NAAC GRADE A+
ACCREDITED UNIVERSITY

REVA UNIVERSITY
Bengaluru, India
Driven by AI

School of Commerce

B. Com | B.Com Honors | B.Com Honors with Research

HANDBOOK

2025-2029

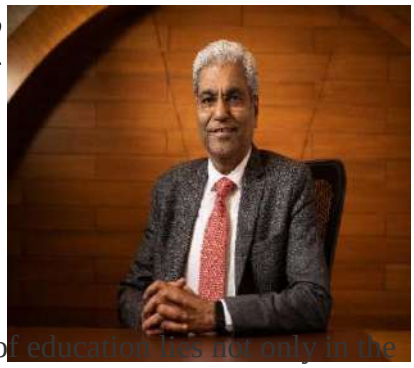
Rukmini Educational
Charitable Trust

www.reva.edu.in

Chancellor's Message

"Education is the most powerful weapon which you can use to change the world."-

Nelson Mandela.



At REVA University, we are firm believers in this truth. The power of education lies not only in the acquisition of knowledge but in its ability to transform lives, communities, and nations. As the world rapidly evolves, driven by technological advancements and global interconnectedness, education remains the catalyst for progress, innovation, and positive change.

Today, we live in an era where knowledge is no longer confined to books or classrooms. Information is accessible at the touch of a button, and opportunities for learning abound in every corner of the world. Yet, the true essence of education lies beyond the mere accumulation of information. It is about cultivating critical thinking, fostering creativity, and empowering individuals to contribute meaningfully to society. At REVA University, we are committed to nurturing seekers of knowledge who aspire to make a difference in the world.

Guided by our founding philosophy of "Knowledge is Power," we strive to create an environment where intellectual curiosity is encouraged, and dreams are transformed into reality. India is a land of immense talent and potential, and it is our duty as educators to provide the spark that ignites this potential. Through the transformative power of education, we aim to shape future leaders who possess not only technical proficiency but also strong ethical values and a commitment to social responsibility.

A university is more than just a place of learning; it is a place of growth, exploration, and transformation. Our faculty, with their expertise and dedication, are at the heart of this transformation. They are more than teachers; they are mentors who guide students on their journey of self-discovery and academic excellence. Our student-centric, transformational approach ensures that every learner is allowed to explore their full potential and exceed their expectations.

At REVA University, we take great pride in our state-of-the-art infrastructure and facilities, designed to provide an inspiring and conducive environment for both academic and extracurricular pursuits. Our campus is a vibrant space where students are encouraged to challenge their minds, develop their skills, and grow as individuals.

As we move forward, I am reminded of the words of Benjamin Disraeli: "A university should be a place of light, of liberty, and of learning." This vision continues to inspire us at REVA University, where we work as a team to create a brighter future for our students and our society.

I invite you to join us on this journey of enlightenment, growth, and transformation. Together, let us lay the foundation for a future built on values, wisdom, and knowledge.

Dr. P. Shyama Raju

The Founder and Hon'ble Chancellor, REVA University

Pro-Chancellor's Message

REVA University has emerged as a premier destination for higher education across diverse fields such as engineering, science, commerce, management, architecture, law, arts, and humanities. Our commitment to excellence in education is reinforced by the adoption of cutting-edge technologies and innovative teaching methods that ensure our students are equipped for the future. We intend to create an environment that moulds students into holistic beings. By doing this, we continue to be the torchbearers of education and bring about positive changes in our overall development.

REVA University practises modern tools and ICT-based technologies that focus on digital learning, project-based learning, personalised learning, etc. Educational reforms are adopted in terms of STEM education, and teacher professional development with a good mix of diversity and inclusivity. The programmes being offered by REVA University are well planned and designed after detailed study with an emphasis on knowledge assimilation, applications, the global job market and its social relevance.

REVA offers a setting where extracurricular endeavours and academic proficiency go hand in hand, relentlessly pursuing a path of greatness in every field. We balance the two by providing top-notch facilities and meticulously planned learning environments. At REVA, we have integrated technology in the most transparent manner with cutting-edge labs, an expansive central library, a fully-equipped fitness centre, a cutting-edge sports facility, and designated areas for extracurricular activities.

At REVA, we always value the commitment and dedication of our faculty and staff. They empower, support, and guide students to strengthen their skills, generate confidence, and help them soar in their chosen fields.

Best wishes,

Mr. Umesh S. Raju
Pro Chancellor
REVA University

Vice- Chancellor's Message

The last two decades have seen remarkable growth in higher education in India and across the globe. The move towards interdisciplinary studies and interactive learning has opened up several options as well as created multiple challenges. A strong believer and practitioner of the dictum "Knowledge is Power", REVA University has been on the path of delivering quality education by developing young human resources on the foundation of ethical and moral values while boosting their leadership qualities, research culture and innovative skills.

