Management Accounting. Tool and techniques of management accounting, Cost used in management decision making | CO1 |
| | C | Short Run Managerial Decisions- Make/ Buy, Keep/ Drop, Sell/ Process Further and Operate/Shutdown decisions. | CO1, CO2 |
| | Unit 2 | Marginal Costing | |
| | A | Marginal Costing meaning and advantages, Assumption of Marginal Costing. Cost Volume Profit (CVP) Analysis- Meaning and objectives. | CO1,CO2, CO3 |
| | B | Techniques of CVP Analysis- Contribution, Profit Volume Ratio (P/V Ratio) Implications and Calculation | CO2, CO3 |
| | C | Breakeven Analysis – Concept and meaning, Break even Chart, computation of Breakeven point, Margin of Safety -meaning and calculation. | CO3 |
| | Unit 3 | Budget and Budgetary control | |
| | A | Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control | CO1, CO2, CO3 |
| | B | Different types of Budget- Financial Budget, Master Budget, and Production budget, Sales Budget, Zero Based Budget and Rolling Budget. Cash Budget – Meaning and significance, Preparation of Cash budget. | CO2, CO3, CO5 |
| | C | Difference between Fixed and Flexible budget, significance & Preparation of Flexible Budget | CO3, CO4, CO5 |
| | Unit 4 | Standard costing and variance analysis | |
| | A | Concept and features of standard and Standard Costing, Advantages of standard costing, difference between Favorable and Unfavorable variance, Controllable and Uncontrollable variance. | CO1, CO4 |
| | B | Variance Analysis –Meaning and Classification, Calculations of Material Cost Variances (MCV), Material Price Variance (MPV), Material Usage Variance (MUV), Material Mix Variance (MMV) and Material Yield Variance (MYV) | CO3, CO4 |
| | C | Labor Cost Variance – Meaning and Classification, Computation of Labor Cost Variance (LCV), Labor Price Variance (LPV) | CO4 |

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|-------------------------|---|-----|-----|---------------|
| | Labor Efficiency Variance (LEV), Labor Idle Time Variance (LITV), Labor Mix Variance (LMV) | | | |
| Unit 5 | Activity based Costing and Responsibility Accounting | | | |
| A | Activity Based Costing- Meaning and Objectives. Important terminology in ABC, Steps in Activity Based Costing, ABC Activates Categories | | | CO1, CO3,CO5 |
| B | Responsibility Accounting- Meaning and Advantages of Responsibility Accounting, Activities of Responsibility Accounting, Types of Responsibility Centers- Cost, Profit and Investment centers. Advantages of Responsibility Accounting. | | | CO3, CO4, CO5 |
| C | Emerging Tools of Management Accounting- Life Cycle Costing- Meaning and Costing Process, Kaizen Costing- Concept and Principles and Concept of Back Flush Costing | | | CO1 |
| Mode of examination | Theory/Jury/Practical/Viva | | | |
| Weight age Distribution | CA | MTE | ETE | |
| | 30% | 20% | 50% | |
| Text book/s* | Management Accounting-Debarshi Bhattacharyya (Pearson Publication) | | | |
| Other References | R.P.Rustagi-Fundamentals of management accounting- Taxmann | | | |
| | R.S.Singhal -Management accounting- 'Anand' | | | |
| | Khan and Jain- "Management Accounting" (Tata McGraw Hill) | | | |
| | Pandey I.M - "Management Accounting" (Vikas) | | | |

Program outcomes & Course outcome mapping table

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | - |
| CO2 | 2 | 2 | 1 | - | 1 | 2 | 2 | 3 | - |
| CO3 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 3 | - |
| CO4 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 3 | 1 |
| CO5 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Business Laws

| | | | |
|--|-----------------------|---|------------|
| School: School of Business Studies | | Batch : 2020-2023 | |
| Program: BBA (All specializations) /BCom/BBA ACCA/BCom ACCA | | Academic Year: 2021-2022 | |
| Branch: - | | Semester: III | |
| 1 | Course Code | BBA 267 | |
| 2 | Course Title | Business Law | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Description | This course introduces the student to the concept of Law and basics of the Indian Legal System. It further covers Laws that govern business transactions like Contract, Sale of Goods, Negotiable Instruments and Consumer Protection. | |
| 6 | Course Objective | <p>The purpose of the course is to enable students:-</p> <ol style="list-style-type: none"> 1. Acquaint with the Indian Legal System. 2 Describe how the legal framework affects both businesses as well as individuals 3 Prepare them to apply the various laws to a given situation (case studies) 4. Develop concise legal arguments in a logical manner and improve upon communication and interpersonal skills. 5. Evaluate the various laws in light of changing environment | |
| 7 | Course Outcomes | <p>CO1: To appreciate the Indian Legal System.</p> <p>CO2: To demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions.</p> <p>CO3: To distinguish between various kinds of negotiable instruments.</p> <p>CO4: To identify the rights available to a consumer and describe the process of filing a consumer complaint.</p> <p>CO5: To acquire knowledge of Consumer Protection Act 1986 to apply in practical business decisions.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit A | Introduction to Law | |
| | A | What is law? What are the institutions that enforce law? Hierarchy of Courts in India | CO1 |
| | B | Understanding The Indian Constitution: Fundamental Rights and Duties, Writs, Public Interest litigation | CO1 |

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|------------|------------------------|---|-----|-----|-----|-----|------------------|------|------|--|
| | C | What is Alternate Dispute Resolution? Its importance | | | | | CO1 | | | |
| | Unit B | Indian Contract Act 1872 | | | | | | | | |
| | A | What is a contract? Social vs. Business Agreements. How is a contract made? | | | | | CO2, | | | |
| | B | Types of contracts, Essentials of a valid contract, | | | | | CO2 | | | |
| | C | Quasi contract. Discharge of contract, Breach of contract and its remedies, Special Contract(Brief overview) - Contract of Indemnity, Guarantee, Bailment, Pledge, Agency | | | | | CO2 | | | |
| | Unit C | Sale of Goods Act 1930 | | | | | | | | |
| | A | What is a contract for sale of goods? Similarities with and modification to general contract law provisions. | | | | | CO2 | | | |
| | B | Transfer of property. Conditions and warranties - caveat emptor. Performance of contract of sale. | | | | | CO2 | | | |
| | C | Rights of unpaid seller. Remedies for breach of contract for sale. | | | | | CO2 | | | |
| | Unit D | Negotiable Instruments Act 1881 | | | | | | | | |
| | A | What are negotiable instruments? Types of negotiable instruments. Parties to instruments. | | | | | CO2,CO 5 | | | |
| | B | Holder and Holder in due course, | | | | | CO2,CO 3 | | | |
| | C | Dishonor of Negotiable Instruments | | | | | CO2, CO 3 | | | |
| | Unit E | Consumer Protection Act 1986 | | | | | | | | |
| | A | Important definitions under the Act. Rights of consumers. Who can file complaints? | | | | | CO5 | | | |
| | B | Consumer Courts: District Forum, State Commission, National Commission | | | | | CO4, CO5 | | | |
| | C | How to file complaints? Remedies available under the Act. | | | | | CO4, CO5 | | | |
| | Mode of examination | End Term Examination | | | | | | | | |
| | Weightage Distribution | CA | MTE | ETE | | | | | | |
| | | 30% | 20% | 50% | | | | | | |
| | Text book/s* | <ul style="list-style-type: none"> Business Law, PC Tulsian & Bharat Tulsian, Third edition, McGraw Hill Education (Pvt) Ltd | | | | | | | | |
| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 | |
| CO1 | 2 | 1 | 1 | 2 | 2 | - | 2 | 1 | 2 | |
| CO2 | 2 | 1 | 1 | 2 | 1 | - | 2 | 2 | 2 | |
| CO3 | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | |
| CO4 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | |
| CO5 | 2 | 2 | 1 | 2 | 3 | 1 | 2 | 1 | 2 | |

1. Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Environmental Studies

| | | |
|---|-----------------------|---|
| 1 | Course Code | EVS 111 Semester: III |
| 2 | Course Title | Environmental Studies |
| 3 | Batch | 2020-23 |
| 4 | Academic year | 2021-22 |
| 5 | Credits | 4 |
| 6 | Contact hours (L-T-P) | 4-0-0 |
| 7 | Course Objective | <ul style="list-style-type: none"> ● The concepts, principles and importance of environmental science and about natural resource ● To understand ecosystem and biodiversity ● To understand various renewable and nonrenewable resources ● To understand the pollution problem and related policies. ● The concept of human health, population growth and various environmental movements |
| 8 | Course Outcomes | <p>Students will understand</p> <p>CO1 Principles and scope of environmental science and natural resource conservation and management</p> <p>CO2. About ecosystem its structure and function, biodiversity and wild life</p> <p>CO3. About various renewable and nonrenewable resources and energy need of the country</p> <p>CO4. Different types of pollution and solid waste: Cause, effect, management and policies</p> <p>CO5. Impact of population on environment, various natural disaster and environmental movements</p> |
| 9 | Course Description | <p>Environmental Studies emphasizes on various factors as</p> <ol style="list-style-type: none"> 1. Importance and scope of environmental science 2. Study on structure and function of ecosystem 3. Natural resource conservation 4. Pollution causes, effects and control methods 5. Social issues associated with environment |

| Outline syllabus | | | CO |
|------------------|---------------|--|---------|
| | Unit 1 | Introduction to environmental studies and natural resource conservation | |
| | A | Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development | CO1/CO6 |
| | B | Land Resources and land use change; Land degradation, soil erosion and desertification. | CO1/CO6 |

| | | | |
|--|--------------|---|---------|
| | | Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). | |
| | C | Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs. | CO1/CO6 |
| | Unit2 | Ecosystem and Biodiversity Conservation | |
| | A | Ecosystem definition, Structure and Function of ecosystem, Energy flow in ecosystem, food chain, food web, and ecological succession. | CO2/CO6 |
| | B | Forest and desert ecosystem. Levels of biological diversity :genetic, species and ecosystem diversity, Hot spots, Endangered and endemic species of India | CO2/CO6 |
| | C | Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. | CO2/CO6 |
| | Unit3 | Environmental Pollution | |
| | A | Environmental pollution : types, causes, effects and controls; Air and water pollution | CO3/CO6 |
| | B | Soil, thermal and noise pollution. Nuclear hazards and human health risks. | CO3/CO6 |
| | C | Solid waste management: Control measures of urban and industrial waste. Pollution case studies. | CO3/CO6 |
| | Unit4 | Environmental Policies and Practices | |
| | A | Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. | CO4/CO6 |
| | B | Environment Laws : Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act | CO4/CO6 |
| | C | Forest Conservation Act; conservation on Biological Diversity (CBD).International | CO4/CO6 |

| | | | |
|--|--------------|---|---------|
| | | agreements; Montreal and Kyoto protocols | |
| | Unit5 | Human Communities and the Environment | |
| | A | Human population and growth: Impacts on environment, human health and welfares. Carbon foot-print. Resettlement and rehabilitation of project affected persons; case studies. | CO5/CO6 |
| | B | Disaster management: floods, earthquakes, cyclones and landslides. | CO5/CO6 |
| | C | Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi) and field work. | CO5/CO6 |

| Course Evaluation | | |
|-----------------------|--|--|
| Continuous Assessment | 30% | |
| Attendance | None | |
| Homework | 5 assignments (best of 2), | |
| Quizzes | 5 quizzes (best of 2), Total 30 Marks | |
| Projects | None | |
| Presentations | None | |
| Any other | - | |
| MTE | 20 % | |
| ETE | 50 % | |
| References | | |
| Text book* | <ol style="list-style-type: none"> 1. Joseph, Benny, "Environmental Studies", Tata Mcgraw-Hill 2. Howard S. Peavy, Donald R. Rowe, George Tchobanoglous Environmental engineering Mc Graw-Hill, 1985 | |
| other references | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 1 | 3 | 2 | 2 | 1 | 2 | 1 | 1 | 1 |
| CO2 | 1 | 3 | 2 | 1 | 1 | 1 | 2 | 1 | 2 |
| CO3 | 1 | 3 | 2 | 1 | 2 | 1 | 1 | 2 | 2 |
| CO4 | 1 | 3 | 2 | 1 | 1 | 2 | 1 | 1 | 2 |
| CO5 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 1 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Global Business Environment

| | | | |
|---|-------------------------------|---|------|
| School: School of Business Studies | | Batch : BBA 2020-2023 | |
| Program: BCOM | | Current Academic Year: 2021-22 | |
| Branch: - Economics & IB | | Semester: 3rd | |
| 1 | Course Code | BCM223 | |
| 2 | Course Title | Global Business Environment | |
| 3 | Credits | 04 | |
| 4 | Contact Hours (L-T-P) (4-0-0) | 4 | |
| | Course Status | Compulsory | |
| 5 | Course Description | The course describes the various micros, industry factors that affect the business organizations, industries, countries and world at large. Also, this course describes the spread of trade, investment, and technology across borders and the ways in which these factors affects firms, workers, and communities in developed and developing countries. The focus of this course is also to describe the advantages and disadvantages. | |
| 6 | Course Objective | The course will help students to assess global business environment and enable them to device firm strategy. | |
| 7 | Course Outcomes | <p>After successful completion of the course</p> <p>CO1: Describe the contemporary scenario of global trade and factors affecting global business</p> <p>CO2: Relate the role of different components contributing to globalization and its impact on India.</p> <p>CO3: Illustrate the role of FDI in global trade and assess the impact of FDI policies on firm strategies.</p> <p>CO4: Categories the types of barriers to international trade.</p> <p>CO5: Assess the role of regional trade blocs that shape business environment in a global setting.</p> | |
| 8 | Outline syllabus | | |
| | Unit A | Introduction | |
| | A | Scope of the course | CO1, |
| | B | Key factors affecting global business environment (economic, political/geo-political, legal, technological, cultural etc.) | CO1, |
| | C | The global trade environment and India | CO1, |
| | Unit B | Globalization: Measurement & Impact | |
| | A | The phenomenon of globalization | CO2, |
| | B | KOF Index of globalization | CO2, |
| | C | Impact of globalization of countries and companies | CO2, |
| | Unit C | Foreign Direct Investment (FDI) | |

| | | | | |
|--|------------------------|--|------------|------------|
| | A | Modes of global business | | CO3, |
| | B | Understanding FDI policy | | CO3, |
| | C | FDI as a firm strategy | | CO3, |
| | Unit D | Barriers to Global Trade and Business | | |
| | A | Tariff barriers | | CO4, |
| | B | Non-tariff barriers | | CO4, |
| | C | Strategy to overcome trade and non-tariff barriers | | |
| | Unit E | Global and Regional Blocks | | |
| | A | World Trade Organization | | CO5, |
| | B | Type and Role of Regional Trade Blocks | | CO5, |
| | C | Impact of trade blocks on global business | | CO5 |
| | Mode of examination | Theory | | |
| | Weightage Distribution | CA 30% | MTE 20% | ETE 50% |
| | Text book/s* | <ul style="list-style-type: none"> Daniels John D., Lee H. Radebaugh, Daniel P. Sullivan and Prashant Salwan, International Business-Environments and Operations , 12thEdition, Pearson, New Delhi. International Business Management: S C Gupta, Ane Publications | | |
| | Other References | <ul style="list-style-type: none"> The International Business Environment: Text and Cases: Anant K. Sundaram, J. Stewart Black, PHI Publications | | |

| POs Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO 1 | - | 1 | 3 | - | - | 2 | - | 2 | 3 |
| CO 2 | - | 1 | 3 | - | - | 2 | - | 2 | 2 |
| CO 3 | - | 2 | 3 | - | - | 1 | - | 1 | 2 |
| CO 4 | - | 1 | 3 | - | - | 1 | - | 2 | 1 |
| CO5 | - | -- | 3 | - | - | 1 | - | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Human Resource Management

| | | |
|-----------------------------------|-----------------------|--|
| School: SBS | | Batch: 2020-2023 |
| Program: B.Com (Hons/ACCA) | | Current Academic Year: 2021-22 |
| Branch: | | Semester: III |
| 1 | Course Code | BBA214 |
| 2 | Course Title | Human Resource Management |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Status | Regular |
| 5 | Course Objective | <ol style="list-style-type: none"> 1. To impart basic knowledge about HRM concepts. 2. To build students' interest and capability to perform basic HRM functions and tasks. 3. To familiarize students with the different aspects of managing people in the organization through the process of acquisition, development and retention. 4. To apply the principles and techniques of human resource management gained through this course. |
| 6 | Course Outcomes | <p>The student will be able to:</p> <p>CO1: Identify current issues and challenges, emerging trends, key concepts and terminologies of human resource management.</p> <p>CO2: Describe each of the major HRM functions and processes of manpower planning, job analysis, recruitment, selection, training and development, compensation and benefits, and performance appraisal.</p> <p>CO3: Apply the various functions and techniques of human resource management.</p> <p>CO4: Analyze the dynamics of how the human resource department and the company strategically work together to improve employee' job satisfaction and return on investment.</p> <p>CO5 : Evaluate the HRM policies in current scenario</p> |
| 7 | Course Description | The course has been designed to enable the students to learn about the exciting world of today's Human Resources Management. This course also focuses at providing the students the inputs on how to link the HRM functions to the corporate strategies, to understand HR as a strategic resource, to learn the concept and functions of human resource management. Further, this course highlights important HR challenges and Issues that are faced by managers and employees in today's business |

