

Programme Structure

Sharda School of Business Studies

B.Com./ B.Com.(Hons./ Hons. with Research)

Programme Code: SBS0112

Batch: 2023-2027

B.Com./ B.Com.(Hons./ Hons. with Research)

1. TITLE: Four Year Programme Structure for Commerce Discipline
 B.Com./B.Com.(Hons./ Hons. With Research)

2. DURATION OF THE COURSE: 4 Years

3. YEAR OF IMPLIMENTATION:

This syllabus will be implemented for the session academic year 2023-24 onwards.

4. PREAMBLE

Total Credits- 160

Minimum credit required for multiple entry and exit:

Total credit of the 04 year UG Programme for year wise multiple entry and exit	01 st Year	40
	02 nd Year	40
	03 rd Year	40
	04 th Year	40

Multiple Entry and Exist Options : The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two Term:s) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four Term:) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six Term:) completion the bachelor degree of commerce awarded is called B. Com. (Bachelor of Commerce) and after completing the 4 years (eight Term:s) then the Bachelor degree of Commerce with Research/ Hons. will be awarded.

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**

Sharda School of Business Studies

Vision

To be the 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./ B.Com.(Hons./ Hons. With Research)- Programme Education Objectives:

The Programme 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

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

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.3 Programme 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 analyse 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.

PO7: Enhancing Decision Making Capability (EDMC) : Develop Capabilities of the students to create entrepreneurial mindset to make decisions at personal & professional level .

PO8: Trained Informed Professionals (TIPS): This Programme could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirement

Programme 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 on modern tools 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 Programme Outcome Vs Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4
PO1:	3	2	3	2
PO2:	3	2	3	3
PO3:	3	1	3	1
PO4:	1	2	2	-
PO5:	2	2	1	1
PO6:	3	2	3	3
PO7:	2	2	1	3
PO8:	2	2	2	2
PSO1	3	2	2	2
PSO2	3	2	2	2
PSO3	3	3	3	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)



Term:-wise Titles of the Papers in UG Commerce

[B.Com./ B.Com.(Hons./ Hons. with Research)]

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	C010101T	Business Organization	Theory	5
		C010102T	Business Statistics	Theory	5
		C010103T	Business Communication	Theory	3
		C010104T	Introduction to Computer Application	Theory	3
			Creativity and Life Skills	Theory	3
1	II	C010201T	Business Management	Theory	4
		C010202T	Financial Accounting	Theory	4
		C010203P	Computerized Accounting	Practical	1
		C010204T	Essentials of E-Commerce	Theory	3
		C010205T	Business Economics	Theory	5
2	III	C010301T	Company Law	Theory	5
		C010302T	Cost Accounting	Theory	4
		C010303T	Business Regulatory Framework	Theory	4
		C010304T	Inventory Management	Theory	3
			Essential Skills for 21st Century Professionals	Theory	3
2	IV	C010401T	Income Tax Law and Accounts	Theory	5
		C010402T	Fundamentals of Marketing	Theory	4
		C010403P	Digital Marketing	Practical	3
		C010404T	Fundamentals of Entrepreneurship	Theory	3
		C010405T	Tourism and Travel Management	Theory	4
3	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		C010503T	Business Finance	Theory	5
		C010504T	Principles and Practices of Insurance	Theory	3
		C010505T	Monetary Theory and Banking in India	Theory	5
3	VI	C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603R	Comprehensive Viva	Viva	5
		C010604T	Financial Institutions and Market	Theory	4
		C010605T	Human Resource Management	Theory	4
		C010606T	Business Ethics and Corporate Governance	Theory	5

Term:-wise Teaching Scheme UG Commerce

**B.Com./ B.Com.(Hons./ Hons. with
Research)**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2023-2027

Programme: B.Com./ B.Com.(Hons./ Hons. With Research)

Term: I

Session: 2023-2024

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC101	Financial Accounting with Computerised Accounting (Core Course)	4	0	2	5
2.		BCC102	Business Organisation (DSE)	4	0	0	4
3.		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
4.		VOS102	Vocational Course -Creativity and Life Skills	0	0	6	3
5.		ARP101	Co-curricular Course -Communicative English -1 (ARP)	1	0	2	2
6.		VAB106	Value Added Course (VAC) – Social Media Marketing	3	0	0	3
TOTAL CREDITS							20

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Term: II

Session: 2023-2024

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC103	Business Statistics (Core Course)	5	0	0	5
2.		BCC104	Business Management (Core Course)	4	0	0	4
3.		OPE	Minor Elective Open Electives- (Any one)^ -Other Faculty	3	0	0	3
4.		VOS101	Vocational Course- Business Etiquettes Skills.	0	0	6	3
5.		ARP102	Co-curricular Course- Communicative English -2	1	0	2	2
6.		VAB107	Value Added Course (VAC)- Indian Culture and Heritage	3	0	0	3
TOTAL CREDITS							20

Source: UP State Council of Higher Education/University Grants Commission (Curriculum and Credit Framework for Undergraduate Programmeme)

Important Points:

1. Term: 1=20 Credits

2. Term: 2= 20 Credits

1. Minor/Elective Subject: This subject will run for the each Term: and its credit would be 3.

Notes

- * (i) **The students would have a choice to get credit either from online mode - SWAYAM (MOOC) the credit of the course must be 3 to 4 or from any school of the university offered by the school during the Term;,**
- ** **Student can get credit under the category of Vocational course either through online mode by registering them in NPTEL or from any school of the university**

Students exiting the Programmeme after securing 40 credits will be awarded UG certificate in the relevant Discipline/Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship/Apprenticeship in addition to 6 Credits from skill based courses earned during first and second Term:

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Term: III

Session: 2024-25

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC201	Company Law (Core Course)	5	0	0	5
2.		BCC202	Cost Accounting (Core Course)	4	0	0	4
3.		BCC203	Business Regulatory Framework (DSE)	4	0	0	4
4.		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
5.		RBL001	Research based Learning (RBL-1) -Audit Course	0	0	4	0
6.		VOS202	Vocational Course- Essential Skills for 21 st Century Professional	0	0	6	3
7.		ARP201	Logical Skills Building and Soft Skills (Co-curricular Course -ARP)	1	0	2	2
TOTAL CREDITS							21

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Batch: 2023-2027

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Term: IV

Session: 2024-25

S. No.	Paper ID	Course Code	Course	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC204	Income Tax Law and Accounts (Core Course)	5	0	0	5
2.		BCC205	Fundamentals of Marketing (Core Course)	4	0	0	4
3.		BCC206	Business Economics (DSE)	5	0	0	5
4.		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
5.		RBL002	Research Based learning- 2 (Audit)***	0	0	4	0
6.		ARP306	Co-curricular Course**-Campus to Corporate	1	0	2	2
TOTAL CREDITS							19

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Term: V

Session: 2025-26

S. N o.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC301	Corporate Accounting (Core Course)	5	0	0	5
2.		BCC302	Goods and Services Tax (Core Course)	5	0	0	5
3.		BCC303	Business Finance (Core Course)	4	0	0	4
4.		BCC304	Monetary Theory and Banking inIndia (DSE)	3	0	0	3
5.		RBL003	Research Based Learning-3	0	0	2	1
6.		INC001	Industry Connect (30 days Training or Survey where economic activities are involved)	0	0	4	2
TOTAL CREDITS							20

**Summer Industry Internship (Industry Connect)

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Programme: B.Com./ B.Com.(Hons./ Hons. With Research)

TERM: VI

Session: 2025-26

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC305	Accounting for Managers (Core Course)	5	0	0	5
2.		BCC306	Auditing (Core Course)	5	0	0	5
3.		BCC307	Business Ethics and Corporate Governance (Core Course)	4	0	0	4
4		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
5.		RBL004	Research based learning-4	0	0	2	1
6.		CCU108	Community Connect	0	0	4	2
TOTAL CREDITS							20

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TERM: VII

Session: 2026-27

S. No.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC401	Advanced Statistical Techniques	4	0	0	4
2.		BCC402	Legal Environment Framework	4	0	0	4
3.		OPE	Open Electives- (Any one)	4	0	0	4
Choose Any Two from the following (4 Credit each course)							
4.		BCC403	Managerial Economics	4	0	0	8
5.		BCC404	Advanced Managerial Accounting	4	0	0	
6.		BCC405	Management Process and Organization Behavior	4	0	0	
7.		BCP401	Project**	0	0	6	3**
TOTAL CREDITS							20/23**

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TERM: VIII

Session: 2026-27

S. No.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.		BCC406	Corporate Finance & Policy	4	0	0	4
2.		BCC407	International Trade & Business	4	0	0	4
3.		BCC408	Applied Research Methods **	4	0	0	4
Choose Any ONE from the following							
4.		BCC409	Financial Markets and Institutions	4	0	0	4
5.		BCC410	Advanced Corporate Law	4	0	0	
6.		BCC411	E-Commerce Governance	4	0	0	
7.		OPE	Open Elective **	4	0	0	4
8.		BCP402	Project Work & Dissertation**	0	0	18	9**
TOTAL CREDITS							20/17**

** Mandatory for those students who wants to pursue their graduation in Research.

^ A student has an option to get his/her Bachelor in Commerce with honours or with Research in Commerce.

UG Commerce

[B.Com./ B.Com.(Hons./ Hons. with Research)]

Term: I

Course Modules

FINANCIAL ACCOUNTING

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-2024	
Branch:		TERM: I	
1	Course Code		
2	Course Title	Financial Accounting with Computerized Accounting	
3	Credits	5	
4	Contact Hours (L-T-P)	4-0-2	
	Course Type	Compulsory	
5	Course Objective	The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.	
6	Course Outcomes	<p>After successful completion of course the students would 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: Analyse 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> <p>CO6: Gain the working knowledge on the preparing of various accounts independently</p>	
7	Course Description	The course focuses on detailed understanding of accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.	
8			CO Mapping
	Unit 1	Introduction to Financial Accounting	
	A	Nature and scope of Accounting, Generally Accepted Accounting Principles:	CO1, CO2
	B	Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,	CO1, CO2
	C	Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement	CO1, CO2
	Unit 2	Royalty & Hire-Purchase Accounting	
	A	Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana	CO1, CO2

	B	Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.	CO2, CO4
	C	Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account	CO2, CO4
	Unit 3	Departmental & Branch Accounting	
	A	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses	CO1, CO3
	B	Meaning and Objectives of Branch Account, Importance and Advantages,	CO3, CO4
	C	Classification of Branches, Accounting of Branch Accounts under various Methods	CO3, CO6
	Unit 4	Insolvency & Voyage Accounts	
	A	- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency	CO1, CO3, CO4
	B	, Preparation of Statement of Affairs and Deficiency Account.	CO1, CO3, CO4
	C	Voyage Accounts - Meaning & Preparation of Voyage Accounts	CO4, CO6
	Unit 5	Depreciation	
	A	Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; Depreciation accounting	CO5, CO6
	B	Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost	CO5, CO6
	C	Depreciation accounting as per accounting standard; Depreciation accounting; Provisions and reserves	CO5, CO6
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) 3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co	
	Other References	4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)	

COURSE ARTICULATION MATRIX

POs COs	PO 1	PO 2	PO3	PO4	PO5	PO6	PO 7	PO 8	PSO1	PSO 2
CO 1	3	2	2	1	1	3	2	2	3	3
CO 2	3	3	1	-	-	3	2	1	3	3
CO 3	3	2	2	1	2	3	1	2	3	3
CO 4	3	3	1	-	2	3	2	1	3	3
CO 5	2	2	1	1	2	2	1	1	2	2
CO 6	2	2	1	1	1	2	2	1	1	2

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

BUSINESS ORGANIZATION

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-2024	
Branch:		Term: I	
1	Course Code	BCN101	
2	Course Title	Business Organization	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Compulsory-DSE	
5	Course Objective	The key objectives of the course is to develop an appreciation of what a business is and the role of management in planning, decision making, organizing, directing, communicating, motivating, controlling and co-ordinating.	
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. CO2: Ability to understand the terminologies associated with the field of Business Organisation along with their relevance. CO3: Ability to identify the appropriate types and functioning of Business Organisation for solving different problems. CO4: Ability to apply basic Business Organisation principles to solve business and industry related problems. CO5: Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc. CO6: Ability to understand the operational working principles and process of various Business organizations	
7	Course Description	This course provides a basic overview of the different forms of business organisations. Students attending this course will have an idea of various forms of business structures and will equip them with the minimum knowledge to start a business on their own.	
8			CO Mapping
	Unit 1	Introduction to Business Organizations	
	A	Business: Concept, Meaning, Features, Stages of development of business and importance of business.	CO1
	B	Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization,	CO1
	C	Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics	CO1
	Unit 2	Promotion of Business	
	A	Considerations in Establishing New Business. Qualities of a Successful Businessman.	CO2
	B	Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits.	CO2

	C	Difference between Private and Public Company, Concept of One Person Company	CO2
	Unit 3	Plant Location - Concept	
	A	Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location.	CO3
	B	Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout	CO3
	C	Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors	CO3
	Unit 4	Business Combination	
	A	Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination	CO3
	B	Meaning, Characteristics, Objectives, Affecting the Size.	CO3, CO4
	C	Optimum Size and factors determining the Optimum Size.	CO3, CO4
	Unit 5	Rationalization and Nationalization	
	A	Principles, Merits and demerits, Difference between Rationalization and Nationalization.	CO1, CO3, CO6,
	B	operational working principles and process of various Business organizations. Business combination and its types, Rationalisation and Automation	CO1, CO3
	C	Methods of Remunerating Labour, Stock Market, Commodity Market	CO1, CO6, CO3, CO4, CO5
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014). Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).	
	Other References	4. Agarwal K.K., “Business Organisation and Management”. 5. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”. 6. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.	

COURSE ARTICULATION MATRIX

PO Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2	2	2
CO2	1	1	2	1	2	3	2	1	2	2	2
CO3	1	1	2	1	2	3	1	1	2	2	2
CO4	1	2	2	1	1	3	1	2	2	2	2
CO5	2	1	1	1	2	2	1	2	3	2	3
CO6	2	1	1	1	2	2	2	2	1	2	1

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

Creativity and Life Skills

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-2024
Branch:		TERM: I
1	Course Code	VOS102
2	Course Title	Creativity and Life Skills
3	Credits	03
4	Contact Hours (L-T-P)	0-0-6
	Course Type	Vocational
5	Course Objective	<p>The objective of this course is to enable students to have a deeper understanding on why creativity and freshness of ideas is the foundation of all impactful innovations for individuals and society.</p> <p>The goal of this course is to be activity based, with sound conceptual underpinnings, and make it more interactive and entertaining so that effective learning can happen with skills developed for a successful life, on emotional, cognitive and social levels.</p> <p>It also aims to Channel novel ideation into concepts or things which are actually useful for the society as a whole .</p> <p>This also seeks to focus on nurturing essential life skills to becoming meaningful members of contemporary society.</p>
6	Course Outcomes	<p>After completion of the course, students shall be able to:</p> <p>CO1. Have a practical, hands-on framework, to understand the significance of nurturing innovative thinking and applying it to improve the workings of our lives and the society as a whole.</p> <p>CO2. Inculcate a sense of freedom and appreciation for the spirit of critical thinking, newness, novelty and confidence in the unrestrained possibility of fresh ideas.</p> <p>CO3. Develop an empathic individual who has the skills to destigmatise mental health issues and develop basic skills of self-regulation and stress management.</p> <p>CO4. Learn and utilize essential life skills, in terms of everyday management of life, aspects of impactful communication, digital media, personality development, conflict resolution, and in scenarios where negotiation skills are needed.</p> <p>CO5. Develop a sense of responsibility and accountability towards nature and fellow citizens.</p> <p>CO6 : <i>Apply</i> out-of the box thinking for creating a positive impact in society.</p>
7	Course Description	<p>This course is designed to stimulate, augment and develop personal creativity and out-of-the box thinking in all spheres of a student's personal and professional life.</p> <p>Creativity, being central to a sense of fulfilment and productivity in all activities of life, goes in alignment with the development of essential skills in life.</p>

8				CO Mapping
	Unit 1	Introduction : Compétence Assessment		
	A	Assessment of Individual Creativity through self-assessment tools: Enneagrams and Left-right brained approaches.		
	B	Concept of creativity/innovative thinking and main dimensions		
	C	Vertical and Lateral Thinking : Concept and Applications		
	Unit 2	Social skills and Life Skills		
	A	Survival skills to be prepared contemporary life, work and citizenship, National Curriculum Framework on Life Skills.		
	B	Critical thinking & Problem solving Collaboration and leadership Agility and adaptability		
	C	Communication and Interpersonal Skills Proactive initiative skills		
	Unit 3	Mental and emotional wellbeing		
	A	Self-Awareness, acceptance and Empathy Understanding complex feelings and Coping with Stress_		
	B	Difference between Intelligence Quotient and Emotional Quotient		
	C	Techniques to self-regulate and manage stress : EFT (Emotional Freedom techniques) (Mindfulness) (Meditation) (CBT)		
	Unit 4	Digital Media Skills/ creative arts		
	A	Constructive Use of Digital and Social Media		
	B	LinkedIn for increasing employability.		
	C	Creative Arts: Painting, Dramatics, Music, Singing, debates, etc		
	Unit 5	Social Impact/ Environmental consciousness		
	A	Being a good citizen : dimensions and role		
	B	Tree plantation drives, outdoor activities		
	C	Social Circle Time ‘interacting with fellow classmates and identifying their positive traits’ : Building healthy competition.		
	Mode of examination	Theory, concepts and data interpretation		
	Weightage Distribution	CA 25%	MTE 25%	ETE 50%
	Text book/s*	1. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra		

	Other References	2. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra	
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Course Articulation Matrix

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	-	2	1	-	-	2	2	2	-	2	-
CO2	-	-	1	-	-	-	2	1	-	2	-
CO3	-	1	-	-	-	-	2	1	-	-	-
CO4	-	-	-	1	-	2	1	1	-	-	-
CO5	-	2	-	1	-	2	1	3	-	-	-
CO6	-	2	2	1	-	1	1	2	-	2	-

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

Schools: SSBS		Batch : 2023-2027	
		Academic Year: 2023-2024	
		Term:: I	
Programme:		B.Com./ B.Com.(Hons./ Hons. With Research	
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 emerges 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	After completion of this course, students will be able to: CO1 Develop a better understanding of advanced grammar rules and write grammatically correct sentences CO2 Acquire wide vocabulary and punctuation rules and learn strategies for error-free communication. CO3 Interpret texts, pictures and improve both reading and writing skills which would help them in their academic as well as professional career CO4 Comprehend language and improve speaking skills in academic and social contexts CO5 Develop, share and maximise new ideas with the concept of brainstorming and the documentation of key critical thoughts articulated towards preparing for a career based on their potentials and availability of opportunities. CO6 Function effectively in multi-disciplinary teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality	
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 101		
	Unit A	Sentence Structure	CO Mapping CO1
	Topic 1	Subject Verb Agreement	
	Topic 2	Parts of speech	

	Topic 3	Writing well-formed sentences	
	Unit B	Vocabulary Building & Punctuation	
	Topic 1	Homonyms/ homophones, Synonyms/Antonyms	CO1, CO2
	Topic 2	Punctuation/ Spellings (Prefixes-suffixes/Unjumbled Words)	CO1, CO2
	Topic 3	Conjunctions/Compound Sentences	CO1, CO2
	Unit C	Writing Skills	
	Topic 1	Picture Description – Student Group Activity	CO3
	Topic 2	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
	Topic 3	Story Completion Exercise –Building positive attitude - The Man from Earth (Watching a Full length Feature Film)	CO2, CO3
	Topic 4	Digital Literacy Effective Use of Social Media	CO3
	Unit D	Speaking Skill	
	Topic 1	Self-introduction/Greeting/Meeting people – Self branding	CO4
	Topic 2	Describing people and situations - To Sir With Love (Watching a Full length Feature Film)	CO4
	Topic 3	Dialogues/conversations (Situation based Role Plays)	CO4
	Unit E	Professional Skills Career Skills	
	Topic 1	Exploring Career Opportunities	CO4, CO5
	Topic 2	Brainstorming Techniques & Models	CO4, CO5
	Topic 3	Social and Cultural Etiquettes	CO4, CO5
	Topic 4	Internal Communication	CO4, CO5
	Unit F	Leadership and Management Skills	
	Topic 1	Managerial Skills	CO6
	Topic 2	Entrepreneurial Skills	CO6
9	Evaluations	<i>Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations (60% CA and 40% ETE</i>	N/A
10	Texts & References Library Links	<ul style="list-style-type: none"> Blum, M. Rosen. <i>How to Build Better Vocabulary</i>. London: Bloomsbury Publication Comfort, Jeremy (et.al). <i>Speaking Effectively</i>. Cambridge University Press 	

Cos	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS O1	PSO 2	PSO 3
ARP101.1	-	-	-	-	3	3		-	-	-	-
ARP101.2	-	-	-	2	3	3		-	-	-	-
ARP101.3	-	-	-	-	3	3		-	-	-	-
ARP101.4	-	-	-	2	3	2	1	2	-	-	-
ARP101.5	-	-	-	-	3	2	1	2	-	-	-
ARP101.6	-	-	-	1	3	2	1	2	-	-	-

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

Indian Culture and Heritage

School: SSBS		Batch: 2023–2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-2024	
Branch: NA		Term:: 1	
1	Course Code		
2	Course Title	Indian Culture and Heritage	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
5	Course Status	Value Added Course	
6	Course Description	India is one of the ancient civilizations of the world which has stood the test of time. In fact, what makes Indian culture unique among other ancient civilizations is its ability to accommodate and assimilate external influences and weave them into its own cultural fabric. This composite influence has not only enriched the cultural milieu of India; it has also made it stronger. Indian art, architecture, music, language, philosophy and religion reflect this diversity of influence that has occurred through centuries. This is the beauty of Indian Culture and Heritage. As Indian citizens not only do we need to be proud of this pluralistic and rich cultural heritage but also to study it objectively and assess it critically.	
7	Course Objectives	The course aims to familiarize the students with some of the core aspects of Indian culture and heritage, and to create awareness about the Indian Architecture, Education system etc.	
8	Course Outcomes	<p>After the completion of this course the students will be able to:</p> <p>CO1.to familiarize learners with various aspects of the culture and heritage of India.</p> <p>CO2.to acquaint learners with the contributions of our ancestors in the areas of religion, philosophy, science, arts, education, languages and literature.</p> <p>CO3. to enable learners to appreciate the underlying unity amidst diversity in all aspects of India's culture.</p> <p>CO4. to acquaint learners with the impact of Indian culture in different countries of the world.</p> <p>CO5.to enable learners to appreciate the composite nature of Indian culture.</p> <p>CO6.Students will have developed a better understanding of important issues related to gender in contemporary India</p>	
9	Outline syllabus		CO Mapping
	Unit A	History and Culture	

	A 1	Culture: An Introduction: Concept of culture, General characteristics of culture, Characteristics of Indian culture, Cultural influence and assimilation		CO1, CO2
	A 2	Indian Culture through Ancient & Medieval History: Ancient India: Indus Valley Civilization, Vedic Culture, Greek Invasion and Its Impact on Indian Culture, Other Faiths; Medieval India: Rise of Islam, Sufism, Bhakti Movement		CO1, CO2
	A 3	Modern History: Rise of West and Its Impact on India, India In The 18 th Century: Economy, Society and Culture		CO1, CO2
	Unit B	Architecture and Performing Arts		
	B 1	Ancient Architecture: Cave Architecture: Ajanta and Ellora, South Indian Architecture, sculpture and temples Medieval Architecture: Emergence of Indo-Islamic style of architecture, Islamic Architecture: Mosques and Tombs, Palaces and Forts		CO3
	B2	Modern Architecture: Colonial Architecture, Contemporary Indian Architecture		CO3
	B3	Music, Dance and Theatre: Introduction to Hindustani Classical Music and Carnatic Music, Classical Dances, Bharatanatyam, Kathak, Odissi, Manipuri, Introduction to Indian Theatre		CO3
	Unit C	Education		
	C 1	Education in Ancient Period: Vedic Period: The Gurukul System, Mauryan Period, Gupta Period: Buddhist and Jain Monasteries, Post-Gupta Period: Development of Universities		CO4
	C 2	Education in Medieval Period: Madarsas, Maktabas, Pathshalas, Education in Modern Period: Macaulay's Minutes, Wood's Despatch, Indian Universities Act		CO4
	C 3	Education in Post-Independence Period: Elementary Education, Secondary Education, 10+2+3 Education System, Higher Education, Technical Education and Vocational Education, Distance Education and Adult Continuing Education		CO4
	Unit D	Indian Culture and Ethos during Independence Movement		
	D 1	Introduction to Independence Movement		CO5
	D 2	Reciprocal Influence between Indian Culture and Independence Movement		CO5
	D 3	Celebration of festivals and their role in Indian culture and Independence Movement		CO5
	Unit E	Post-Independence Culture		
	E 1	Cosmopolitan Culture, Influence of TV Serials, Influence of Internet		CO6
	E 2	Globalization and Indian Culture: Spread of Buddhism, Spread of Hinduism		CO6
	E 3	Migration of Indians to UK, USA, Africa and South East Asia		CO6
10	Mode of examination	Theory		
11	Weightage Distribution	Internal (CA)M		Final
		MTE		
		25		50
		25		

11	References	Jawaharlal Nehru. <i>The Discovery of India</i> . New Delhi: Amazon,2010
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COURSE ARTICULATION MATRIX

POs Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1	1	1	1	1	-	-	-
CO2	1	1	1	2	1	1	1	1	-	-	-
CO3	2	2	2	2	1	1	1	1	-	-	-
CO4	2	2	2	2	1	1	1	1	-	-	-
CO5	2	2	2	2	1	1	1	1	-	-	-
CO6	2	2	3	2	1	1	1	1	-	-	-

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

UG Commerce

**[B.Com./ B.Com.(Hons./ Hons. with
Research)]**

**Term: II
Course Modules**

BUSINESS STATISTICS

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-2024
Branch:		TERM: -II
1	Course Code	BCN107
2	Course Title	Business Statistics
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Type	COMPULSORY
5	Course Objective	To develop the students ability to deal with numerical and quantitative issues in business . To enable the use of statistical, graphical and algebraic techniques wherever relevant. To have a proper understanding of Statistical applications in Economics and Management.
6	Course Outcomes	At the end of the course students will be able to: 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. CO6: Using Statistical tool for decision making.
7	Course Description	This course is designed to provide students with an understanding of the data and its relevance in business and develop an understanding of the quantitative techniques from statistics. A particular emphasis is placed on developing the ability to interpret the numerical information that forms the basis of decision-making in business. Most of the examples are drawn from a variety of business applications
8	CO Mapping	
	Unit 1	Introduction to Statistics
	A	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis
	B	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and
	C	Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.
	Unit 2	Measures of Central Tendency
	A	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion
	B	Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient Co-efficient of Variation and Variance.