Built over 50 acres of green campus, this 'temple of learning' has excellent and state-of-the-art infrastructure facilities conducive to a higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programmes are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of a student-centric learning environment through innovative pedagogy, form the backbone of the University. All the programmes offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach.

The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Benchmarked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think tanks - a large number of faculty members, experts from industries and research-level organisations.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various research-level organizations like STI HUB, ISRO, DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and

EACs. With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our commitment to providing premium quality education accessible to all and an environment for the growth of overall personality development leading to generating “GLOBAL PROFESSIONALS”.

Welcome to the portals of REVA University!

Dr. Sanjay R Chitnis
Vice-Chancellor, REVA University

Dean's Message

Commerce education has undergone a sea-change in this fast changing world. While globalization has brought in a lot of challenges for commerce and business education, it offers a lot of opportunities too. In order to meet the ever increasing demand for quality commerce education, School of Commerce which started in the year 2014, attracts the best students in the country. Students who want to pursue their interests in commerce and business education are welcome to join the school not only for the academic but also for the overall development of their personalities.

The School of Commerce, REVA University came into existence in 2014 to offer Under graduate and post-graduate programs in B. Com (Single and Dual Specialization) and M. Com (Dual Specialization). The school also offers Ph.D. Programme and encourages research in the field of Accounting, Finance, Banking, Marketing, Corporate Governance and other related fields. Today, the School of Commerce has evolved as an axis of excellence.

The course offers high employability for the student community. We at School of Commerce, REVA University are engaged constantly in updating our curriculum as per the needs of the industry and changing global economic scenarios. Innovative pedagogy helps students meet the industry expectations from an entry-level graduate.

Academic excellence is the priority; however, undergraduate education is about the holistic development of the students; therefore, curricular, co-curricular and extra-curricular activities are part of School of Commerce. These activities make them better leaders, improve their communication and interpersonal skills, and assume responsibility.

I am sure the students choosing under graduate and post graduate programmes from School of Commerce at REVA University will have added advantage with value added courses as mentioned above. We strive to provide a comfortable and congenial environment to students. We wish all students a pleasant stay in REVA and success in their careers.

Dr. Shubha A
Dean, Faculty of Commerce &
Management Studies and REVA
Business School
REVA University

Approved: BOS/SOC/UG-PG/30.01.2025/13

Preface

B.Com - Program offered by School of Commerce is designed keeping in view the current and also emerging future trends both at the National and Global levels. The Program gives greater emphasis on commerce and trade. There are ample number of courses providing knowledge in specialized areas of Finance, Accounting, Taxation, Banking and International Business facilitating students to choose specialized domain areas of their interest, in addition to this adequate importance is given to provide students with the basic concepts.

Commerce and Trade have today gained key place in global environment. Industry 4.0, communication and technological developments, socio-economic and political changes has brought in greater transformation in the global market. The trends like E-Commerce, digital banking, Financial status and prospects in rural areas, derivatives market, micro finance, accounting and management controlling system, risk management and credit management have enormously impacted the business environment.

The curriculum is designed by keeping in view the changing requirements of the industry. The curriculum covers Discipline Specific courses, Discipline Specific Elective courses, Ability Enhancement courses, Open Elective courses, Value Based Courses, Skill Enhancement courses, Vocational Courses and courses enhancing the employability. Students are also offered wide range of elective courses in various domains and also they are encouraged to take up Major Project in the areas of specialization, the project work will certainly provide students with practical experience and exposure of working environment**.** Technology enabled teaching –learning methodology is followed. Students are given exposure also through field visits, industrial visits and they also gain experience of language lab and Business lab .A variety of activities are planned throughout the academic session through student clubs and forums which are active at the school level. Students also participate in Social outreach programs organized by the school and understand the social issues pertaining to the society.

Prof. Naresh Babu K S
Assistant Professor & HoD
School of Commerce

In October 2005, the long-standing dream of Smt. Rukmini Shyama Raju to educate the youth became a reality with the establishment of Rukmini Educational Charitable Trust (RECT). The RECT is a Charitable Trust to promote, establish, and conduct developmental activities in the fields of Arts, Commerce, Engineering, Environmental Science, Management, Science & Technology, Law, Architecture, Performing Arts, and others.

To meet this aim, the Trust has set up the REVA Group of Educational Institutions comprising REVA Institute of Technology and Management, REVA Institute of Science and Management, REVA Institute of Management Studies, REVA Institute of Education, REVA First Grade College, REVA Independent PU College Kattigenahalli, REVA Independent PU College-Ganganagar, and REVA Independent PU College Sanjaynagar, and REVA University. Through these institutions, the Trust seeks to fulfil its vision of providing world-class education and creating abundant opportunities for the youth to excel in academics.