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|---|------------------------|--|-----|---------------|
| | | environment. | | |
| 8 | Outline syllabus | | | CO Mapping |
| | Unit 1 | Basics of HRM | | |
| | A | Human Resources- Meaning; Concept & Scope; Evolution of HRM, PM Vs HRM, SHRM Vs. HRM | | CO1, CO2 |
| | B | HRM: HRM Functions-Managerial & Operative; Current Issues & Challenges, HR as competitive advantage | | CO2 |
| | C | Objectives of HRM, Role of HR Manager, HR Plans & Policies | | CO1, CO2 |
| | Unit 2 | Manpower Planning & Recruitment | | |
| | A | Job Analysis-meaning-Job Description & Job Specification, Implications of Job Analysis | | CO2, CO3, CO4 |
| | B | Manpower Planning- Purpose & Process, Demand & Supply Forecasting Techniques | | CO1, CO3 |
| | C | Recruitment-Concept, Sources, Process | | CO1, CO2 |
| | Unit 3 | Selection & Induction | | |
| | A | Selection Concept- Meaning & Purpose | | CO2, CO5 |
| | B | Selection Process (From Screening to Induction) | | CO4 |
| | C | Induction / Orientation-Concept & Process | | CO1, CO4 |
| | Unit 4 | Training | | |
| | A | Training-Importance, objectives & Process (ADDIE Model), Difference b/w Education, Training & Development | | CO4 |
| | B | Methods of Employee Training – On the Job Methods (Apprenticeship, Mentoring & Job Rotation) | | CO2, CO4 |
| | C | Training-Off the Job Methods (Lectures, Vestibule Training, Case Analysis) | | CO5 |
| | Unit 5 | Performance Appraisal & Compensation | | |
| | A | Job Evaluation, Concept and Objectives of Performance Appraisal, Process of Performance Appraisal | | CO2, CO3 |
| | B | Rating & Ranking Method, Forced Distribution, 360 Degree Appraisal, Errors in Performance appraisal | | CO2, CO3 |
| | C | Basic concept of Compensation, Direct & Indirect Compensation Components | | CO2 |
| | Mode of examination | Theory | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | <ul style="list-style-type: none"> Human Resource Management, K Aswathappa, McGraw Hill, New Delhi | | |
| | Other References | <ul style="list-style-type: none"> Human Resource Management: Text and Cases, Rao VSP, Second edition, Excel Books, New Delhi. Fundamentals of Human resource Management, Decinzo Robbins, Eleventh Edition, Wiley | | |

| PO COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 1 | 3 | 2 | 1 | 1 | 3 | 2 | 2 | 2 |
| CO2 | 1 | 1 | 2 | 1 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 1 | 1 | 2 | 1 | 2 | 3 | 2 | 2 | 2 |
| CO4 | 1 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 2 |
| CO5 | 1 | 2 | 3 | 1 | 2 | 3 | 2 | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Course modules: Semester IV

| | | | |
|--|--------------------------|---|------------|
| School: SBS | | Batch : 2020-2023 onwards | |
| Program: B.COM/ B.COM ACCA/BBA ACCA | | Current Academic Year: 2021-2022 | |
| Branch: | | Semester: IV | |
| 1 | Course Code | BCM 233 | |
| 2 | Course Title | Income Tax-Law and Practices | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Objective | 1. This module provides the basic knowledge about the structure of direct tax and GST 2. It provides the basic knowledge about the levy of tax. 3. It deals with all the provisions for computation of total income of the employee. 4. It also aims to provide practical knowledge regarding payment of direct tax | |
| 6 | Course Outcomes | CO1: Describe the concept of Tax and its significance. demonstrate the different key terms used in income tax law CO2: Discuss and classify the Residential Status of different assessee. CO3: Apply the tax provisions in computation of taxable income CO4: Solve the practical problems in computation of taxable income under the different heads of income CO5: Demonstrate the various provisions of tax laws for computing the taxable income and tax liability of an employee | |
| 7 | Course Description | This course is an introduction to fundamental concepts of Indian taxation, including the definition of income, the computation of tax liability, exclusions from income, basis, deductions available for individuals in computing taxable income, and assignment of income. This course is design for B.COM (Hons) as well ACCA. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction of Income Tax | |
| | A | Introduction to the income tax: meaning and features. Direct tax vs. Indirect Tax, an introduction to GST, Component of GST- SGST, CGST and IGST, Tax avoidance vs. tax evasion | CO1 |
| | B | Assessment Year, Previous Year, Casual income, person, Assessee, Gross Total Income, Total Income, | CO1 |
| | C | Agricultural Income- Meaning and computation, Difference between exemption and deduction | CO1, CO3 |
| | Unit 2 | Residential status | |
| | A | Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company, Association of Persons (AOPs). | CO2 |
| | B | Receipt of Income, Accrual of Income, Income deemed to accrue or arise in India; Indian income vs. Foreign income, Tax incidence on an individual, Tax Rates and Computation of Tax | CO 2, CO3 |

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|--|------------------------|---|-----|--------------|
| | C | Income Exempt from Tax under section 10, Different heads of Income | | CO1, CO2 |
| | Unit 3 | Computations of Income from Salary | | |
| | A | Basis of charge of salary income, Different forms of salary, tax provisions of Pension and Gratuity, Different Allowances- fully Taxable, fully Exempted and partially taxable. Computation of House rent allowances | | CO3, CO4,CO5 |
| | B | Perquisites – When taxable and not taxable, Valuation of perquisites for rent free accommodation and motor car, | | CO3, CO4,CO5 |
| | C | Tax treatment of Provident Fund, Deductions from Salaries, Deduction under section 80C and 80 D, Problems on computation of Salary Income | | CO3, CO4,CO5 |
| | Unit 4 | Computations of Income from House property and Business | | |
| | A | Basis of Charge, Determination of Annual Value Under Section 23, Computation of Annual Value/Net Annual Value | | CO1, CO4 |
| | B | Deductions from Income under the head House Property, computation income from house property | | CO3, CO4,CO5 |
| | C | Computation of Income under the head “Profits and Gains from Business or Profession | | CO3, CO4,CO5 |
| | Unit 5 | Computations of Income from capital gain and other sources | | |
| | A | Capital gain- meaning and types, Capital assets, Transfer of capital assets | | CO1 |
| | B | Computation of short term capital gain and long term capital gain. | | CO3, CO4,CO5 |
| | C | Income from others sources- meaning and chargeability, Computation of Income from Other Sources | | CO3, CO4,CO5 |
| | Mode of examination | Theory/Jury/Practical/Viva | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi | | |
| | Other References | 2. Systematic approach to income tax-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) 4. Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication) | | |

Program outcomes & Course outcome mapping table

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | - |
| CO2 | 2 | 2 | | 1 | 1 | 2 | 2 | 2 | - |
| CO3 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |
| CO4 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |
| CO5 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 1 |

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

Financial Management

| | | | |
|------------------------|-----------------------|--|------------|
| School: SBS | | Batch : 2020-2023 | |
| Program: B.Com. | | Current Academic Year: 2021-22 | |
| Branch: | | Semester: IV | |
| 1 | Course Code | BBA 210 | |
| 2 | Course Title | FINANCIAL MANAGEMENT | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory | |
| 5 | Course Objective | 1. To acquaint the students with the concepts of Financial Management and the significance of decision making in finance. 2. To highlight the necessity of managing current assets and current liabilities 3. To appreciate the relevance of capital structure and dividend decisions with respect to its impact on valuation of the firm. | |
| 6 | Course Outcomes | On completion of this module, the students will be able to CO1: Describe the basic concepts and key terms used in Financial Management. CO2: Infer the relevance of decision making under various available alternatives. CO3: Apply the various tools and techniques used in financial decision making for shareholders' wealth maximization. CO4: Distinguish amongst the various alternatives in the view of valuation of firm. CO5: Evaluate the various financial decisions in the light of changing environment | |
| 7 | Course Description | This is an introductory course in Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction of Financial Management | |
| | A | Nature, concept and functions of financial management | CO1 |
| | B | Finance vs. accounting, Objective of financial management; Profit maximization vs. wealth maximization | CO1 |
| | C | Time value of money- Meaning and Objectives, present & future value, simple & comp. interest, annuity (Ordinary Annuity & Annuity Due), Perpetuity. | CO1,CO2 |
| | Unit 2 | Capital Budgeting | |
| | A | Meaning and concepts of capital budgeting, need of capital budgeting, | CO1, CO2 |
| | B | Practical Problems on Discounted Cash Flow Techniques: Discounting Payback period, NPV, PI, IRR | CO3, CO4 |
| | C | Practical Problems on Non Discounted Cash Flow Techniques: Payback period and ARR | CO3, CO5 |
| | Unit 3 | Working Capital Management | |
| | A | Concept and need of working capital management, determinants of working capital requirements, working capital cycle | CO1 |
| | B | Receivable management- meaning and objectives Cash management- meaning and objectives, Motives of Holding cash | CO1 |

| | | | | | | | | | |
|------------|------------------------|--|-----|-----|-----|-----|------|------|----------|
| | C | Inventory management- meaning and objectives, Techniques of Inventory management - EOQ, ABC Analysis. | | | | | | | CO1, CO5 |
| | Unit 4 | Capital Structure and Cost of Capital | | | | | | | |
| | A | Meaning and objective of Capital structure, optimum capital structure. | | | | | | | CO1 |
| | B | Capital structure theories- Theoretical concepts of NI, NOI, Traditional. | | | | | | | CO4 |
| | C | Cost of capital- concept and meaning, Cost of Debt, Cost of Equity (Zero-Growth Dividends, Constant Growth in Dividends), Cost of Preference Share, Calculation of WACC. | | | | | | | CO3, CO4 |
| | Unit 5 | Dividend decisions | | | | | | | |
| | A | Dividend policy- meaning & concept, concept of retained earnings, factors influencing dividend policy, concept of Bonus shares and Rights Shares. | | | | | | | CO1, CO2 |
| | B | Walter's model of dividend policy and its application | | | | | | | CO3, CO4 |
| | C | Gordon model of dividend policy and its application | | | | | | | CO3, CO4 |
| | Mode of examination | Theory | | | | | | | |
| | Weightage Distribution | CA | MTE | ETE | | | | | |
| | | 30% | 20% | 50% | | | | | |
| | Text book/s* | R.P. Rustagi- Financial Management- (Taxmann Publication) | | | | | | | |
| | Other References | Financial Management: I. M. Pandey (Vikas Publication) | | | | | | | |
| | | Financial management: Theory and Practice, Prasanna Chandra (Mc-Graw Hill) | | | | | | | |
| | | Financial Management: Text, Problems and Cases, M Y Khan and P K Jain, Mc Graw Hill Publication | | | | | | | |
| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
| CO1 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 1 |
| CO2 | 2 | 3 | 3 | 1 | 1 | 2 | 2 | 3 | 2 |
| CO3 | 2 | 3 | 3 | 1 | 1 | 2 | 3 | 2 | 2 |
| CO4 | 2 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 2 |
| CO5 | 1 | 2 | 3 | 2 | 1 | 1 | 2 | 3 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Corporate Laws

| | |
|--------------------------|--------------------------|
| School: School of | Batch : 2020-2023 |
|--------------------------|--------------------------|

| | | |
|-------------------------------|-----------------------|--|
| Business Studies | | |
| Program: B.Com/BBA | | Current Academic Year: 2021-22 |
| Branch: | | Semester: IV |
| 1 | Course Code | BCM 211 |
| 2 | Course Title | Corporate Law |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Status | Compulsory |
| 5 | Course Objective | The objective is to enable students to understand the impact of Companies Act, role of the Securities and Exchange Board of India (SEBI), and the impact of scams etc. |
| 6 | Course Outcomes | On the completion of the course the student will be able to: CO1: To outline the process of incorporation of a Company CO2: To describe the financial structure of the company CO3: To explain the various types of director and meetings CO4. To illustrate the responsibility of the Company to the society CO5: To summarize the effect of other regulations affecting the functioning of the companies. |
| 7 | Course Description | The course introduces the students to the basics of Company Law. |
| 8 | Outline syllabus | CO Mapping |
| | Unit 1 | Introduction to Company Law |
| | A | Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil |
| | B | Types of companies, Promoters, Formation and incorporation of a company. |
| | C | Memorandum of association. Doctrine of ultra vires. Articles of association. Doctrine of indoor management and its exceptions |
| | Unit 2 | Financial Structure and Membership |
| | A | Meaning of the term 'Capital', Shares – Kinds, Equity Shares and Preference Shares (including distinction), Raising of Capital, Public issue of shares, Right Shares/Bonus Shares |
| | B | Salient features of Prospectus, Shelf Prospectus, Red-Herring Prospectus, Statement in lieu of Prospectus, Share capital, Liability for untrue statement in Prospectus. |
| | C | Debentures – Characteristics, Kinds of Charges, Allotment of Shares, Essentials of Valid Allotment, Demat Account, Members vs. Shareholders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members |