	C	Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness	CO2, CO4		
	Unit 3	Introduction to Correlation			
	A	Correlation- Meaning, application, types and degree of correlation, Methods-	CO1, CO3		
	B	- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank	CO3, CO4		
	C	Coefficient of Correlation.	CO3, CO6		
	Unit 4	Index Number			
	A	Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion.	CO1, CO3, CO4		
	B	Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test-Time and Factor;	CO1, CO3, CO4		
	C	Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least Square	CO4, CO6		
	Unit 5	Sample space and Events			
	A	Simple and Compound Events, Probability and Probability distributions: Normal Distribution, Binomial and Poisson Distribution Introduction to Correlation, Karl Pearson's product moment	CO5, CO6		
	B	Co-efficient of Correlation, Positive, negative and zero correlation, Correlation through Scatter diagrams, Interpretation of Correlation Co-efficient,	CO5, CO6		
	C	Simple and Multiple Correlation; Regression and the criterion for the Line of Best Fit, Explained and Unexplained Variation, Multiple Regression	CO5, CO6		
	Mode of examination	Theory, concepts and data interpretation			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.			
	Other References	Sharma J.K., Business Statistics, Pearson Education			

COURSE ARTICULATION MATRIX

1-	CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
	CO1	2	2	1	2	1	1	2	2	2	2	2
	CO2	2	2	2	1	2	2	2	1	3	2	2
	CO3	3	3	1	2	1	2	1	1	2	2	3
	CO4	2	3	2	2	2	2	1	1	3	2	2
	CO5	2	1	2	1	2	1	2	1	3	2	1
	CO6	2	1	2	2	1	1	1	1	1	1	1
<div style="display: flex; justify-content: space-around; width: 100%;"> Slight (Low) 2-Moderate (Medium) 3-Substantial (High) </div>												

BUSINESS MANAGEMENT

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-2024
Branch:		TERM: II
1	Course Code	C010201T/BCN106
2	Course Title	Business Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		COMPULSORY
5	Course Objective	<p>Select and use appropriate resources to collect business data that will ultimately translate into information for decision-making.</p> <p>Use the marketing information management concepts, systems, and tools needed to obtain, evaluate, and disseminate information for use in making marketing decisions.</p> <p>Conduct research to identify and analyze client needs and desires and make marketing recommendations regarding business decisions and use appropriate leadership skills and styles to maximize employee productivity.</p>
6	Course Outcomes	<p>After completing this course a student will have:</p> <p>CO1: Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.</p> <p>CO2: Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.</p> <p>CO3: Ability to identify the appropriate method and techniques of Business Management for solving different problems.</p> <p>CO4: Ability to apply basic Business Management principles to solve business and industry related problems.</p> <p>CO5: Ability to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.</p> <p>CO6: Enhancing the capacity to assist in taking managerial decisions.</p>
7	Course Description	<p>The world of business management offers an array of career opportunities unparalleled among income earning possibilities. Industries from mining to waste disposal have management-level positions in many companies. Business management requires a combination of skills and knowledge, coupled with good judgment and leadership qualities. There are several fundamental aspects of operating a business – whether you run your own small business or hold a management position in a national corporation – that a manager should</p>



		be aware of. Our course takes you through some of the various requirements you may encounter while managing a business.		
8				CO Mapping
	Unit 1	Introduction to Business Management		
	A	Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg		
	B	Overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System;		
	C	Contingency Approach, System Approach		
	Unit 2	Concept of Planning		
	A	Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept,		
	B	Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance.		
	C	Authority and Responsibility Relationships Centralization and Decentralization. Departmentation. Organizational Structure- Forms.		
	Unit 3	Concept of Direction		
	A	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance.		
	B	Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change		
	C	Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change		
	Unit 4	Introduction to Controlling		
	A	Meaning, Importance and Process, Effective Control System. Techniques of Control.		
	B	Motivation- Concept Types, Importance, Theories- Maslow, Herzberg		
	C	McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning.		
	Unit 5	Evolution of Management		
	A	Nature of Management, Evolution of Management Thought, Functions of Management		
	B	Strategic Management Concept, Functions and Leadership styles		
	C	Likert's Four System of Leadership		
	Mode of examination	Theory, concepts and data interpretation		
	Weightage Distribution	CA 25%	MTE 25%	ETE 50%
	Text book/s*	3. Gupta, C.B., “Business Organisation”, Mayur		




		Publication, (2014). 4. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation&Management”, Kitab Mahal, (2014).	
	Other References	3. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra	

COURSE ARTICULATION MATRIX

PO Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2	2	2
CO2	1	1	2	1	2	3	2	1	2	2	2
CO3	1	1	2	1	2	3	1	1	2	2	2
CO4	1	2	2	1	1	3	1	2	2	2	2
CO5	2	1	1	1	2	2	1	2	3	2	3
CO6	2	1	1	1	2	2	2	2	1	2	1

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



Schools: SSBS		Batch : 2022-2023		 SHARDA UNIVERSITY <i>Beyond Boundaries</i>	
		Current Academic Year: 2022-2023			
		Term:: II			
Programme:		B.Com./ B.Com.(Hons./ Hons. With Research			
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>After completion of this course, students will be able to:</p> <p>CO1 Acquire Vision, Goals and Strategies through Audio-visual Language Texts</p> <p>CO2 Synthesize complex concepts and present them in creative writing</p> <p>CO3 Develop MTI Reduction/Neutral Accent through Classroom Sessions & Practice</p> <p>CO4 Determine their role in achieving team success through defining strategies for effective communication with different people</p> <p>CO5 Realize their potentials as human beings and conduct themselves properly in the ways of world.</p> <p>CO6 Acquire satisfactory competency in use of Quantitative aptitude and Logical Reasoning</p>			
7	Course Description	The course takes the learnings from the previous Term: 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 102				
	Unit A	Acquiring Vision, Goals and Strategies through Audio-visual Language Texts			
	Topic 1	Pursuit of Happiness / Goal Setting & Value Proposition in life			
	Topic 2	12 Angry Men / Ethics & Principles			
	Topic 3	The King's Speech / Mission statement in life strategies & Action Plans in Life			
	Unit B	Creative Writing			
	Topic 1	Story Reconstruction - Positive Thinking			
	Topic 2	Theme based Story Writing - Positive attitude			
	Topic 3	Learning Diary Learning Log – Self-introspection			



	Unit C	Writing Skills 1	
	Topic 1	Precis	CO2
	Topic 2	Paraphrasing	
	Topic 3	Essays (Simple essays)	
	Unit D	MTI Reduction/Neutral Accent through Classroom Sessions & Practice	
	Topic 1	Vowel, Consonant, sound correction, speech sounds, Monothongs, Diphthongs and Triphthongs	CO3
	Topic 2	Vowel Sound drills , Consonant Sound drills, Affricates and Fricative Sounds	
	Topic 3	Speech Sounds Speech Music Tone Volume Diction Syntax Intonation Syllable Stress	
	Unit E	Gauging MTI Reduction Effectiveness through Free Speech	
	Topic 1	Jam sessions	CO3
	Topic 2	Extempore	
	Topic 3	Situation-based Role Play	
	Unit F	Leadership and Management Skills	
	Topic 1	Innovative Leadership and Design Thinking	CO4
	Topic 2	Ethics and Integrity	CO4
	Unit F	Universal Human Values	
	Topic 1	Love & Compassion, Non-Violence & Truth	CO5
	Topic 2	Righteousness, Peace	CO5
	Topic 3	Service, Renunciation (Sacrifice)	CO5
	Unit G	Introduction to Quantitative aptitude & Logical Reasoning	
	Topic 1	Analytical Reasoning & Puzzle Solving	CO6
	Topic 2	Number Systems and its Application in Solving Problems	CO6
9	Evaluations	<i>Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations (60% CA and 40% ETE</i>	N/A
10	Texts & References Library Links	<ul style="list-style-type: none"> Wren, P.C.&Martin H. <i>High English Grammar and Composition</i>, S.Chand& Company Ltd, New Delhi. Blum, M. Rosen. <i>How to Build Better Vocabulary</i>. London: Bloomsbury Publication Comfort, Jeremy(et.al). <i>Speaking Effectively</i>. Cambridge University Press. <p>The Luncheon by W.Somerset Maugham - http://mistera.co.nf/files/sm_luncheon.pdf</p>	

COURSE ARTICULATION MATRIX

COs	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
ARP102.1	-	-	-	1	3	1	2	-	-	-	-
ARP102.2	-	-	-	1	3	1	2	-	-	-	-
ARP102.3	-	-	-	1	3	1	2	-	-	-	-
ARP102.4	-	-	-	1	2	1	2	-	-	-	-
ARP102.5	-	-	-	1	2	1	2	-	-	-	-
ARP102.6	1	-	-	1	2	1	2	-	-	-	-

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



School: SSBS		Batch : 2023-2025	
Session:		2023-2024	
Programme:		B.Com./ B.Com.(Hons./ Hons. With Research	
1	Course Code	VOS101	
2	Course Title	Business Etiquette Skills	
3	Contact Hours	3 (0-0-6)	
4	Course Objective	Business etiquette skills are incredibly important for new graduates, early-stage professionals, senior level executives, and those who want to work in the business world.	
5	Course Outcomes	After successful completion of course the students would be able to - CO1: The student will be able to become known as a professional with a high level of social skill and soft skill CO2: The student will be able to know how to get clients and co-workers to know, like and trust you CO3: The student will be able to understand why focusing on your executive wardrobe is so important for a great first impression CO4: The student will be able to know how to create an executive wardrobe (men and women) for a polished, professional brand CO5: The student will be able to conquer networking events with confidence and strategy CO6: The students will understand about the Do's and Don'ts of Interview	
6	Course Description	In this introductory course, students will become familiar with the business etiquette required in this business world. Students will gain practice in using key applications, such as word processors, spreadsheets, and presentation software.	
7	Outline syllabus		CO Mapping
	Unit 1	Introduction	
	A	Business Etiquette	CO1, CO2
	B	Professionalism and video on professionalism in organization	CO3
	C	Johari Window and design your own Johari Window	CO3,CO4
	Unit 2	Understanding Perspective	
	A	Perspectives by Employers	CO2, CO4
	B	Perspective by Employees	CO4
	C	How to build your Trust- Employees and Employers	CO4,CO5
	Unit 3	Raising your digital Footprint	
	A	Email Etiquettes and exercise on email etiquettes	CO2, CO5
	B	Professional Image and your outfit- Males and Females	CO5



	C	Online Presence – using LinkedIn	CO5
	Unit 4	Business Meeting	
	A	Types of Business Meeting	CO4,CO3
	B	Planning of Business Meeting	CO4
	C	Etiquettes of Online Meeting	CO4
	Unit 5	Interview Etiquette	
	A	Types of Interviews	CO5
	B	Do's of Interview	CO5
	C	Don'ts of Interview	CO5
8	Mode of examination	Online google forms	
9	References	The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success BY Barbara Pachter	
10	Weight age of Examination	Internal	ETE
		25%	75%

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	-	3	2	2	2	2	1	-	-	-
CO2	1	-	2	3	2	2	2	1	-	-	-
CO3	1	2	2	2	2	2	2	1	-	-	-
CO4	1	2	3	2	3	2	3	1	-	-	-
CO5	1	2	2	3	2	2	2	-	-	-	-
CO6	2	2	3	2	3	2	3	1	-	-	-

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



School: SSBS		Batch: 2023–2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2023-24	
Branch:		Term: 2	
1	Course Code		
2	Course Title	Social Media Marketing	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
5	Course Status	Value Added Course	
6	Course Description	This course will cover the fundamentals of social media marketing. The student will gain an understanding of what social media marketing comprises, as well as its history and the many social media channels that are currently available. The students will learn the skills to effectively engage with customers across a diverse range of social media platforms. Students will learn to set up social media campaigns, define goals and set KPIs. The course will cover different social media communication styles that apply to different target audiences. Students will learn about the challenges involved in implementing an effective social media strategy for a business, especially when using paid advertising options. And how to schedule, manage and report on social media campaigns.	
7	Course Objectives	This course is designed for anyone interested in understanding and developing insights to use social media for marketing and communication.	
8	Course Outcomes	After the completion of this course the students will be able to: CO1: Understand the concept of Social Media Marketing. CO 2: Develop social media marketing strategy for achieving organisation goals. CO3: Set up, design, and monitor the Facebook Pages and Facebook advertising campaigns. CO4: Create, manage, and monitor Twitter marketing campaigns. CO5: Design, monitor and analyse LinkedIn advertising campaigns. CO6: Design and manage YouTube video advertisements campaigns and YouTube channel.	
9	Outline syllabus		CO Mapping
	Unit A	Introduction to social media Marketing and Strategy	
	A 1	Understanding the fundamentals of social media marketing	CO1, CO2
	A 2	Exploring various social media platforms.	CO1, CO2
	A 3	Developing a draft social media strategy.	CO1,



				CO2
	Unit B	Marketing on Facebook: Designing and Managing Facebook Advertising Campaigns		
	B 1	Strengths and features of Facebook.		
	B2	Taking a step-by-step approach to build Facebook page for marketing		
	B3	Designing and evaluating an effective Facebook Campaign.		
	Unit C	Advertising on Twitter: Designing, managing and monitoring Twitter campaigns		
	C 1	Understanding the essentials of Twitter for advertisement		
	C 2	Systematically design advertisements that reach the target audience		
	C 3	Creating a business profile and campaign on Twitter.		
	Unit D	Advertise on LinkedIn: Setup, Managing and Monitoring Campaigns		
	D 1	Examining the significance of a professional network for brand awareness and marketing		
	D 2	Creating a LinkedIn page and optimizing for the targeted followers		
	D 3	Designing LinkedIn marketing campaigns by selecting appropriate objectives and audience.		
	Unit E	YouTube Marketing: Designing and Managing YouTube Channel and advertising Campaigns		
	E 1	Creating a YouTube channel for advertisement		
	E 2	Using Google Ads for improving the performance of campaigns		
	E 3	Finalize a Social Media marketing strategy for specific contexts.		
10	Mode of examination	Theory		
11	Weightage Distribution	Internal (CA)	MTE	ETE
		25	25	50
11	References	Butow, E., Herman, J., Liu, S., Robinson, A., & Allton, M. (2020). Ultimate guide to social media marketing. Entrepreneur Press. Brogan, C. (2010). <i>Social media 101: Tactics and tips to develop your business online</i> . John Wiley & Sons.		

COURSE ARTICULATION MATRIX

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	1	2	1	2	2	1	1	1	-	-	-
CO2	3	3	2	1	1	1	1	1	-	-	-
CO3	2	2	3	1	3	1	1	1	-	-	-
CO4	2	2	2	1	3	1	1	1	-	-	-
CO5	2	2	3	1	1	1	1	1	-	-	-
CO6	2	2	1	1	2	1	1	1	-	-	-

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

UG Commerce
[B.Com./ B.Com.(Hons./ Hons. with
Research)]
Term: III
Course Modules

Company Law

School: SSBS		Batch : 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025	
Branch:		Term: III	
1	Course Code	BCN 201/ C010301T	
2	Course Title	Company Law	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Status	Compulsory	
5	Course Objective	The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.	
6	Course Outcomes	<p>On the completion of the course the student will be able to:</p> <p>CO1: To demonstrate an overview of Company Act related to different types of Companies;</p> <p>CO2: To outline the need and process of preparing the basic documents for the incorporation of a Company</p> <p>CO3: To describe the financial structure of the company</p> <p>CO4: To explain the various types of director and meetings</p> <p>CO5: To summarize the effect of majority rule and process of winding up and its modes;</p> <p>CO6: apply the contextual knowledge to assess the regulatory issues and its compliances pertaining to any company.</p>	
7	Course Description	The course introduces the students to gain a working knowledge of Corporate functions in the context of Companies Act, 2013.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Company Act, 2013	
	A	Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil, Differences between company and other form of organization structure.	CO1, CO6
	B	Types of companies, - Public Company and Private Company Holding Company, Associate Company, One Person Company, Government Company and Foreign Company and its Differences	CO1, CO6
	C	Promoters, Formation and incorporation of a company.- Public Company, Private Company and One Person Company	CO1, CO6
	Unit 2	Preparation of Public Documents	
	A	Memorandum of Association and Articles of Association – Contents and its Alteration	CO2, CO6
	B	Doctrine of Ultra Vires, Indoor Management and constructive	CO2, CO6

		Notice and their effects.	
	C	Prospectus –Meaning, need, types, contents, Requirements, Misstatement in Prospectus and their consequences	CO2, CO6
	Unit 3	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, Allotment of Shares, Essentials of Valid Allotment, Demat Account.	CO3, CO6
	B	Investments, Loans, Borrowings and Debentures – Characteristics, Kinds of Charges,	CO3, CO6
	C	Members vs. Shareholders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members	CO3
	Unit 4	Company Management and Meetings	
	A	Directors - Types And Number Of Directors, Managing Director, Whole Time Director -Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Removal of Directors, Powers and Liabilities of Directors, Remuneration of Directors	CO4, CO6
	B	Company Meetings I –Board Meetings, when to hold, Agenda, Quorum, Passing of Resolutions, Minutes,	CO4, CO6
	C	Company Meetings –II – General Meetings and its types, notice, Resolution – Ordinary and Special Resolution distinguished, Minutes	CO4, CO6
	Unit 5	Majority Powers & Minority Rights and Winding up	
	A	Rule of Majority – Personal Rights of Members ; Protection of Minority Interest.	CO5
	B	Prevention of Oppression and Mis management -	CO5, CO6
	C	Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	CO5, CO6
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	Kapoor GK, A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013; 24 th Edition, 2022 Taxmann Publication	
	Other References	1. The New Company Law, Dr N.V. Paranjape, Central Law Agency 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House 3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English) 4. The Companies Act, 2013	

COURSE ARTICULATION MATRIX

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO 1	PSO2	PSO3
CO1	3	1	-	-	-	2	2	-	1	2	2
CO2	3	1	-	-	1	2	2	-	1	2	2
CO3	3	1	-	2	2	2	2	1	1	2	2
CO4	3	1	-	2	2	2	2	-		2	2
CO5	2	1	-	1	2	2	2	-		2	2
CO6	2	2	-	-	-	2	1	-		2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

COST ACCOUNTING

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		TERM: III
1	Course Code	C010302T/ BCN202
2	Course Title	COST ACCOUNTING
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	COMPULSORY
5	Course Objective	This course discusses basic concepts of cost accounting and control. COURSE OBJECTIVES This course is designed to Help the participants to become intelligent users of cost information for (a) Computing cost of product/ process/ project/ activity. (b) Controlling and managing the cost (c) Decision making like pricing, Make or buy, profit planning. (d) Planning and Budgeting.
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Describe the basic concepts of cost and cost accounting system in the organization. CO2: Identify and understand the accounting for material, labor and inventory. CO3: Apply the practical knowledge used in computation of wages, bonus schemes and overheads CO4: Analyse the practical activities using unit costing techniques CO5: Plan, and execute practical activities using process techniques CO6: Examine the practical problems using contract and operating costing.
7	Course Description	The main Objective of Cost Accounting is to offer a career that offers opportunities to Commerce students; however, good analytical skills help a lot in this field. Thus, choosing Cost Accounting as a career is a wise option for those who are interested in growing fast in their careers and those who wish to get exposure to industrial accounting at an early stage itself.
8	CO Mapping	
	Unit 1	Introduction to Cost Accounting and Material Management.
	A	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting,
	B	Classification of Costs, Cost Unit and Cost centres, Objectives and Limitations of cost accounting

	C	Materials: Purchase, Storage and Control of Material, Methods of Pricing Material Issues: FIFO, LIFO and Average Methods. Techniques of inventory controls: Stock Levels, EOQ, ABC analysis and JIT.	CO1, CO3, CO4
	Unit 2	Accounting and Control of Labour & Overheads	
	A	Labour: Meaning and Components of Labour Cost. Computation of Wages and bonus schemes- Halsey and Rowan premium plan, Taylor's differential piece rate plane	CO1, CO, CO3
	B	Accounting and Control of Idle Time and Overtime. Labour Turnover- Meaning and Calculation	CO2, CO3
	C	Overhead classification: Allocation, Absorption and Apportionment. Apportion the costs to various departments	CO2, CO4, CO6
	Unit 3	Unit /Output Costing	
	A	Unit output costing: Concept of and need for unit output costing;	CO1, CO3
	B	Treatment of stocks, Preparation of Cost Sheet.	CO4, CO5, CO6
	C	Meaning and need of Reconciliation of Cost and Financial Accounts	CO3, CO2
	Unit 4	Process Costing	
	A	Process costing: Meaning, features and advantages of process costing. Types of industries in which Process costing method is used.	CO1, CO3, CO4
	B	Preparation of process accounts; treatment of normal losses, abnormal wastage and abnormal gains.	CO4, CO5, CO6
	C	Meaning and difference of By-products and Joint products Treatment of joint product and by-product.	CO3, CO1
	Unit 5	Contract and Operating Costing	
	A	Contract costing- Meaning, features and advantages of a contract and contract costing. Types of industries in which contract costing method is used.	CO1, CO3
	B	How the profit transferred to the P & L account contract costing? Calculation of profit or loss when contract is completed.	CO4, CO5, CO6
	C	Calculation of profit or loss when contract is incomplete. Operating Costing: Meaning and features, how to select cost unit in operating costing.	CO5, CO6
	Mode of examination	Theory, concepts and data interpretation	

	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	Cost Accounting: M.N Arora, Vikas Publication Jain S.P. and Narang K.L: Cost Ac Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, NewDelhi. (Hindi and English) counting; Kalyani New Delhi.zMaheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, NewDelh			
	Other References	Tulsian P.C; Practical Costing: Vikas, New Delhi. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.			