Every great human enterprise is powered by the vision of extraordinary individuals and is sustained by the people who derive their motivation from the founders. Dr. P. Shyama Raju, the Chairman of the Trust, is a developer and builder of repute, a captain of the industry in his own right, and the Chairman & Managing Director of the DivyaSree Group of companies. The other trustees are Shri Bhaskar N Raju, and Smt Arathi B. Raju, Shri. Umesh. S. Raju and Smt. Tanisha U. Raju.

The Rukmini Educational Charitable Trust is driven by the purpose of nurturing students who are in pursuit of quality education and excellence. REVA, today, is a family of 10 institutions providing education from pre-university to post-graduation and providing research and resource support to PhD degree aspirants.

ABOUT REVA UNIVERSITY

REVA University is a State Private University established in Karnataka State under the Government of Karnataka Act No. 13 in the year 2012 in Bengaluru, the IT capital of India. REVA University, recognised by the University Grants Commission (UGC) and approved by the All India Council for Technical Education (AICTE), has an A+ grade from NAAC. The University has a sprawling green campus spread over 43 acres of land.

The University has a DIAMOND Band ranking from QS I Gauge. As per QS Asian University Rankings, it is ranked 47th among all the private Universities of India and 6th among all private universities of Karnataka. In less than a decade, REVA University, Bengaluru, has established itself as a Global University in education by earning recognition as a forward-thinking institution across all disciplines.

The University currently offers 38 full-time undergraduate Programmes, 33 full-time postgraduate programmes, 20 Ph.D. programmes, and certification and diploma programmes. The University offers programmes under the faculty of Engineering, Architecture, Science and Technology, Commerce, Management Studies, Law, Arts & Humanities, and Performing Arts & Indic Studies. REVA offers some of the trending fields of study as undergraduate courses in Sports Science (B. Sc.), Agricultural Engineering (B. Tech), and Aerospace Engineering (B. Tech) which are full-time application-based programmes with a unique blend of theory and practical components.

With state-of-the-art infrastructure, the University has created a vibrant academic environment conducive to higher learning and research. This includes 200 smart classrooms that support blended learning, real-industry-like labs that foster on-the-job learning in students, a tech-enabled library with over 1 lakh collections of books, and most importantly, modern pedagogy. REVA currently has numerous students on campus from around the country. The campus has exclusive Halls of Residence which provides comfortable accommodation for boys and girls, apart from catering to the needs of all cuisine and ensuring adequate amenities are provided to make their stay an extended home.

In its mission to become a social impact university, REVA University has initiated several Corporate Social Responsibility initiatives. Jagruti, Abhivriddhi, Vanamahotsava, Education on Wheels, and Pragna are a few of the several projects in REVA. REVA has now moved on to become a Social Impact University and has aligned with the United Nations Sustainable Development Goals. Through these initiatives, REVA aspires to become an innovative University by developing a social connection with leadership qualities, ethical and moral values, research culture, and innovative skills through higher education of global standards.

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ABOUT SCHOOL OF COMMERCE

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B. Com (Single Major and Dual Major), B. Com Honors, B.Com Honors with Research and M.Com (Dual Major) programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B. Com program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills. B.Com Programme has earned the Top Spot Nationally, a testament to our commitment to innovation, industry integration and impactful education by GHRDC in 2025.

VISION

To nurture leaders of eminence and successful entrepreneurs through innovative academic and research programs in business, commerce and trade.

MISSION

- ✓ To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology;
- ✓ To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade;
- ✓ To collaborate with industries, experts, business government firms, and private institutions, and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements;
- ✓ To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.

BOS Chairperson

Dr. Shubha. A.
Professor and Dean,
Faculty of Commerce, Management Studies & REVA Business School
REVA University, Rukmini Knowledge Park, Bengaluru

Sl. No	Name	Internal / External Member	Affiliation
I	**Dr. Sandhya S** Professor and Director School of Commerce REVA University	Internal Member	REVA University
2	**Mr. Naresh Babu K S** Assistant Professor & HoD School of Commerce, REVA University	Internal Member	REVA University
3	**Mr. Harsha J** Assistant Professor School of Commerce, REVA University	Internal Member	REVA University
4	**Ms. Konyn Tuba Lappay** Assistant Professor School of Commerce, REVA University	Internal Member	REVA University
5	**Mr. Saravanan L G** Assistant Professor School of Commerce, REVA University	Internal Member	REVA University

6	**Mr. Naveen. C** Director- Placements Career Development Centre REVA University	Invited Member
7	**Mr. Samuel. A** Director – Training and Corporate Relations Career Development Centre REVA University	Invited Member
8	**Mr. Kantharaju G** Special Officer Department of Examination REVA University	Invited Member
9	**Mr. Prasanna Kumar R.B** Assistant Controller of Examinations Department of Examination REVA University	Invited Member
10	**Ms. Malathi R** Senior Manager - UllC REVA University	Invited Member
11	**Prof. Udai Paliwal** Professor & Dean Institute of Commerce, Nirma University Ahmedabad, Gujarat, India	External Member
12	**Dr. C. Madhavaiah,** Associate Professor & Head Department of Management Pondicherry University Karaikal Campus, Nehru Nagar KARAIKAL - 609 605	External Member
13	**Dr. B. Mohan Kumar** Principal Badruka College of Commerce and Arts, Kachiguda, Hyderabad.	External Member