| | | | | | |
|--|------------------------|--|------------|------------|-----|
| | Unit 3 | Company Management and Meetings | | | |
| | A | Directors - Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Removal of Directors, Powers and Liabilities of Directors, Remuneration of Directors | | | CO3 |
| | B | Meetings – Annual General Meeting, Extraordinary General Meeting, Statutory requirements – Notice, Agenda, Quorum, Proxy, Chairperson, Methods of Voting, Resolution – Ordinary and Special Resolution distinguished, Minutes | | | CO3 |
| | C | Prevention of oppression and Mismanagement | | | CO3 |
| | Unit 4 | Winding up and CSR | | | |
| | A | Meaning, Modes of Winding up, | | | CO4 |
| | B | Official Liquidator and his Duties | | | CO4 |
| | C | Corporate Social Responsibility -Provisions in Companies Act 2013 | | | CO4 |
| | Unit 5 | Emerging areas | | | |
| | A | Increasing Role of SEBI | | | CO5 |
| | B | Brief Overview of Securities and Contract Regulation Act | | | CO5 |
| | C | Brief Overview of Competition Act 2002 | | | CO5 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA 30% | MTE 20% | ETE 50% | |
| | Text book/s* | The New Company Law, Dr N.V. Paranjape, Central Law Agency | | | |
| | Other References | <ul style="list-style-type: none"> Singh, Avatar, <i>Introduction to Company Law</i>, 10th ed., 2006, Eastern Book Co. Singh, Avatar, <i>Company Law</i>, 15th ed., 2007, Reprinted 2009, EBC Web stor | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 1 | 3 | 2 | 2 | - | 2 | - | 1 |
| CO2 | 2 | 1 | 1 | 2 | 1 | - | 2 | 2 | 1 |
| CO3 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 |
| CO4 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |
| CO5 | 2 | 1 | 3 | 1 | 2 | - | 1 | 1 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Computerized Accounting

| | | | |
|---------------------|-----------------------|---|------------|
| School: SBS | | Batch: 2020-2023 | |
| Program: BBA | | Current Academic Year: 2021-22 | |
| Branch: | | Semester: 4th | |
| 1 | Course Code | BBP 206 | |
| 2 | Course Title | COMPUTERIZED ACCOUNTING SYSTEM | |
| 3 | Credits | 2 | |
| 4 | Contact Hours (L-T-P) | 1-0-1 | |
| | Course Status | Compulsory | |
| 5 | Course Objective | <ul style="list-style-type: none"> • This course helps students to work with well-known accounting software i.e. Tally ERP.9. • Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software • Accounting with Tally certificate course is not just theoretical program, but it also includes continuous practice, to make students ready with required skill for employability in the job market. • The objective of the course is to acquaint students with the accounting concept, tools and techniques influencing business organization. | |
| 6 | Course Outcomes | At the completion of the course students will be able to: CO1: Define the basic concepts of accounting in Tally ERP9 CO2: Understand Stock groups, Inventory accounting and GST in India. CO3: Apply and illustrate inventory accounting in Tally CO4: Explain and analyze GST in Tally. CO5: evaluate the IT enable accounting in present scenario | |
| 7 | Course Description | Computerized Accounting involves making use of computers and accounting software to record, store and analyze financial data. A computerized accounting system brings with it many advantages that are unavailable to analog accounting systems . | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction to Tally ERP9 | |
| | A | Basics of Accounting: Accounting Terminology, Golden Rules of Accounting, GAAP etc. | CO-1 |
| | B | Introduction of Tally: Getting functional with Tally ERP9 and Introduction to Accounting Vouchers. | CO-1 |
| | C | Finalization of Accounts including Profit and Loss, Balance Sheet and Cash Flow Statement and Interpretation | CO-1 |
| | Unit 2 | Accounts with Inventory | |
| | A | Stock Groups, Stock items and Stock Categories | CO1,CO-2 |
| | B | Units of measurement and Creation of Godowns/Locations | CO1,CO-2 |

| | | | | | | | | | |
|------------|------------------------|--|-----|----------------|-----|-----|------|------|-----------|
| | C | Creating Inventory Masters for different manufacturing units. | | | | | | | CO1, CO-2 |
| | Unit 3 | Advanced Accounting in Tally ERP9 | | | | | | | |
| | A | Different Actual and Billed Quantities, Cost Centres and Cost Categories | | | | | | | CO2, CO-3 |
| | B | Bill of Materials (BoM), Bill-wise details | | | | | | | CO2,CO-3 |
| | C | Preparation of Budgets and Stock Valuation | | | | | | | CO2,CO-3 |
| | Unit 4 | Working of GST | | | | | | | |
| | A | Basics of GST and TDS | | | | | | | CO3,CO-5 |
| | B | Returns and Forms, Valuation Rules | | | | | | | CO3,CO-4 |
| | C | TDS and GST, Practical sessions | | | | | | | CO3,CO-4 |
| | Unit 5 | Project Work | | | | | | | |
| | A | Project on Preparation of Final Accounts | | | | | | | CO-4 |
| | B | Project on Accounts with Inventory Calculations | | | | | | | CO-5 |
| | C | Project on GST and TDS Applications | | | | | | | CO-4 |
| | Mode of examination | Practical/Viva | | | | | | | |
| | Weightage Distribution | CA | MTE | Practical/Viva | | | | | |
| | | 60% | 0% | 40% | | | | | |
| | Text book/s* | A textbook of Computer Accounting – Michael Fardon | | | | | | | |
| | Other References | ✓ Financial Accounting: Concepts and Applications– J R Monga, Mayoor Publications | | | | | | | |
| | | ✓ Financial Reporting and Analysis- Elliott and Elliott, Prentice Hall International | | | | | | | |
| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
| CO1 | 1 | 2 | 1 | - | 2 | 2 | - | 2 | 2 |
| CO2 | 2 | - | 1 | - | 2 | - | 1 | 2 | - |
| CO3 | 2 | 1 | - | - | 3 | - | 2 | - | - |
| CO4 | 1 | - | - | 1 | - | 2 | - | - | 2 |
| CO5 | 1 | 2 | - | 1 | - | 2 | - | - | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

| | |
|-----------------------|---------------------------------------|
| School: SBS | Batch : 2020-23 |
| Program: B.Com | Current Academic Year: 2021-22 |

| | | | |
|---------------------------------|--------------------------|---|------------|
| Branch: B.COM (Hons) | | Semester: IV | |
| 1 | Course Code | BCM228 | |
| 2 | Course Title | Fundamentals of Operations Research | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory | |
| 5 | Course Objective | The course aims to provide students with a methodological framework and foundation for management decision making and to be of long lasting value through their careers irrespective of the management field that they choose. | |
| 6 | Course Outcomes | <p>At the end of the course students will be able to:</p> <p>CO1: The student will be able to formulate a real-world problem as a mathematical programming model</p> <p>CO2: The student will be able to appreciate application of optimization techniques in managerial decision making</p> <p>CO3: The student will be able to identify and model some real time business situations in complex organization.</p> <p>CO4: The student will be able to eliminate customers / clients waiting period for service delivery.</p> <p>CO5: The student will be able to infer the methods for assessing and improving the validity and reliability of data and measures, and the ethics of scientific research</p> | |
| 7 | Course Description | The Operational Research provides methodological tools which can support business managers in decisions making covering all the aspects (internal and external). The course aims to teach specialized methods of Operations Research and applications for optimization problems. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction | |
| | A | Origin, Definition, scope, phases of OR, Models of OR and applications of Operations Research | CO1 |
| | B | Two variable Linear Programming model and Graphical method of solution, Simplex method, Dual Simplex method. | CO1, CO2 |
| | C | A processing of job through machines, assignment model. | CO1 |
| | Unit 2 | Game Theory | |
| | A | Concept of game, Optimal solution of two persons zero sum games | CO2, CO3 |
| | B | Solution of mixed strategy games, principle of dominance in a game | CO2 |
| | C | Application of game to competitive situations in | CO2 |

| | | | | | |
|--|------------------------|--|-----|-----|--------------|
| | | advertising and sales or other business areas | | | |
| | Unit 3 | Transportation Problem. | | | |
| | A | Introduction Transportation problems: Types of transportation problems, mathematical models. | | | CO2, CO3 |
| | B | Transportation algorithms | | | CO2 |
| | C | Assignment: Allocation and assignment problems and models. | | | CO2 |
| | Unit 4 | Sequencing Problem | | | |
| | A | Introduction, Terminology and Notations, Assumptions of Sequencing Problem | | | CO3,CO4 |
| | B | Solution of sequencing problem, processing n jobs through, processing n jobs through three machines, processing two jobs through m machines | | | CO2,CO3, CO4 |
| | C | Applications in industry | | | CO2,CO3 CO4 |
| | Unit 5 | Replacement Problem | | | |
| | A | Introduction, replacement of items that deteriorate with time- when money value is not counted and counted | | | CO1,CO5 |
| | B | Replacement of items that fails completely, group replacement | | | CO2,CO3 CO5 |
| | C | Applications in business and industry | | | CO5 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book | R1 Operations Research Theory and Applications, JK Sharma, Macmillan India Ltd. R2.Quantitative Techniques in Management, N.D.Vohra, McGraw Hills. 3rd Edition, R3.Industrial Management; Umesh Publications Ed 01 Dr. S. Seetharaman, B. VijayaRamnath. | | | |
| | Other references | 1. Operations Research by S.D. Sharma 2. Operations Research by JK Sharma, Pearson 3. Operations Research –An introduction by Taha Hamdy, Prentice hall | | | |

| Pos Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|---------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 1 |
| CO2 | 1 | 3 | 2 | 2 | 1 | 2 | 3 | 2 | 1 |
| CO3 | 2 | 1 | 1 | 1 | 1 | 2 | 3 | 2 | 2 |

| | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|
| CO4 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 2 |
| CO5 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

**Department specific electives
(dse)
Semester-IV**

E-Commerce

| | | | |
|---|-----------------------|--|------------|
| School: School of Business Studies | | Batch: 2020-23 | |
| Program: BBA | | Current Academic Year: 2021-22 | |
| Branch: | | Semester: IV | |
| 1 | Course Code | DSE006 | |
| 2 | Course Title | E-Commerce | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Description | This course is aimed at providing insights on how to implement strategy in e-business / e-commerce | |
| 6 | Course Objectives | <ol style="list-style-type: none"> 1. Provide a fundamental understanding of the environment, strategies and key components on business models in e-business / e-commerce 2. Understand the traditional and new communication / marketing approaches that create competitive advantage in e-business / e-commerce. 3. Provide insights on how to implement strategy in e-business / e-commerce | |
| 7 | Course Outcomes | <p>CO1: Student will be able to understand idea about the dimensions of different E-Business models.</p> <p>CO2: To interpret Network Infrastructure and Internet Client-Server Applications.</p> <p>CO3: Student will be able to compare traditional and digital marketing strategies and online Marketing process.</p> <p>CO4: To understand concepts of e-Payments, e-CRM and e-SCM</p> <p>CO5: To evaluate the commerce strategies in present environment</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit A | | |
| | A | Early business information interchange efforts – Emergence of Internet – emergence of WWW; Advantages and disadvantages of e-commerce | CO1 |
| | B | E-Business models - C2C, C2B, B2B models; | CO1 |
| | C | Value Chain model, advertising model, community model manufacturer model | CO1 |
| | Unit B | | |
| | A | Network Infrastructure supporting electronic commerce; Role of World Wide Web | CO2 |
| | B | Internet Client-Server Applications; Networks and Internets, Internet Standards and Specifications | CO2 |
| | C | Client- Server Network Security, Security Threats, Data | CO2 |

| | | | | | |
|--|------------------------|--|-----|-----|-----|
| | | and Message Security | | | |
| | Unit C | | | | |
| | A | Traditional Marketing Vs. Digital Marketing; Online Marketing | | | CO3 |
| | B | New Age Information Based Marketing, Advertising on Internet | | | CO3 |
| | C | The Online Marketing Process | | | CO3 |
| | Unit D | | | | |
| | A | Consumer-Oriented Applications, Mercantile Process Models – Consumer Perspective, Merchant Perspective | | | CO5 |
| | B | E-Payment Systems – Types, Digital Token Bases Systems, Smart Cards, Credit Card Based Systems, Risks & Design | | | CO4 |
| | C | Main concepts in internet banking, Digital payment requirements, Electronic Cash | | | CO4 |
| | Unit E | | | | |
| | A | Customer Relationship Management on the Internet | | | CO4 |
| | B | Online CRM Capabilities & Its Impact On Business | | | CO4 |
| | C | E-SCM – Supply chain management, Ways to Reduce Inventory | | | CO5 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s | 1. Strauss, J., El-Ansary, A., & Frost, R., <i>E-Marketing</i> , 4 th Edition, Prentice Hall of India. 2. Kalakota & Whinston, <i>Frontiers of Electronic Commerce</i> , Pearson Education | | | |
| | Other References | 1. Joseph, S.J., P.T., (2012) <i>E-Commerce: An Indian Perspective</i> , (4th edition), New Delhi: PHI Learning | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|--------------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 1 | 1 | 1 | 3 | 2 | 1 | 1 |
| CO2 | 1 | 2 | 1 | 2 | 1 | 1 | 2 | 1 | 1 |
| CO3 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 |
| CO4 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 1 |
| CO5 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Money Banking & Financial Institutions

| | | |
|-----------------|-----------------------|---|
| School: | | Batch : 2020-23 |
| Program: | | Current Academic Year: 2021-22 |
| Branch: | | Semester IV |
| 1 | Course Code | DSE007 |
| 2 | Course Title | MONEY BANKING AND FINANCIAL INSTITUTION |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| Course Type | | COMPULSORY |
| 5 | Course Objective | The Course objective is to make Clarity about the Barter System and its Comparison with the Current Monetary system . They need to understand the Financial Markets and different instruments operating in the financial markets . The Overall scenario of Banking industry needs to be understood Clearly and the recent trends need to be concisely studied. The Principal aspect of working of financial market needs to be discussed in simple details , The Financial Institutions and its role in the growth of Economy and development of Country on Global Scenario. |
| 6 | Course Outcomes | CO1- Discuss the working model of financial systems and its application in Current retrospective. CO 2- Identify the critical components and roles of the Financial System and the systematic understanding of instruments managing the market. CO3-Demonstrate the correct understanding & analysis for working of Monetary Theory & movement of Interest Rates with all macro and micro economic factors. CO4-Assess the different financial institutions working in Indian economy and its impact on different economic indicator movements. CO5-Appraise the Financial market terminology and anticipate movement in stock prices and get the systematic understanding of Money and Capital Market. |
| 7 | Course | Banking Institutions have become important players in the present day |