COURSE ARTICULATION MATRIX

1-

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1	1	2	1	1	2	2	2
CO2	2	2	1	-	1	2	2	1	2	3	1
CO3	2	3	1	1	1	2	1	1	2	3	1
CO4	2	3	1	1	1	2	1	2	2	3	2
CO5	2	1	2	1	2	2	1	2	2	2	2
CO6	2	1	1	1	1	2	1	1	2	2	2

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

BUSINESS REGULATORY FRAMEWORK

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025	
Branch:		TERM: –III	
1	Course Code	C010303T/BCN203	
2	Course Title	BUSINESS REGULATORY FRAMEWORK	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	DSE	
5	Course Objective	The scope of Business law is very wide and varied. It includes law relating to contracts, partnership, sale of goods, negotiable instruments, companies, insolvency, insurance, carriage of goods,	
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1: Acquaint with the Indian Legal System.</p> <p>CO2: Describe how the legal framework affects both businesses as well as individuals</p> <p>CO3: Prepare them to apply the various laws to a given situation (case studies)</p> <p>CO4: Develop concise legal arguments in a logical manner</p> <p>CO5: improve upon communication and interpersonal skills various laws in light of changing environment.</p> <p>CO6: Analyze the applications of various negotiable instruments</p>	
7	Course Description	The scope of Business law is very wide and varied. It includes law relating to contracts, partnership, sale of goods, negotiable instruments, companies, insolvency, insurance, carriage of goods,	
8			CO Mapping
	Unit 1	The Indian Contract Act, 1872	
	A	Indian Contract Act, 1872: Definition & Nature of Contract	CO1, CO2
	B	Classification; Offer & Acceptance; Capacity of Parties; Free	CO1, CO2
	C	Consent; Consideration; Legality of Objects	CO1, CO2
	Unit 2	The Indian Contract Act 1872-II	
	A	Void Agreements; Performance of Contracts; Discharge of Contract	CO1, CO2

	B	Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.		CO2, CO4
	C	Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency		CO2, CO4
	Unit 3	The Sales of Goods Act,1930		
	A	Sale of Goods Act, 1930: Contract of Sale of Goods,		CO1, CO3
	B	Conditions & Warranties; Transfer of Ownership		CO3, CO4
	C	Performance of the Contract: Remedial Measures; Auction able Claims.		CO3, CO6
	Unit 4	The Indian Companies Act,2013		
	A	Company and its Nature and Scope ,Meaning		CO1, CO3, CO4
	B	Definition and characteristics of company. Historical background of company Kinds of companies		CO1, CO3, CO4
	C	Merits and Demerits of Incorporation of company - Lifting the corporate veil		CO4, CO6
	Unit 5	Negotiable Instruments Act,1889		
	A	Negotiable Instrument Act: Cheque		CO5, CO6
	B	Promissory Note, Bill ofExchange.		CO5, CO6
	C	Dishonour of Cheque, Payment in due Course.		CO5, CO6
	Mode of examination	Theory, concepts and data interpretation		
	Weightage Distribution	CA 25%	MTE 25%	ETE 50%
	Text book/s*	Chandha P.R: Business Law; Galgotia, New Delhi. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)		
	Other References	. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.		

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	-	1	1	2	1	2
CO2	2	1	1	2	1	-	2	1	2	2	2
CO3	3	2	2	2	2	1	1	1	1	1	1
CO4	2	1	1	1	1	2	1	1	1	1	1
CO5	2	2	1	2	3	1	2	1	2	1	2
CO6	2	1	1	2	1	-	2	1	-	2	2

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

Research Based Learning- 1

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		Term: III
1	Course Code	RBL001
2	Course Title	Research Based Learning :1 (RBL1)
3	Credits	0
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Compulsory/Audit
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able to understand the concepts and components of research. CO2: The student will be able to understand the steps involved in formulation of Dissertation and Research Project/Plan. CO3: The student will be able to identify the research field. CO4: The student will be able to identify the research gaps. CO5: The student will be able to identify the research problem based on the existing literature/work. CO6: The student will be able to finalize a Dissertation/Research project title based on understanding the research concepts, steps involved, need of the study, and existing literature.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based

		<p>learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit).</p> <p>The course content includes:</p> <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>	
		<p>RBL 1: Zeroth Level/Title approval phase, it would have three levels of evaluation divided into three phases. The review of work in progress would be in three phases in RBL 1(R0, R1, R2) Annexures I/R1.1/R1.2</p>	
		R0	
	A	Information collection and analysis of identified problem: Student collects information from multiple sources and analyzes the information in-depth.	CO1

	B	Knowledge Acquired on Problem Domain: Complete explanation of the key concepts of the identified problem.	CO2
	C	Appropriateness of Problem Title: Title is clearly defined and context for research provided	CO1
	R1		
	A	Interpreting Findings from the Collected Information: Student provides a logical interpretation of the findings and reaches a conclusion.	CO3
	B	Creativity and Originality in Problem:	CO3
	C	Scope of Problem: Effectively defines the scope of the research question or problem.	CO4
	R2		
	A	Literature Review of Problem Domain: Collects a detailed and extensive explanation of the specifications. Clearly elaborated the limitations and benefits of the existing systems.	CO5
	B	Knowledge of related problem and proposed use of resources and methodology/ approach / tool: Extensive knowledge related to the problem. Synthesizes in-depth information from relevant sources representing various points of view/approaches.	CO5
	C	Synthesis of Idea/Problem: demonstrated insight into problem; conclusions strongly supported	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and Oral presentation	
	Assessment Criteria	CA	Report and oral presentation
		25%	75%
	Other References	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	2	1	3	3	-
CO2	3	3	1	-	-	3	2	1	3	3	2
CO3	3	2	2	1	2	3	1	1	3	3	3
CO4	3	3	1	-	2	3	2	1	3	3	2
CO5	2	2	1	1	2	2	1	2	2	2	2
CO6	1	2	2	1	1	3	1	2	3	3	-

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

RUBRICS FOR RESEARCH BASED LEARNING (RBL-1) Annexures I

Project Title Approval Form

Zeroth Review (R0): UG_RBL-1 Zeroth_Evaluation

	Parameters	EXCELLENT Marks(>6 to ≤8)	GOOD Marks(>4 to ≤6)	AVERAGE Marks(>1 to ≤4)	POOR Marks(0 or 1)
A.	Information Collection and Analysis of the Identified Problem (CONos.)	<ul style="list-style-type: none"> Student collects information from multiple sources and analyzes the information in-depth. 	<ul style="list-style-type: none"> Student collects adequate information and performs basic analyses. 	<ul style="list-style-type: none"> Student collects inadequate information to perform meaningful analyses. 	<ul style="list-style-type: none"> Student collects no viable information.
B.	Knowledge Acquired on Problem Domain (CONos.)	<ul style="list-style-type: none"> Complete explanation of the key concepts of the identified problem. 	<ul style="list-style-type: none"> Clear explanation of the key concepts of the identified problem. 	<ul style="list-style-type: none"> Incomplete explanation of the key concepts of the identified problem. 	<ul style="list-style-type: none"> Inappropriate explanation of the key concepts of the identified problem.
C.	Appropriateness of Problem Title (CONos.)	<ul style="list-style-type: none"> Title is clearly defined and context for research provided 	<ul style="list-style-type: none"> Title is fairly defined and context for research fairly provided 	<ul style="list-style-type: none"> Title is defined but context for research not provided 	<ul style="list-style-type: none"> Title is not defined and context for research not provided
D.	Oral Communication (Presentation) (CONos.)	<ul style="list-style-type: none"> Contents of Presentation are appropriate and well delivered. Proper eye contact with audience and Clear voice with good Language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

First Review(R1):UG_RBL-1_R1.1

	Parameters	EXCELLENT Marks(>6to ≤8)	GOOD Marks(>4to≤6)	AVERAGE Marks(>1to ≤4)	POOR Marks(0or1)
A.	Interpreting Findings from the Collected Information (CONos.)	<ul style="list-style-type: none"> Student provides a logical interpretation of the findings and reaches a conclusion. 	<ul style="list-style-type: none"> Student provides an adequate interpretation of the findings and reaches a conclusion. 	<ul style="list-style-type: none"> Student provides an inadequate interpretation of the findings and does not reach a conclusion. 	<ul style="list-style-type: none"> Student does not interpret the findings/reach a conclusion.
B.	Creativity and Originality in Problem (CONos.)	<ul style="list-style-type: none"> Product shows a large amount of original thought. Ideas are creative and inventive. 	<ul style="list-style-type: none"> Product shows some original thought. Work shows new ideas and insights. 	<ul style="list-style-type: none"> Uses other people's ideas (giving them credit), but there is little evidence of original thinking. 	<ul style="list-style-type: none"> Uses other people's ideas, but does not give them credit.
C.	Scope of Problem (CONos.)	<ul style="list-style-type: none"> Effectively defines the scope of the Research question or problem. 	<ul style="list-style-type: none"> Defines the scope of the research question or problem completely. 	<ul style="list-style-type: none"> Defines the scope of the research question or problem incompletely (parts are missing, remain too broad or too narrow, etc.). 	<ul style="list-style-type: none"> Has difficulty defining the scope of the research question or problem.
D.	Oral Communication (Presentation) (CONos.)	<ul style="list-style-type: none"> Contents of Presentation are appropriate and well delivered. Proper eye contact with audience and Clear voice with good Language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

Second Review(R1):UG_RBL-1_R1.2

	Parameters	EXCELLENT Marks(>6to ≤8)	GOOD Marks(>4to≤6)	AVERAGE Marks(>1to ≤4)	POOR Marks(0or1)
A.	Literature Review of Problem Domain (CONos.)	<ul style="list-style-type: none"> Collects a detailed and extensive Explanation of the specifications. Clearly elaborated the limitations and benefits of the existing systems. 	<ul style="list-style-type: none"> Collects a great deal of information on related problems Good justification to the objectives; Good study of the existing systems. 	<ul style="list-style-type: none"> Collects some information of the existing systems Moderately explained the specifications. 	<ul style="list-style-type: none"> Minimal explanation of the specifications and the limitations of the existing systems. Collects incomplete information related to the problem
B.	Knowledge of related problem and proposed use of resources and methodology/ approach/tool (CONos.)	<ul style="list-style-type: none"> Extensive knowledge related to the Problem Synthesizes in-depth information from Relevant sources representing various points of view/approaches. 	<ul style="list-style-type: none"> Fair knowledge related to the problem Presents in-depth information from relevant sources representing various points of view/approaches. 	<ul style="list-style-type: none"> Limited knowledge related to the problem Presents information from relevant sources representing limited points of view/approaches. 	<ul style="list-style-type: none"> Poor knowledge related to The problem Presents information from irrelevant sources representing limited Points of view/approaches.
C.	Synthesis of Idea/Problem (CONos.)	<ul style="list-style-type: none"> Excellent Analysis and synthesis presented; demonstrated insight into problem; conclusions strongly Supported 	<ul style="list-style-type: none"> Clear analysis and synthesis of Ideas is presented; discussed the history and relationships among key points found in the literature 	<ul style="list-style-type: none"> Limited analysis and synthesis of Ideas is presented; discussed the history and relationships among key points found in the literature 	<ul style="list-style-type: none"> Did not attempt to synthesize the information or discuss the topic in the broader context of the scholarly literature
D.	Oral Communication (Presentation) (CONos.)	<ul style="list-style-type: none"> Contents of Presentation are Appropriate and well delivered. Proper eye contact with audience and Clear voice with good Language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not Appropriate Not followed The template guidelines.

Project Title Approval Form: RBL-1

ZerothReview(R0):UG_RBL-1_Zeroth_Evaluation

ProjectTitle:.....

Project Rubric					
Component	RUBRICSFORRBL-1		Name ofStudent1	Name ofStudent2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks (>6to≤8)				
	GOOD–Marks(>4to≤6)				
	AVERAGE–Marks (>1to≤4)		SystemID	SystemID	
	POOR–Marks (0or1)				
	Sub-Components		Max Mark s	MarksObtained	
Zeroth Review (R0): UG_RBL-1_Zeroth_Evaluation	Information Collection andAnalysis of the IdentifiedProblem(CONos.)	8			
	Knowledge Acquired onProblemDomain(CONos.)	8			
	Appropriateness ofProblemTitle(CONos.)	8			
	Oral Communication(Presentation)(CONos.)	8			
	Report Writing andSubmission(CONos.)	8			
Guide’sMarks		10			SignatureofPanelMembers
Total Marks		50			

Annexure R1.1
First Review(R1):UG_RBL-1_R1.1

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Project Rubric					
Component	RUBRICSFORRBL-1		Name ofStudent1	Name ofStudent2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks (>6to≤8)				
	GOOD–Marks(>4to≤6)				
	AVERAGE–Marks (>1 to≤4)		SystemID	SystemID	
	POOR–Marks (0or1)				
	Sub-Components	Max Marks	MarksObtained	Marks Obtained	
FirstReview (R1): UG_RBL-1_R1.1	Interpreting Findings fromthe Collected Information(CONos.)	8			
	Creativity and OriginalityinProblem(CO Nos.)	8			
	ScopeofProblem(CONos.)	8			
	Oral Communication(Presentation)(CONos.)	8			
	Report Writing andSubmission (CONos.)	8			
Guide’sMarks		10			SignatureofPanelMembers
Total Marks		50			



Second Review(R2):UG_RBL-1_R1.2

Annexure R1.2

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICSFORRBL-1		Name ofStudent1	Name ofStudent2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks (>6to≤8)				
	GOOD–Marks(>4to≤6)				
	AVERAGE–Marks (>1to≤4)		SystemID	SystemID	
	POOR–Marks (0or1)				
	Sub-Components		Max Mark s	MarksObtained	
SecondReview(R2): UG_RBL-1_R1.2	Literature Review of Problem Domain(CONos.)		8		
	Knowledge of related problem and proposed use of resources and methodology /approach/tool (CONos.)		8		
	Synthesis of Idea/Problem(CONos.)		8		
	Oral Communication(Presentation)(CONos.)		8		
	Report Writing andSubmission(CONos.)		8		
Guide’s Marks		10			Signature of Panel Members
Total Marks		50			

Essential Skills for 21st Century Professionals



School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year 2023-2024	
Branch:		Term: 3	
1	Course Code	VOS202	
2	Course Title	Essential Skills for 21st Century Professionals	
3	Credits	03	
4	Contact Hours (L-T-P)	0-0-6	
	Course Type		
5	Course Objectives	<p>The course aims at helping students with entrepreneurial bent of mind to</p> <ol style="list-style-type: none"> 1. Recognize and utilize their creative potential. 2. Understand the basic fundamentals of idea generation and its evaluation to be able to chart innovative solutions to the problems presented to them 3. Be familiar with the concept and the importance of design thinking in innovative problem solving 4. Understand the role and nuances of contemporary business models and its role in fostering innovation 5. The course helps prepare students of entrepreneurship to provide innovative solutions to the problems in their entrepreneurial journey. 	
6	Course Outcomes	<p>The student will be able to</p> <p>CO1: Relate the importance of creativity and innovation in professional life</p> <p>CO2: Understand and implement idea generation techniques</p> <p>CO3: Identify design techniques that are useful development of new ideas.</p> <p>CO4: Analyze or select an innovative idea to address business opportunities and problems.</p> <p>CO5: Recommend feasible innovative solutions in business problems/cases presented to them.</p> <p>CO6: Acquire satisfactory competency through Free Speech</p>	
7	Course Description	<p>Creativity and innovation are essential skills for the development of professionals, and critical to the survival of existing organizations, especially in today's highly competitive environment.</p> <p>This module is designed to introduce participants to the use of creativity and design thinking to help them develop more innovative business solutions. It also emphasizes the importance of familiarity with design thinking to further their innovative potential.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Creativity & Innovation: Overview	



	A	Definition & Concept: creativity and innovation, Four Categories of Creativity	CO1
	B	Importance of creativity, Benefits and Situations that demand Creative Thinking	CO1
	C	Exploring Thinking strategies such as: Wallas' Four Stage Sequence DeBono's six thinking hats and their implications	CO1, CO2
	Unit 2	Creative Problem Solving and idea generation for Individuals	
	A	Characteristics of a Creative Individual, Adaptors Vs Innovators	CO2
	B	Strategies to develop creativity in Individuals: Time Management, Mind Mapping. Colour Coding, Brain Storming	CO2
	C	Models of Creativity: Carls Cave, Teresa Amabile, Woodman and Schoenfeldt	CO4
	Unit 3	Innovation: Over View	
	A	Definition, concept and importance of Innovation	CO1
	B	Elements of an innovative organization Case Study	CO2
	C	Business Model Innovation	CO4
	Unit 4	Responding to Business Opportunities and Problems with Innovative Solutions	CO1,2
	A	Sources of Business Ideas and tools for evaluating ideas	CO4
	B	Steps to generate creative ideas: Preparation, Incubation, Insight, Evaluation, Elaboration	CO4,5
	C	Enhancing individual and organizational creativity: Case lets and Illustrations	CO6
	Unit 5	Design Thinking	
	A	Concept, Definition and importance of Design Thinking	CO1, CO6
B		Design thinking as a tool to foster creativity and innovation	CO3
C		Utilizing Design thinking for creative problem solving	CO3, CO4, CO5

Mode of examination	Practical		
Weightage Distribution	Internal	ETE	
	25%	75%	
Textbook/s*	<ul style="list-style-type: none"> • The Creative Thinking Handbook, Your Step- by-Step Guide to Problem Solving in Business, Chris Griffiths, Kogan Page, 2019 • Managing Innovation Integrating Technological, Market and Organizational Change, 4th Edition, Joe Tidd and John Bessant 		
Other References	<p>Edward De Bono, 'Six Thinking Hats'</p> <p>HBR Article: "What Design Thinking Is Doing for the San Francisco Opera", David Hoyt and Robert I. Sutton</p> <p>TED Talk: How AirBnB Designs for Trust</p> <p>Kaufman, James C., Beghetto, Ronald A., Beyond Big and Little: The Four C Model of Creativity, Review of General Psychology, Vol. 13, Nr. 11-12, 2009</p> <p>Kirton, Michael J., Adaptors and Innovators, Cengage Learning EMEA, 2nd edition, 1994.</p> <p>Tan, Gilbert, Managing Creativity in Organizations: A Total System Approach, in: Creativity and Innovation Management, 7 (1), p.23-31, 1998</p>		

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	-	-	2	2	2	2	2	2	1	-	-
CO.2	-	-	3	3	2	2	2	2	1	1	-
CO.3	-	-	2	2	2	2	2	2	-	-	-
CO.4	-	-	2	2	3	2	3	2	2	2	-
CO.5	-	-	2	3	2	2	2	2	1	1	-
CO.6	-	-	2	2	3	2	3	2	-	-	-

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



School: SSBS		Batch : 2023-2027	
Programme: B.Com./ B.Com. (Hons./ Hons. With Research)		Academic Year: 2024-2025	
Branch:		Term:: III	
1	Course Code	ARP207	Course Name : Logical Skills Building and Soft Skills
2	Course Title	Logical Skills Building and Soft Skills	
3	Credits	2	
4	Contact Hours (L-T-P)	1-0-2	
	Course Status	Active	
5	Course Objective	To enhance holistic development of students and improve their employability skills. To provide a 360 degree exposure to learning elements of Business English readiness Programme, behavioural traits, achieve softer communication levels and a positive self-branding along with augmenting numerical and altitudinal abilities. To step up skill and upgrade students' across varied industry needs to enhance employability skills. By the end of this Term:, a student will have entered the threshold of his/her 1 st phase of employability enhancement and skill building activity exercise.	
6	Course Outcomes	<p>After completion of this course, students will be able to:</p> <p>CO1: Ascertain a competency level through Building Essential Language and Life Skills</p> <p>CO2: Build positive emotional competence in self and learn GOAL Setting and SMART Goals techniques</p> <p>CO3: Apply positive thinking, goal setting and success-focused attitudes, time Management, which would help them in their academic as well as professional career</p> <p>CO4: Acquire satisfactory competency in use of aptitude, logical and analytical reasoning</p> <p>CO5: Develop strategic thinking and diverse mathematical concepts through building number puzzles</p> <p>CO6: Demonstrate an ability to apply various quantitative aptitude tools for making business decisions</p>	



7	Course Description	This Level 1 blended training approach equips the students for Industry employment readiness and combines elements of soft skills and numerical abilities to achieve this purpose.
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8	Outline syllabus - ARP 207		
	Unit 1	BELLS (Building Essential Language and Life Skills)	CO Mapping
	A	<i>Know Yourself: Core Competence.</i> A very unique and interactive approach through an engaging questionnaire to ascertain a student's current skill level to design, architect and expose a student to the right syllabus as also to identify the correct TNI/TNA levels of the student.	CO1
	B	Techniques of Self Awareness Self Esteem & Effectiveness Building Positive Attitude Building Emotional Competence	CO1, CO2
	C	Positive Thinking & Attitude Building Goal Setting and SMART Goals - Milestone Mapping Enhancing L S R W G and P (Listening Speaking Reading Writing Grammar and Pronunciation)	CO1, CO2,CO3
	Unit 2	Introduction to APTITUDE TRAINING- Reasoning- Logical/ Analytical	
	A	Syllogism Letter Series Coding, Decoding , Ranking & Their Comparison Level-1	CO4
	B	Number Puzzles	CO5
	C	Selection Based On Given Conditions	CO5
	Unit 3	Quantitative Aptitude	
	A	Number Systems Level 1 Vedic Maths Level-1	CO6
	B	Percentage ,Ratio & Proportion Mensuration - Area & Volume Algebra	CO6
	Unit 4	Verbal Abilities - 1	
	A	Reading Comprehension	CO1
	B	Spotting the Errors	CO2
	Unit 5	Time & Priority Management	
	A	Steven Covey Time Management Matrix	CO3
	B	Creating Self Time Management Tracker	CO3
	Weightage Distribution	<i>Class Assignment/Free Speech Exercises / JAM - 60% Group Presentations/Mock Interviews/GD/ Reasoning,</i>	

		Quant & Aptitude - 40%	
	Text book/s*	<i>Wiley's Quantitative Aptitude-P Anand Quantum CAT - Arihant Publications Quicker Maths- M. Tyra Power of Positive Action (English, Paperback, Napoleon Hill) Streets of Attitude (English, Paperback, Cary Fagan, Elizabeth Wilson) The 6 Pillars of self-esteem and awareness - Nathaniel Brandon Goal Setting (English, Paperback, Wilson Dobson</i>	

Course Articulation Matrix

COs	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO2	PSO3
ARP203.1	-	-	-	-	1	3	-	2	-	-	-
ARP203.2	-	-	-	-	1	3	-	2	-	-	-
ARP203.3	-	-	-	-	1	3	-	2	-	-	-
ARP203.4	-	-	-	-	1	2	1	2	-	-	-
ARP203.5	1	-	-	-	1	2	1	2	-	-	-
ARP203.6	1	-	-	-	1	2	1	2	-	-	-