14	**Dr. A. Xavier Mahimairaj** Head of the Department, Department of Commerce, New Commerce and Economics Building, Loyola College (Autonomous), Chennai - 600 034.	External Member
15	**Dr. Padmaja. P.V** Principal MLA Academy of Higher Learning, Malleswaram, Bengaluru	External Member
16	**Mr. Phalguan Iyengar** Director SPHADRA	External Member
17	**Mr. Vishal Dave** Senior Vice President, Servicing operations, Berkadia Services India Pvt Ltd.	External Member
18	**Mr. Purba Prasad Borah** Director - IQAC REVA University	Internal Member
19	**Mr. P. Visweswara Rao** Director-IRRC Associate Dean REVA University	Internal Member
20	**Mr. Kishan BG** Senior Associate (Tax) KPMG, Bengaluru	Alumni
21	**Ms. Shwetha S** B.Com (H) (Gold Medalist) M.Com (Gold Medalist) CMA (US) Aspirant	Alumni

Program Overview

Bachelor of Commerce Program enables students to acquire knowledge and skills required by industry

and business. It also equips students with knowledge of computers and various accounting, quantitative and analytical tools used in decision making. The Degree program in commerce provides scope to enter various business fields. Which is reflected in multiple core subjects offered within the program. The curriculum also provides various specializations in Accounting and Taxation, Economics and Finance, Statistics and Accounting, Banking and Insurance, Corporate Governance and Auditing, Accounting and Fin-Tech, Finance and Data Analysis. The Program provides holistic education to empower and enable students to take-up responsible positions in Industries /Business firms and other sectors. It provides knowledge about principles of auditing and its applications. It also gives an exposure and strong foundation to accounting tool like using tally. Further the program also has internship training and practical exposure through Major project. Students also gain hands on experience through their exposure to Business lab and improve their communication skills they are introduced to language lab.

Program Educational Objectives (PEO)

PEO 1: Graduate after successful completion of the Program will be able to take up career in Public, Private and Corporate organizations.

PEO 2: Graduates after completion of the program will be able to work with diverse teams and are expected to take better decisions in complex situations.

PEO 3: Graduates will be able to incorporate social, ethical and moral principles in professional and personal life.

Program Specific Outcomes (PSO)

PSO	**Description**
PSO1	Demonstrate understanding of the basic concepts and theoretical knowledge used in the different commerce and business-related areas.
PSO2	Apply different tools and techniques in solving problems related to Business.
PSO3	Develop ideas for start –ups through knowledge and skills developed during the course of the degree.

Programme Outcomes:

The School of Commerce was established in the year 2014 and since then the School has defined Program Outcomes for the courses offered during the Board of Studies meeting. Based on the advice

and suggestions of the BOS, EIGHT Program Outcomes have been formulated, keeping in view the Vision, Mission and Program Educational Objectives.

Description of the Program Outcomes

PO	**Description**
PO1	Apply knowledge of Theory and Practices to solve business problems
PO2	Foster Analytical and critical thinking abilities for data – based decision making
PO3	Ability to develop Value based leadership Ability
PO4	Ability to understand, analyse and communicate global, economic, legal and ethical aspects of business
PO5	Gain knowledge through inter- disciplinary and Multi – disciplinary courses
PO6	Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
PO7	Enhance skills required for a particular domain by integrating practical and theoretical knowledge
PO8	Communicate effectively with various stake – holders
PO9	Develop Self Discipline and competency in personal and professional Life

B. Com

Scheme of Instruction
(Effective from Academic Year 2025-26)

NEP- UGCF Syllabus -2025
Bachelor of Commerce

Semester-I

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CB0101	Financial Accounting-I	DSC-1	3+0+1	4	5 Hours
2	B25CB0102	Business Economics	DSC-2	3+1+0	4	4 Hours
3	B25CB0103	Sustainable Development	OE-1	2+0+0	2	2 Hours
4	B25CB0104	Basics of Spreadsheet Tools	SEC-1	1+0+1	2	3 Hours
5	B25AHK102/AHH102/B25AHA101	Kannada/Hindi/ Additional English	AEC-1	3+0+0	3	3 Hours
6	B25CB0105	Business Communication	AEC-2	2+1+0	3	3 Hours
7	Annexure-1	One Course from selected Elective Group	DSE-1	3+0+0/2+0+1	3	4 Hours
8	B25CB0106	Ethics & Culture (IKS Course)	VBC-1	1+0+0	1	2 Hours
				Sub-Total (A)	**22**	**26**