| | | |
|---|------------------|---|
| | Description | economy. They play pivotal role in the growth of trade, commerce and industry. We need to understand the Role of Financial Institutions since its inception and understand the role of other Critical financial aspects of Financial System . The students need to understand the Clear Cut Working Strategy of Capital as well as Money Market. |
| 8 | Outline syllabus | CO Mapping |
| | Unit 1 | An Introduction To Money |
| | A | Barter System & its problems – Origin & evolution of money-Definition & characteristics |
| | B | Classification, advantages & disadvantages of money- functions of money & its circular flow |
| | C | Concept of Demand & Supply of money – Valuation of money |
| | Unit 2 | Financial Market and Instruments |
| | A | Financial System- Meaning & its components, Financial Institutions, Financial Markets, Financial Instruments, Financial Services |
| | B | Functions of Money Markets= meaning, definitions, Instruments, Institutions, characteristics |
| | C | Functions Of capital Markets; Concepts of Size Transformation, Assets & Liability Transformation, Risk Transformation and Maturity Transformation |
| | Unit 3 | Introduction Of Banking Industry |
| | A | |
| | B | Credit Creation by banks Principles of Sound Lending Loans and advances |
| | C | E-Banking: Introduction of E-banking, Future of E-banking, Advantages & disadvantages, Payment Gateway, Mode of payment Through E-Banking : RTGS,NEFT, IMPS Etc. |
| | Unit 4 | Principles of Financial Markets and Interest Rates |
| | A | Essentials of Monetary Theory – basic concept of Commodity Theory & Quantitative Theory |

| | | | | |
|--|------------------------|---|-----|----------|
| | B | Inflation & Deflation and their effect Money and Business Cycle-boom, recession, depression, recovery Money and Interest Rates in close & open economy | | CO 4 |
| | C | Fiscal Policy and Monetary Policy. Role of Monetary and fiscal policy in the economic growth of India | | CO 4 |
| | Unit 5 | FINANCIAL INSTITUTIONS | | |
| | A | Meaning, Role and importance of Financial Institutions. Commercial banks: Meaning and functions, Development banks: Meaning and functions, Cooperative Banking institutions: Meaning and functions. NBFCs: Meaning and functions | | CO5 |
| | B | Overview of Credit Rating Agencies: CARE, ICRA, CRISIL (Organization and Functions) Investment Institutions: LIC and GIC (Organization and functions), Mutual Funds (Meaning, Types and Advantages) and Special Financial Institutions: IDBI, IFCI, SFCs, ICICI and EXIM bank of India (Organization and Functions) | | CO 5 |
| | C | Stock Market Exercise | | CO 5,CO4 |
| | Mode of examination | Theory /Practical/Viva | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | | | |
| | Other References | T N HAJELA, Money & Banking – Theory with Indian Banking – Ana Books Pvt. Ltd. E Narayanan Nadar, Money & Banking – PHI Learning Pvt Ltd : Students are advised to refer to the current and back issues of the Indian Banks Association Journals and Annual Reports of some of the prominent Banks and Functioning of Stock Markets along with Rating Agencies. www.amfiindia.com www.rbi.org.in www.iba.org.in www.icra.in | | |

Program Outcome vs. Course Outcomes Mapping Table

| Pos/ COs | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|---------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 2 | 1 | 1 | 3 | 1 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 1 | 3 | 1 | 3 | 2 |
| CO3 | 1 | 3 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO4 | 3 | 1 | 1 | 1 | 1 | 3 | 1 | 1 |
| CO5 | 2 | - | 2 | 2 | 2 | - | - | 3 |
| AVG | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Marketing of Financial Services

| | | | |
|-----------------|-----------------------|---|------------|
| School: | | Batch : 2020-23 | |
| Program: | | Current Academic Year: 2021-22 | |
| Branch: | | Semester IV | |
| 1 | Course Code | DSE008 | |
| 2 | Course Title | MARKETING OF FINANCIAL SERVICES | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Elective | |
| 5 | Course Objective | The objective is to make the students understand the strategy for Marketing of Financial Products. The effective strategy of Marketing the Financial Products and right aspects to get the best of solutions. In Current Era of Competition , It is very important that the Banks offer the Precise Proposition to its Customers at all the times and Creates a right Pricing for different Sets of Customers. | |
| 6 | Course Outcomes | On completion of this module the student will be able to: CO1.Describe the Strategy to Market the Financial products and pitch it to the right Audience. CO2. Discuss the Financial product creation process and Customer relationship management. CO3. Select the right business Markets. CO4. Assess the Sales Model of Financial Products. CO5. Choose on Global Scenario of Financial Product Marketing. | |
| 7 | Course Description | The banking is expanding across all the dimensions and different countries have different models of Banking and Financial Products Sales spectrum . The banks have to design the right Model and Product Proposition to make its strategy Profitable and the Organic growth can be experienced in terms of Profitability and Customer retention. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction of Concept | |
| | A | Financial Products in Service Spectrum and Its Importance. | CO 1, CO2 |
| | B | Business Environment of Financial Services Sector and Growth strategies. | CO 1,CO2 |
| | C | Transformation in marketing Practices and analysis of Digital Marketing in Financial Products. | CO 1,CO2 |
| | Unit 2 | Production Management and Customer relationship management | |
| | A | Product Concept, Product and Differentiate Product Management. | CO 2, CO 3 |

| | | | | |
|--|------------------------|---|-----|-----------|
| | B | Importance of CRM in marketing of Financial Services and Relationship Marketing. | | CO 2 |
| | C | CRM implementation and evaluation. Specific Live cases of Successful CRM Models. | | CO 2 |
| | Unit 3 | Analyzing Business Markets | | |
| | A | Organizations Buying Process and Participants. Strategies of Organizations Buying Process. | | CO 2,CO 4 |
| | B | Institutional and Government Markets. Corporate Sales and Government Relationship Management. | | CO 2, CO4 |
| | C | Competitors: Identifying and Analyzing. Designing Competitive Strategies. Improvement in Competitive advantage. | | CO 2,CO 4 |
| | Unit 4 | SALES MODEL IN FINANCIAL PRODUCTS | | |
| | A | ROLE of DSA/DMA in Bank. CASA Strategy and Third Party Sales in Bank. | | CO 4 |
| | B | Channel Management and Selling Functions of Bank. Strategy of Cross Selling. | | CO 5 |
| | C | Factors affecting Pricing Decisions in Bank. Priority Banking Concept in Banks. | | CO 4 |
| | Unit 5 | The Global Scenario of Financial Product Marketing | | |
| | A | Marketing Financial Products in US | | CO 2, CO5 |
| | B | Marketing Financial Products in UK | | CO 2, CO5 |
| | C | Marketing Financial Products in China | | CO5 |
| | Mode of examination | Theory /Practical/Viva | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | Marketing of Financial Products and Services By R B Solanki And Rajeshwari Malik Managing and Marketing of Financial Services by IIB&F Marketing Financial Services by Hooman Estelami | | |
| | Other References | The student should read one Normal and one Economical daily on regular basis and they should visit on Online on all the Banks website and RBI | | |

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|--|--|---|--|
| | | Website to get updates on Marketing of Financial Products. | |
|--|--|---|--|

Program Outcome vs. Course Outcomes Mapping Table

| POs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| COs | | | | | | | | | |
| CO1 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 |
| CO2 | 1 | 3 | 3 | - | 3 | 2 | 2 | 3 | 3 |
| CO3 | 2 | 1 | 1 | 1 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 2 | 2 | 3 | 1 | 3 | 2 | 1 | 1 | 1 |
| CO5 | 3 | 1 | 1 | 2 | 1 | - | - | 1 | 3 |
| AVG | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Course modules: Semester-V

Fundamentals of Research

| | | | |
|---|-----------------------|---|---------------|
| School: School of Business Studies | | Batch: 2020-23 | |
| Program: BCOM | | Current Academic Year: 2022-23 | |
| Branch: | | Semester: V | |
| 1 | Course Code | BCM333 | |
| 2 | Course Title | Fundamentals of Research Methods | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory | |
| 5 | Course Description | This undergraduate course aimed at imparting to the students a general understanding and familiarizing for the fundamentals and practices of the research methods | |
| 6 | Course Objectives | <ol style="list-style-type: none"> 1. To impart to the students an understanding of the basics of research methods. 2. To make the students develop a research mindset for effective business decision-making 3. To help the students understand the challenges of the modern-day business research environment | |
| 7 | Course Outcomes | <p>CO1: The student will be able to identify and describe key basic research concepts, theories, and techniques for analyzing a variety of business Situations.</p> <p>CO2: The student will be able to discuss the research characteristics and the nature of research in an organization.</p> <p>CO3: The student will be able to apply insight and knowledge base of underlying introductory concepts that drives research.</p> <p>CO4: The student will be able to interpret the relevance of research concepts.</p> <p>CO5: The student will be able to evaluate the impacts of environmental changes in a business scenario.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction to Research Methods | |
| | A | Introduction to research, defining business research basic and applied research. | CO1, CO2 |
| | B | The significance of research in business | CO1, CO2 |
| | C | Research a decision-making tool in the hands of management | CO2, CO3, CO5 |
| | Unit 2 | Research Design | |
| | A | Exploratory Research Design/ Qualitative Research: Focus Group Interviews, Depth Interviews, Projective Techniques | CO1, CO2, CO3 |
| | B | Descriptive Research, cross-sectional study, longitudinal | CO1, CO2, |

| | | | | | |
|--|---------------------|--|-----|-----|--------------|
| | | study | | | CO3,CO5 |
| | C | Causal Research, business research process design | | | CO1,CO4 |
| | Unit 3 | Research design formulation | | | |
| | A | Introduction to scales (all types) | | | CO1, CO3 |
| | B | Sampling, sampling is essential | | | CO1, CO3 |
| | C | Sampling process(Random sampling(simple random cluster sampling) & Non random sampling(Quota & convenience sampling) | | | CO1, CO3 |
| | Unit 4 | Questionnaire designing and data collection method | | | |
| | A | Introduction to the questionnaire, Introduction to primary and secondary data | | | CO1,CO3 |
| | B | Question types (close ended , open ended & Dichotomous) | | | CO1,CO3 |
| | C | Questionnaire design process | | | CO1,CO2, CO4 |
| | Unit 5 | Report writing | | | |
| | A | Organization of written report | | | CO1,CO4,C O5 |
| | B | Graphical presentation of data | | | CO1,CO4,C O5 |
| | C | Oral presentation | | | CO1,CO4,C O5 |
| | Mode of examination | Theory | | | |
| | Weight Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Textbook/s | <ul style="list-style-type: none"> Business Research Methods, Naval Bajpai, Pearson, Second edition. | | | |
| | Other References | <ul style="list-style-type: none"> Research Methodology – C R Kothari | | | |

| | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| POs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
| COs | | | | | | | | | |

| | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|
| CO1 | 1 | 2 | - | 1 | 2 | 1 | - | 1 | - |
| CO2 | 1 | 1 | 1 | - | - | 2 | - | 2 | - |
| CO3 | 1 | 2 | 1 | - | 1 | 1 | - | 1 | - |
| CO4 | 1 | 2 | 1 | 2 | 2 | 1 | - | 2 | - |
| CO5 | 1 | 1 | 1 | - | 1 | 2 | - | 2 | - |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

| | | |
|---|-----------------------|--|
| School: School of Business Studies | | Batch : 2020-23 |
| Program: B.COM (H)/ ACCA | | Current Academic Year: 2022-23 |
| Branch: | | Semester: V |
| 1 | Course Code | BCM322 |
| 2 | Course Title | Audit and Assurance |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Compulsory |
| 5 | Course Objective | <p>This subject aims to-</p> <ol style="list-style-type: none"> 1. This subject aims to provide a basic working knowledge and understanding of the concept of Auditing and an overview of the process of carrying out the assurance engagements. 2. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit. 3. Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. 4. Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity & its environment, assesses the risk of material misstatement, planning of audit and understanding the process of verification and vouching. |
| 6 | Course Outcomes | <p>CO1: Define and describe the objective and general principles of Audit and Assurance engagements.</p> <p>CO2: Identify the significance of auditing and assurance principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing & assurance related engagements.</p> <p>CO3: Apply & carry out the preparation of an Audit Plan and programme and its execution/ with its related /Understanding the use and evaluation of Internal control systems by Auditors.</p> <p>CO4: Explain the General Considerations in relation to the appointment/Qualifications Disqualification of Auditors in the Companies.</p> <p>CO5 Analyse and reporting mechanism and statement on review and reporting to discuss current developments in auditing and other assurance</p> |

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| 7 | Course Description | The course is aimed for the students Studying B.COM (ACCA) and majoring in Accounting and Finance. The goal of this course is to provide students with an overview of Audit and assurance of financial statements taking into account current practices adopted globally. The discipline introduces assurance as a service, its regulation standards and the process and chronology of audit to the students. The aim of this course is to ensure students understand the different aspects of Auditing & assurance process and the assessment of internal controls and gathering of evidence on an assurance engagement. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Fundamentals of Auditing and Assurance-Framework | |
| | A | Introduction to the concept of Auditing and Assurance. /Meaning of Audit/Principal aspects to be covered in Audit/Benefits of Auditing & Limitation of Auditing. | CO1, CO2 |
| | B | External Audits- Corporate Governance- Professional Ethics, ACCA Code of Ethics and Conduct vs. ICAI Code of Ethics. | CO2,C O4 |
| | C | Internal Audit and Governance, Differences between External and Internal Audit, The Scope of Internal Audit Function, outsourcing and internal Audit assignments. | CO2,C O3 |
| | Unit 2 | Audit Planning and Risk Assessment | |
| | A | Audit Plan & Audit Programme/Advantages and Disadvantages, Audit Evidence, Essentials of Audit evidence, Factors considered while obtaining audit evidence and techniques of obtaining Audit evidence. | CO2,C O3 |
| | B | Assessment of Audit Risks –Understanding the entity and its environment –Frauds –Audit planning process and Documentation. | CO3,C O4 |
| | C | Concept materiality, Concept of True and Fair Disclosure of Accounting policies, Materiality in planning and performing audit, analytical procedures and SA on external confirmations. Audit Working papers and obtaining certificate from Management. | CO3,C O4 |

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| | Unit 3 | Internal Control | |
| | A | Internal Control Systems – Concept, Environment, Inherent limitation, Accounting and Financial controls, Internal control. The Use and evaluation of Internal control Systems by Auditors. | CO3,CO4 |
| | B | Computerized Information System, Internal Check and Internal Audit. | CO3,CO4 |

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| | C | General IT controls and applications- Control objectives, procedures and activities, Communication on Internal control. | | CO3,CO4 |
| | Unit 4 | Audit Documentation & Testing | | |
| | A | Vouching and Verification, Audit working papers , Audit files , Audit of Cash Transactions, Audit of Trading Transactions, and Analytical Procedures. | | CO1,CO3 |
| | B | Audit of Ledgers and Balance Sheet and Verification of Assets and Liabilities. | | CO2,CO3 |
| | C | Audit Sampling and other means of Testing, the audit of specific items- computer assisted audit techniques-The work for others-Not for profit organization. | | CO3,CO4 |
| | Unit 5 | Analytical Review and Reporting Procedures | | |
| | A | Review and Reporting Subsequent events- Purpose /Responsibilities, Procedures. | | CO3,CO4 |
| | B | Going Concern – significance, importance and needs written representations- Audit finalizations | | CO3,CO4, CO5 |
| | C | Final review- Audit Reports- basic Elements –Unmodified audit opinions/Audit of Limited Companies/ Section 177 of the Companies Act,2013 and allied provisions therein. | | CO3,CO4, CO5 |
| | Mode of examination | Theory | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | Kamal Gupta, Ashok Arora : Fundamentals of Auditing: Tata McGraw Hill Education Limited 9. Kamal Gupta : Contemporary Auditing: Tata McGraw Hill Education Limited | | |
| | Other References | Audit and Assurance ,Kaplan Publishing ,2016 Audit and Assurance ,BPP learning Media Ltd Institute of Chartered Accountant of India –Auditing and Assurance Standards. | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 2 | - | 2 | 2 | 2 | - |
| CO2 | 1 | 2 | 2 | - | - | - | 1 | 2 | - |
| CO3 | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 1 | 2 | 2 | 1 | | 2 | | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Investment Management