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



UG Commerce

**[B.Com./ B.Com.(Hons./ Hons. with
Research)]**

Term: IV

Course Modules



INCOME TAX LAWS & ACCOUNTS

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		Fourth
1	Course Code	C010401T / BCN205
2	Course Title	Income Tax Law and Accounts
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Type		COMPULSORY
5	Course Objective	To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Tax. 2) To enable the students to determine the residential status of an individual and scope of total income.
6	Course Outcomes	After studying this course, the student will be able to 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. CO6: Analyze the impact of set off and carry forward of losses on the financial health of the company
7	Course Description	This course provides an introduction to and overview of the fundamental concepts of income tax law. Topics include Introduction to Taxation, International Tax, Assessable Income, including taxation of capital gains and losses; Non-Assessable Income; Deductions; Tax Accounting; Tax Treatment of Tax Entities; Anti-avoidance; and Tax Administration. The course also provides an introduction to Fringe Benefits Tax, Goods and Services Tax and the tax law research process.
8		
	Unit 1	Introduction To Income Tax and Residential status
	A	Introduction to the income tax: meaning and features. Direct tax vs. Indirect Tax, an introduction to GST, Tax avoidance vs. tax evasion. Taxation Policy of Raja Todarmal
	B	Important Definitions: Assessment Year, Previous Year, Casual income, person, Assessee, Gross Total Income, Total Income and Agricultural income & its assessment.
		CO Mapping
		CO1, CO2
		CO1, CO2

	C	Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company and AO, Indian Income vs. foreign Income, Tax incidence on an individual. Income Exempt from Tax under section 10,	CO1, CO2
	Unit 2	Computations of Income from Salary	
	A	Different heads of Income, Basis of charge of salary income, Tax provisions of Pension and Gratuity, Different types of Allowances, Computation of House rent allowances	CO1, CO2
	B	Perquisites – When taxable and not taxable, Valuation of perquisites for Rent Free Accommodation and Motor Car,	CO2, CO4
	C	Tax treatment of Provident Fund, Deductions from Salaries, Problems on computation of Salary Income	CO2, CO4
	Unit 3	Computations of Income from House property and Business & Profession	
	A	Basis of Charge, Computation of Annual Value Under Section 23, Treatment of unrealized rent and loss due to vacancy.	CO1, CO3
	B	Deductions from Income under the head House Property, Computation income from house property	CO3, CO4
	C	Computation of Income under the head “Profits and Gains from Business or Profession.	CO3, CO6
	Unit 4	Computations of Income from capital gain and other sources	
	A	Capital gain- meaning and types, Capital assets, Transfer of capital assets	CO1, CO3, CO4
	B	Computation of short-term capital gain and long-term capital gain.	CO1, CO3, CO4
	C	Income from others sources- meaning and chargeability, Computation of Income from Other Sources. Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	CO4, CO6
	Unit 5	Set-off the losses, TDS, TCS and Advanced payment of taxes	
	A	Set off and carry forward of losses- Inter source set-off and Inter head set-off of losses,	CO5, CO6
	B	Clubbing of Income, Income Tax Authorities	CO5, CO6
	C	TDS, TCS and Advance Payment of Tax	CO5, CO6
	Mode of examination	THEORY	
	Weightage Distribution	CA 25% MTE 25% ETE 50%	
	Text book/s*	Vk Singhania Tax man Publication	
	Other References	Vk Singhania Tax man Publication	

Course Articulation Matrix



POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	2	1	1	1	2	1	1	2	2	-
CO2	2	2		1	1	2	2	1	2	2	-
CO3	2	3	1	1	1	2	1	1	2	2	1
CO4	2	3	1	1	1	2	2	1	2	2	1
CO5	2	2	1	1	2	2	1	1	2	2	1
CO6	2	3	1	1	1	2	1	2	2	1	1

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



FUNDAMENTALS OF MARKETING

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./Hons. With Research		Current Academic Year: 2024-2025	
Branch:		IV	
1	Course Code	C010402T / BCN206	
2	Course Title	FUNDAMENTALS OF MARKETING	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	COMPULSORY	
5	Course Objective	This course enables a student to understand the 'Marketing mix' elements and the strategies and principles underlying the modern marketing practices.	
6	Course Outcomes	<p>Course outcomes:</p> <p>CO1: The student will be able to identify the different components of the prevailing marketing environment.</p> <p>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.</p> <p>CO4: The student will be able to explain the components of marketing mix for a given product.</p> <p>CO5: The student will be able to decide the promotional tools for a given product.</p> <p>CO6: The student will be able to analyze the different distribution channels of a company.</p>	
7	Course Description	The course explains the nature and purpose of marketing, followed by the fundamentals of each of the most important marketing tasks. It analyses the business need for customer orientation, the evaluation of markets and the targeting of market opportunities.	
8			CO Mapping
	Unit 1		
	A	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix	CO1, CO2
	B	Marketing environment. Micro and Macro environmental factors	CO1, CO2
	C	Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions	CO1, CO2
	Unit 2		
	A	Market Selection: Market segmentation – concept, importance and bases; Target market selection	CO1, CO2



	B	Positioning concept, importance and bases; Product differentiation vs. market segmentation.			CO2, CO4
	C	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.			CO2, CO4
	Unit 3				
	A	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.			CO1, CO3
	B	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics;			CO3, CO4
	C	Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.			CO3, CO6
	Unit 4				
	A	Distribution: Channels of distribution - meaning and importance;			CO1, CO3, CO4
	B	Types of distribution channels; Wholesaling and retailing			CO1, CO3, CO4
	C	Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions			CO4, CO6
	Unit 5				
	A	Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives;			CO5, CO6
	B	Management of retailing operations: an overview; Retailing in India: changing scenario			CO5, CO6
	C	Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing			CO5, CO6
	Mode of examination	THEORY			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK			



	Other References	Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio	
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Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	1	1	2	2	2	1
CO2	2	2	2	1	1	1	1	2	2	2	2
CO3	2	2	2	1	1	1	1	1	2	2	1
CO4	2	2	2	1	1	1	1	1	2	2	1
CO5	2	2	2	1	1	1	1	1	2	2	1
CO6	2	-	1	1	1	1	2	2	2	3	1

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

BUSINESS ECONOMICS

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		TERM: –IV
1	Course Code	
2	Course Title	Business Economics
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Type	DSE
5	Course Objective	To integrate the concept of price and output decisions of firms under various market structure. The objective of this course is to impart the knowledge of economics as a subject and its importance while business.
6	Course Outcomes	On completion of this course the learners will be able to : CO1. Examine the concepts of economics from the viewpoint of choice making CO2. Illustrate society's trade-offs by using a production possibilities frontier (or curve) CO3. Explain the determinants of demand and supply CO4: Understand the theory of consumer behavior CO5: Describe the behavioral economics approach to understanding decision making. CO6: Applicability of Economic tools & theories to practical scenarios & problems
7	Course Description	This course introduces economic concepts and principles which are useful in understanding the general economic environment within which businesses and other organisations operate.
8		CO Mapping
	Unit 1	Introduction to Economics
	A	Famous Economist of India like- Kautilya, GopalKrishna Gokhale, D.R. Gadgil, Dr. Ram
	B	Introduction: Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand ,Concept
	C	And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand
	Unit 2	Cost Concepts & Curves
	A	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches.
	B	Function: Law Of Variable Proportion; Properties Ride

	C	Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies	CO2, CO4						
	Unit 3	Types of Competitions							
	A	A. Perfect Competition: Meaning, Price And Output Determination.	CO1, CO3						
	B	Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry	CO3, CO4						
	C	Monopolistic Competition: MeaningAndCharacteristics; Price And Output Determination Under Monopolistic Competition	CO3, CO6						
	Unit 4	Phases of Business Cycles							
	A	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory,	CO1, CO3, CO4						
	B	Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly ,Rent	CO1, CO3, CO4						
	C	Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	CO4, CO6						
	Unit 5	Money & its Functions							
	A	Concept of Money-Its Functions, Quantity Theory of Money, Credit Creation	CO5, CO6						
	B	Central Bank (Reserve Bank of India)-Role and Functions; Commercial Banks-Role and Functions	CO5, CO6						
	C	; Basic Elements of E-Banking; Monetary Policy in India	CO5, CO6						
	Mode of examination	Theory, concepts and data interpretation							
	Weightage Distribution	<table><tr><td>CA</td><td>MTE</td><td>ETE</td></tr><tr><td>25%</td><td>25%</td><td>50%</td></tr></table>	CA	MTE	ETE	25%	25%	50%	
CA	MTE	ETE							
25%	25%	50%							
	Text book/s*	1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), ,McGraw HillEducation, 9th Ed 3.							
	Other References	3. Jhingan, M.L., “Managerial Economics -1E”, Vrinda Pub Jhingan,M.L., Vyasathi Arthashastra, Vrinda Pub 11. Mishra, J.P.,							

COURSE ARTICULATION MATRIX

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	1	1	2	2	2
CO2	2	2	2	1	2	2	1	1	3	2	2
CO3	3	3	1	2	1	2	2	2	2	2	3
CO4	2	3	2	2	2	2	1	2	3	2	2
CO5	2	2	2	1	2	2	2	1	2	2	3
CO6	2	2	1	1	2	1	1	1	2	1	1

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

RESEARCH BASED LEARNING

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		Term: :I V
1	Course Code	RBL002
2	Course Title	Research Based Learning :2 (RBL2)
3	Credits	0
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Compulsory (Audit)
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able to identify the research gap. CO2: The student will be able to understand importance of research objectives. CO3: The student will be able to able to frame the research objectives. CO4: The student will be able to identify the research tools to fulfil research objectives. CO5: The student will be able to identify the research methodology to implement the research study. CO6: The student will be able the schedule the research work flow.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit). The course content includes: <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature.

		<ul style="list-style-type: none">• The deliverables for the projects include submission of reports on regular basis as per the rubrics.• The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations.• It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor.• The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work.• The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turn tin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end.• The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>	
		RBL 2: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure I/R2.11/R2.2	
	R1		
	A	Research Gap: Important issues or ideas were raised, which may not have been represented in the literature cited. The gaps in current knowledge were clearly identified, and significant directions and approaches that fill these gaps were identified.	CO1, CO2
	B	Formulation of Research Objectives: All objectives of the proposed work are well defined	CO3
	C	Identify & prioritize relevant constraints and requirement specification: Accurately identifies & prioritize all relevant constraints, additional information and tools/formulas needed to solve the problem.	CO3
	R2		
	A	Methodology: Methodology for addressing the identified research problem. Steps to be followed to solve the defined problem are clearly specified	CO4
	B	Planning & Scheduling: Developed a comprehensive plan and schedule of research work activities/ tasks with realistic due dates.	CO5
	C	Distribution of work among Team: Followed appropriate distribution of research work	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of	CA and oral and written presentation	

	examination		
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

COURSE ARTICULATION MATRIX

POs/ Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	3	2	1	3	2	3
CO2	2	-	2		2	3	1	1	2	2	3
CO3	3	2	3	1	-	2	1	1	3	2	-
CO4	2	1	2	3	2	2	2	1	3	2	3
CO5	1	2	2	3	3	1	1	1	2	1	3
CO6	1	2	2	3	3	2	2	1	1	1	3

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

RUBRICS FOR RESEARCH BASED LEARNING (RBL-2)
First Review (R1):UG_RBL-2_R2.1

	Parameters	EXCELLENT Marks(>6 to ≤8)	GOOD Marks(>4 to ≤6)	AVERAGE Marks(>1 to ≤4)	POOR Marks(0 or 1)
A.	Research Gap(CONos.)	<ul style="list-style-type: none"> Important issues or ideas were raised, which may not have been represented in the literature cited. The Gaps in current Knowledge were clearly identified, and Significant directions and approaches that fill These gaps were identified. 	<ul style="list-style-type: none"> Related literature was credibly summarized. The gaps in current knowledge were identified, and Directions and approaches that fill These gaps were identified. 	<ul style="list-style-type: none"> Related literature was summarized. The gaps in current knowledge and approaches that fill these gaps were not identified. 	<ul style="list-style-type: none"> Related literature was not well summarized. The gaps in current knowledge and approaches that fill these gaps were not identified.
B.	Formulation of Research Objectives (CONos.)	<ul style="list-style-type: none"> All objectives of the proposed work are well defined. 	<ul style="list-style-type: none"> Good justification to the proposed objectives. 	<ul style="list-style-type: none"> Only some objectives of the proposed work are well defined. 	<ul style="list-style-type: none"> Objectives of the proposed work are either not identified or not well defined.
C.	Identify & prioritize relevant constraints and requirements specification (CONos.)	<ul style="list-style-type: none"> Accurately identifies & prioritize all relevant constraints, additional information and tools/formulas needed to solve the problem. 	<ul style="list-style-type: none"> Accurately identifies & prioritize most relevant constraints, additional information and tools/formulas needed to solve the problem. 	<ul style="list-style-type: none"> Accurately identifies & prioritize some relevant constraints, additional information and tools/formulas needed to solve the problem. 	<ul style="list-style-type: none"> Minimally identifies & prioritize relevant constraints, information and tools/formulas needed to solve the problem.
D.	Oral Communication (Presentation) (CONos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience And clear voice with Good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people With clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and Citations are appropriate and well mentioned. Report Organised according to The given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

Second Review(R2): UG_RBL-2_R2.2

	Parameters	EXCELLENT Marks(>6to≤8)	GOOD Marks(>4to≤6)	AVERAGE Marks(>1to≤4)	POOR Marks(0or1)
A.	Methodology (CONos.)	<ul style="list-style-type: none"> Excellent methodology for addressing the identified Research problem Steps to be Followed to solve the Defined problem are clearly specified. 	<ul style="list-style-type: none"> Good methodology for Addressing the identified research Problem Workflow to be followed is specified but detailing is not done. 	<ul style="list-style-type: none"> Methodology goes some way towards addressing the identified research problem Steps are mentioned but unclear. 	<ul style="list-style-type: none"> Selected methodology does not satisfactorily address the identified research problem Steps to be followed to solve the defined problem are not specified properly.
B.	Planning & Scheduling (CONos.)	<ul style="list-style-type: none"> Developed a comprehensive plan and schedule of research work activities/tasks with realistic due dates 	<ul style="list-style-type: none"> Developed a comprehensive plan and schedule of research activities/tasks but identified unrealistic due dates 	<ul style="list-style-type: none"> Developed a plan and schedule that omits significant research activities/tasks 	<ul style="list-style-type: none"> Did not develop a plan and schedule of research work activities/tasks
C.	Distribution of work among Team (CONos.)	<ul style="list-style-type: none"> Followed appropriate distribution of research work 	<ul style="list-style-type: none"> Followed inappropriate distribution of research work 	<ul style="list-style-type: none"> Followed uneven distribution of research work 	<ul style="list-style-type: none"> Followed inappropriate distribution of research work
D.	Oral Communication (Presentation) (CONos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience And clear voice with Good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people With clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and Citations are appropriate and well mentioned. Report Organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

**Project Monitoring Form: RBL-
2FirstReview(R1):UG_RBL-2_R2.1**

Annexure R2.1

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FORRBL-2		Nameof Student1	Nameof Student2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks(>6 to≤8)				
	GOOD–Marks (>4to≤6)				
	AVERAGE–Marks (>1to≤4)				
	POOR–Marks(0or1)				
	Sub-Components	Max Mark s	MarksObtained	Marks Obtained	
FirstReview(R1): UG_RBL-2_R2.1	ResearchGap(CONos.)	8			
	Formulation of ResearchObjectives(CO Nos.)	8			
	Identify & prioritizerelevant constraints andrequirementspecificat ion (CONos.)	8			
	Oral Communication(Present ation)(CONos.)	8			
	Report Writing andSubmission(CON os.)	8			
Guide’sMarks		10			SignatureofPanelMembers
Total Marks		50			



SecondReview(R2): UG_RBL-2_R2.2

AnnexureR2.2

NameofSchool	
Nameof Department	
ProjectsubjectcodeandTerm:	
AcademicSession	
Date ofEvaluation	
Guide's Name	

ProjectTitle:.....

Project Rubric					
Component	RUBRICS FORRBL-2		Nameof Student1	Nameof Student2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks(>6 to≤8)				
	GOOD–Marks (>4to≤6)				
	AVERAGE–Marks (>1to≤4)		SystemID	SystemID	
	POOR–Marks(0or1)				
	Sub-Components	Max Mark s	MarksObtained	Marks Obtained	
SecondReview(R2): UG_RBL-2_R2.2	Methodology(CONos.)	8			
	Planning & Scheduling (CONos.)	8			
	Distributionof workamongTeam(CO Nos.)	8			
	Oral Communication(Presentation)(CONos.)	8			
	Report Writing andSubmission(CONos.)	8			
Guide’sMarks		10			SignatureofPanelMembers
Total Marks		50			



School: SSBS		Batch : 2023-2026/2027	
Programme: B.Com./ B.Com. (Hons./ Hons. With Research)		Current Academic Year: 2023-2024	
Branch:		Term:: VI	
1	Course Code	ARP 306	Course Name : Campus to Corporate
2	Course Title	Campus to Corporate	
3	Credits	2	
4	Contact Hours (L-T-P)	1-0-2	
	Course Status	Active	
5	Course Objective	To enhance holistic development of students and improve their employability skills. Provide a 360 degree exposure to learning elements of Business English readiness Programme, behavioural traits, achieve softer communication levels and a positive self-branding along with augmenting numerical and altitudinal abilities. To up skill and upgrade students' across varied industry needs to enhance employability skills. By the end of this Term:, a will have entered the threshold of his/her 4 th phase of employability enhancement and skill building activity exercise.	
6	Course Outcomes	<p>After completion of this course, students will be able to:</p> <p>CO1: Develop a creative resumes, cover letters, interpret job descriptions and interpret KRA and KPI statements and art of conflict management.</p> <p>CO2: Build negotiation skills to get maximum benefits from deals in practical life scenarios.</p> <p>CO3: Develop skills of personal branding to create a brand image and self-branding</p> <p>CO4: Acquire higher level competency in use of logical and analytical reasoning such as direction sense, strong and weak arguments</p> <p>CO5: Develop higher level strategic thinking and diverse mathematical concepts through building analogies, odd one out</p> <p>CO6: Demonstrate higher level quantitative aptitude such as average, ratio & proportions, mixtures & allegation for making business decisions.</p>	

7	Course Description	This penultimate stage introduces the student to the basics of Human Resources. Allows the student to understand and interpret KRA KPI and understand Job descriptions. A student also understands how to manage conflicts, brand himself/herself, understand relations and empathise others with level-4 of quant, aptitude and logical reasoning	
8	Outline syllabus - ARP 306		
	Unit 1	Ace the Interview	CO MAPPING
	A	HR Sensitization (Role Clarity KRA KPI Understanding JD) Conflict Management	CO1
	B	Negotiation Skills Personal Branding	CO3, CO4
	C	Uploading & Curating Resumes in Job Portals, getting Your Resumes Noticed Writing Cover Letters Relationship Management	CO1, CO3
	Unit 2	Introduction to APTITUDE TRAINING- Reasoning- Logical/ Analytical	
	A	Sitting Arrangement & Venn Diagrams Puzzles Distribution Selection	CO4
	B	Direction Sense Statement & Conclusion Strong & Weak Arguments	CO4
	C	Analogies, Odd One out Cause & Effect	CO5
	Unit 3	Quantitative Aptitude	
	A	Average , Ratio & Proportions, Mixtures & Allegation	CO6
	B	Geometry-Lines, Angles & Triangles	CO6
	C	Problem of Ages Data Sufficiency - L2	CO6
	Unit 4	Verbal Abilities-4	
	A	Antonyms and Synonyms	CO1
	B	Idioms and Phrases	CO2
	Unit 5	Problem Solving and Case Studies	
	A	Real time Case Study Solving Exercises	CO4
	B	Intra student Mock Situation Handling Exercises	CO4
	Evaluation Weightage	(CA)Class Assignment/Free Speech Exercises / JAM - 60% (ETE) Group Presentations/Mock Interviews(MIP's)/GD/ Reasoning, Quant & Aptitude- 40%	
	Text book/s*	Wiley's Quantitative Aptitude-P Anand Quantum CAT - Arihant Publications Quicker Maths- M. Tyra Power of Positive Action (English, Paperback, Napoleon Hill) Streets of Attitude (English, Paperback, Cary Fagan, Elizabeth Wilson) The 6 Pillars of self-esteem and awareness - Nathaniel Brandon Goal Setting (English, Paperback, Wilson Dobson	

COURSE ARTICULATION MATRIX

Cos	P O1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PSO 2	PSO 3
ARP302.1	-	-	-	-	1	2	1	2	-	-	-
ARP302.2	-	-	-	-	1	2	1	2	-	-	-
ARP302.3	-	-	-	-	1	2	1	2	-	-	-
ARP302.4	1	-	-	-	1	2	1	2	-	-	-
ARP302.5	1	-	-	-	1	2	1	2	-	-	-
ARP302.6	1	-	-	-	1	2	1	2	-	-	-

1. Slight (Low)

2-Moderate (Medium)

3-Substantial (High)



UG Commerce

**[B.Com./ B.Com.(Hons./ Hons. with
Research)]**

Term: V

Course Modules

CORPORATE ACCOUNTING

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026	
Branch:		Term:: FIFTH	
1	Course Code	C010501T / BCN301	
2	Course Title	Corporate Accounting	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
Course Type		COMPULSORY	
5	Course Objective	Construct the financial statements of company within the frame work of Ind AS 2. Develop a process for redemption of Preference shares 3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd. 4. Calibrate the procedure involved in Amalgamation of companies 5. Calibrate the procedure involved in Absorption of companies 6. Explain the implication of unethical accounting practices on the society	
6	Course Outcomes	After successful completion of course the students would be able to - CO1.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 acompany 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 CO6. Develop the procedure involved in Amalgamation of companies	
7	Course Description	This course covers the characteristics of the Indian accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues, such as, accounting for non-current assets, accounting for intangible assets, accounting for liabilities and owners' equity, and provides a comprehensive coverage of consolidation issues and equity investments.	
8			CO Mapping
	Unit 1		
	A	Shares:Features, TypesofShares,	CO1, CO2
	B	Between Preference Shares And Equity Shares,Share	CO1, CO2

	C	Capital And Its Types. Issues, Forfeiture And ReIssue Of Shares, Redemption Of Preference Shares.	CO1, CO2
	Unit 2		
	A	Debentures: Features & Types ,Issue And Redemption Of Debentures, Profit Prior To Incorporation	CO1, CO2
	B	Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation.	CO2, CO4
	C	Final Accounts,GeneralInstructionForPreparationOf Balance Sheet And Statement Of Profit AndLoss	CO2, CO4
	Unit 3		
	A	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs	CO1, CO3
	B	And Methods Of Valuation Of Goodwill,ValuationOfShares	CO3, CO4
	C	NeedAndMethodsOf Valuation Of Shares.	CO3, CO6
	Unit 4		
	A	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14	CO1, CO3, CO4
	B	Meaning, Characteristics And Objectives OfAmalgamation	CO1, CO3, CO4
	C	Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	CO4, CO6
	Unit 5		
	A	Meaning and importance of cash flow statement, operating Activity, Financial activity,	CO5, CO6
	B	Investing Activities, Indirect method of cashflow statement Unit V Financial Statements analysis	CO5, CO6
	C	Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis	CO5, CO6
	Mode of examination	THEORY	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	Gupta RLRadhaswamiM,CompanyAccountsSultanChandAndCompany(Hindi andEnglish)	
	Other References	Maheshwari SN AndMaheshwari SK Corporate Accounting Vikas Publishing (Hindi andEnglish)	

COURSE ARTICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	2	2	3	3	2
CO2	3	3	1	-	-	3	1	1	3	3	2
CO3	3	2	2	1	2	3	2	1	3	3	3
CO4	3	3	1	-	2	3	2	1	3	3	2
CO5	3	3	1	1	2	3	1	1	3	3	3
CO6	3	3	1	1	2	-	-	2	2	2	-