Semester-II

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CB0201	Financial Accounting-II	DSC-3	3+0+1	4	5 Hours
2	B25CB0202	Management of Banks	DSC-4	2+1+0	3	3 Hours
3	B25CB0203	Business Organisation and Management	DSC-5	2+1+0	3	3 Hours
4	B25CB0204	Cyber Laws	OE-2	2+0+0	2	2 Hours
5	B25AHK202/AHH202/B25AHA201	Kannada/Hindi/ Additional English	AEC-3	3+0+0	3	3 Hours
6	B25CB0205	Corporate Etiquetes	AEC-4	2+1+0	3	3 Hours
7	Annexure-1	One Course from selected Elective Group	DSE-2	2+0+1/2+1+0	3	4 Hours
8	B25CB0206	FIT India	VBC-2	0+0+1	1	2 Hours
		Sub-Total (B)			**22**	**25**

Semester-III

Approved: BOS/SOC/UG-PG/30.01.2025/13

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CB0301	Corporate Accounting	DSC-06	3+0+1	4	5 Hours
2	B25CB0302	Cost Accounting	DSC-07	3+0+1	4	5 Hours
3	B25CB0303	Statistics for Business	DSC-08	3+0+1	4	5 Hours
4	B25CB0304	Advanced Spreadsheet Tools	SEC-2	1+0+1	2	3 Hours
5	B25CB0305	Modern Marketing	DSC-09	2+1+0	3	3 Hours
6	B25AHK302/AHH302/AHA301	Kannada/Hindi/ Additional English	AEC-5	3+0+0	3	3 Hours
7	Annexure-1	One Course from selected Elective Group	DSE-3	2+1+0/2+0+1	3	4 Hours
8	B25CB0306	Constitutional Values & Fundamental Duties	VBC-3	1+0+0	1	1 Hour
				Sub-Total (C)	**24**	**29**
Semester-IV						
Sl No	**Course Code**	**Title of the Course**	**Type of Course**	**L+T+P**	**Total Credits**	**Contact Hours**
1	B25CB0401	Advanced Corporate Accounting	DSC-10	3+0+1	4	5 Hours
2	B25CB0402	Costing- Methods & Techniques	DSC-11	3+0+1	4	5 Hours
3	B25CB0403	Financial Management	DSC-12	3+0+1	4	5 Hours
4	B25CB0404	Personal Financial Planning	SEC-3	1+0+1	2	3 Hours
5	B25CB0405	Leadership and Team Development	OE-3	2+0+0	2	2 Hours
6	B25AHK402/AHH402/AHA401	Kannada/Hindi/ Additional English	AEC-8	3+0+0	3	3 Hours
7	Annexure-1	One Course from selected Elective Group	DSE-4	2+0+1/2+1+0	3	4 Hours
8	B25CB0406	Science and Society	VBC-4	1+0+0	1	1 Hour
				Sub-Total (D)	**23**	**28**
Semester-V (Dual/Single)						
Sl No	**Course Code**	**Title of the Course**	**Type of Course**	**L+T+P**	**Total Credits**	**Contact Hours**
1	B25CB0501	Income Tax & Practices	DSC-13	3+0+1	4	5 Hours
2	B25CB0502	Management Accounting	DSC-14	3+0+1	4	5 Hours
3	B25CB0503	Innovative Entrepreneurship	SEC-4	2+0+0	2	2 Hours

4	Annexure-1	One Course / Two Courses from selected Elective Group	DSE-06&07	2+1+0/2+0+1	6/3	8 Hours
5	Annexure-1	One Course / Two Courses from selected Elective Group	DSE-08&09	2+1+0/2+0+1	6/3	8 Hours
6	B25CB0601	Minor Project -I (Internship) (Credit will carried and considered for assessment in the Sixth Semester)	DSE-05	0+0+7	7	14 Hours
Sub-Total (E)					**22/16**	**28**

Semester-VI (Dual /Single)

Sl No	**Course Code**	**Title of the Course**	**Type of Course**	**L+T+P**	**Total Credits**	**Contact Hours**
1	B25CB0601	Minor Project -I (Internship) (Credits will be assessed)	DSE-05	0+0+7	7	14 Hours
2	B25CB0602	Goods & Services Tax & Customs Law	DSC-15	3+0+1	4	5 Hours
3	Annexure-1	One Course / Two Courses from selected Elective Group	DSE-10&11&09	2+1+0/2+0+1	6/3	8 Hours
4	Annexure-1	One Course / Two Courses from selected Elective Group	DSE-12&13	2+1+0/2+0+1	6/3	8 Hours
				Sub-Total (F)	**23/17**	**21**