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| School: | | Batch : 2020-23 | |
| Program: | | B.Com (Hons.) | Current Academic Year: 2022-23 |
| Branch: | | Semester: V | |
| 1 | Course Code | BCM313 | |
| 2 | Course Title | Investment Management | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Type | Compulsory /Elective/Open Elective | |
| 5 | Course Objective | <ul style="list-style-type: none"> ● Introduction to various kinds of investments. ● Understand primary and secondary markets and their functioning ● Understand the various ways of valuation of investments. ● Introduction to Portfolio management and Financial Derivatives | |
| 6 | Course Outcomes | <p>On completion of this module the student will be able to:</p> <p>CO1. Describe key terms and concepts of financial market.</p> <p>CO2. Estimation of risk and return for investment in Share, Debentures and Bonds.</p> <p>CO3. Calculate market value of equity share and debentures</p> <p>CO4. Classify various innovations in financial derivatives</p> <p>CO5. Evaluate the market performance in the current scenario.</p> | |
| 7 | Course Description | Investment Management deals with the understanding of key concepts and terms of financial markets, calculation of risk and return for various investment avenues, calculation of intrinsic value of shares and debentures and also an insight for financial derivative market. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Overview of Capital Market | |
| | A | Introduction to capital market: Primary and Secondary market | CO1 |
| | B | Stock Exchange – Introduction and function, New Issue Markets - Meaning, process and parties to an IPO and their roles. | CO1 |
| | C | Regulatory Mechanism: SEBI and its role in Investor Protection. | CO1 |
| | Unit 2 | Risk & Return | |
| | A | Theoretical concept of Risk and Return | CO1,CO2 |
| | B | Types of risks: systematic and unsystematic risk and other components of risk | CO1,CO2 |
| | C | Measures of risk and return (calculation) | CO2 |
| | Unit 3 | Valuation of Bonds | |
| | A | Nature and Concept of bonds, Types of bonds | CO2,CO3 |
| | B | Yield to Maturity, Yield to Call | CO3 |
| | C | Valuation of bond | CO3 |

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| | Unit 4 | Valuation of Equity | | | |
| | A | Nature of equity instruments, Types of Shares, Valuation of Preference shares | | | CO1,CO3 |
| | B | Valuation of Equity: Dividend Discount Models – Single Period model, Multi Period model, Zero Growth model, Constant Growth model, Variable Growth model | | | CO2,CO3 |
| | C | Valuation through PE ratio | | | CO2,CO3 |
| | Unit 5 | Portfolio and Financial derivatives | | | |
| | A | Theoretical concept of Portfolio, Diversification Theoretical concept of Portfolio Risk & return | | | CO1,CO4, CO5 |
| | B | Introduction to Mutual Funds: Meaning, Structure, Advantages and Types. | | | CO1,CO4 |
| | C | Introduction to Financial Derivatives: Meaning, Characteristics and types: Forward contracts, Future Contracts, Option Contracts. | | | CO1,CO4, CO5 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | 3. Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.) 4. Chandra P - Investment Analysis and Portfolio Management (Tata Mc Graw Hill) | | | |
| | Other References | 1. Chandra P - Investment Analysis and Portfolio Management (Tata Mc GrawHill) 2. Fischer and Jordan - Security Analysis and Portfolio Management (Prentice-Hall, 1996, 6th edition) 3. Ranganatham - Investment Analysis and Portfolio Management (Pearson Education, 1st Ed.) 4. Bodie, Kane, Marcus & Mohanti - Investment and Indian Perspective (TMH, 6th Ed.). Online Resources: www.sebi.gov.in www.amfiindia.com www.capitalmarket.com www.nsdl.co.in www.bseindia.com www.bondmarkets.com www.nse-india.com etc | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1 |
| CO2 | 2 | 3 | 1 | 1 | - | 2 | 1 | 1 | 1 |
| CO3 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1 |
| CO4 | 2 | 2 | 1 | 1 | - | 2 | 1 | 1 | 1 |
| CO5 | 2 | | 2 | | 2 | 1 | 1 | 1 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

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| School: SBS | | Batch: 2020-23 | |
| Program: | | Current Academic Year: 2022-23 | |
| Branch: | | Semester: V | |
| 1 | Course Code | BBA 336 | |
| 2 | Course Title | Business Communication | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Compulsory /Elective/Open Elective | |
| 5 | Course Objective | <p>The objectives are:</p> <ol style="list-style-type: none"> 1. To make students understand basics of Business Communication and their functional relationship with business & management. 2. To hone students' writing skills. 3. To develop their Speaking and listening skills. 4. To enable students to apply various communication skills effectively. | |
| 6 | Course Outcomes | <p>CO1: The students will be able to understand basics of Business Communication and their relevance to business growth. CO2: The students will be able to develop speaking skills. CO3: The students will be able to draft effective professional documents. CO4: The students will be able to apply various communication skills for business/Professional growth. CO5: The students will be able to analyze various communication skills practically in business.</p> | |
| 7 | Course Description | <p>This course is designed to give students a comprehensive view of communication, its scope and importance in business and professional world. The course aims at developing skills of effective written and oral communication in students. It will provide students the tools necessary to make their way in different business and corporate environments.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Business Communication | |
| | A | Introduction of Business Communication | CO1 |
| | B | Forms & Flows of Business Communication | CO1 |
| | C | Process of and Barriers to Communication | CO1 |
| | Unit 2 | Non-Verbal Communication | |
| | A | Role of Non-Verbal Communication | CO1, CO4 |
| | B | Classification of Non-Verbal Communication | CO1, CO4 |
| | C | Practical exposure & guidelines for developing Non-Verbal Communication | CO1, CO4 |
| | Unit 3 | Articulation Skills | |
| | A | Paralinguistic feature, Art of Speaking, Goals of Speaking, Styles of Speaking, Guidelines for developing speaking skills | CO2 |

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| | B | Extempore, Speech Delivery | | CO2 |
| | C | Debate | | CO2 |
| | Unit 4 | Writing Skills | | |
| | A | 7 Cs of Communication | | CO3 |
| | B | Letter Writing: Sales, Order, Complaint, Adjustment, Claim, Enquiry letters | | CO3 |
| | C | Email Writing, WhatsApp Messaging in Professional/Formal Environment | | CO3 |
| | Unit 5 | Listening Skills | | |
| | A | Listening as a management tool | | CO2, CO5 |
| | B | Barriers to listening | | CO3 |
| | C | Guidelines for improving listening skills | | CO5 |
| | Mode of examination | Theory/Jury/Practical/Viva | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | P.D.Chaturvedi & Mukesh Chaturvedi, Business Communication: Concepts, Cases, and Applications. Pearson | | |
| | Other References | | | |

| PO COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 1 |
| CO2 | 2 | 1 | 2 | 1 | 3 | 2 | -- | 1 | -- |
| CO3 | 3 | 3 | 2 | 3 | 3 | 2 | 1 | 1 | -- |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 1 |
| CO5 | 3 | 2 | 2 | 2 | 3 | 1 | 1 | 1 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Department specific electives: Semester V

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| School: SBS | | Batch : 2019-2022 (Department/ Discipline Specific Elective) | |
| Program: B.COM/ACCA-V | | Current Academic Year: 2021-2022 | |
| Branch: | | Semester: V | |
| 1 | Course Code | DSE009 | |
| 2 | Course Title | Tax Procedure and Management | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | DSE | |
| 5 | Course Objective | 1. To provide practical knowledge regarding tax procedure and compliances 2. Management of direct tax and various saving schemes available under the Income tax act 3. It provides an insight into practical aspects and applies the provisions of laws to various situations | |
| 6 | Course Outcomes | After completing the module, students should be able to: CO1: Discuss and Solve the practical problems of Set-off and Carry-Forward of Losses CO2: Classify and examine the Permissible deductions from Gross Total Income CO3: Solve the practical problems for the assessment for various assessees. CO4: Illustrate the application of provisions relating to TDS and Practices of filling of Return of Income CO5: Evaluate the practical aspects in the current Scenario. | |
| 7 | Course Description | This course is procedure and management of income tax, tax provisions for set off and carry forward of losses. Various deductions and assessment for various asseses in computing taxable income, Illustrate the application of provisions relating to TDS and filling of Return of Income This course is design for B.COM (Hons) as well ACCA | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Set-off and Carry-Forward of Losses, Clubbing Of Income | |
| | A | Meaning and concept of set-off and carry forward of losses, Mode of set-off and carry forward; Inter-source adjustment; Inter-head adjustment, Provisions regarded set-off of losses. | CO1, CO2 |
| | B | Carry forward of loss – How to set off, Problems on set-off and carried-forward of losses. | CO3, CO4 |
| | C | Clubbing of Income –Meaning and concept, Transfer of Income without transfer of assets. Clubbing of income earned by spouse of an individual (remuneration to spouse), Clubbing of income of minor child | CO1,CO5 |
| | Unit 2 | Permissible deductions | |
| | A | Permissible deductions from Gross Total Income, Basic rules governing deductions, Difference between GTI & TI, Section 80-C, 80-CCC, 80-CCD, 80-D, 80-DD, 80-DDB, 80-E, 80-EE | CO1, CO2 |
| | B | Permissible deductions from Gross Total Income, section, 80-G, Adjusted Gross Total Income- Meaning and Computation, 80 GG, 80-P, 80 QQB, 80 TTA, 80 TTB and 80-U. | CO1, CO2 |
| | C | Problems on deductions (80-C to 80-U) | CO3 |
| | Unit 3 | Assessment and Computation of tax | |

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| A | Assessment of Individual- Computation of total income and tax liability with Alternative Minimum Tax, Need of Alternative Minimum Tax, Difference between MAT and AMT, meaning and importance of Section – 10 AA, 35AD and 80 RRB, Income taxable at special rate, rebate, surcharge, education Cess. | CO3 | |
| B | Assessment of HUF- Basic for computation of taxable income, Computation of total income and tax liability of HUF, | CO3 | |
| C | Assessment of Firm- Salient features of the assessment of a firm, Computation of Book Profit, Deduction of remuneration to partners under section 40(b), Computation of total income and Tax liability of the firm, | CO3 | |
| Unit 4 | Tax deduction at sources | | |
| A | TDS- Meaning and rates, Scheme of TDS, Interest and Penalty, TDS Tax rate, Certificate of tax deduction/ Form No. 16. TCS- meaning and rates. Certificate of TCS, Difference between TDS and TCS. | CO2, CO4,CO5 | |
| B | Advance payment of tax- Meaning and Concept, Who has to pay advance tax, due dates of payment of advance tax. Scheme of Presumptive Taxation 44 AD and 44 ADA, | CO2, CO4,CO5 | |
| C | Interest payable by the assessee- when interest becomes payable by the assessee, procedure of calculations of interest, Interest penalty-default in payments of advance tax-234 B and 234 C | CO2, CO4,CO5 | |
| Unit 5 | Law and Procedure | | |
| A | Filing of return an overview- Form and manner of furnishing return of income, mode of submission, Permanent account number (PAN) | CO2, CO4,CO5 | |
| B | Consequences of late submission, Conditions for revised return. Fee or penalty under section 234F, Self Assessment, Best Judgment Assessment | CO2, CO4 | |
| C | Income Tax Authorities and their powers with special reference to search and seizure, Collection and recovery of tax, | CO2, CO4 | |
| Mode of examination | Theory/Jury/Practical/Viva | | |
| Weightage Distribution | CA | MTE | ETE |
| | 30% | 20% | 50% |
| Text book/s* | Dr. Vinod K. Singhania & Dr. Monica Singhania: Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New | | |
| Other References | 1 Delhi Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication) 2. Systematic approach to Direct Tax-Dr. Girish Ahuja and Dr. Ravi Gupta (Wolters Kluwer) 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 3 | 1 | 1 | 1 | 1 | 1 | 2 | 1 |

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| CO2 | 2 | 3 | - | 1 | 1 | 1 | 1 | 2 | - |
| CO3 | 3 | 3 | 1 | 2 | 1 | 2 | 2 | 1 | 1 |
| CO4 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

Industrial Laws

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| School: School of Business Studies | | Batch : 2020-2023 | |
| Program: BCom /BCom ACCA | | Current Academic Year: 2022-23 | |
| Branch: | | Semester: V | |
| 1 | Course Code | DSE010 | |
| 2 | Course Title | Industrial Law | |
| 3 | Credits | 4 | |
| 4 | Contact Hours (L-T-P) | 4-0-0 | |
| | Course Status | Discipline Specific Elective | |
| 5 | Course Objective | The objective of this course is to give a basic orientation to the students about industrial rules and regulations. It seeks to make students aware of the economic cost and expenses incurred to organisations in circumstances of disputes between employer and employee as well under the social security legislations. | |
| 6 | Course Outcomes | On the completion of the course the student will be able to: CO1: To identify the different legislations operating in India. CO2: To interpret the important provisions of various labour legislations CO3. To understand the benefits under various social security legislations CO4: To identify the grounds of entitlement of workers to payment of wages, gratuity and bonus CO5: To assess the importance of some of the provisions of the acts for their application . | |
| 7 | Course Description | The course introduces the students to the basics of Industrial Law. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | | |
| | A | Industrial Disputes Act, 1947: Definition – Appropriate Government, Industry, Authorities | CO1,CO2 |
| | B | Industrial Disputes Act, 1947: Strikes Lockouts, Lay Offs, Retrenchment and Closure, Grievance Redressal Machinery | CO1,CO2 |
| | C | The Trade Union Act, 1926 –Membership, Registration, Rights and Liabilities of Trade Union members | CO1/CO2/CO3 |
| | Unit 2 | Laws related to Health, Safety and Welfare | |
| | A | The Factories Act 1948: -Basic Provisions | CO1 |
| | B | Health , Safety and welfare Provisions | CO2/CO3/ |
| | C | Provisions related to hazardous industry | CO2/CO3/ |
| | Unit 3 | Social Legislation | |
| | A | Employee State Insurance Act 1948-Basic Provisions | CO1/CO2/CO3/C04/CO5 |
| | B | Employees Provident Fund Act 1952 –Basic Provisions | CO1/CO2/CO3/C |