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

GOODS & SERVICES TAX

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026	
Branch:		Term:: V	
1	Course Code	C010502T / BCN302	
2	Course Title	GOODS & SERVICES TAX	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	COMPULSORY	
5	Course Objective	To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.	
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1.knowledge of the concepts related to the monetary transactions of a company</p> <p>CO2.understand the need for these financial transactions in a company</p> <p>CO3.apply the various concepts to value the different components affecting the financial statements of a company</p> <p>CO4.analyse these components in the light of their effect on the company</p> <p>CO5 evaluate the various accounting procedures in light of dynamic environmental changes.</p> <p>CO6:To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes</p>	
7	Course Description	The GST module is a comprehensive guide to the Goods and Service Tax regulations. GST course covers the practical aspects of Good and Service Tax (GST) including registration, returns and in-depth accounting and recording of GST transactions.	
8			CO Mapping
	Unit 1		
	A	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax,	CO1, CO2
	B	Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era.	CO1, CO2
	C	GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition	CO1, CO2

	Unit 2		
	A	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism	CO1, CO2
	B	Invoicing Provisions, Provisions Related With Change Changes In GST Rate.	CO2, CO4
	C	Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability	CO2, CO4
	Unit 3		
	A	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC,	CO1, CO3
	B	Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic	CO3, CO4
	C	Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment	CO3, CO6
	Unit 4		
	A	Registration: Meaning Of Final Registration	CO1, CO3, CO4
	B	Compulsory Registration, and Procedure	CO1, CO3, CO4
	C	Cancellation Of Registration	CO4, CO6
	Unit 5		
	A	Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records	CO5, CO6
	B	Invoice: Format, Types Debit And Credit Note, Voucher Audit:	CO5, CO6
	C	, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	CO5, CO6
	Mode of examination	THEORY	
	Weightage Distribution	CA	MTE
		25%	25%
			ETE
			50%
	Text book/s*	Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi	



	Other References	AgarwalRajkeadvancedhandbookonGSTbackground materialonmodelGST lawSahityaBhawanPublications	
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COURSE ARTICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	1	2	2	-
CO3	2	2	-	1	1	1	1	1	2	2	-
CO4	2	3	2	1	1	1	1	1	2	2	-
CO5	1	1	2	2	2	1	2	1	1	1	-
CO6	1	1	2	2	2	1	1	2	1	1	-

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



BUSINESS FINANCE

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026	
Branch:		V	
1	Course Code	C010503T / BCN303	
2	Course Title	BUSINESS FINANCE	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Core	
5	Course Objective	This course is designed to provide students with a foundation of both personal and corporate business finance concepts and applications	
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1: Describe the basic concepts and key terms used in Financial Management.</p> <p>CO2: Infer the relevance of decision making under various available alternatives.</p> <p>CO3: Apply the various tools and techniques used in financial decision making for shareholders' wealth maximization.</p> <p>CO4: Distinguish amongst the various alternatives in the view of valuation of firm.</p> <p>CO5: Evaluate the various financial decisions in the light of changing environment</p> <p>CO6: This course is to help students understand the conceptual framework of Business Finance.</p>	
7	Course Description	This course is a survey of the basic principles and concepts used in the financial management of a business enterprise	
8			CO Mapping
	Unit 1		
	A	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting	CO1, CO2
	B	Meaning Nature And Importance Investment Decisions	CO1, CO2
	C	Evaluation Criteria	CO1, CO2
	Unit 2		
	A	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt	CO1, CO2
	B	Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted)	CO2, CO4
	C	Cost Of Capital, Capitalization- Meaning , Over capitalization	CO2, CO4

	Unit 3		
	A	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds:	CO1, CO3
	B	Long Term Funds, Short Term Funds, Nature Significance	CO3, CO4
	C	Determinants Of Working Capital	CO3, CO6
	Unit 4		
	A	Time value of Money, Uses of simple and Compound interest in business finance	CO1, CO3, CO4
	B	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange	CO1, CO3, CO4
	C	(BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure	CO4, CO6
	Unit 5		
	A	Meaning and importance of cash flow statement, operating Activity, Financial activity	CO5, CO6
	B	Investing Activities, Indirect method of cash flow statement	CO5, CO6
	C	Financial Statements analysis Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis	CO5, CO6
	Mode of examination	THEORY	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	Avadhani V A Financial System Bhalla VK Modern Working Capital Management	
	Other References	Khan NY And Jain PK Financial Management Tax And Problems Pandey I M Financial Management	



COURSE ARTICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	1	2	2	-
CO3	2	2	-	1	1	1	1	1	2	2	-
CO4	2	3	2	1	1	1	1	1	2	2	-
CO5	1	1	2	2	2	1	2	1	1	1	
CO6	1	1	2	2	2	1	1	2	1	1	

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

Monetary Theory & Banking in India

School: SSBS		Batch: 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research)		Current Academic Year: 2025-2026	
Branch:		Term:: V	
1	Course Code	C010505T / BCN305	
2	Course Title	Monetary Theory and Banking in India	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Type	DSE	
5	Course Objective	This course explores a wide range of topics involving money, financial institutions and financial markets, and the links between the financial sector and the central bank. We also examine the importance of banks and other financial institutions in the economy, and how information asymmetries and regulation have shaped their evolution.	
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1- Discuss the working model of financial systems and its application in Current retrospective.</p> <p>CO2- Identify the critical components and roles of the Financial System and the systematic understanding of instruments managing the market.</p> <p>CO3- Demonstrate the correct understanding & analysis for working of Monetary Theory & movement of Interest Rates with all macro and micro economic factors.</p> <p>CO4- Assess the different financial institutions working in Indian economy and its impact on different economic indicator movements.</p> <p>CO5- Appraise the Financial market terminology and anticipate movement in stock prices and get the systematic understanding of Money and Capital Market.</p> <p>CO6: The course expose the students to the working for money and financial system prevailing in India</p>	
7	Course Description	This course has two main objectives. One is to study the role played by banks in modern monetary economies and financial markets, including issues arising from bank regulation, the role of banks in financial intermediation, and the significance of bank behavior in monetary policy.	
8			CO Mapping
	Unit 1		
	A	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components	CO1, CO2
	B	Meaning And Changing Relative Importance Of Each Component, High Powered Money	CO1, CO2
	C		CO1, CO2
	Unit 2		

	A	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions			CO1, CO2
	B	Structure Of Commercial Banking System In India.			CO2, CO4
	C	Regional Rural Banks, Cooperative Bank In India			CO2, CO4
	Unit 3				
	A	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit			CO1, CO3
	B	Problem Between The Government And The Commercial Sector,			CO3, CO4
	C	Inter-Sectoral And Inter- Regional Problems, Problem Between Large And Small Borrowers.			CO3, CO6
	Unit 4				
	A	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control			CO1, CO3, CO4
	B	Main Features Of Monetary Policy Since Independence			CO1, CO3, CO4
	C	Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflation			CO4, CO6
	Unit 5				
	A	Process Of Credit Creation By Banks			CO5, CO6
	B	Determination Of Money Supply And Total Bank Credit.			CO5, CO6
	C	Case Analysis			CO5, CO6
	Mode of examination	THEORY			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	Saha SK Indian Banking System SBPD Publication (Hindi and English) Deshmukh And Indian Banking System Chandralok Prakashan (Hindi and English)			
	Other References	Khan M Y Indian Financial System Theory And Practice			

COURSE ARTICULATION MATRIX

Pos/ Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	1	1	3	1	1	2	1	2	2	2
CO2	3	2	2	1	3	1	2	1	1	3	2
CO3	1	3	3	2	2	1	2	1	3	2	3
CO4	3	1	1	1	1	1	2	1	3	1	1
CO5	2	-	2	2	2	1	1	1	-	-	3
CO6	2	-	2	2	2	1	1	1	-	1	3

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

Research Based Learning: 3 (RBL3)

School: SSBS		Batch: 2023-2027
Programme: B.Com./B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026
Branch:		Term:: V
1	Course Code	RBL003
2	Course Title	Research Based Learning :3 (RBL3)
3	Credits	1
4	Contact Hours (L-T-P)	0-0-2
	Course Status	Compulsory
5	Course Objective	The purpose of this course is that the student can publish the work of research.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able the schedule the research work flow. CO2: The student will understand what is data (primary and secondary) CO3: How data collection can be done with sampling technique. CO4: The student will understand the importance of data management CO5: The student will learn to examine the data collection tool validity and reliability CO6: The student will be able to execute the work flow of their research plan.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (4 credit), and sixth Term: (4 credit). The course content includes: <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team,

		<p>and teams may form in interdisciplinary nature.</p> <ul style="list-style-type: none">• The deliverables for the projects include submission of reports on regular basis as per the rubrics.• The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations.• It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor.• The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work.• The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end.• The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>	
		RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure 4,6,8 /R3.1/R3.2/R3.3. All review will be done by Internal examiners	
	R3.1		
	A	Formulation of Work Flow or Block Diagram: All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified	CO1
	B	Relevancy of theory if any with respect to the Problem Identified: Applying the theory correctly and clearly establishes their relevance	CO1
	C	Initial Implementation: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	CO2
	R3.2		
	A	Data Collection tools if any required to be developed	CO3
	B	Testing the reliability and validation of the data collection tool.	CO3
	C	Data collection, sampling design and collection of data scheduling	CO4
	R3.3		
	A	Explanation of the purpose and need of the problem identified: Detailed and extensive explanation of the purpose and need of the project	CO5
	B	Work flow followed and specified: mainly data collection both primary or secondary	CO6

	C	Scrutiny of data and validating the data.		CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process			
	Mode of examination	CA and oral and written presentation		
	Assessment Criteria	CA	Presentation and report	
		25%	75%	
	Reference books.	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.		

COURSE

ARTICULATION MATRIX

Pos/ Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	1	1	3	1	1	2	1	2	2	2
CO2	3	2	2	1	3	1	2	1	1	3	2
CO3	1	3	3	2	2	1	2	1	3	2	3
CO4	3	1	1	1	1	1	2	1	3	1	1
CO5	2	-	2	2	2	1	1	1	-	-	3
CO6	2	-	2	2	2	1	1	1	-	1	3

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

RUBRICS FOR RESEARCH BASED LEARNING (RBL -3)
First Review (R1): UG_RBL-3_R3.1

	Parameters	EXCELLENT Marks(>6 to ≤8)	GOOD Marks(>4 to ≤6)	AVERAGE Marks(>1 to ≤4)	POOR Marks(0 or 1)
A.	Formulation of Workflow or Block Diagram (CONo.)	<ul style="list-style-type: none"> All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified. 	<ul style="list-style-type: none"> Good justification to the proposed objectives. Workflow to be followed is specified but detailing is not done. 	<ul style="list-style-type: none"> Incomplete justification to the proposed objectives. Steps are mentioned but unclear. 	<ul style="list-style-type: none"> Only some objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are not specified properly.
B.	Relevancy of methods or algorithms with respect to the Problem Identified (CONo.)	<ul style="list-style-type: none"> Project is completely grounded in computing theories and techniques. Applies them to problem correctly and clearly establishes their relevance. 	<ul style="list-style-type: none"> Provides good computing framework for project; applies principles and algorithms correctly to problem domain. 	<ul style="list-style-type: none"> Basic principles and techniques relevant to project are included, but some are missing. Fails to develop complete theoretical or design framework for project. 	<ul style="list-style-type: none"> Basic understanding of computing principles. Fails to apply them within specific problem domain.
C.	Initial Implementation (CONo.)	<ul style="list-style-type: none"> Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses multiple contextual factors of the problem in a surface manner. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses the problem statement but ignores relevant contextual factors. 	<ul style="list-style-type: none"> Implements the solution in a manner that does not directly address the problem statement.
D.	Oral Communication (Presentation) (CONo.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language. 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice. 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice. 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation.
E.	Report Writing and Submission (CONo.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template and 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations. Report partially follows the given template and submission exceeds 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate. Not followed the template guidelines.

		submitted within the deadline.	Given template and submission exceeds the given deadline	the given deadline.	
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Acond Review(R2):UG_RBL-3_R3.2

	Parameters	EXCELLENT Marks(>6to ≤8)	GOOD Marks(>4to≤6)	AVERAGE Marks(>1to ≤4)	POOR Marks(0or1)
A.	Implementation of all the modules (Debugging the code, if any) (CONos.)	<ul style="list-style-type: none"> Code is readable and proper use of either top-down approach/bottom-up approach. The Program efficiently fulfills the requirement of the question and is correct. Maintaining Error log file module wise. 	<ul style="list-style-type: none"> The Program adheres to part of the question and is incorrect. Appropriate documentation of Error Log files 	<ul style="list-style-type: none"> The Program partially adheres to part of the question and is partially correct. No documentation of Error Log files 	<ul style="list-style-type: none"> The Program does not solve the original problem or is incorrect. No documentation of Error Log files
B.	Integration of all the Modules (CONos.)	<ul style="list-style-type: none"> The Program is completely modular, more than one level of function calls. Modules are integrated smoothly with minimal errors. 	<ul style="list-style-type: none"> The Program is fairly modular with several functional calls. Modules are integrated with errors. 	<ul style="list-style-type: none"> The Program is partially modular with several function calls. No integration of modules. 	<ul style="list-style-type: none"> The whole Program consists of the main module only.
C.	Evaluate Outcomes in terms of Objective Achieved (CONos.)	<ul style="list-style-type: none"> 80% Objectives are achieved as per time frame 	<ul style="list-style-type: none"> 60 % Objectives achieved as per time frame 	<ul style="list-style-type: none"> 40% Objectives achieved as per time frame 	<ul style="list-style-type: none"> Less than 40 % Objectives not achieved as per time frame
D.	Oral Communication (Presentation) (CONos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

Review by internal committee (R3): UG_RBL-3_R3.3

	Parameters	EXCELLENT Marks(>6 to ≤8)	GOOD Marks(>4 to ≤6)	AVERAGE Marks(>1 to ≤4)	POOR Marks(0 or 1)
A.	Explanation of the purpose and need of the problem identified (CONos.)	<ul style="list-style-type: none"> Detailed and extensive explanation of the purpose and need of the project 	<ul style="list-style-type: none"> Well explained the purpose and need of the project 	<ul style="list-style-type: none"> Average explanation of the purpose and need of the project; 	<ul style="list-style-type: none"> No explanation of the purpose and need of the project
B.	Work flow followed and specified (Flowchart/Block Diagram)(CONos.)	<ul style="list-style-type: none"> Workflow or steps to be followed to solve the defined problem are clearly specified. 	<ul style="list-style-type: none"> Work flow to be followed is specified but detailing is not done. 	<ul style="list-style-type: none"> Steps are mentioned but unclear. 	<ul style="list-style-type: none"> Incomplete and improper specification.
C.	Project Modules properly implemented with correct results (CONos.)	<ul style="list-style-type: none"> All modules are working with correct output. 	<ul style="list-style-type: none"> Modules are working but with few incorrect outputs 	<ul style="list-style-type: none"> Few Modules are not working with correct output. 	<ul style="list-style-type: none"> No Module is working.
D.	Oral Communication (Presentation)(CONos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CONos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

Project Implementation Form: RBL-3
First Review(R1): UG_RBL-3_R3.1

Annexure04

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICSFORRBL-2		Name ofStudent1	Name ofStudent2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks(>6to≤8)				
	GOOD–Marks(>4to≤6)				
	AVERAGE–Marks (>1to≤4)		SystemID	SystemID	
	POOR–Marks(0or1)				
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
FirstReview(R1): UG_RBL-3_R3.1	Formulation ofWorkFlow or Block Diagram(CONos.)	8			
	Relevancy of methodsoralgorithms with respect to the ProblemIdentified(CO Nos.)	8			
	Initial Implementation(CON os.)	8			
	Oral Communication(Presentation) (CONos.)	8			
	Report Writing andSubmission(CON os.)	8			
Guide’sMarks		10			Signature of Panel Members
Total Marks		50			

Second Review(R2):UG_RBL-3_R3.2

Annexure06

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICSFORRBL-2		Name ofStudent1	Name ofStudent2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks(>6to≤8)				
	GOOD–Marks(>4to≤6)				
	AVERAGE–Marks (>1to≤4)		SystemID	SystemID	
	POOR–Marks(0or1)				
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
SecondReview(R2): UG_RBL-3_R3.2	Implementation of allthe modules (Debuggingthecode,ifany) (CONos.)	8			
	Integration of all theModules (CONos.)	8			
	Evaluate Outcomes in terms of ObjectiveAchieved(CONos.)	8			
	Oral Communication(Presentation) (CONos.)	8			
	Report Writing andSubmission(CONos.)	8			
	Guide’sMarks	10			
Total Marks	50				

Review by internal committee(R2):UG_RBL-3_R3.3

Annexure08

Name of School	
Name of Department	
Project subject code and Term:	

AcademicSession	
Date ofEvaluation	
Guide's Name	

ProjectTitle:.....

Component	RUBRICSFORRBL-2		Name ofStudent1	Name ofStudent2	Overall Comment(s)byCommitteeMembers
	EXCELLENT–Marks(>6to ≤8)				
	GOOD–Marks(>4to≤6)				
	AVERAGE–Marks (>1to≤4)		SystemID	SystemID	
	POOR–Marks(0or1)				
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Reviewbyinternalcommittee(R2) :UG_RBL-3_R3.3	Explanationofthepurpose and need of theproblemidentified (CONos.)	8			
	Work flow followed andspecified (Flowchart/ BlockDiagram) (CONos.)	8			
	Project ModulesproperlyImplemented withcorrectresults(CONos.)	8			
	Oral Communication(Presentation) (CONos.)	8			
	Report Writing andSubmission(CONos.)	8			
Guide’sMarks		10			
Total Marks		50			
Research Paper in Communication(Evaluationwill bedoneintheNext Term:)			Yes/No	Yes/No	

School: SSBS	Batch: 2023-2027
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Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026
Branch:		Term:: V
1	Course Code	INC001
2	Course Title	Industry Connect
3	Credits	2
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Qualifying
5	Course Objective	1. Introduce and Acquaint Students with the Concept and Significance of Summer Internship 2. Familiarize Students with functioning of various departments of organization where the students go for the internship 3. Explain the Basic Structure and Content of Summer Internship Report 4. Explain the Relevance and significance of Summer Internship Project.
6	Course Outcomes	CO1: Understanding the fundamentals of internship CO2: Applying the knowledge gain into the practical perspective CO3Examining the functioning of various departments of organization where the students go for the internship CO4: Analyzing the internal and external factors affecting the business and taking the decision CO5: Hypothesizing the problem of the organization and reviewing it CO6: Solving the problem and writing the final internship report
7	Course Description	This course enables students to get practical knowledge of how to do a job, various functions of an organization and will enable them to appreciate the work/job environment.
8	Outline syllabus	
		Guidelines for Research Report
		Every student has to do minimum four to six weeks' mandatory summer internship in any industry/ company. All students have to submit the details of their summer internship to their respective faculty guides and based on student's internship, all students need to prepare summer internship project report also, which will be evaluated for 100 marks (60 internal and 40 external)
		Please consider the following points for the preparation of project report:
	1.	Topic for Project Report <ul style="list-style-type: none"> The selected topic should be problem oriented as well as product, market and industry specific. It must have the potential to make a significant research work of products or services in relation to the identified problem. It should pertain to original and individual work performance. Exactly same work will not be accepted from students. All the same reports will be cancelled and will result in zero marking for the students.
	2.	All students must have summer internship completion/experience certificate from the organization they are joining. This certificate must be attached in the summer internship report.



3.	<p>The Report will consist of the following:</p> <ol style="list-style-type: none"> Cover page on specified format Certificate from College, signed by the Faculty Supervisor Certificate from Summer Training Organization Preface Acknowledgement Table of Contents Suggested headings (You may incorporate more topics as per your learning) <ul style="list-style-type: none"> About the summer training organization and the industry Work done in the company (Students' Profile in Company) Brief history of the organization Organizational structure Performance Products/services Competitors SWOT analysis Problems encountered Solutions / Recommended Key Learnings
4.	<p>The average size of Report must be 30 - 40 A-4 pages, typed in Times New Roman font size 12, with 1.5 spacing. Chapter Headings and Major Headings must be in Font Size 16 and Sub Headings in Size 14. The margin should be 1-inch on top, right and bottom sides and 1.5-inch margin on left side.</p>
5.	<p>The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on.</p>
6.	<p>In Bibliography of References, detailed reference is required for each data source, whether it is a book, journal, magazine, newspaper, government publication or a website. The format of providing reference:</p> <p><u>Book</u> Baron Robert A., <i>Psychology</i>, Pearson Education, Fifth Edition, 2008</p> <p><u>Journal</u> Kahneman D and Tversky Amos., <i>Prospect Theory: An Analysis of Decision under Risk</i>, <i>Econometrica</i>, Volume 47, No. 2, 1979, Page 263 – 291</p> <p><u>Magazine</u> Money Today, October 30, 2008, <i>A Road Map to Retirement</i>, Pg 49</p> <p><u>Newspaper</u> Business Standard, 16 March 2009, <i>Regulation of Banks</i>, Pg 12</p> <p><u>Website</u> RBI Bulletin, March 2009, http://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/BUL0309.pdf</p>
Mode of examination	Theory



	Weightage Distribution	CA	ETE	
		60%	40%	

Course Articulation Matrix

Pos Cos	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	3	1	1	1	1	1
CO2	2	3	1	-	-	3	2	2	2	2	2
CO3	2	2	2	1	2	3	2	2	2	2	2
CO4	2	3	1	-	2	3	2	2	2	2	2
CO5	2	2	1	1	2	2	2	2	2	2	2
CO6	1	1	2	1	3	3	2	2	2	2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)



UG Commerce

**[B.Com./ B.Com.(Hons./ Hons. with
Research)]**

Term: VI

Course Modules

ACCOUNTING FOR MANAGERS

School: SSBS		Batch : 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year 2025-2026	
Branch:		VI	
1	Course Code	C010601T/BCN306	
2	Course Title	Accounting for Managers	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	COMPULSORY	
5	Course Objective	The objective of this course is to introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements.	
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. CO2: Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. CO3: Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. CO4: Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. CO5: Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. CO6: Demonstrate the practical application of various financial decision techniques to facilitate & solve complex business problems	
7	Course Description		
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Management Accounting	
	A	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting, Cost and Management Accounting.	CO1, CO2
	B	Techniques, Objectives and Importance. Management Accountant- Duties, Functions and Responsibility	CO2, CO4
	C	Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	CO2, CO3
	Unit 2	Ratios Analysis	

	A	Ratio Analysis: meaning, Utility, Classification of Ratios-	CO2,CO3
	B	Ratio Analysis-Meaning and objectives, Different types of ratio analysis- Liquidity Ratios Solvency Ratios	CO3,CO4
	C	Profitability Ratios, Activity Ratios and Market Capitalization Ratios	CO3,CO4
	Unit 3	Budget and Budgetary Control	
	A	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting	CO3,CO4
	B	Classification of Budgets- Flexible budget and Zero Based Budget. Cash Budget & Flexible Budget- significance & Preparation.	CO3,CO4
	C	Marginal Costing: Meaning, Determination of Profit volume Ratio, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis and margin of safety	CO3,CO4,C O5
	Unit 4	Standard Costing and Variance Analysis	
	A	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis:	CO1,CO3
	B	Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting,	CO2,CO3
	C	Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	CO3,CO4,C O5
	Unit 5	Cash Flow statement	
	A	Meaning and objectives of Cash Flow Statement, Fund flow statement vs. Cash flow statement, cash flow statement vs. cash book, Various cash and non-cash transactions, flow of cash	CO3,CO4
	B	Preparation of Cash Flow Statement as per Indian Accounting Standard (AS-3) Revised	CO3,CO4
	C		CO3,CO4,C O5,CO6
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.	
	Other References	Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi	

COURSE ARTICULATION MATRIX

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1	1	2	1	1	2	2	-
CO2	2	2	1	-	1	2	2	1	2	3	-
CO3	2	3	1	1	1	2	1	2	2	3	-
CO4	2	3	1	1	1	2	1	2	2	3	1
CO5	2	2	1	1	1	2	1	2	2	2	1
CO6	2	2	1	1	1	2	1	1	2	2	1