Grand Total- 136/124Credits

Semester-VII (Honors with Research/Honors)

Sl No	**Course Code**	**Title of the Course**	**Type of Course**	**L+T+P**	**Total Credits**	**Contact Hours**
1	B25CB0701	Managerial Accounting	DSC-16	3+0+1	4	5 Hours
2	B25CB0702	Legal Aspects of Bsuiness	DSC-17	2+1+0	3	3 Hours
3	B25CB0703	Research Methodology & Fundamentals of SPSS	DSC-18	2+0+1	3	4 Hours
4	Annexure-2	One Course from selected Elective Group	DSE-10/14	2+0+1/2+1+0	3	4 Hours
5	B25CB0704	E-Filing of Returns	VC-01	2+0+1	3	4 Hours
Sub-Total (G)					**16**	**20**

Semester-VIII (Honors with Research)

Sl No	**Course Code**	**Title of the Course**	**Type of Course**	**L+T+P**	**Total Credits**	**Contact Hours**

1	B25CB0801	Strategic Financial Management	DSC-19	3+0+1	4	5 Hours
2	B25CB0802	Business Ethics, Corporate Governance and Sustainability	DSC-20	2+1+0	3	3 Hours
3	B25CB0803	Contemporary Indian Banking	VC-02	2+1+0	3	3 Hours
4	Annexure-2	One Course from selected Elective Group	DSE-11/15	2+0+1/2+1+0	3	4 Hours
5	B25CB0804	Research Project	DSE-12/16	2+0+6	8	14 Hours
Sub-Total (H)					**21**	**29**
Semester-VIII (Honors)						
Sl No	**Course Code**	**Title of the Course**	**Type of Course**	**L+T+P**	**Total Credits**	**Contact Hours**
1	B25CB0801	Strategic Financial Management	DSC-19	3+0+1	4	5 Hours
2	B25CB0802	Business Ethics, Corporate Governance and Sustainability	DSC-20	2+1+0	3	4 Hours
3	B25CB0803	Contemporary Indian Banking	VC-02	2+1+0	3	4 Hours
4	B25CB0805	Econometrics	DSC-21	2+0+1	3	4 Hours
5	Annexure-2	One Course from selected Elective Group	DSE-11/15	2+0+1/2+1+0	3	4 Hours
6	B25CB0804	Apprenticeship	DSE-12/16	0+0+5	5	10Hours
Sub-Total (H)					**21**	**31**
GRAND TOTAL- DEGREE					**173/161**	

Semester-wise Summary of Credit Distribution

Semester	L	T	P	No. of Credits	Total Hours
01	17	02	03	22	**29**
02	16	03	03	22	**28**
03	20	01	03	24	**29**
04	18	00	05	23	**31**
05	16/12	02	04/02	22/16	**29/21**
06	13/07	02	08/08	23/17	**29/21**
07	12	00	04	16	**35**
08	11	02	08	21	**35**
Total Credits	**123/113**	**12**	**38/36**	**173/161**	**245/229**

Distribution of Credits Based on Type of Courses

Semester	DSC	OE	AEC	SEC	VBC	DSE	VC	Total Credits
01	**08**	**02**	**06**	**02**	**01**	**03**	**-**	**22**
02	**10**	**02**	**06**	**-**	**01**	**03**	**-**	**22**
03	**15**	**-**	**03**	**02**	**01**	**03**	**-**	**24**
04	**12**	**02**	**03**	**02**	**01**	**03**	**-**	**23**
05	**08**	**-**	**-**	**02**	**-**	**12/6**	**-**	**22/16**
06	**04**	**-**	**-**	**-**	**-**	**19/13**	**-**	**23/17**
07	**10**	**-**	**-**	**-**	**-**	**03**	**03**	**16**
08	**07/10**	**-**	**-**	**-**	**-**	**11/08**	**03**	**21**
Total Credits	**74/77**	**06**	**18**	**08**	**04**	**57/42**	**06**	**173/161**

Approved: BOS/SOC/UG-PG/30.01.2025/13

Annexure-1:

Specilaisations offered as follows:

SINGLE Specialisations:

1. **Taxation**
2. **Accounting**
3. **Finance**
4. **International Business**
5. **Banking**

DUAL Specialisations:

1. **Accounting & Taxation**
2. **Accounting & Fin-tech**
3. **Statistics And Accounting**
4. **Corporate Governance & Auditing**
5. **Banking & Insurance**
6. **Economics & Finance**
7. **Finance & Data Analysis**
6.