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| | | | | O4/CO5 |
| C | Payment of Gratuity Act 1972 | | | CO1/CO2/CO3/C O4/CO5 |
| Unit 4 | Laws Related To Compensation Management | | | |
| A | The Payment of Wages Act 1936 | | | CO1/CO2/CO3/C O4/CO5 |
| B | Minimum Wages Act 1948 | | | CO1/CO2/CO3/C O4/CO5 CO1/CO2/CO3/C O4/CO5 |
| C | Equal Remuneration Act- 1976 | | | CO1/CO2/CO3/C O4/CO5 |
| Unit 5 | Miscellaneous Laws (Basic provisions) | | | |
| A | Maternity Benefit Act, 1961 | | | CO1/CO2/CO3/C O4/CO5 |
| B | Workmen Compensation Act, 1923 | | | CO1/CO2/CO3/C O4/CO5 |
| C | Payment of Bonus Act, 1965 – Meaning, Eligibility and Disqualification, (No calculations) | | | CO2/CO3 |
| Mode of examination | Theory | | | |
| Weightage Distribution | CA | MTE | ETE | |
| | 30% | 20% | 50% | |
| Text book/s* | Labour and Industrial Laws, P.K.Padhi, Second Edition, PHI publications | | | |
| Other References | <ul style="list-style-type: none"> • Introduction to Labour and Industrial Law, Avtar Singh and Harpreet Kaur, Third edition, LexisNexis • Handbook of Industrial Law, N.D.Kapoor, Twelfth updated edition, Sultan Chand and Sons • Malik, P.L., (2001) Industrial Law, Vol. 1 & 2, Easter Book Company • Malhotra, The Law of Industrial Disputes, (1988) • Misra S.N., Labour and Industrial Laws (1997), Central Law Publications, Allahabad. • Bare Acts <ul style="list-style-type: none"> ○ Industrial Disputes Act, 1947 ○ Maternity Benefit Act, 1961 ○ The Payment Of Gratuity Act, 1972 ○ The Payment of Wages Act 1948 ○ Minimum wages Act, 1923 ○ Payment of Bonus Act, 1965 ○ Employees Provident Fund Act 1952 ○ Employee State Insurance Act 1948 ○ The Workmen’s Compensation Act, 1923 ○ The Trade Union Act, 1926 ○ Equal remuneration act 1972 | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 1 | 2 | 2 | 2 | 3 | - | - | - | 1 |
| CO2 | 2 | 2 | 2 | 3 | 2 | - | 1 | 2 | 1 |
| CO3 | 1 | 2 | 3 | 3 | 2 | 1 | 1 | 2 | 1 |
| CO4 | 2 | 2 | 3 | 3 | 3 | 2 | 1 | 2 | 1 |
| CO5 | 2 | 2 | 2 | 2 | 2 | - | - | 1 | 1 |

Micro Finance & Rural Credit

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|-----------------|--------------------------|---|
| School: | | School of Business Studies (SBS) Batch : 2020-23 |
| Program: | | B.B.A Current Academic Year: 2022-23 |
| Branch: | | Finance |
| 1 | Course Code | DSE011 |
| 2 | Course Title | MICRO FINANCE AND RURAL CREDIT |
| 3 | Credits | 3 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Elective |
| 5 | Course Objective | The objective is to Make the students understand the Concept of Micro Finance and Rural Credit . This is a very new and Exciting area of Study and became popular across the Globe after Md Yunus of Banagladesh won the Nobel Peace Prize for Promoting this Concept . The study can give the insight to the Students to use this for the development and Growth of Our Country. |
| 6 | Course Outcomes | On completion of this module the student will be able to: CO1.Describe the Concept of Micro Finance and its ability to bring Social Changes. CO2. Discuss the Important work done by some of the Key Innovators in this Concept. |

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| | | CO3. Select the right strategy of Growth and Changing the livelihood... CO4. Assess the different Models of Micro Finance and have a conceptual understanding. CO5. Choose the right mix of Rural Development. | |
| 7 | Course Description | The course talks about the development of Micro Finance and Rural Credit and understanding of Conceptual meaning of these two aspects. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Introduction To Micro Finance | |
| | A Concept | Concept of Micro Finance and Micro Credit | CO 1, CO2 |
| | B Evolution | Evolution of Micro Finance in South Asia with Focus on Grameen Bank Model of Bangladesh founded by Muhammad Yunus. | CO 1,CO2 |
| | C Regulatory and Growth in India | Growth of Micro Finance with special focus on Indian Perspective . Regulatory aspect of Micro Finance in India. | CO 1,CO2 |
| | Unit 2 | Micro Finance and Livelihood Approach | |
| | A <i>Social Security</i> | Micro Finance and Social Security. | CO 2, CO 3 |
| | B <i>Livelihood approach</i> | Livelihood approach of Micro Finance and strategies to Growth through all round Development. | CO 2, CO 3 |
| | C <i>SHG Group</i> | Importance of Self Help Group (SHG) for Sustainable Model Creation and Challenges. | CO 2, CO 3 |
| | Unit 3 | Models of Micro Finance | |
| | A <i>Models</i> | Different Models of Micro Finance (NABARD,BASIX and BANDHAN Models) | CO 2,CO 4 |
| | B <i>Problems and Prospects</i> | Success Stories , Problems and Prospects of Micro Financing in Rural Areas. | CO 2, CO4 |
| | C <i>Entrepreneurial Development</i> | Micro Finance and Entrepreneurial Development. Specific Cases of Rural Women. | CO 2,CO 4 |
| | Unit 4 | Concept of Rural Credit | |
| | A <i>Concept</i> | Rural Credit System and Role of Rural Credit in Rural Development. | CO 5 |
| | B | Evolution and Growth of Rural Credit System In India. | CO 5 |

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| | Evolution | | |
| | C Agri Credit | Agricultural Committee and Agricultural Credit Review Committee. | CO 5 |
| | Unit 5 | Growth of Rural Credit | |
| | A Non-Farm Credit | Rural Credit to Non-farm Sector, Credit for small and marginal entrepreneur | CO 5 |
| | B Role Of Government Institution | Role of Government Institutions towards facilitating Rural Credit. | CO 5 |
| | C Role of Non-Government Institution | Role of Non- Government/ Semi Government / Quasi-Government Institutions. Growth and Present trend of Rural Financing towards Small scale and Cottage Industries | CO5 |
| | Mode of examination | Theory /Practical/Viva | |
| | Weightage Distribution | CA 30% | MTE 20% |
| | | | ETE 50% |
| | Text book/s* | Micro Credit Financing in India- Dr Monika Bohra Rural Credit in India- C.S .Rayudu | |
| | Other References | The students should read on Normal and One Economical Paper daily and should keep them updated on all the Concept through various websites. | |

Program Outcome Vs Course Outcomes Mapping Table

| POs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| COs | | | | | | | | | |
| CO1 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 |
| CO2 | 1 | 3 | 3 | - | 3 | 2 | 2 | 3 | 3 |
| CO3 | 2 | 1 | 1 | 1 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 2 | 2 | 3 | 1 | 3 | 2 | 1 | 1 | 1 |
| CO5 | 3 | 1 | 1 | 2 | 1 | - | - | 1 | 3 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Course modules: Semester VI

International Financial Management

| | | |
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| School: | School of Business Studies (SBS) Batch : 2020-23 | |
| Program: | B.B.A | Current Academic Year: 2022-23 |
| Branch: | Semester: VI | |
| 1 | Course Code | BBA318 |
| 2 | Course Title | INTERNATIONAL FINANCIAL MANAGEMENT |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Compulsory |
| 5 | Course Objective | The objective of this module is to acquaint the students with the financial management, Problems and Respective solutions of International Trade. The importance of group of Nations on International Front and working of Multinational Corporations. The importance of IFM in the current era of Global Trade Specialization is to work out opportunities for a better economic growth across the Globe. |
| 6 | Course Outcomes | CO1. Know the distinguishing features of the financial Management of Multinational firms and Understand Conceptual IFM. CO2. Describe the global financial environment and its workings. CO3. Analyze the Capital budgeting decisions of International firms in |

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| | | better business interests Globally. CO4. Examine Foreign exchange market and its activities and operations. CO5. Assess the International working capital and Taxation system and their implications. |
| 7 | Course Description | Due to globalization and liberalization process initiated by the Govt. across the globe International trade is upcoming Phenomenon with lots of opportunities and it is such an important aspect that group of countries has been created to facilitate trade amongst its blocks with the help of various multilateral institutions and it has created diverse opportunities for all the competent multinational companies across the globe. The better we understand the system the beneficial it is for GDP across the Globe. The Taxation and the Tax heaven aspect also needs to be understood for a better international business environment. |
| 8 | Outline syllabus | CO Mapping |
| | Unit 1 | Introduction To International Finance |
| | A | Overview of international finance- Nature, scope and significance of international finance. CO 1, |
| | B | Role of Finance Manager in the Global context. CO 1, CO 2 |
| | C | Balance of Payments: Meaning, Understanding, Analysis and Interpretation. CO 1, CO 2 |
| | Unit 2 | Global financial environment |
| | A | Global financial environment- Overview, International monetary system- features and requirement CO 2, CO 3 |

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| B | IMF, FDI, Euro market, capital market. | CO 2, CO 3 |
| C | ADR, GDR and IDR. Meaning and Understanding | CO 2, CO 03 |
| Unit 3 | International capital budgeting | |
| A | Multinational consideration and calculation of cash flows, Adjusted Present Value Approach, Cost of capital. | CO 2, 4 |
| B | Assessment and Management of Political Risk. | CO 2, 4 |
| C | Factors to be considered in International Capital Budgeting. | CO 2, 4 |
| Unit 4 | Foreign exchange market and its activities | |
| A | Foreign exchange market- Nature, Structure, types of transactions. | CO 4 |
| B | Exchange rate quotation and Arbitrage spot and forward, An overview of foreign exchange market in India. | CO 4 |

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| | | | | |
| C | Exchange rate determination in spot and forward market-interest rate parity, purchasing power parity. Foreign exchange risk exposure, meaning and types of derivatives | | | CO 4 |
| Unit 5 | International working capital management and Taxation | | | |
| A | International working capital management- cash, inventory and receivables management | | | CO 2, 5 |
| B | International taxation- Key element and issues of international taxation | | | CO 2, 5 |
| C | International tax environment- bilateral treaties and Tax heavens. | | | CO 2, 5 |
| Mode of examination | Theory /Practical/Viva | | | |
| Weightage Distribution | CA | MTE | ETE | |
| | 30% | 20% | 50% | |
| Text book/s* | | | | |
| Other References | <p>1 Siddaiah, (2010). International Financial Management, 1st edition, Pearson Education.</p> <p>2. Apte, P.G. (2009). International Financial Management, 5th edition, Tata Mcgraw–Hill.</p> <p>3. Vij. Madhu.(2006). International Financial Management, 2nd Edition, Excel Books.</p> <p>4. Shapiro. (2006). Multinational Financial Management. 8th Edition. Prentice–Hall</p> <p>5. V. Sharan, (2004). International Financial Management, 3rd edition</p> <p>6. V.K .Bhalla- International Financial Management.</p> <p>Journals/ Magazines:</p> <p>Students are advised to go through the annual reports of all the international financial organization and go through the sites of various international trade bodies and other important trade commission’s worldwide. The students should read one National Daily and One Economic daily on a regular Basis</p> <p>Online Resources:</p> <p>www.rbi.org.in , www.imf.org, www.worldbank.org,www.xe.com.</p> | | | |

| POs COs | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PSO 1 | PSO 2 | PSO 3 | PSO4 |
|------------|---------|---------|---------|---------|---------|---------|----------|----------|----------|------|
| CO1 | 2 | 2 | 2 | - | - | - | 2 | 3 | 2 | 1 |
| CO2 | 2 | 3 | 2 | 1 | - | - | 2 | 3 | 2 | 1 |
| CO3 | 2 | 3 | 2 | - | - | - | 2 | 3 | 2 | 1 |
| CO4 | 2 | 3 | 2 | - | - | - | 2 | 3 | 2 | 2 |
| CO5 | 2 | 3 | 2 | - | - | - | 2 | 3 | 3 | 2 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Corporate Governance & Business Ethics

| | | |
|-----------------------|--------------------------|---|
| School: SBS | | Batch : BBA 2020-23 |
| Program: B.Com | | Academic Year: 2022-23 |
| Branch: - | | Semester: VI |
| 1 | Course Code | BCM 310 |
| 2 | Course Title | Corporate Governance and Business Ethics |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Status | Compulsory /core |
| 5 | Course Description | The course will cover corporate governance, business ethics |
| 6 | Course Objective | <ol style="list-style-type: none"> 1. To define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable 2. To explain the various concept and various theories of Business ethics. 3. To learn the various approaches to ethical decision making. 4. To make students acquainted with ethical code, value & Corporate Social Responsibility. |
| 7 | Course Outcomes | The student will be able to: CO1: Define and describe concepts related to corporate governance and |

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| | | <p>business ethics</p> <p>CO2: Explain the various models related to corporate governance and business ethics</p> <p>CO3: Apply the principles and approaches in taking governance and ethical decisions.</p> <p>CO4: Analyze business situations in view of models and principles related to governance and ethics.</p> <p>CO5: Synthesize various approaches to recommend contextually appropriate approach to deal with issues related to governance and ethics</p> | |
| 8 | Syllabus Outline | | CO Mapping |
| | Unit 1 | Corporate Governance | |
| | A | Definition of corporate governance – purpose- corporate structure and its evolution – characteristics of corporations | CO1 |
| | B | Corporate governance committees – India and International | CO1,CO2 |
| | C | Codes of Corporate Governance in global context | CO2 |
| | Unit 2 | Theory and Practice of Corporate Governance | |
| | A | Theoretical basis of corporate governance | CO2,CO3 |
| | B | The evolution and structure of the Board of Directors | CO1 |
| | C | Different approaches to corporate governance - Corporate governance and corporate social responsibility | CO3,CO4 |
| | Unit 3 | Corporate Governance and responsibility | |
| | A | Corporate Governance: reporting and disclosure - Public sector governance. | CO1 |
| | B | Internal control and review: Management control systems in corporate governance - Internal control, audit and compliance in corporate governance | CO2,CO3 |
| | C | Internal control and reporting - Management information in audit and internal control. | CO3,CO4 |
| | Unit 4 | Introduction to Business Ethics | |
| | A | Concepts related to Business Ethics, morals & Values – comparison and types | CO1,CO2 |
| | B | Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behavior | CO2, CO5 |

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| | C | Ethics theories – consequential (egoism, utilitarianism) and other non-consequential theories | | | CO2 |
| | Unit 5 | Ethical Decision Making | | | |
| | A | Ethical characteristics of professionalism - Social and environmental issues in the conduct of business | | | CO4 |
| | B | Ethical decision Making, Corporate Value and Ethical Decision Making | | | CO4, CO5 |
| | C | Business Ethics and Social Responsibility | | | CO1, CO2 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | A C Fernando: “Business Ethics and Corporate Governance”, Pearson Pub. | | | |
| | Other References | Governance Risks and Ethics, Becker Educational Development Corp., 2016 Business Ethics An Indian Perspective: BiztantraPublication-Prof. (Col.) P.S. Bajaj &Dr. Raj Agrawal (2004) Ethics in Management and Indian Ethos: Vikas Publication-Biswanth Ghosh (2005) | | | |

| Cos | POs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | | 1 | 1 | 1 | - | - | 1 | 1 | 1 | 2 |
| CO2 | | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 1 | 2 |
| CO3 | | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 2 | 1 |
| CO4 | | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 2 | 2 |
| CO5 | | - | 1 | 2 | 3 | 2 | 1 | 1 | - | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Indirect Taxation

| | | |
|--|-----------------------|--|
| School: SBS | | Batch : 2020-23 |
| Program: B.COM/ B.COM ACCA/BBA ACCA | | Current Academic Year: 2022-23 |
| Branch: | | Semester: VI |
| 1 | Course Code | BCM330 |
| 2 | Course Title | Indirect Taxation (GST) |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 04-0-0 |
| | Course Status | Compulsory |
| 5 | Course Objective | 1. This module provides the basic knowledge about the structure of indirect tax and GST 2. Impact of reduction of cascading effect of tax on the cost of goods and services. 3. The main objective of introducing GST in India is to replace a lot of indirect taxes |
| 6 | Course Outcomes | CO1: Describe the concept of GST and its significance. CO2: Classify the supply and levy of GST CO3: Compute the place and time of supply and input tax credit |