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

AUDITING

School: SSBS		Batch : B.COM- 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year-2025-2026	
Branch:		VI	
1	Course Code	C010602T/BCN307	
2	Course Title	Auditing	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	COMPULSORY	
5	Course Objective	The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework.	
6	Course Outcomes	<p>. After successful completion of course the students would be able to -</p> <p>CO1: Define and describe the objective and general principles of Audit and Assurance engagements.</p> <p>CO2: Ability to understand the imparting knowledge about the principles and methods of auditing and their application</p> <p>CO3: Identify the significance of auditing principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing related engagements.</p> <p>CO4: 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>CO5: Explain the General Considerations in relation to the appointment/Qualifications/Disqualification of Auditors in the Companies.</p> <p>CO6: Analyze and reporting mechanism and statement on review and reporting to discuss current developments in auditing services.</p>	
7	Course Description	The course covers an introduction to audit, the need and importance of auditing, the planning of auditing, the auditing procedures and an introduction to International Financial Reporting Standards.	
8	Outline syllabus		CO Mapping
	Unit 1		
	A	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra .	CO1, CO2
	B	Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing	CO2, CO4
	C	Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	CO2, CO3
	Unit 2		
	A	Audit Procedures: Verification Programme-selective verification,	CO2, CO3

		Audit in depth, test checking			
	B	test checking, Auditor's Approach to statistical sampling, Routine checking			CO3,CO4
	C	vouchers, verification and valuation of assets and liabilities,Auditor's Report on Profit and Loss Account and Balance Sheet.			CO3,CO4
	Unit 3				
	A	Audit of Limited Companies: Qualifications and Appointment of Company Auditors			CO3,CO4
	B	their powers, duties and liabilities as per Company Act 2013.			CO3,CO4
	C	Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration			CO3,CO4,C O5
	Unit 4				
	A	Audit of Public Sector Undertaking and Banks			CO1,CO3
	B	Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies,			CO2,CO3
	C				CO3,CO4,C O5
	Unit 5				
	A	Procedure of appointment of Auditors,Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies			CO3,CO4
	B	Cost Audit: Importance of cost audit, Provisions regarding cost audit,			CO3,CO4
	C	Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors,Relationship between internal auditor and statutory auditor			CO3,CO4,C O5,CO6
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi			
	Other References	Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi			

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	2	1	1	2	2	-
CO2	2	2	1	-	1	2	2	1	2	3	-
CO3	2	3	1	1	1	2	1	1	2	3	-
CO4	2	3	1	1	1	2	1	2	2	3	1
CO5	2	2	1	1	1	2	1	2	2	2	1
CO6	2	2	1	1	1	2	1	2	2	2	1

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

Business Ethics and Corporate Governance

School: SSBS		Batch : 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year 2025-2026	
Branch:		Term:: VI	
1	Course Code	C010606T/BCN311	
2	Course Title	Business Ethics and Corporate Governance	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Core CC	
5	Course Objective	Corporate governance deals with the complex set of relationships between the corporation and its board of directors, management, shareholders, and other stakeholders.	
6	Course Outcomes	<p>This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario. After successful completion of course the students would be able to -</p> <p>CO1: Define and describe concepts related to corporate governance and business ethics CO2: Explain the various models related to corporate governance and business ethics CO3: Apply the principles and approaches in taking governance and ethical decisions. CO4: Analyse business situations in view of models and principles related to governance and ethics. CO5: Synthesize various approaches to recommend contextually appropriate approach to deal with issues related to governance and ethics CO6: Awareness of Corporate Governance norms & process. CO6: The students can be able to aware of Corporate Governance and its implications in Indian Scenario and role of various interested parties towards company.</p>	
7	Course Description	<p>After completing this course you will be able to: Value the shareholder and stakeholder rights and responsibilities. Adhere to sound principles of direction and management. Understand the significance of audit committee, its composition and responsibilities. Implement best practices on corporate management</p>	
8	Outline syllabus		CO Mapping
	Unit 1		
	A	Values – Importance, Sources of Value Systems, Types, Values	CO1, CO2
	B	Values, Loyalty and Ethical Behaviour, Values across Cultures	CO2, CO4
	C	Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	CO2, CO3
	Unit 2		
	A	The Ethical Value System – Universalism, Utilitarianism, Distributive	CO2, CO3
	B	Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture	CO3, CO4

	C	Ethical Values in different Cultures, Culture and Individual Ethics	CO3,CO4
	Unit 3		
	A	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical	CO3,CO4
	B	Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection	CO3,CO4
	C	Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, and well- being of Customers	CO3,CO4,C O5
	Unit 4		
	A	Corporate Governance: Issues, need, corporate governance code	CO1,CO3
	B	transparency & disclosure	CO2,C03
	C	role of auditors, board of directors and shareholders;	CO3,CO4,C O5
	Unit 5		
	A	Global issues of governance,accounting and regulatory framework	CO3,CO4
	B	corporate scams, committees inIndia and abroad	CO3,CO4
	C	corporate social responsibility.	CO3,CO4,C O5,CO6
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	Kitson Alan- Ethical Organisation,Palgrave L. T. Hosmer : The Ethics of Management, UniversalBook	
	Other References	S. K. Chakraborty : Values and Ethics in Organisation,OUP Note	

COURSE ARTICULATION MATRIX

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

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



Research Based Learning : 4 (RBL4)

School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026
Branch:		Term:: VI
1	Course Code	
2	Course Title	Research Based Learning :4 (RBL4)
3	Credits	1
4	Contact Hours (L-T-P)	0-0-2
	Course Status	Compulsory
5	Course Objective	The purpose of this course is that the student can publish the work of research.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able the manage data CO2: The student is able to demonstrate the data analysis CO3: The student is able to draw inferences from the available data. CO4: The student is able to represent the data analysis. CO5: The student will compile the study in form of project or research paper. CO6: The student will be able to publish research paper/patent/prototype/copyright.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit).
		The course content includes:
		<ul style="list-style-type: none"> Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate



		<p>identified problem through extensive literature.</p> <ul style="list-style-type: none"> Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. The deliverables for the projects include submission of reports on regular basis as per the rubrics. The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>
		RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure R4.1/R4.2/R4.3/R4.4/10/12/14/16. All review will be done by Internal examiners
		R4.1
	A	Overall Project Implementation: All defined objectives are achieved. CO1
	B	Data analysis/product analysis CO1
	C	Synchronization of Design & Implementation CO2
		R4.2
	A	Enhanced Implementation/ completion of objective number: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem. CO3
	B	Result Verification: The project is completely tested against the requirements mentioned in the objectives of the project. CO3
	C	Validity of Result, Assumption and System Model if any CO4
		R4.3

	A	Quality of Solution/ Result analyses: All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.	CO5
	B	Result Analysis, discussion, conclusion and Future Suggestions: Results are presented in very appropriate manner in project report. Project work is well summarized and concluded. Future extensions in the project are well specified.	CO6
		R4.4(External)	
	A	Objectives and information Methodology of the Proposed Work: All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified	CO5
	B	All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.	CO6
	C	Project demonstration /final presentation	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

COURSE ARTICULATION MATRIX

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

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

RUBRICS FOR RESEARCH BASED LEARNING (RBL -4)

First Review (R1): UG_RBL-4_R4.1

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Overall Project Implementation (PO No.)	<ul style="list-style-type: none"> All defined objectives are achieved. Each module working well and properly implemented All modules are well integrated and system working is accurate. 	<ul style="list-style-type: none"> All defined objectives are achieved. Each module working well and properly implemented Integration of all modules not done and system working is not very satisfactory. 	<ul style="list-style-type: none"> Some of the defined objectives are achieved. Modules are working well in isolation and properly implemented. Modules are not properly integrated. 	<ul style="list-style-type: none"> Defined objectives are not achieved. Modules are not in proper working form that further leads to failure of integrated system.
B.	Synchronization of Design & Implementation (PO No.)	<ul style="list-style-type: none"> All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Only few of the outcomes/ outputs are tied to proposed objectives so need major improvement. 	<ul style="list-style-type: none"> The outcomes/ outputs are not clearly tied to proposed objectives.
C.	Oral Communication (Presentation) (PO No.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
D.	Report Writing and Submission (PO No.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.



Second Review (R2): UG_RBL-4_R4.2

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Enhanced Implementation/ completion of objective number (COs Nos.)	<ul style="list-style-type: none"> Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses multiple contextual factors of the problem in a surface manner. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses the problem statement but ignores relevant contextual factors. 	<ul style="list-style-type: none"> Implements the solution in a manner that does not directly address the problem statement.
B.	Result Verification (COs Nos.)	<ul style="list-style-type: none"> The project is completely tested against the requirements mentioned in the objectives of the project. 	<ul style="list-style-type: none"> Verification of project is satisfactory. 	<ul style="list-style-type: none"> Little verification of project is accomplished. 	<ul style="list-style-type: none"> No verification of project is accomplished.
C.	Validity of Result, Assumption and System Model (COs Nos.)	<ul style="list-style-type: none"> Validation options are identified across all the levels. 	<ul style="list-style-type: none"> Validation options are identified across most of the levels (>80% levels have validation options identified). 	<ul style="list-style-type: none"> Validation options are partially identified across most of the levels. 	<ul style="list-style-type: none"> No validation of project is accomplished.
D.	Oral Communication (Presentation) (CO Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CO Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

Third Review (R3): UG_RBL-4_R4.3

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Quality of Solution/ Result analyses (COs Nos.)	<ul style="list-style-type: none"> All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Only few of the outcomes/ outputs are tied to proposed objectives so need major improvement. 	<ul style="list-style-type: none"> The outcomes/ outputs are not clearly tied to proposed objectives.
B.	Result Analysis, discussion, conclusion and Future Suggestions (COs Nos.)	<ul style="list-style-type: none"> Results are presented in very appropriate manner in project report. Project work is well summarized and concluded. Future extensions in the project are well specified. 	<ul style="list-style-type: none"> Results are presented in good manner in project report. Project work summary and conclusion is not very appropriate. Future extensions in the project are specified. 	<ul style="list-style-type: none"> Results presented are not much satisfactory in project report. Project work summary and conclusion is not very appropriate. Future extensions in the project are well specified. 	<ul style="list-style-type: none"> Results are not presented properly in project report. Project work is not summarized and concluded. Future extensions in the project report are not specified.
C.	Oral Communication (Presentation) (COs Nos)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
D.	Report Writing and Submission (COs Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.



Review by External Expert (R4): UG_RBL-4_External

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Objectives and information Methodology of the Proposed Work (COs Nos.)	<ul style="list-style-type: none"> All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified 	<ul style="list-style-type: none"> Few Objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are partially specified 	<ul style="list-style-type: none"> Average justification to the objectives proposed; Steps are mentioned but unclear; without justification to objectives. 	<ul style="list-style-type: none"> Objectives of the work are either not defined; Incomplete and improper
B.	Synchronization of Design & Implementation (COs Nos.)	<ul style="list-style-type: none"> All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives but the organization is not clear or logical. 	<ul style="list-style-type: none"> The outcomes/ outputs are not
C.	Project Demonstration (Modules properly Implemented with correct results) (COs Nos.)	<ul style="list-style-type: none"> All modules are working with correct output. 	<ul style="list-style-type: none"> Modules are working but with few incorrect output 	<ul style="list-style-type: none"> Few Modules are not working with correct output. 	<ul style="list-style-type: none"> No Module is working.
D.	Oral Communication (Presentation) (COs Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not delivered. Poor delivery of presentation
E.	Report Writing and Submission (COs Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included References and citations are not Not followed the template guidelines



Project Verification and Validation Form: RBL-4
First Review (R1):UG_RBL-4_R4.1

Annexure 10

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Commit
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)		System ID	System ID	
	POOR – Marks (0 or 1)				
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
First Review (R1): UG_RBL-4_R4.1	Overall Project Implementation (CO No.)	8			
	Synchronization of Design & Implementation (CO No.)	8			
	Oral Communication (Presentation) (CO No.)	8			
	Report Writing and Submission (CO No.)	8			
Research Paper in Communication (CO No.)		8			
Guide’s Marks		10			
Total Marks		50			

Second Review (R2):UG_RBL-4_R4.2

Annexure 12

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	



Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)				
	System ID		System ID		
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Second Review (R2): UG_RBL-4_R4.2	Enhanced Implementation/ completion of objective number (COs Nos.)	8			
	Result Verification(COs Nos.)	8			
	Validity of Result, Assumption and System Model (COs Nos.)	8			
	Oral Communication (Presentation) (CO No)	8			
	Report Writing and Submission (CO No)	8			
Guide’s Marks		10			Signature of Panel Members
Total Marks		50			



Third Review(R3):UG_RBL-4_R4.3

Annexure 14

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)		System ID	System ID	
	POOR – Marks (0 or 1)				
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Third Review (R3): UG_RBL-4_R4.3	Quality of Solution/ Result analyses (COs Nos.)	8			
	Result Analysis, discussion, conclusion and Future Suggestions (COs Nos.)	8			
	Oral Communication (Presentation) (COs Nos)	8			
	Report Writing and Submission (COs Nos.)	8			
Research Paper Publication (COs Nos.)		8			
Guide’s Marks		10			Signature of Panel Members
Total Marks		50			



Review by External Expert (R4):UG_RBL-4_External

Annexure 16

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment by External Experts	
	EXCELLENT – Marks (>6 to ≤8)					
	GOOD – Marks (>4 to ≤6)					
	AVERAGE – Marks (>1 to ≤4)					
	POOR – Marks (0 or 1)					
	System ID		System ID			
Sub-Components		Max Marks	Marks Obtained	Marks Obtained		
Review by External Expert (R4): UG_RBL-4_External	Objectives and informationMethodology of the ProposedWork(COs Nos.)		8			
	Synchronization of Design & Implementation (COs Nos.)		8			
	Project Demonstration (Modules properly Implemented with correct results) (COs Nos.)		8			
	Oral Communication (Presentation) (COs Nos)		8			
	Report Writing and Submission (COs Nos.)		8			
Guide’s Marks		10				
Total Marks		50				
Minimum Criteria to Fulfill in last two Term:s (One Option is applicable for each Grade)						
Maximum ‘C’ Grade: 01 Research Paper is neither published/ submitted nor accepted OR A prototype is neither developed nor designed with a patent (utility) is not even published		For Other Grades above ‘C’ Grade:01 Research Paper is published in SCI/ SCOPUS/ WoS/ PubMed Indexed Journal or 01 Research Paper in Conference Proceedings indexed in SCI/ SCOPUS/ WoS/ IEEE/ MDPI / Elsevier / Springer/ PubMed indexed journals ORA product is fully functional with a patent (utility) is published		‘C’ Grade / Other Grade above ‘C”	‘C’ Grade / Other Grade above ‘C”	Signature of External Experts

SCHOOL: SSBS		TEACHING DEPARTMENT: Community Connect		ACADEMIC SESSION:2025-2026 BATCH: 2023-2027		FOR STUDENTS BATCH – B.Com./ B.Com.(Hons./ Hons. With Research	
1	Course Code	CCU108					
2	Course Title	Community Connect					
3	Credits	2					
3.01	(L-T-P)	(0-0-4)					
4	Learning Hours		Contact Hours	20			
			Project/Field Work	20			
			Assessment	10			
			Guided Study	10			
			Total hours	60			
5	Course Objectives	1. The objective of assigning the project related to community work is to expose our students to different social issues faced by the people in different sections of society. 2. This type of project work will help the students to develop better understanding of problems of people living in disadvantage position in the society, may be socially, medically, economically, or otherwise. 3. This type of live project work will help our students to connect their class-room learning with practical issues/problems in the society.					
6	Course Outcomes	CO1: Students learn to be sensitive to the living challenges of disadvantaged communities. CO2: Students learn to appreciate societal realities beyond textbooks and classrooms CO3: Students learn to apply their knowledge via research, and training for community benefit CO4: Students learn to work on socio-economic projects with teamwork and timely delivery CO5: Students learn to engage with communities for meaningful contribution to society CO6: Students learn to assess impacts of community engagement on the society					
7	Theme	Major Sub-themes for research: a. Impact of government projects in community b. Social issues c. Environment issues d. Economic issues e. Technology-adaption f. HR issues affecting Community g. Marketing issues affecting Community. h. Other industrial issues affecting community.					
8.1	<u>Guidelines for Faculty Members</u>	It will be a group assignment (10 to 12 students), the student will work together as a team, they have to survey at least 250 respondent, and the faculty guide will guide the students and approve the project title and help the student in preparing the questionnaire and final report (the faculty member will collect all the questionnaires of survey and final report and submit to CCC coordinator within stipulated time). The questionnaire should be well design and it should carry at least 20 questions (Including					

		<p>demographic questions).</p> <p>The topic of the research should be related to social, economical or environmental issues concerning the common man.</p> <p>The report should contain 2,500 to 3,000 words and relevant charts, tables and photographs.</p> <p>The student should submit the report to CCC-Coordinator signed by the faculty guide.</p> <p>The students have to send the hard copy of the Report and PPT to CCC coordinator and then only they will be allowed for External Exam.</p>
8.2	Role of CCC-Coordinator	<p>The CCC Coordinator will supervise the whole process and assign students to faculty members.</p> <p>UG- BA, BCOM, BBA-- the students will be allocated to faculty member (mentors/faculty member) in odd term.</p>
8.3	Layout of the Report	<p>Abstract(250 words)</p> <ol style="list-style-type: none"> Introduction Literature review(optional) Objective of the research Research Methodology Finding and discussion Conclusion and recommendation/ Suggestion(The report without recommendation/suggestion will not be accepted) References <p>Note: Research report should base on primary data.</p>
8.4	Guideline for Report Writing	<p>Title Page: The following elements must be included:</p> <ul style="list-style-type: none"> Title of the article; Name(s) and initial(s) of author(s), preferably with first names spelled out; Affiliation(s) of author(s); Name of the faculty guide and Co-guide <p>Abstract: Each article is to be preceded by a succinct abstract, of up to 250 words, that highlights the objectives, methods, results, and conclusions of the paper.</p> <p>Text: Manuscripts should be submitted in Word.</p> <ul style="list-style-type: none"> Use a normal, plain font (e.g., 12-point Times Roman) for text. Use italics for emphasis. <i>Use the automatic page numbering function to number the pages.</i> <i>Save your file in docx format (Word 2007 or higher) or doc format (older Word versions)</i> <p>Reference list:</p> <p>The list of references should only include works that are cited in the text and that have been published or accepted for publication.</p> <p>The entries in the list should be in alphabetical order.</p> <p>Journal article Hamburger, C.: Quasimonotonicity, regularity and duality for nonlinear systems of partial differential equations. Ann. Mat. Pura Appl. 169, 321–354 (1995)</p> <p>Article by DOI Sajti, C.L., Georgio, S., Khodorkovsky, V., Marine, W.: New nanohybrid materials for biophotonics. Appl. Phys. A (2007). doi:10.1007/s00339-007-4137-z</p> <p>Book</p>

		<p>Geddes, K.O., Czapor, S.R., Labahn, G.: Algorithms for Computer Algebra. Kluwer, Boston (1992)</p> <p>Book chapter</p> <p>Broy, M.: Software engineering — from auxiliary to key technologies. In: Broy, M., Denert, E. (eds.) Software Pioneers, pp. 10–13. Springer, Heidelberg (2002)</p> <p>Online document</p> <p>Cartwright, J.: Big stars have weather too. IOP Publishing PhysicsWeb. http://physicsweb.org/articles/news/11/6/16/1 (2007). Accessed 26 June 2007</p> <p>Always use the standard abbreviation of a journal's name according to the ISSN List of Title Word Abbreviations, see www.issn.org/2-22661-LTWA-online.php</p> <p>For authors using EndNote, Springer provides an output style that supports the formatting of in-text citations and reference list.</p> <p>EndNote style (zip, 2 kB)</p> <p>Tables:All tables are to be numbered using Arabic numerals.</p> <p>Figure Numbering:All figures are to be numbered using Arabic numerals.</p>
8.5	<u>Format:</u>	<p>The report should be Spiral/ hardbound</p> <p>The Design of the Cover page to report will be given by the Coordinator- CCC</p> <p>Coverpage</p> <p>Acknowledgement</p> <p>Content</p> <p>Project report</p> <p>Appendices</p>
8.6	<u>Important Dates:</u>	<p>INITIATION OF THE COMMUNITY CONNECT PROJECT :</p> <p>CONCEPTUALIZATION & REVIEW OF LITERATURE :</p> <p>PREPARATION OF QUESTIONNAIRE :</p> <p>COLLECTION OF DATA :</p> <p>DATA ANALYSIS :</p> <p>SUBMISSION OF THE REPORT WRITING :</p> <p>EXTERNAL ASSESSMENT :</p> <p>The students should submit the soft copy of the PPT to CCC-Coordinator signed by the faculty guide within specified time.</p>
8.7	ETE	The students will be evaluated by panel of faculty members

9	Course Evaluation	
9.01	Continuous Assessment	25%
	Questionnaire design	10 Marks
	Report Writing	15 Marks
9.02	ETE(Project Report)	75%

COURSE ARTICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	-	1	-	-	1	1	-	-	-	1	1
CO2	-	2	1	-	2	1	1	-	-	2	2
CO3	-	2	-	2	1	1	-	-	-	1	2
CO4	-	2	2	2	2	1	-	-	-	2	2
CO5	-	2	2	2	2	1	1	-	-	2	2
CO6	-	2	2	2	2	1	1	-	-	2	2

1: Low

2: Moderate

3: High



UG Commerce

**[B.Com./ B.Com.(Hons./ Hons. with
Research)]**

Term: VII

Course Modules



ADVANCED STATISTICAL TECHNIQUES

School: SSBS		Batch : 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027	
Branch:		Term: VII	
1	Course Code	BCN401	
2	Course Title	Advanced Statistical Techniques	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
5	Course Objective	<p>The objectives of the course are to:</p> <ol style="list-style-type: none"> 1. Impart the students with basic level knowledge and understanding of statistical techniques used in commerce and business finance 2. Equip the student with tools and techniques of statistics so as to evaluate factors that influence business operation 3. Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data 4. Facilitate the students to apply 	
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1: Enumerate various probability distributions with their business applications</p> <p>CO2: Summarize various methods for decision making under uncertainty</p> <p>CO3: Construct Null and Alternative Hypothesis and apply appropriate hypothesis test</p> <p>CO4: Analyze and draw various control charts</p> <p>CO4: Evaluate regression output given by excel</p> <p>CO5: Produce various components of a time series</p> <p>CO6: Demonstrate the practical application of various statistical techniques to solve complex business problems.</p>	
7	Course Description	<p>This course in statistics is designed to provide with the basic concepts and methods of statistical analysis for processes and products. The cardinal objective of the course is to increase the extent to which statistical thinking is embedded in management thinking for decision making under uncertainties.</p> <p>Know that data are only crude information and not knowledge by themselves. The sequence from data to knowledge is: from Data to Information, from Information to Facts, and finally, from Facts to Knowledge. Data becomes information when it becomes relevant to your decision problem. Information becomes fact when the data can support it. Fact becomes knowledge when it is used in the successful completion of decision process.</p> <p>It is already an accepted fact that "Statistical thinking will one day be as necessary for efficient citizenship as the ability to read and write." So, let's be ahead of our time.</p>	
8	Outline Syllabus		
	Unit 1	Probability and Decision Theory	
	A	Probability and Expectation: Approaches to probability.	CO1,CO2,CO4

		Addition, multiplication theorem of Probability, conditional probability and Bayes Theorem, Mathematical Expectation.			
B		Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions.			CO1,CO2,CO4
C		Statistical Decision Theory: Risk and uncertainty, Expected value approach, Marginal analysis, Decision tree			CO1,CO2,CO4
Unit 2		Sampling and Hypothesis Testing			
A		Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator			CO1,CO2
B		Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small sample tests –t and F tests. Design of Experiments and analysis of variance			CO1,CO2,CO3
C		Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test			CO1,CO2
Unit 3		Regression Analysis			
A		Introduction and utility of regression analysis, Simple linear regression			CO1,CO2, CO3
B		Multiple linear regression analysis up to three variable			CO1,CO2, CO3
C		Using excel to extract and interpret a regression output			CO1,CO2, CO3
Unit 4		Statistical Quality Control			
A		Concept of Quality Control, Parameters and Variables of QC			CO1,CO2, CO5
B		Interpret charts by plotting X & R charts. Interpret charts by plotting P charts			CO1,CO2, CO5
C		Interpret charts by plotting C charts			CO1,CO2, CO5
Unit 5		Analysis of Time Series			
A		Components, Importance, Utility			CO1,CO2
B		Measurement of Trends, Graphical Methods, Semi-Average Method and the Method of Moving Average			CO1,CO2
C		Determination of seasonal indices, Decomposition of Time Series			CO1,CO2
Mode of examination		Theory			
Weightage Distribution	CA	MTE	ETE		
	25%	25%	50%		
Text book/s*	Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India				
Other References	1. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company. 2. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999. 3. Kazmeir Leonard J., Norval F. Pohl, Basic Statistics for Business and Economics, McGraw Hill International (2nd ed.)				