ANNEXURE-01

Discipline Specific Electives (DSE) Single

Taxation	
Public Finance	B25CBS101
Introduction to Indian Tax System	B25CBS201
Direct and Indirect Tax Administration	B25CBS301
Indirect Tax Laws	B25CBS401
Business and Corporate Taxation	B25CBS503
Business Tax Procedures and Management	B25CBS504
International Taxation	B25CBS603
Fundamentals of Corporate Tax Planning	B25CBS604
Accounting	
Accounting Theory	B25CBS161
Accounting Standards	B25CBS261
Accounting For Managers	B25CBS361
Forensic Accounting	B25CBS461
Advanced Accounting	B25CBS501
IFRS & IND – AS	B25CBS601

Accounting for Mergers & Acquisitions and Valuation	B25CBS502
Corporate Financial Reporting	B25CBS602
Finance	
Indian Financial System	B25CBS111
Financial Markets and Institutions	B25CBS211
Financial Derivatives	B25CBS311
Personal Finance and Behavioural Finance	B25CBS411
Advanced Financial Management	B25CBS511
International Finance	B25CBS612
Investment Analysis and Portfolio Management	B25CBS611
Corporate Finance Policy	B25CBS512
International Business	
International Business	B25CBS171
Global Business Environment	B25CBS271
International Marketing	B25CBS371
International Trade Relations	B25CBS471
International Business Environment	B25CBS571
Forex Management	B25CBS572
Impex Procedures and Documentation	B25CBS671
International Financial Institutions and Markets	B25CBS672
Banking	
Introduction to Banking and Insurance	B25CBS141
Banking Theory and Practices	B25CBS241
Principles and Banking Insurance	B25CBS341
Principles of Risk Management	B25CBS441
Banking Operations	B25CBS541
Treasury and Forex Management	B25CBS542
Marketing of Banking Products	B25CBS641
Banking Technology and Management	B25CBS642

Discipline Specific Electives (DSE) Dual

Accounting and Taxation			
Public Finance	B25CBS101	Direct and Indirect Tax Administration	B25CBS301
Introduction to Indian Tax System	B25CBS201	Indirect Tax Laws	B25CBS401
Advanced Accounting	B25CBS501	Accounting for Mergers & Acquisitions and Valuation	B25CBS502
IFRS and IND - AS	B25CBS601	Corporate Financial Reporting	B25CBS602

Business and Corporate Taxation	B25CBS503	International Taxation	B25CBS603
Business Tax Procedures and Management	B25CBS504	Fundamentals of Corporate Tax Planning	B25CBS604
Accounting and Fin-Tech			
Accounting Theory	B25CBS161	Accounting Standards	B25CBS261
Introduction to FinTech Platforms	B25CBS391	Fintech in Personal Financial Management	B25CBS491
Advanced Accounting	B25CBS501	FinTech Risk Management	B25CBS591
IFRS and IND - AS	B25CBS601	FinTech Entrepreneurship	B25CBS691
Accounting for Mergers & Acquisitions and Valuation	B25CBS502	Introduction to Data Analytics for finance	B25CBS592
Corporate Financial Reporting	B25CBS602	FinTech Governance, Cyber Security and Ethics	B25CBS692
Statistics And Accounting			
Elementary Statistics	B25CBS121	Descriptive Statistics	B25CBS221
Inferential Statistics	B25CBS321	Predictive Analysis	B25CBS421
Quantitative Techniques – I	B25CBS521	Quantitative Techniques - II	B25CBS621
Operational Research & Quantitative Analysis	B25CBS522	Probability Distribution	B25CBS622
Advanced Accounting	B25CBS501	Accounting for Mergers & Acquisitions and Valuation	B25CBS502
IFRS and IND - AS	B25CBS601	Corporate Financial reporting	B25CBS602
Corporate Governance & Auditing			
Auditing - I	B25CBS131	Auditing and Assurance	B25CBS231
Auditing - II	B25CBS331	Setting of Business Entities and Closer	B25CBS431
Corporate Governance	B25CBS531	International Corporate Governance	B25CBS631
Business Ethics, Values and Governance	B25CBS532	E-Governance	B25CBS632
Principles of Auditing	B25CBS533	Public Sector Auditing	B25CBS633
Auditing Standards & Practices	B25CBS534	Audits & Audit Reports	B25CBS634
Banking & Insurance			
Introduction to Banking and Insurance	B25CBS141	Banking Theory and Practices	B25CBS241
Principles and Banking Insurance	B25CBS341	Principles of Risk Management	B25CBS441
Banking Operations	B25CBS541	Treasury and Forex Management	B25CBS542
Marketing of Banking Products	B25CBS641	Banking Technology and Management	B25CBS642