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| | | CO4: Analyze the different customs duties and their procedures CO5: Evaluate the performance of the organization in the current scenario. | |
| 7 | Course Description | This course is an introduction to fundamental concepts of GST and customs duty. This course is design for B.COM (Hons) as well for ACCA Students. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Basic of Indirect taxation and GST | |
| | A | Meaning and structure of Indirect taxation in India. Background of indirect tax, features, advantage and limitations. Taxation under constitution Constitutional background, and Consumers | CO1 |
| | B | meaning and Concept of GST, Need of GST Component of GST- SGST, CGST, IGST, Taxes Subsumed into GST, Benefits of GST to Assessee, Government | CO1 |
| | C | Pre-GST indirect tax structure in India, products or services which are out of the purview of GST, GST-Slab | CO, CO3 |
| | Unit 2 | Concept of supply and levy of GST | |
| | A | Meaning and types of supply under GST, what are taxable event, supply by a person vs. Supply by a taxable person. | CO2 |
| | B | What is the basis of charges of GST? How GST levied in case of inter supply and intra supply. GST rates for various goods and services | CO 2, CO3 |
| | C | Exemption from GST, what are the goods and services exempted from GST, | CO1, CO2 |
| | Unit 3 | The Place and time of supply and Input tax credit | |
| | A | Location of supplier of goods and services, how to find place of supply of goods and services, problems on place of supply | CO3 |
| | B | Time of supply, rules for determination of time or supply of goods and services, time of supply in case of change in GST rate. Value of taxable supply. | CO3 |
| | C | Input tax credit provision, apportionment of input tax credit, claim of input tax credit, problems on input tax credit. | CO3, CO4 |
| | Unit 4 | Registration, Tax invoice, credit and debit notes and return. | |
| | A | What are signification and process of registration, which is liable for registration under GST, procedure of registration? | CO1, CO3 |
| | B | What are invoice under GST, importance of tax invoice under GST, contents of tax invoice, bill of supply, receipt voucher, contents of revised tax invoice, problems on tax invoice, what are credit and debit notes | CO2 |
| | C | Return and tax payment of GST | CO3, CO4 |
| | Unit 5 | Custom Duty | |
| | A | Introduction of custom duty-features objects. Taxable event for import and export duty, Types of custom duties, goods under customs act, rate of customs duty applicable. | CO1,co5 |
| | B | Anti-dumping duty on dumped article, Methods of valuation of customs. Rate of exchange for customs valuation. | CO3, CO4,CO5 |

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| C | Customs procedure, exclusions from custom value, self-assessment of custom duty, GST on import and export of goods. | | | CO1, CO3,CO5 |
| Mode of examination | Theory/Jury/Practical/Viva | | | |
| Weightage Distribution | CA | MTE | ETE | |
| | 30% | 20% | 50% | |
| Text book/s* | Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi | | | |
| Other References | 2. Systematic approach to GST-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer | | | |

| POs Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|---------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | - | 1 | 1 | 1 | 2 | 2 | - |
| CO2 | 2 | 2 | - | 1 | 1 | 1 | 2 | 2 | - |
| CO3 | 2 | 2 | - | 1 | 1 | 1 | 2 | 2 | - |
| CO4 | 2 | 3 | 2 | 1 | 1 | 1 | 2 | 2 | - |
| CO5 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

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| School: School of Business Studies | | Batch : B.COM-ACCA VI 2020-23 |
| Program: B.COM (H) ACCA-VI | | Current Academic Year: 2020-2021 |
| Branch: | | Semester: VI |
| 1 | Course Code | BCM328 |
| 2 | Course Title | Advanced Performance Management |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Compulsory |
| 5 | Course Objective | <p>This subject aims to-</p> <ol style="list-style-type: none"> 1. Provide relevant knowledge, skills to the students for exercising professional judgment in selecting and applying strategic management accounting techniques in different business contexts. 2. Enable the students in realising the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics. 3. Equip students to contribute to the evaluation of performance of an organisation and its strategic development. 4. Align the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations. |

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| 6 | Course Outcomes | <p>CO1: Define and describe the Strategic Planning and Control models for assessing the organizational performance.</p> <p>CO2: Identify the key external influences on Organizational performance.</p> <p>CO3: Apply appropriate strategic performance measurement techniques for improving organization performance.</p> <p>CO4: Explain the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure.</p> |
| 7 | Course Description | This course examines the importance of an effective performance management system in helping organizations define and achieve short and long term goals. It explains and reinforces the concept that performance management is not a one-time supervisory event, but an ongoing process of planning, facilitating, assessing, and improving individual and organizational performance. |
| 8 | Outline syllabus | |
| | Unit 1 | Strategic Planning & Control |
| | A | Concepts of Strategy, Strategic planning ,levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance management and its role in strategic planning and Control. |
| | B | Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter’s generic strategies and 5 forces model. |
| | C | Changes in the business structure, Environmental and ethical Issues. |
| | Unit 2 | Impact of Risk & Uncertainty on Organizational performance |
| | A | Concept of risk and uncertainty /Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management. |
| | B | Assess the impact of different risk appetities of stake holders on performance management. Risk analysis techniques assessing business performance. |
| | C | Evaluate how risk and uncertainty play an important role in the long term strategic planning and decision making, |
| | Unit 3 | Performance Management systems and Designs |
| | A | Understanding of the performance management systems and designs, Measures of Corporate performance, measuring divisional and evaluating functional performance. |
| | B | Sources of management information and Recording and processing methods, |
| | C | Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data. |
| | | CO Mapping |

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| | Unit 4 | Strategic Performance and Measurement | | | |
| | A | Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA | | | CO1,CO3 |
| | B | Divisional performance and Transfer pricing issues. | | | CO2,C03 |
| | C | Non-Financial Performance indicators & Performance Management and Strategic Human Resource Management issues. | | | CO3,C04 |
| | Unit 5 | Performance Evaluation & Corporate Failure | | | |
| | A | Alternative views of performance measurement and management. | | | CO3,CO4 |
| | B | Strategic performance issues in complex business structures. | | | CO3,C04 |
| | C | Predicting and preventing corporate failure | | | CO3,CO4 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | ACCA- Advance Performance Management- KAPLAN PUBLISHING | | | |
| | Other References | ICWA-Cost Accounting/Advance performance reporting | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 | PS O 4 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|--------------|
| CO1 | 2 | 2 | 1 | 2 | - | 2 | 2 | 2 | - | - |
| CO2 | 1 | 2 | 2 | - | - | - | 1 | 2 | - | - |
| CO3 | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - |
| CO4 | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Entrepreneurship

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|-----------------------|-----------------------|---|
| School: SBS | | Batch : 2020-23 |
| Program: B.Com | | Current Academic Year: 2022-23 |
| Branch: - | | Semester: VI |
| 1 | Course Code | BBA334 |
| 2 | Course Title | Entrepreneurship |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4 (LTP 4-0-0) |
| | Course Status | |
| 5 | Course Description | The entrepreneurship course aims at developing the entrepreneurial spirit and abilities among the students. This course will broaden a basic understanding obtained in the functional areas as they apply to new venture creation and growth, the business plan, and obtaining funding. The objective is to equip the students with the necessary knowledge, skills and competencies which are required to become a successful entrepreneur. |
| 6 | Course Objective | <ol style="list-style-type: none">1. To provide an understanding and necessary knowledge, skills and competencies for becoming a successful entrepreneur.2. To help in identifying and exploiting opportunities and developing business plans.3. To give necessary knowledge required to deal with the various issues relating to starting a new enterprise.4. Equip the necessary knowledge and skill sets required for managing the established enterprise.5. To help the students in understanding the entrepreneurial development |

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| | | framework available in India along-with Start-Up India and Make in India initiative. | |
| 7 | Course Outcomes | <p>The student will be able to:</p> <p>CO1: Describe and demonstrate the knowledge, skills and competencies relating to entrepreneur and entrepreneurship.</p> <p>CO2: Understand, classify and explain entrepreneurship along-with the entrepreneurial development framework available in India including Start-Up India and Make in India initiative.</p> <p>CO3: Demonstrate and apply the knowledge of Idea generation techniques, feasibility analysis, Opportunity identification and selection.</p> <p>CO4: Analyze the given business opportunity, business plan and demonstrate the knowledge of various issues involved in starting and managing growth of a new enterprise.</p> <p>CO5: Assess and evaluate opportunity, business plan and the entrepreneurial environment available to new start-ups and MSMEs.</p> | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Understanding Entrepreneurship and the Entrepreneur | |
| | A | <ul style="list-style-type: none"> Why Entrepreneurship The Concept & Process of Entrepreneurship Exercise/Activity: Identify your entrepreneurial potential | CO1, CO2 |
| | B | <ul style="list-style-type: none"> Types of entrepreneurship and entrepreneur Entrepreneur Vs. Manager Vs. Entrepreneur The Women & Social Entrepreneurship: Opportunities & Challenges | CO2 |
| | C | <ul style="list-style-type: none"> The Qualities , Characteristics & Competencies of an Entrepreneur An overview of corporate Entrepreneurship Exercise/Case study | CO1, CO2 |
| | Unit 2 | Idea, Opportunity and the Business Plan Development | |
| | A | <ul style="list-style-type: none"> Idea vs. Opportunity and Idea generation techniques Identifying/ sources of opportunities and evaluating opportunities Idea generation exercise | CO3, CO4, CO5 |
| | B | <ul style="list-style-type: none"> Doing Feasibility Analysis: Product, Market, Economic , Organizational, Technical , and Financial feasibility Exercise/ Activity to conduct Feasibility Analysis | CO1, CO3 |
| | C | <ul style="list-style-type: none"> Writing and Presenting effective Business Plans Business model and its dimensions Exercise/ Discussion of Business Plan Formulation | CO1, CO2, CO5 |
| | Unit 3 | Launching the New Enterprise | |

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| | A | <ul style="list-style-type: none"> Forming the New venture Team Selecting appropriate Business Ownership Structure Exercise/ Activity: Forming New Venture Team | CO2, CO4 | |
| | B | <ul style="list-style-type: none"> IPR issues in starting an enterprise Legal aspects of a business | CO4 | |
| | C | <ul style="list-style-type: none"> Financing the New Venture: Various sources of finance including Angel Investors; Venture capitalist; Private equity and IPO Steps and Procedures to start a small scale enterprise in India | CO1, CO4 | |
| | Unit 4 | Managing the Growth and Exit of the firms | | |
| | A | <ul style="list-style-type: none"> Understanding the Stages of an Entrepreneurial Venture The Strategies of growth Case study | CO4 | |
| | B | <ul style="list-style-type: none"> Managerial mindset vs. Entrepreneurial mindset in decision making Key factors to be considered during the Growth Stage Group Presentation/ Business Plan Presentation | CO2, CO4 | |
| | C | <ul style="list-style-type: none"> The Exit Strategy for a business Group Presentation/ Business Plan Presentation | CO4 | |
| | Unit 5 | Understanding the Entrepreneurship Development Framework in India | | |
| | A | <ul style="list-style-type: none"> An overview of MSMEs in India and MSME Act. Policies, Schemes & Incentives available to entrepreneurs in India | CO2, CO5 | |
| | B | <ul style="list-style-type: none"> Understanding the Institutional (National ,State and District level) support Systems for Entrepreneurship Development in India An overview of Start-up India & Make in India Initiatives | CO2, CO5 | |
| | C | <ul style="list-style-type: none"> Group Presentation/ Business Plan Presentation | CO5 | |
| | Mode of examination | Theory | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |
| | Text book/s* | Entrepreneurship: A South Asian Perspective by Donald F. Kuratko& T.V. Rao , Cengage Learning, | | |
| | Other | <ul style="list-style-type: none"> Entrepreneurship by Hirsch & Peters; McGraw Hill | | |

| | References | Publication. <ul style="list-style-type: none"> Essentials of Entrepreneurship and Small Business Management by Norman Scarborough and Jeffery R Cornwall, Published by Pearson India; 8E Entrepreneurship and Innovation in Corporations (2008); Morris Michael H. Kuratko, Donald F. & Covin Jeffrey G., Cengage Learning | | | | | | | |
|-------------|------------|--|-----|-----|-----|-----|------|------|------|
| POs/ Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
| CO1 | 2 | 1 | 2 | - | - | 3 | 3 | 2 | 3 |
| CO2 | 2 | - | 2 | | 2 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 2 | 3 | 1 | - | 2 | 3 | 2 | 2 |
| CO4 | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO5 | 1 | 2 | 2 | 3 | 3 | 1 | 2 | 1 | 3 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Department specific electives: Semester VI

Fundamentals of Derivatives

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|---------------------------------------|--------------------------|--|
| School: SBS | | Batch: 2020-23 |
| Program: B.Com /B.Com ACCA | | Current Academic Year: 2022-23 |
| Branch: | | Semester: VI |
| 1 | Course Code | DSE012 |
| 2 | Course Title | FUNDAMENTAL OF DERIVATIVES |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Discipline Specific Elective |
| 5 | Course Objective | 1. To provide students with an understanding of the basic tools employed in managing financial risks. 2. To emphasis on how firms use a range of derivative instruments including forward, futures, options, and swap contracts to manage financial price risks. 3. To make available students with a strong theoretical base and sound analytical skills. |
| 6 | Course Outcomes | On completion of this module, the students will be able to CO1: Describe the concept of derivatives, their developments, and their role in the financial markets CO2: Explain the types and mechanism of various derivative contracts. CO3: Apply the various tools and techniques used in evaluating derivative contracts CO4: Distinguish among the various alternatives of derivatives contracts. CO5: Evaluate the benefits of a derivative contract deal for various parties involved. |
| 7 | Course Description | This is an introductory course in Financial Management, focusing on the major decisions made by financial managers of an organization. The |