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	1	1	1	2	2
CO2	3	3	3	3	2	2	1	2	2	2	2
CO3	3	2	2	2	2	1	1	1	2	2	2
CO4	3	2	2	2	2	1	2	1	2	2	2
CO5	2	2	2	2	2	1	1	1	2	3	2
CO6	2	1	2	3	2	1	3	1	2	2	1

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

LEGAL ENVIRONMENT FRAMEWORK

School: SSBS		Batch : 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: VII
1	Course Code	BCN402
2	Course Title	Legal Environment Framework
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		Compulsory
Course Requisite		Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	<p>The purpose of this course is to:</p> <ol style="list-style-type: none"> 1. Introduce the legal framework that affects organisations and its operations. 2. Improve the ability to recognize and manage the legal risks . 3. Encourage critical thinking in order to examine legality of a business situation 4. Develop capacity for analysis, research and problem solving skills within the context of the Legal framework.
6	Course Outcomes	<p>On the completion of the course the student will be able to:</p> <p>CO1: Describe the Legal Framework within which the business operates.</p> <p>CO2 : Infer the need of Legal compliances that affects businesses.</p> <p>CO3: Identify the issues; recognize potential problems in day to day business activities.</p> <p>CO4: Plan, execute and take decisions to undertake financial practices that comply with relevant laws.</p> <p>CO5: Integrate legal knowledge for business advantages such as risk elimination or risk minimization.</p> <p>CO6: Apply the legal provisions in order to facilitate & solve the complex business problems.</p>
7	Course Description	The course introduces the student to the Legal Framework within which the businesses are required to operate.
8	Outline syllabus	



	Unit 1	Law Relating to Transfer of Property	
	A Introduction to TOPA,1882	Important definitions; types of properties; movable and immovable property; properties which cannot be transferred;	CO1, CO2,CO5
	B Doctrines and Concepts	rule against perpetuities; lis pendens; provisions relating to sale	CO1, CO2,CO5
	C Specific Transfers	Mortgage, charge, lease, gift and actionable claim.	CO1, CO2,CO5
	Unit 2	Insurance Law	
	A Introduction to IRDA, Act,1938	Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act – An overview - Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999	CO3,CO4
	B Concept & definitions	IRDA (Investment) Regulations 2000	CO3,CO4
	C IRDA Guidelines for SEBI	IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines.	CO3,CO4
	Unit 3	Law relating to Consumer Protection and Competition	
	A Introduction to CPA,1986	The Consumer Protection Act 1986: Rights of Consumer, Consumer dispute, Consumer Dispute Redressal Agencies	CO2,CO3
	B Competition Laws	Competition Act 2002 - Anti competitive agreements, Abuse of dominant position, Combination, Regulation of Combinations	CO2,CO3
	C Competition Commission	Competition Commission of India and its powers	CO3,CO4,CO5
	Unit 4	Law relating to Pollution Control and Environmental Protection	
	A Pollution Control laws- Introduction	Concept of sustainable development, biodiversity and carbon credit	CO4,CO5
	B Concepts & Doctrines	Law relating to prevention and control of air pollution and water pollution	CO4,CO5
	C EPA,1986, NGT	Environment (Protection) Act, 1986;National Green Tribunal	CO4,CO5
	Unit 5	Law relating to Intellectual Property	
	A Concept of IPR	Copyright, Patent ,Trademarks	CO3,CO4,CO5
	B Laws relating	Geographical Indications	CO3,CO4,CO5



	to GE				
	C	Valuation of Intellectual Property			CO3,CO4,CO5
	Valuation procedures				
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	Legal Aspects of Business, Text, Jurisprudence and cases, Daniel Albuquerque, Oxford University Press,			
	Other References	Kuchhal, M.C., Mercantile Law, 7th ed., 2009, Vikas Publishing House Gulshan, S.S., Business Law, 3rd ed., 2006, Excel Books Tulsian, P.C., Business Law, 2nd ed., 2001, Tata McGraw-Hill Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (in 2 Vols) K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi. Kenneth A. Abraham, Kenneth S. Abraham Insurance laws and Regulation: Cases and Material, Foundation Press.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	2	-	2	2	1	2	2	-
CO2	1	2	2	-	-	-	1	2	1	2	-
CO3	-	-	2	2	2	2	1	2	2	2	2
CO4	-	-	2	2	2	2	1	1	2	2	2
CO5	1	1	2	1	1	1	1	2	-	1	-
CO6	2	1	2	3	1	3	1	1	2	1	1

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

Managerial Economics

School: SSBS		Batch : 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027	
Branch:		Term:- VII	
1	Course Code	BCN403	
2	Course Title	Managerial Economics	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	DSE	
5	Course Objective	The course aims to acquaint the students with micro and macroeconomic fundamentals required for business analysis	
6	Course Outcomes	<p>On successful completion of this module students intended to:</p> <p>CO1. Understand the fundamentals of managerial economics such as demand, production, price and supply which helps them in doing business effectively.</p> <p>CO2. Analyze various forms of production function like Isoquant and Isocost and finding out optimal combinations of inputs.</p> <p>CO3. Examine the cost function and differences between short-run and long-run cost function.</p> <p>CO4. Recognize the industry structure at firm level to develop production strategies with profit maximization and elucidate the basic market models of perfect competition, imperfect competition, and how price and output are determined in each model.</p> <p>CO5. Derive IS-LM framework and learn functioning of asset market equilibrium.</p> <p>CO6. Identify a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates and other macroeconomic issues such as business cycles, trade cycle and exchange rates.</p>	
7	Course Description	This course provides an overview of economic tools and analytic approaches available to the manager for business decision making. It includes such topics as pricing, forecasting, demand analysis, production and cost analysis, and macroeconomic policy as it affects the business environment.	
8	Outline Syllabus		
	Unit 1	Demand and The Firm	
	A	Consumer Behaviour: Cardinal and Ordinal approaches to the derivation of the Demand Function.	CO1,CO2,CO4
	B	Revealed preference approach. The theory of attributes – Demand for Consumer Durables.	CO1,CO2,CO4
	C	Firm Theory: Objective of the firm; theory of the growth of the firm: Marrice and Penrose	CO1,CO2,CO4
	Unit 2	Production and Cost	
	A	Production: Law of variable proportions. Returns to scale. Production function: concept of productivity and technology.	CO1,CO2

	B	Producers' equilibrium. Isoquants ridgeline, Isoclines, Isocost.	CO1,CO2
	C	Cost Function: Classification of costs, short run cost functions, relationship between returns to scale and return to a factor, long run cost functions.	CO1.CO3
	Unit 3	Market and Pricing	
	A	Market Forms: AR-MR.	CO4
	B	Price Taker; Monopoly power. Oligopolistic behaviour: Cournot & Stackelberg Models.	CO4
	C	Factor Pricing: Demand and Supply of factors of Production. Euler's theorem.	CO4
	Unit 4	Product and Asset Market Equilibrium:	
	A	Product Market: Derivation of IS function. Demand for real cash balances: Tobin's portfolio theory	CO5
	B	Endogenous money supply and asset market equilibrium.	CO5
	C	. Derivation of real LM function. Real IS – LM framework	CO5
	Unit 5	Aggregate Demand & Supply, and Trade Cycles	
	A	Modern Aggregate Demand function. Demand Management. Philips Curve.	CO1,CO6
	B	Aggregate supply and the price level.	CO1,CO6
	C	Real business cycles. Exchange rate, trade balance, net savings, macroeconomics movements in an open economy.	CO1,CO6
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	Koutsyiannis, A., Modern Micro Economics, Macmillan Press Varien, Micro-Economic analysis, Norton. Pindyck Robert S., Daniel.L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education, New Delhi	
	Other References	Dwivedi D.N., Managerial Economics, Himalaya Publishing House	

Course Articulation Matrix

POs/Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

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

ADVANCED MANAGERIAL ACCOUNTING

School: SSBS		Batch : 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: (2026- 2027)
Branch:		Term:: VII
1	Course Code	BCN404
2	Course Title	Advanced Managerial Accounting
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	DSE
5	Course Objective	The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control. Preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis and pricing decisions. A sound understanding of the concepts 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: Describe the objective of Management Accounting and develop competence with their usage in managerial decision making and control</p> <p>CO2: Classify and discuss the tools and techniques for analyzing of financial information</p> <p>CO3: Apply the practical approach of various tools and techniques for managerial decision making</p> <p>CO4: Analyze the practical approach of Standard costing and variance analysis.</p> <p>CO5: develop competence by using various tools and techniques in managerial decision making and control.</p> <p>CO6: Demonstrate the application of Management accounting techniques to address complex business problems.</p>
7	Course Description	This course provides management accounting concepts related to the management functions of planning, control, and decision making. The course covers a range of management accounting tools, including Ratio analysis, variance analysis, and activity based costing and standard costing, as well as behavioral responses to management accounting information. Students are introduced to the application of 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 Managerial Accounting and tools of financial statement analysis			
A	Concept, meaning and objectives of management accounting, Tool and techniques of management accounting, Scope of management accounting, Cost used for management decisions making- Out of Pocket, Differential, Sunk Costs, Opportunity Cost and Replacement Cost.			CO1,
B	Comparative financial statement, Common-size statement, trend analysis			CO1,CO2, CO5
C	Ratio Analysis-Meaning and objectives, Different types of ratio analysis- Liquidity Ratios Solvency Ratios and Profitability Ratios, Activity Ratios and Market Capitalization Ratios			CO1,CO2, CO5
Unit 2	Variable Costing and CVP analysis			
A	Variable and Absorption Costing - Concept, Comparison, Applications of Variable Costing or Marginal costing. Advantages and assumption of marginal costing.			CO2, CO3
B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation, Breakeven point chart and its analysis, angle of incidence, margin of safety meaning, decision making and calculation			CO2, CO3
C	Short-Run Managerial Decisions – Managerial Decision Making Process; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Product-Mix, Pricing Decisions.			CO3,CO4
Unit 3	Budget and Budgetary control			
A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control. Different types of Budget			CO3, CO4
B	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget			CO3, CO4, CO5
C	Responsibility Accounting- meaning and advantages of responsibility accounting. Types of responsibility centers			CO3, CO4
Unit 4	Standard costing and variance analysis			
A	Concept and features of Standard costing, Variance Analysis –meaning and classification, Calculations of material cost variances, price and usage and mix variance			CO1, CO4
B	Labour cost variance, Labour rate and efficiency variances			CO5, CO4
C	Overhead Variances- Variable Overhead Variances and Fixed Overhead Variances, Sales Variances, Reporting of Variance to Management			CO4
Unit 5	Cash flow statement and Activity based Costing			
A	Meaning and objectives of Cash Flow Statement, distinction between a cash flow statement and cash book, Various cash and non-cash transactions, flow of cash			CO1, CO3
B	Preparation of Cash Flow Statement as per Indian Accounting Standard (AS-3) Revised			CO3, CO4,CO5
C	Activity based Costing-meaning and objectives. Flow of Costs in ABC; Traditional Costing System vs. ABC.			CO1, CO2
Mode of examination	Theory/Jury/Practical/Viva			
Weightage Distribution	CA	MTE	ETE	
	25%	25%	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)			

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

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

Management Process and Organizational Behaviour

School: SSBS		Batch : 2023-2026	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027	
Branch:		Term: VII	
1	Course Code	BCN405	
2	Course Title	Management Process and Organizational Behaviour	
3	Credits	04	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	DSE	
5	Course Objective	<p>This course aims to improve students understanding of basic concepts of management and human behaviour in organization and the ability to lead people to achieve more effectively toward increased organizational performance and effectiveness.</p> <p>After completing this course, students should be able to:</p> <ul style="list-style-type: none"> • To understand the concepts of management as and how it can be applied to current environment of the workplace. • To know individual behaviour in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories. • To comprehend group behaviour in organizations, including communication, leadership, power and politics, conflict, and negotiations. • To explore the organizational system, including organizational levels and human resources. 	
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1: To gain expertise in the area of management principles, and describe how they impact the workplace.</p> <p>CO2: To comprehend the concepts of OB and its role to influence and manage behaviour in the organization systems.</p> <p>CO3: To demonstrate development of essential people management and good team working skills.</p> <p>CO4: To analyse the behaviour of individuals and groups in organisations in terms of organisational behaviour models and concepts</p> <p>CO5: To critically evaluate the various theories related to management and organizational behavior.</p> <p>CO6: To develop the ability to understand human behavior at individual, group and organizational level at work.</p>	
7	Course Description	<p>This course provides conceptual knowledge of management and detailed analysis of individual and group behaviour in organizations. Its purpose is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Management and Evolution of Management Theories	



	A	Management: Managerial roles and skills, Emerging Issues in management: Corporate social responsibility, Whistle blowing, Ethical issues	CO1
	B	Managerial Functions - Planning, Organising, directing & controlling: Concept & process	CO1
	C	Comparative study of management practices in India, Japan, USA and china with reference to planning, organizing, directing and controlling	CO1,CO5
	Unit 2	Introduction to OB	
	A	Concept, Meaning, nature and significance of OB	CO2,
	B	Contributing Disciplines, Models of OB	CO2, CO4
	C	Challenges and limitations of OB, OB in a global context	CO2,
	Unit 3	Individual Differences	
	A	Perception – Meaning, Factors influencing perception, Perceptual Errors, Attribution theory, Managerial application of perception	CO2,
	B	Attitudes- components, Job Satisfaction: Concept & Factors	CO2,
	C	Personality- Determinants, Trait Theory- Big 5 Model, MBTI, Freudian Theory of personality	CO2, CO4,CO5
	Unit 4	Learning and Motivation	
	A	Learning Concepts and Theories- Classical, Operant, and social learning theory	CO2, CO5
	B	Motivation– Concept, types and importance	CO2
	C	Theories of Motivation- Hierarchy of needs, Two factor theory, Vroom’s expectancy theory	CO2, CO5
	Unit 5	Group and Leadership	
	A	Group: Concept, Group Development Process (Tuckman), Group Characteristics	CO2, CO3,CO4
	B	Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique	CO2, CO6
	C	Leadership Theories- Trait theory, Behavioral theory (Managerial Grid), Situational Leadership (Blanchard theory), Likert’s leadership Style	CO2,CO5, CO6
	Mode of examination	Theory	
	Weightage Distribution	CA 25%	MTE 25%
			ETE 50%
	Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007 Aswathappa K. - Organizational Behavior, Himalaya Publishing House	
	Other References	1. Koontz O’Donnel – Principles of Management 2. Kavita Singh, “Organization Behavior”, Pearson ed. 2010 3. L. M. Prasad “Organizational Behavior”, Sultan Chand and Sons	

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)



School: SSBS		Batch: 2023-2026
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: VII
1	Course Code	BCP401
2	Course Title	Project
3	Credits	3
4	Contact Hours (L-T-P)	0-0-6
	Course Status	Compulsory
5	Course Objective	1. Introduce and Acquaint Students with the Concept and Significance of Research Report 2. Familiarize Students with research and its tools & techniques 3. Explain the Basic Structure and Content of Research Report 4. Explain the Relevance and significance of Research.
6	Course Outcomes	CO1: Describe the fundamentals of writing a Project Report CO2: Classify the various tools and techniques of writing research report CO3 Apply the methods used in Research Analysis CO4: Analyzing the meaning from the results of research analysis CO5: Interpret the results and findings and provide recommendations. CO6: Solving the problem and writing the final Project Report
7	Course Description	This course enables students to do research with use and application of various tools and techniques learnt for the research. It will enable them to appreciate the relevance of research and interpretation of the data.
8	Outline syllabus	
		Guidelines for Research Report
		As per course-curriculum of BBA VI Term:, every student needs to prepare a research report in VI Term:, which is of 6 credits and of 100 marks. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report: <ul style="list-style-type: none"> • The report should be prepared with the guidance of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted.
		Following are the guidelines for the structure and format of the research



	<p>report:</p> <ul style="list-style-type: none"> • The font size should be headings 16, subheadings 14 and content 12 and it should be written in Times New Roman format. • The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on. • The Research report should follow the following sequence: <p>1 - Title page</p> <p>2 - Certificate from College</p> <p>3 - Student Declaration</p> <p>4 - Acknowledgement</p> <p>5 -Preface</p> <p>6 - Table of contents</p> <p>7. Chapter - 1</p> <p>(a) Introduction ...</p> <p>Explain the concept you have undertaken for research work. Why is this of special interest for research work? How can the study contribute to enrichment of prevalent information on this topic?</p> <p>8. Chapter - 2</p> <p>Literature Review</p> <p>Identify at least 3 international and 3 national research papers closely related to your topic.</p> <p>Mention about 100 words write up on each topic pertaining to: what, where, how and on whom was the research done in addition to the outcome of the research. Also mention what is the takeaway for your research from respective research paper/article.</p> <p>9. Chapter - 3</p> <p>(a) Research Methodology</p> <p>Research objective, Hypothesis, Type of research, Population and Sampling based on the review of literature and the data availability (secondary or primary) decide what do you want to find and why. Specify the assumptions in the form of null and alternate hypothesis.</p> <p>10 Chapter - 4</p> <p>(a) Analysis (Tabulation, Graphs, Charts)</p> <p>Hypothesis testing if required to do with the any analytical tools</p>
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		<p>11. Chapter - 5</p> <p>(a) Findings✍</p> <p>(b) Suggestions✍</p> <p>(c) Limitations✍</p> <p>(d) Conclusions✍</p> <p>15. Bibliography✍</p> <p>Provide references according to APA format at the end of your work.</p> <p>APA Form to be followed: for reference: http://www.apastyle.org/</p> <p>Author, A. A., Author, B. B., & Author, C. C. (year). Article title. Journal Title, volume number (issue number), page numbers. doi:xx.xxxxxxxxxxxxxx</p> <p>16 Appendix</p> <p> Questionnaire✍ etc.</p> <p>17. Plagiarism report</p> <p>Please ensure that the work is original and the prescribed format is to be strictly followed</p>		
	Mode of examination	Theory		
	Weightage	CA	ETE	
	on	60%	40%	

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)



UG Commerce

[B.Com./ B.Com.(Hons./ Hons. with Research)]

Term: VIII

Course Modules



CORPORATE FINANCE & POLICY

School: SSBS		Batch - 2023-2026 / 27	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027	
Branch: Accounting and Finance		Term:: VIII	
1	Course Code	BCN406	
2	Course Title	Corporate Finance and Policy	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Compulsory	
5	Course Objective	The primary objective of this course is to make familiar the students with the various financial aspects in a corporation. Finance is considered to be the mainstay in any corporation without which it cannot function. Therefore, knowledge of financial workings becomes imperative.	
6	Course Outcomes	After completing the course, students should be able to: CO1- Identify the various concepts related to financial flows in any corporation CO2- Prepare the numerical statements related to these financial flows CO3- illustrates the linkages among the various monetary decisions taken in a corporation CO4- Analyse the various financial decisions taken in any corporation CO5- Evaluate the financial decisions in light of changing internal and external environment of any corporation CO6: Demonstrate the practical application of financial Management techniques to facilitate & solve complex business problems.	
7	Course Description	This course is targeted to provide the students with insights into the various monetary aspects in a corporation from the view point of a financial manager. The topics aim to build the analytical capabilities of the students in matters related to raising as well as utilization of the fund flows in the corporation in a dynamic environment. The course would be dealing with investment, dividend and finance decisions.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Corporate Finance and Policy	
	A	Meaning of Corporate Finance, Traditional versus Modern financial manager, Comparison between Company's stakeholder groups, Principal-Agent relationship, conflicts and mitigation, Functions and responsibilities of company's BOD and other committees	CO1
	B	Objectives of Financial Manager: Price Maximization vs. Wealth Maximization, Risk-Return framework for financial decision making	CO1
	C	Behavioural Finance vs. Traditional Finance: Implications on types of investors, Contemporary issues in financial management	CO1
	Unit 2	Capital Budgeting and Analysis	
	A	Meaning of Capital Budgeting, Categories of capital projects, Principles of Capital Budgeting	CO1, CO2

	B	Capital Budgeting Techniques: NPV, IRR, Payback Period, Discounted Payback Period, Profitability Index, Modified IRR, Incremental IRR		CO3, CO4
	C	Capital Budgeting decisions with Options, Techniques for incorporating risk in Capital Budgeting: RADR, Certainty Equivalent method, DCF break-even analysis, Simulation method, Probability Distribution method, Sensitivity analysis, Scenario analysis and Decision Tree analysis		CO5
	Unit 3	Cost of Capital and Measures of Leverage		
	A	Meaning, Calculation and Interpretation of WACC and constituents of WACC, Meaning and calculation of Marginal Cost of Capital		CO1, CO2
	B	Theories of Capital Structure: NI, NOI, Traditional, MM hypothesis with and without taxes, Pecking Order theory, Trade Off theory, Signaling theory and effect of information asymmetry on capital structure		CO2
	C	Meaning of Leverage, various types of risks, Calculation of DOL, DFL and combined leverage		CO2, CO3
	Unit 4	Dividends and Share Repurchases		
	A	Meaning of cash dividends, extra dividends, liquidating dividends, stock dividends, stock splits, reverse stock splits, dividend payment chronology, holder-of-record, ex-dividend and payment dates		CO1, CO5
	B	Models of dividend decision: Walter's model, Gordon's model, MM hypothesis, Bird-in-hand theory and Dividend Signaling theory, Types of dividend policies in practice.		CO2, CO3
	C	Compare and contrast effect of share repurchase methods on earnings per share (EPS), Compare and contrast share repurchase methods and its impact on book value per share (BVPS)		CO2, CO3
	Unit 5	Working Capital Management and M&As		
	A	Meaning, Primary and secondary sources of liquidity, Factors affecting working capital, Operating cycle, Cash conversion cycle		CO1
	B	Techniques of inventory management- ABC, EOQ and JIT, Techniques of cash management- Baumol's model, Miller-Orr Model, Techniques of Receivables Management		CO4
	C	Corporate restructuring, Mergers and Acquisitions: Types, Sources of takeover gains, Valuation and financing of M&As. Leveraged buyouts, Spin offs, Demerger		CO4
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA 25%	MTE 25%	ETE 50%
	Text book/s*	Financial Management, M.Y. Khan and P.K. Jain, McGraw Hill Education		
	Other References	1. Corporate Finance, Book-4, SchweserNotes for the CFA Exam, Level-1. 2. Fundamentals of Financial Management, R.P. Rustagi,, Taxmann		

COURSE ARTICULATION MATRIX

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

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

International Trade and Business

School: SSBS		Batch : - 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		SESSION : 2026-2027	
Branch: Accounting and Finance		Term:: VIII	
1	Course Code	BCN407	
2	Course Title	International Trade and Business	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Compulsory	
5	Course Objective	At the end of the module the students should be able: 1. To demonstrate understanding of the economic concepts of trade theory. 2. To demonstrate and compare the economic welfare effects of free trade and protection. 3. To demonstrate understanding of the usefulness and problems associated with international business. 4. To demonstrate their critical understanding of trade policies	
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Know the business environments of different countries. CO2: Comprehend theories related to international trade. CO3: Differentiate the cultural, legal, economic, and political systems CO4: Implement techniques to find relevant information regarding a country selection. CO5: Evaluate MNC's strategies for global expansion CO6: Demonstrate the application of Global trade theories	
7	Course Description	Doing business across borders and cultures in an increasingly digitalized world can be a complex yet exciting affair. This course will analyse the causes and consequences of international trade and business. Why nations trade, what they trade, and who gains (or not) from this trade, will be discussed for superior understanding. Professionals must understand the relationships, between institutions, and environment that underlie international commerce. This course extends ones knowledge of the global economy so that they can be a more effective manager in business. It will also help participants to be an educated citizen, understanding the major issues impacting government policy and globalization. The topics address both theoretical and practical dimensions of the global economy.	
8			CO Mapping
	Unit 1	International trade and globalization.	
	A	Introduction and Overview, Globalization, National Differences in Political Economy, IKEA in Saudi Arabia	CO1
	B	Political Economy and Economic Development, India's Economic Transformation	CO1
	C	Differences in Culture, Islamic Capitalism, Walmart in China	CO1
	Unit 2	National political sovereignty and the MNC.	