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| | | course will develop students' analytical and decision-making skills in derivatives, risk and insurance through the use of theory questions and practical problems. | | |
| 8 | Outline syllabus | CO Mapping | | |
| | Unit 1 | Introduction of Derivatives and Risk Management | | |
| | Introduction to Derivatives | Introduction and types of Derivatives Instruments | | CO1 |
| | Role and Development | Role of Derivatives in Hedging Risks , Development of Derivatives Trading in Indian Financial | | CO1 |
| | Risk Management | Introduction to risk management , types and various means of managing risk- limitation of risk management | | CO1 |
| | Unit 2 | Futures and Forward | | |
| | Basic of Forward and Future | Future contracts, Equity Futures, Index Futures, Forward Contracts- Positive Aspects and Negative Aspects of Forward Contracts | | CO2 |
| | Pricing of Forward and Future | Stock Future and Stock Index Future | | CO2 |
| | Basic Market Concepts and Mechanics | Standardisation of Derivatives Contracts and other basic Concepts | | CO2, CO4 |
| | Unit 3 | Options | | |
| | Introduction to Options | Meaning and its Silent Features, Types of Options- Call Option and Put Options, Stock Options, Index Options. | | CO2, CO4 |
| | Determinants | Factors Determining Option Values | | CO3 |
| | Option trading strategies | Bionomical Model and Black & Scholes Model for option Valuation | | CO3 |
| | Unit 4 | Trading with options | | |
| | Principles of option trading | Basic principles of option trading, strategies involving a single option and a stock, | | CO3 |
| | Spreads | Spreads, vertical spreads, combinations | | CO4,CO5 |
| | Option Strategy | Hedging with option- fixed hedging, the concept of fixed hedge, naked and covered strategy, stop-loss strategy, zero cost option strategy. | | CO4,CO5 |
| | Unit 5 | Swaps | | |
| | Basics of Swaps | Meaning and Salient Features, Types of Swaps | | CO2 |
| | Currency Swaps | Meaning and Mechanism of Currency swaps, Exchange of Interest rates in Currency Swaps | | CO4, CO5 |
| | Interest Rate Swaps | Meaning and Role of Interest Rate Swap | | CO4, CO5 |
| | Mode of examination | Theory | | |
| | Weightage Distribution | CA | MTE | ETE |
| | | 30% | 20% | 50% |

Insurance & Risk Management

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|---------------------|-----------------------|---|
| School: SBS | | Batch : 2020-23 |
| Program: BBA | | Current Academic Year: 2022-23 |
| Branch: | | Semester: VI |
| 1 | Course Code | DSE013 |
| 2 | Course Title | Insurance and Risk Management |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | (4 – 0 - 0) |
| | Course Type | Elective |
| 5 | Course Objective | 1. To acquaint the students with the concept and conduct of Insurance business. 2. To highlight the legal aspects of insurance contracts. 3. To comprehend the working of insurance business. |
| 6 | Course Outcomes | On completion of this module, the students will be able to CO1. Identify with the concept of risk management and insurance; legal aspects and the working of insurance business. CO2. Infer the relevance of various insurance categories and products. CO3. Illustrate the process followed by insurance companies and policyholders to get into insurance contract and executing the claims. CO4. Distinguish amongst the various insurance products available in the market. CO5: Analyse the risk in insurance market during the present times |
| 7 | Course Description | This course serves as an introduction to risk management and Insurance is one of the tools to respond to risk. The subject is aimed at providing an insight to Insurance business; principles of insurance, insurance products, insurance regulation, claim settlement procedures and Customer service. |
| 8 | Outline syllabus | CO Mapping |

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| | Unit 1 | Risk Management and Introduction to Insurance | |
| | A | Concept of risk, Peril, Hazard, Classification of risk, Meaning and Objective of Risk Management, Risk Management techniques – Risk Avoidance, Risk Retention, Risk reduction, Risk Financing. | CO1 |
| | B | Meaning of Insurance, Conceptual Framework, Characteristics, Functions, Nature and Scope of Insurance. | CO1 |
| | C | History and Development of Insurance; Role and importance of insurance to individuals, business, society and in economic development. Introduction to Reinsurance. | CO2,CO4 |
| | Unit 2 | Legal aspects and types of Insurance | |
| | A | Insurance Contract and Fundamental principles of insurance being specific contract – Utmost Good Faith, Insurable Interest, Indemnity and its Corollaries, Co-insurance, Condition of average | CO1 |
| | B | Concept of Proximate Cause, Adhesion, Waiver & Estoppel, Endorsement, Assignment, Alteration and Nomination. Determination of Premium and Bonuses. | CO1 |
| | C | Introduction to Life Insurance – Concept, Benefits and Basic terms, General Insurance (Fire Insurance, Marine Insurance, Auto Insurance, Liability Insurance, Travel Insurance, Medical or Health Insurance) | CO2,CO4 |
| | Unit 3 | Life Insurance Products and Underwriting | |
| | A | Traditional Products – Term Assurance, Whole Life Plans, Endowment plans, Money back plans and variations | CO2, CO4 |
| | B | Non Traditional Products - Market Related plans – ULIPs, Annuities, Pension plans and Key Rider benefits. | CO2, CO4 |
| | C | Underwriting – Meaning, Importance/Need, Medical Underwriting, Non-medical underwriting and Source of information – Proposal and its scrutiny- Medical report, Agents’ confidential report, Role of Actuaries. | CO3 |
| | Unit 4 | Claim Settlement and Customer Service | |
| | A | Types of claim in Life insurance, Policy servicing – Claims processing, Persons entitled to payment, Rules for Maturity claims, Death claims, Early claims. | CO1, CO3 |
| | B | Customer Service – customer needs concept of high quality service, Communication and customer relationship, Ethical behaviour, Role of agents in customer services. | CO1, CO3 |
| | C | Grievance Redressal - Overview, Integrated Grievance Redressal System, Consumer Disputes Redressal agencies, Grievance cell in IRDA, Insurance Ombudsman. | CO1, CO3 |
| | Unit 5 | Insurance Regulations in India | |
| | A | The need for regulation, introduction of Insurance Act.1938, IRDA (Authority) – duties, powers and its functioning | CO1, CO3, CO5 |
| | B | IRDA Regulation 2015 (Obligations of Insurers to Rural or Social Sectors); IRDA Regulation 2000(Insurance: | CO1, CO3, CO5 |

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| | | Advertisements and Disclosure); | | | |
| | C | IRDA Regulation 2000(Licensing of Insurance Agents), Appointment, Code of Conduct, Suspension ;IRDA (Protection of Policy Holders Interest) | | | CO1, CO3 |
| | Mode of examination | Theory | | | |
| | Weightage Distribution | CA | MTE | ETE | |
| | | 30% | 20% | 50% | |
| | Text book/s* | Risk Management & Insurance – S. Arunajatesan, T.R. Viswanathan | | | |
| | Other References | 1.Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi) 2. GangulyAnand - Insurance Management (New Age International Publishers, New Delhi) 3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York) 4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi) | | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 |
| CO2 | 2 | 2 | 2 | 1 | 1 | 3 | 1 | 1 | 2 |
| CO3 | 2 | 2 | 3 | 2 | 1 | 3 | 2 | 1 | 1 |
| CO4 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 2 |
| CO5 | 2 | 2 | 3 | 1 | 1 | 2 | 2 | 1 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

International Accounting & Finance

Advanced Financial Management

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| School: SBS | | Batch : 2020-23 |
| Program: BBA/B.Com. ACCA | | Current Academic Year: 2022-23 |
| Branch: | | Semester: VI |
| 1 | Course Code | BCM327 |
| 2 | Course Title | ADVANCED FINANCIAL MANAGEMENT |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Compulsory |
| 5 | Course Objective | 1. To acquaint the students with the concepts of Advanced Financial Management and the significance of decision making in finance. 2. To highlight the necessity of managing different risks associated with financing. 3. To appreciate the relevance of different tools used for risk management. |
| 6 | Course Outcomes | On completion of this module, the students will be able to CO1: describe the role & responsibilities of Financial Manager. CO2: estimate the risk associated with the project. CO3: apply different tools used to hedge interest rate risk and foreign currency risk. CO4: compare the risk associated with different proposals and prioritize the investment. CO5 Evaluate the performance of organization in the current scenario. |
| 7 | Course Description | This is an introductory course in Advanced Financial Management, |

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| | | focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems. | |
| 8 | Outline syllabus | | CO Mapping |
| | Unit 1 | Role & Responsibilities of Financial Manager | |
| | A | -Understand the Key Areas of Responsibility for the Financial Manager. - Understand Agency theory and Strategies for the resolution of stakeholder conflict. | CO1 |
| | B | -Objective, Purpose, Content and Key Requirements of Integrated Reporting. -Understand Behavioral Finance and Efficient Market Hypothesis. -Discuss different types of biases as an investor. | CO1 |
| | C | -Concept, calculation & implication of Macaulay Duration, -Concept, calculation & implication of Modified Duration. -Concept, Calculation & Implication of Risk adjusted WACC - Concept, calculation & implication of Adjusted present value technique (APV). | CO2, CO3 |
| | Unit 2 | International Operations & International Investment Appraisal | |
| | A | -Discuss practical reasons for International Trading. - Understand different types of Trade Barriers. -Discuss Trade agreements & common markets with reference of (WTO, IMF, World Bank). | CO1, CO2 |
| | B | -Understand Strategic Issues for MNCs. -Calculation for Forecasting foreign exchange rates by Parity, cross rate & changing inflation rates method. | CO3, CO4 |
| | C | -Understand the impact of taxation, intercompany cash flows and remittance restrictions. -Calculation of Working Capital requirement in foreign projects. -Calculation of NPV & Free cash flows in foreign projects | CO2 |
| | Unit 3 | The Financing Decision & Option Pricing | |
| | A | -Understand Modigliani and Miller's Theory - Static Trade-off Theory & Pecking order theory | CO2 |
| | B | -Overview of Specific Debt Financing Options like Bond Issue, Debenture Issue, Convertible Bond Issue, Mezzanine Finance, Syndicated Loan. -Overview of Specific foreign currency financing options like Eurocurrency Loans, Syndicated Loans, Syndicated Credits, Multiple Option Facilities, Euronotes, Eurobonds. | CO2, CO4, CO5 |
| | C | - Introduction of Call Option Put Option & drivers of option value, also the effects of drivers of option value. | CO4, CO5 |

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| | | - Understand the Black-Scholes model & how it is used to value call options | |
| Unit 4 | Foreign Exchange Risk Hedging & Strategic Aspects of Acquisitions | | |
| A | - Introduction to various types of forex risk. -Introduction, advantages & disadvantages of Forward contracts. - Characteristics & Forecasting Future Contracts. - Introduction & calculations of Currency options. | C03,C04, CO5 | |
| B | -Types of Merger & Acquisitions. - The reasons for growth by acquisition or merger | C01 | |
| C | -Definition & sources of Synergy, Defenses against hostile takeover bids. -Understand the advantages & disadvantages of different forms of consideration for a takeover. | C02, C04 | |
| Unit 5 | Interest Rate Risk Hedging | | |
| A | - Introduction & Calculation of Interest rate risk & Forward Rate Agreements (FRAs). -Introduction of Options on FRAs | C02, CO4 | |
| B | - Introduction & Calculation of Interest Rate Futures &Options on Interest Rate Futures | C02, CO4 | |
| C | - Introduction of Caps, Floors & Collars - Comparison of options & Futures | C03, CO4 | |
| Mode of examination | Theory | | |
| Weightage Distribution | CA 30 | MTE 20 | ETE 50 |
| Text book/s* | Advanced Financial Management by Association of Chartered Certified Accountants (ACCA)- (Kaplan Publishing) | | |
| Other References | Advanced Financial Management, Becker Educational Development Corp., 2016 Advanced Financial Management, Kaplan Publishing, 2016 Advanced Financial Management, BPP Learning Media Ltd.,2016. | | |

| POs COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | 2 |
| CO2 | 1 | 3 | 2 | 1 | 1 | 2 | 3 | 2 | 3 |
| CO3 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 3 | 2 |
| CO4 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 |

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|-----|---|---|---|---|---|---|---|---|---|
| CO5 | 1 | 1 | 1 | 2 | 2 | 1 | 1 | - | - |
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1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Strategic Business Leadership

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| School: | | Batch : 2020-23 |
| Program: | | B.COM/BBA ACCA Current Academic Year: 2022-23 |
| Branch: | | Semester: VI |
| 1 | Course Code | BCM 332 |
| 2 | Course Title | Strategic Business Leadership |
| 3 | Credits | 4 |
| 4 | Contact Hours (L-T-P) | 4-0-0 |
| | Course Type | Compulsory |
| 5 | Course Objective | <ol style="list-style-type: none"> 1. Understand the concept of leadership, organizational culture and overall ethical culture of an organization. 2. Understand the strategic position of the organization versus internal and external environment of the firm. 3. Understand the role of CSR and governance issues that may exist in an organization. 4. Understand risk profile, internal control and audit system of an organization. 5. Understand innovation, performance excellence and change management of an organization. |
| 6 | Course Outcomes | <p>CO1: The student will be able to apply leadership and ethical skills in the context of an organization</p> <p>CO2: The student will be able to evaluate various feasible strategic options available to a firm</p> |

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| | | CO 3 The student will able to evaluate the effectiveness of the governance and the agency system of an organization. CO4: The student will be able to analyses risk profile and audit system disruptive technologies. CO5 The student will be evaluate leading and managing projects. of an organization | | |
| 7 | Course Description | This course gives an overview of what does the strategic business leader needs to be cognizant of before taking decisions in terms of strategy, leadership, governance, risk, audit and innovation landscape of the organization. | | |
| 8 | Outline syllabus | | | CO Mapping |
| | Unit 1 | Leadership | | |
| | A | Qualities of leadership | | CO 1 |
| | B | Leadership and organizational culture | | CO 1 |
| | C | Professionalism, ethical codes and the public interest. | | CO 1 |
| | Unit 2 | Strategy | | |
| | A | Concepts of strategy | | CO 2 |
| | B | External analysis and competitive forces | | CO 2 |
| | C | Internal analysis and strategic choice | | CO 2 |
| | Unit 3 | Governance | | |
| | A | Agency; Stakeholder analysis and CSR | | CO 3 |
| | B | Governance scope and approaches; reporting to stakeholder | | CO 3 |
| | C | The board of directors and public sector governance. | | CO 3 |
| | Unit 4 | Risk, Organizational Control and Audit | | |
| | A | Risk Identification, assessment and measurement | | CO 4 |
| | B | Managing, monitoring and mitigating risk | | CO 4 |
| | C | Internal control, audit and compliance | | CO 4 |
| | Unit 5 | Innovation, performance excellence and change management | | |
| | A | Disruptive technologies and enabling success | | CO 5 |
| | B | Change management | | CO 5 |
| | C | Leading and managing projects | | CO 5 |
| | Mode of examination | Theory/Jury/Practical/Viva | | |
| | Weightage Distribution | CA 30% | MTE 20% | ETE 50% |
| | Text book/s* | Strategic Business Leader Exam Kit Sept 2018-June 2019 | | |
| | Other References | None | | |

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| POs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PSO1 | PSO2 | PSO3 |
| COs | | | | | | | | | |

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|-----|---|---|---|---|---|---|---|---|---|
| CO1 | 2 | 2 | 2 | 2 | 3 | 1 | - | 1 | - |
| CO2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 |
| CO3 | 2 | 2 | 1 | 1 | 2 | 1 | - | 1 | - |
| CO4 | 2 | 2 | 2 | 2 | 2 | 2 | - | - | 1 |
| CO5 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)