	A	International Trade Theory Is China a New-mercantilist Nation? The Rise of India's Drug Industry	CO1, CO2
	B	Political Economy of International Trade Country Selection Justification	CO3, CO4
	C	Foreign Direct Investment (FDI), FDI in China / India Regional Economic Integration, NAFTA and Globalization, The Sovereign Debt Crisis	CO5
	Unit 3	Globalization's consequences for people, firms & nations	
	A	Instruments of trade policy: basic tariff analysis; cost and benefits of tariffs; tariff analysis in partial and general equilibrium framework	CO1, CO2
	B	The Foreign Exchange Market The International Monetary System	CO2
	C	The Global Capital Market, Did the Global Capital Markets Fail? The Strategy of International Business	CO2, CO3
	Unit 4	Diplomacy, Tact and Respecting Host Culture	
	A	The Organization of International Business, Entry Strategies and Strategic Alliances, MNCs in India	CO1, CO5
	B	Exporting, Importing and Countertrade, Export Strategy at MNCs	CO2, CO3
	C	Global Production, Outsourcing, and Logistics, Building the Strategy	CO2, CO3
	Unit 5	Multinational business strategy	
	A	Global Marketing and R&D, Building a Global Brand	CO1
	B	Managing Expatriates at MNCs	CO4
	C	Analysis of MNCs Performance	CO4
	Mode of examination	Theory/Jury/Practical/Viva	
	Text book/s*	Financial Management, M.Y. Khan and P.K. Jain, McGraw Hill Education	
	Other References	1. Corporate Finance, Book-4, SchweserNotes for the CFA Exam, Level-1. 2. Fundamentals of Financial Management, R.P. Rustagi,, Taxmann	

COURSE ARTICULATION MATRIX

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

APPLIED RESEARCH METHODS

School: SSBS		Batch : - 2023-2027	
Programme: B.Com (Hons) with Research		Current Academic Year: 2026-2027	
Branch:		Term:: VII	
1	Course Code	BCN408	
2	Course Title	Applied Research Methods**	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Compulsory	
5	Course Objective	To interpret and analyse a research problem To apply some tools and techniques of statistical inference to research problems for decision making To provide understanding for extracting appropriate information from a research problem so as to perform a hypothesis test To interpret outputs given by some statistical tools	
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Frame a research problem and infer an appropriate statistical technique that may be applied to it to meaningful insight CO2: Explain and setup the null and alternative hypotheses correctly CO3: Apply hypothesis testing techniques to research problems / issues CO4: Demonstrate basic knowledge and understanding of data analysis and interpretation in relation to the research process. CO5: Choose the appropriate tool and technique for a research problem CO6: Demonstrate the applicability of Research tools & techniques to solve complex business situations.	
7	Course Description	Research Methods equips students with the skills to develop and undertake a research dissertation. It provides the theoretical and practical preparation for business research. The course covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and a research proposal in addition to the pragmatics of ethics and project management. Peer review, skill development workshops and practice exercises are the key learning strategies.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Research and Scaling	
	A	Introduction to Research: What is research, Types of research, Problem identification, Research Design- Exploratory and Descriptive, Formulation of research design, Writing of research proposals, Research report, Impact factor of research journals, Citation Index of research papers, Plagiarism, Copy right, patents and intellectual property right	CO1
	B	Attitude Measurement and Scaling: Types of Measurement, Classification of scales, Single Item Vs. Multiple Item Scale, Comparative Vs. Non-Comparative scale, Measurement error	CO1
	C	Questionnaire Designing: Criterion, Types of questionnaire, types of questions, Testing reliability and validity, Pilot testing	CO1
	Unit 2	Hypothesis Testing	
	A	Formulation of null and alternative hypothesis, Level of	CO1,

		Significance, Type I ,Type II errors, Steps for hypothesis testing, One tail and Two tailed tests	CO2,CO3
B		Parametric Tests: Test concerning single mean-Population variance known and unknown , Tests concerning single proportion, Test concerning difference between two means and two proportions, F-test	CO1, CO2,CO3
C		Applying Excel/SPSS for carrying out aforesaid parametric tests	CO1, CO2,CO3, CO5
Unit 3		ANOVA	
A		Introduction-What is ANOVA? One Way ANOVA	CO1, CO2
B		Two Way ANOVA-One observation per cell, Two Way ANOVA-More than one observation per cell	CO1, CO2
C		Applying Excel/SPSS for ANOVA; Case Study:	CO1, CO2,CO4, CO5
Unit 4		Non Parametric Tests	
A		Chi Square Test- Goodness of fit, Run Test –Theoretically and by using SPSS, Sign Test-One sample and two sample- Theoretically and by using SPSS	CO1, CO2,CO3
B		Mann-Witney U test, Kruskal-Wallis test, Kolmogrov –Smirnov Test	CO1, CO2,CO3
C		Applying Excel/SPSS for non-parametric test Case Study:	CO1, CO2,CO3,CO 4,CO5
Unit 5		Multiple Correlation And Regression Analysis	
A		Correlation: Introduction, Quantitative estimate of a Linear Correlation, Multiple Scatter Plot, Bivariate Correlation, Partial Correlation Correlation Analysis using Excel/SPSS Case Study: Salary Package of fresh graduates from B-Schools in India	CO1,CO4
B		Regression: Introduction, Standard Multiple Regression Assumption,Multiple regression model ,Test of significance of Regression Parameters ,Goodness of fit of regression equation, Coefficient of Determination, Uses of regression analysis in prediction	CO1,CO4
C		Regression Analysis using Excel/SPSS; Case Study: Savings and Loans Association-Profit margin	CO1,CO4
Mode of examination		Theory and Practical	
Weightage Distribution	CA	MTE	ETE
	25%	25%	50%
Text book/s*	C R Kothari,Research Methodology: Methods and Techniques, 4 th Edition,New Age International, 2004		
Other References	1.S.C.Agarwal&K.K.Khurana,Research Methodology and Statistical Analysis for M.Com, ,V K Publications (1 December 2008) 2. Sekaran Uma, and Bougie Roger, Research Methods for Business, A Skill Building Approach, Wiley India.		

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

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



FINANCIAL MARKETS & INSTITUTIONS

School: SSBS		Batch - 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027	
Branch: -		Term:: VIII	
1	Course Code	BCN409	
2	Course Title	Financial Markets & Institutions	
3	Credits	4	
4	Contact Hours	4-0-0	
	Course Status	DSE	
5	Course Description	<i>Financial Markets & Institutions studies the fundamental principles that govern financial markets and institutions. Financial markets, or markets for financial assets, play an important role in the efficient functioning of a market economy. Financial Institutions are any establishments that make these markets function efficiently. In the course students understand the workings of the Banking Industry, the role of regulatory and promotional institutions and the behavior of other financial institutions.</i>	
6	Course Objective	<ul style="list-style-type: none"> - To make students understand the basic idea behind <i>financial markets and institutions</i>. - Identify the functions of financial markets and institutions and examine their impact on the level of interest rates and interest differentials. - Understand the relevance to financial markets and financial institutions, such as the flow of funds, levels of interest rates to current events or topical issues. 	
7	Course Outcomes	<p>On completion of this course the learners will be able to</p> <p>CO 1Understandbasics of financial markets, institutions and their regulatory environment</p> <p>CO 2Comprehend financial institutions and markets in the Indian financial system.</p> <p>CO3Apply the knowledge gained in the context of decision making in regard to financial markets</p> <p>CO 4Analysis of financial institutions and familiarize them with different aspects of financial markets and provide a conceptual framework</p> <p>CO 5Compilethe present system of financial markets, institutions and their regulatory environment</p> <p>CO6: Demonstrate the understanding of the Financial System & its functioning.</p>	
8	Outline syllabus		CO Mapping
	Unit A	An overview of financial system	
	A 1	Meaning and significance of Financial system; Nature and role of financial system	CO1
	A 2	Components of financial system (instrument, markets etc.), Financial system and economic development	CO1



	A 3	Different financial innovations and developments in the financial system, Indian financial system	CO1	
	Unit B	Functioning of financial Market		
	B 1	Structure of Indian money market, Instruments of money market and recent trends.	CO2	
	B 2	Introduction to capital market, Primary market, Secondary markets – function and role,	CO2	
	B 3	Functionaries of stock exchange – brokers, sub brokers, depositories	CO2	
	Unit C	Regulatory and promotional Institutions		
	C 1	Reserve Bank of India: Organization and management, Functions, Monetary policy	CO3	
	C 2	IRDA: role and functions of IRDA and role of Insurance sector to mobilizing savings	CO3	
	C 3	The Securities and Exchange Board of India: Organization and management, Functions	CO3	
	Unit D	Indian Banking System		
	D 1	Commercial banks: Introduction, Functions, e-banking, recent developments In commercial banking, co-operative banks	CO4	
	D 2	Non-banking financial institutions: Concept, Role of NBFC, Types of NBFC, Regulation of NBFC	CO4	
	D 3	Development banks : Concept, Objectives and meaning of development banks, IFCI, ICICI, IDBI, IRBI, SIDBI	CO4	
	Unit E	International Markets and other financial Institution		
	E 1	Markets for Commercial Paper and Certificate of Deposits: Call Money Market and Treasury Bills Market Derivatives market: Introduction, Benefit of derivatives, different products of derivative market	CO5	
	E 2	International Markets: Difficulties of International trade, Foreign Exchange markets, Balance of payments, Risk management by using forward contracts.	CO5	
	E 3	Foreign Capital Flow: Form of foreign capital, FDI and FII, International financial instrument, raising funds from global market through ADR and GDR	CO5	
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25% One quiz and one assignment due after completion of every unit	25%	50%
	Text book/s*	Text Book: 1. Financial Institutions and markets by L. M. Bhole, McGraw Hill education Reference Books (Recommended Readings): 1. The Indian Financial System by Bharati V Pathak, Pearson 2. Indian Financial System and Markets by SiddhartaSankarSaha, McGraw Hill education 3. Financial Markets, Institutions and Services by SandeepGoel, PHI		
	Other	Guided study will include text readings, articles on contemporary issues in		



	References	newspapers, assignments, case analysis and power point presentations	
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COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	1	1	2	1	1
CO2	2	2	2	1	1	1	1	2	1	1	2
CO3	2	2	2	2	1	1	2	1	2	1	1
CO4	2	1	1	2	1	2	1	2	1	2
CO5	2	3	2	1	1	1	2	1	1	1	1
CO6	1	2	2	3	2	3	2	3	2	1	3

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

ADVANCED CORPORATE LAWS

School: SSBS		Batch : - 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: VIII
1	Course Code	BCN410
2	Course Title	Advanced Corporate Law
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	DSE
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. Further in view of the important developments that have taken place in the corporate sector after the introduction of The Indian Companies Act, 2013 the course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.
6	Course Outcomes	<p>After successful completion of course the students would be able to -</p> <p>CO1: Define & describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors & decision making forums.</p> <p>CO2: Identify different types of relationships amongst business entities and & understanding accounting procedures for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III.</p> <p>CO3: Discover & appraise strategic, legal, and Corporate governance issues associated with establishing inter-collaborative relationship with the stakeholders.</p> <p>CO4: Explain & analyze the ways corporations finance their activities – including the relationship between debt and equity finance, shares, debentures (including security interests).</p> <p>CO5: Evaluate & and appreciation of the political, socio-economic and technical context of Corporate Laws and the development of Corporate Law in response to political, socio-economic and technical change.</p> <p>CO6: Demonstrate the understanding of Corporate legal provisions to solve complex business problems.</p>
7	Course Description	To give an insight into the advanced level Corporate Laws concepts and Governance principles to prepare the Students to gain expertise in understanding the working & administration of Companies and related requirements as per the Indian Companies Act,



		2013 accounting guidelines/notifications.	
8	Outline syllabus		
	Unit 1	Introduction to Indian Company Law, Principles & Concepts	
	A Introduction to Indian Corporate Laws	Jurisprudence of Company Law; Meaning, Nature, Features of a company; Formation of a Company, MOA & AOA,	CO1, CO2
	B Background of Corporate Laws	Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil, Doctrine of Indoor Management.	CO1, CO2
	C Key Concepts of the Indian Companies Act, 2013.	Applicability of Companies Act; Definitions and Key Concepts under the Indian Companies Act, 2013.	CO1, CO2,
	Unit 2	Share Capital of the Company & Dividend Distribution	
	A Introduction to Share Capital & its types	Meaning and types of Capital, Prospectus , Offer for sale Issue of securities at a Premium ,Prohibition to Issue the shares at discount ,Concept of allotment of securities ,What is a share certificate. Employee Stock Option Scheme, Issue of shares on Preferential basis , Private Placement of Shares, Bonus Shares, Sweat Equity Shares ... 68 Buy Back of Securities, Reduction of Share capital	CO3, CO4
	B Debt Capital and its issuance	Debentures, Borrowing, Types of Borrowings, Debentures, Kinds of debentures, Broad Regulatory Framework for Debt Securities.	CO3, CO4
	C Dividend declaration & payment	Introduction , Meaning and Definition of Dividend , Unpaid Dividend Account, Investor Education and Protection Fund Procedure for declaration and payment of interim dividend , Procedure for declaration and payment of final dividend	CO3, CO4
	Unit 3	Directors & Key Managerial Personnel & their Remuneration	
	A Management of Companies	Introduction ,Director Identification Number , Types of Directors ,Appointment/ reappointment, disqualifications, vacation of office, retirement, resignation and removal, and duties of directors , Disqualifications for appointment of director ... Removal of directors, Vacation of office by director ,Resignation of directors ,Rights and duties of directors ,Loans to directors	CO2, CO3
	B Appointment related Provisions	Appointment of key managerial personnel , Appointment of managing director, whole-time director or manager ,Officer in default ,Company secretary appointment, role and responsibilities , Role & responsibilities of company secretary , Removal of company secretary , Functions of company secretary, Remuneration of managerial personnel.	CO2, CO3
	C Remuneration of Directors	Remuneration of managerial personnel Disclosures by a director of his interest , Register of directors and key managerial personnel and their shareholding.	CO3, CO4
	Unit 4	Collective Decision Making forums - Meeting	
	A	Introduction ,Frequency of the meetings of the Board ,Meetings of	CO4, CO5, CO6



	Collective Decision making forums – Introduction	Committee ,Preparation of notices for meetings of Board/committees of Board , Agenda of Board/Committees Meetings ,Convening a Meeting ,Quorum for Board Meetings Attendance Registers , Passing of Resolution by Circulation			
	B Annual General Meeting & related Compliance	Annual General Meeting , Extraordinary General Meeting , Class Meeting, Types of Resolutions , Resolutions and Agreements to be filed with the Registrar.			CO4,CO5,CO6
	C Meeting procedures	Notice of Meeting , Contents of Notice ,Notice through Electronic Mode Persons entitled to receive Notice , Statement to be annexed to Notice– Explanatory Statement ,Quorum for Meetings ,Adjourned Meetings ,Chairman of Meetings Proxies Voting ... Demand for Poll Postal Ballot.			CO4,CO5,CO6
	Unit 5	Corporate Reorganization, Winding Up & Miscellaneous			
	A Corporate Restructuring	Regulatory framework for merger/ amalgamation ,Provisions of Companies Act, 2013 Power to Compromise or make arrangements with members or creditors, Power of the Tribunal to enforce Compromise or arrangement , Merger and amalgamation of companies , Merger and amalgamation of certain companies , Merger and amalgamation of a company with a foreign company, Power to acquire shares of shareholders dissenting from scheme.			CO3,CO4,CO5 ,
	B Winding up and Dissolution	Winding up of companies ,Winding up by the Tribunal, Voluntary winding up,Overview of registered valuers, preferential payments.			CO3,CO4,CO5 ,
	C Miscellaneous provisions under the Companies Act,2013.	Secretarial Audit ,Role of Company Secretary , Need for Secretarial Audit, Annual Report Board's Report , Disclosure in Board's Report pursuant to Companies Act, 2013 , Approval of the Board's Report Filing of the Board's Report , Procedure for preparation of board's report , Annual Return			CO3,CO4,CO5 ,
	Mode of examination	Theory			
	Weightage Distribution	CA 25%	MTE 25%	ETE 50%	
	Text book/s*	S.N.Maheshwari, Corporate Laws Mukherjee & Hanif- J.R.Monga- Fundamentals of corporate Laws Grewal and Gupta, Advanced Corporate Laws- ICSI			
	Other References	ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY ICAI			



COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	2	-	2	1	1	1	2	-
CO2	2	1	2	-	-	-	2	1	-	1	-
CO3	-	-	2	2	2	2	1	1	2	2	2
CO4	-	-	2	2	1	2	1	1	1	2	2
CO5	1	1	1	2	1	1	2	1	-	1	-
CO6	1	2	1	1	3	3	2	1	1	2	

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

E-COMMERCE & GOVERNANCE

School: SSBS		Batch- 2023-2027	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027	
Branch:		Term:: VIII	
1	Course Code	BCN411	
2	Course Title	E-commerce Governance	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	DSE	
5	Course Description	This postgraduate course is designed at imparting to the students a general understanding of the fundamentals and practices of the e-commerce methods	
6	Course Objectives	1. To impart to the students an understanding the basics of e-commerce methods. 2. To make the students develop an understanding of effective e-commerce challenges decision-making 3. To help the students understand the theories of the modern-day e-commerce environment.	
7	Course Outcomes	After successful completion of course the students would be able to - CO1: identify and describe key e-commerce concepts, theories, and techniques for analyzing a variety of e-commerce situations. CO2: explain the e-commerce characteristics and the nature of competition in such markets CO3: interpret the insight and knowledge base of the various underlying concepts that are driving the e-commerce process model with customers as studying perspective CO4: analyse EDI Electronic data interchange & security systems and its relevance of e-commerce CO5: evaluate the futuristic trends in a given e-commerce situation with technical web designing issues. CO6: Demonstrate the understanding of E-Governance tools & techniques to solve complex business problems.	
8	Outline syllabus		CO Mapping
	Unit A	Introduction	
	A 1	Overview of E-commerce; Introduction, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework	CO1, CO2
	A 2	Evolution of E-commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce,	CO1, CO2
	A 3	How the Internet and the web change business: strategy, structure, and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet, and the Web: Features	CO1 CO1, CO2
	Unit B	E-commerce models	
	B 1	E-commerce Business Models, Major Business to Consumer	CO1, CO2



		(B2C) business models, Major Business to Business (B2B) business models, B2G, C2C E-business Models Based on the Relationship of Transaction Parties.	
	B 2	Business models in emerging E-commerce areas	CO2, CO3
	B 3	Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols,	CO2, CO4
	Unit C	Security	
	C 1	Security threats in the e-commerce environment, Technology solution.	CO1, CO4
	C 2	Management policies, Business procedures Payment system, E-commerce payment system.	CO1, CO4
	C 3	Electronic billing presentment and payment	CO4, CO5
	Unit D	Applications	
	D 1	Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies.	CO3, CO4
	D 2	E-tailing introduction, Common areas in online retailing	CO4
	D 3	Online financial services, Online Travel Services, Online career services	CO4, CO5
	Unit E	Future	
	E 1	Digital marketing introduction(P-O-E-M) Framework	CO5
	E 2	Introduction to website designing	CO5
	E 3	Social media marketing	CO5
	Mode of examination	Theory	
	Weight Distribution	CA 25%	MTE 25%
			ETE 50%
	Textbook/s	S. J. Joseph, E-Commerce: an Indian perspective, PH	
	Other References	1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson 2.Digital Marketing by Dr.Seema Gupta , McGraw Hill, Education Edition 1.	

COURSE ARTICULATION MATRIX

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

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



School: SSBS		Batch: 2023-2027
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: VIII
1	Course Code	BCP402
2	Course Title	Project**
3	Credits	9**
4	Contact Hours (L-T-P)	0-0-18
	Course Status	Compulsory
5	Course Objective	1. Introduce and Acquaint Students with the Concept and Significance of Research Report 2. Familiarize Students with research and its tools & techniques 3. Explain the Basic Structure and Content of Research Report 4. Explain the Relevance and significance of Research.
6	Course Outcomes	CO1: Describe the fundamentals of writing a Project Report CO2: Classify the various tools and techniques of writing research report CO3 Apply the methods used in Research Analysis CO4: Analyzing the meaning from the results of research analysis CO5: Interpret the results and findings and provide recommendations. CO6: Solving the problem and writing the final Project Report
7	Course Description	This course enables students to do research with use and application of various tools and techniques learnt for the research. It will enable them to appreciate the relevance of research and interpretation of the data.
8	Outline syllabus	
		Guidelines for Research Report
		As per course-curriculum of BBA VI Term:, every student needs to prepare a research report in VI Term:, which is of 6 credits and of 100 marks. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report: <ul style="list-style-type: none"> • The report should be prepared with the guidance of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted.
		Following are the guidelines for the structure and format of the research



		<p>report:</p> <ul style="list-style-type: none"> • The font size should be headings 16, subheadings 14 and content 12 and it should be written in Times New Roman format. • The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on. • The Research report should follow the following sequence: <p>1 - Title page</p> <p>2 - Certificate from College</p> <p>3 - Student Declaration</p> <p>4 - Acknowledgement</p> <p>5 -Preface</p> <p>6 - Table of contents</p> <p>7. Chapter - 1</p> <p>(a) Introduction ...</p> <p>Explain the concept you have undertaken for research work. Why is this of special interest for research work? How can the study contribute to enrichment of prevalent information on this topic?</p> <p>8. Chapter - 2</p> <p>Literature Review</p> <p>Identify at least 3 international and 3 national research papers closely related to your topic.</p> <p>Mention about 100 words write up on each topic pertaining to: what, where, how and on whom was the research done in addition to the outcome of the research. Also mention what is the takeaway for your research from respective research paper/article.</p> <p>9. Chapter - 3</p> <p>(a) Research Methodology</p> <p>Research objective, Hypothesis, Type of research, Population and Sampling based on the review of literature and the data availability (secondary or primary) decide what do you want to find and why. Specify the assumptions in the form of null and alternate hypothesis.</p> <p>10 Chapter - 4</p> <p>(a) Analysis (Tabulation, Graphs, Charts)</p> <p>Hypothesis testing if required to do with the any analytical tools</p>
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		<p>11. Chapter - 5</p> <p>(a) Findings✍</p> <p>(b) Suggestions✍</p> <p>(c) Limitations✍</p> <p>(d) Conclusions✍</p> <p>15. Bibliography✍</p> <p>Provide references according to APA format at the end of your work.</p> <p>APA Forma to be followed: for reference: http://www.apastyle.org/</p> <p>Author, A. A., Author, B. B., & Author, C. C. (year). Article title. Journal Title, volume number (issue number), page numbers. doi:xx.xxxxxxxxxxxxxx</p> <p>16 Appendix</p> <p> Questionnaire✍ etc.</p> <p>17. Plagiarism report</p> <p>Please ensure that the work is original and the prescribed format is to be strictly followed</p>		
	Mode of examination	Theory		
	Weightage Distribution	CA 60%	ETE 40%	

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)