Principles of Insurance	B25CBS543	Marketing of Insurance Products	B25CBS544
Life and General Insurance	B25CBS643	Insurance Planning and Risk Management	B25CBS644
Economics & Finance			
Indian Economy – I	B25CBS151	Financial Markets and Institutions	B25CBS211
Statistical Methods For Economics	B25CBS351	Personal Finance and Behavioural Finance	B25CBS411
Agricultural Economics	B25CBS551	Indian Economy-II	B25CBS651
Public Economics	B25CBS552	International Economics	B25CBS652
Corporate Financial Policy	B25CBS512	Investment analysis & Portfolio Management	B25CBS611
Advanced Financial Management	B25CBS511	International Finance	B25CBS612
Finance & Data Analysis			
Indian Financial System	B25CBS111	Financial Markets and Institutions	B25CBS211
Introduction to Business Analysis	B25CBS381	Personal Finance and Behavioural Finance	B25CBS411
Time Series & Forecasting	B25CBS581	Data Visualization & Interpretation using Excel	B25CBS681
Financial Modeling	B25CBS582	Data Analysis using Gretl & E-Views	B25CBS682
Corporate Financial Policy	B25CBS512	Investment analysis & Portfolio Management	B25CBS611
Advanced Financial Management	B25CBS511	International Finance	B25CBS612

Annexure-2:

Specilaisations offered (VII & VIII Semester) as follows:

1. **Accounting**
2. **Taxation**
3. **Finance**
4. **Banking**
5. **International Business**
6. **Human Resource**

Accounting

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CBS701	Financial Statement Analysis	DSE	2+0+1	3	4 Hours
2	B25CBS702	Mergers and Acquisitions	DSE	2+0+1	3	4 Hours
3	B25CBS801	Advanced Management Accounting	DSE	2+0+1	3	4 Hours
4	B25CBS802	Contemporary Areas of Financial Accounting	DSE	2+0+1	3	4 Hours

Finance

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CBS711	International Financial Management	DSE	2+0+1	3	4 Hours
2	B25CBS712	Financial Derivatives	DSE	2+0+1	3	4 Hours
3	B25CBS811	Strategic Cost Analysis and Performance Evaluation	DSE	2+0+1	3	4 Hours
4	B25CBS812	Advanced Capital Structure Theories	DSE	2+0+1	3	4 Hours

Taxation

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours

1	B25CBS721	Corporate Tax Structure and Planning	DSE	2+0+1	3	4 Hours
2	B25CBS722	Principles and Practice of International taxation	DSE	2+0+1	3	4 Hours
3	B25CBS821	Assessment of Various Entities	DSE	2+0+1	3	4 Hours
4	B25CBS822	GST- Audit and Assessment Procedure	DSE	2+0+1	3	4 Hours

Banking

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CBS731	Banking Systems and Operations	DSE	2+1+0	3	3 Hours
2	B25CBS732	International Banking	DSE	2+1+0	3	3 Hours
3	B25CBS831	Introduction to Financial Technology	DSE	2+1+0	3	3 Hours
4	B25CBS832	Anti-Money Laundering and Know your Customer	DSE	2+1+0	3	3 Hours

International Business

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CBS741	Global Business Environment	DSE	2+1+0	3	3 Hours
2	B25CBS742	International Business Law	DSE	2+1+0	3	3 Hours
3	B25CBS841	International Strategic Management	DSE	2+1+0	3	3 Hours
4	B25CBS842	International Supply Chain Management and Logistics	DSE	2+1+0	3	3 Hours

Human Resource

Sl No	Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
1	B25CBS751	Leadership and Development	DSE	2+1+0	3	3 Hours
2	B25CBS752	Performance Management System	DSE	2+1+0	3	3 Hours

3	B25CBS851	Cross Cultural Management	DSE	2+1+0	3	3 Hours
4	B25CBS852	Team Dynamics at Work	DSE	2+1+0	3	3 Hours

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Financial Accounting - I	**B25CB0101**	**4**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method and case studies

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the accounting concepts and accounting process.

CO2: Determine the transactions relating to conversion of a firm to a limited company.

CO3: Evaluate the concept of HPS and Installment purchase

CO4: Enumerate the concept of royalty accounts.

CO5: Analyze the concept of working of Inland branch accounts

CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Theoretical Framework **(10 Hours)**

Meaning & Scope of accounting-Accounting Concepts- Principles- Conventions, Accounting Standards: concepts-objectives, benefits, Accounting Policies, Accounting as a measurement discipline valuation principle, accounting process, from recording of a business transaction to preparation of trail balance including adjustments: Capital and Revenue expenditures & Receipts. Preparation of Profit and Loss Account and Balance Sheet. (Sole Proprietorship only).

Unit-2: Conversion of Partnership Firm Into A Limited Company **(14 Hours)**

Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method –Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities, Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format.

Unit-3: Accounting For Hire Purchase System **(13 Hours)**

Meaning of Hire Purchase and Installment Purchase System, difference between Hire Purchase and Installment Purchase, Important Definitions, Hire Purchase Agreement, Hire Purchase Price,

Cash Price,Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price, Calculation of Interest, Calculation ofCash Price, Journal Entries and Ledger Accounts in the books of Hire Purchaser.

Unit-4: Royalty Accounts **(13 Hours)**

Meaning and definition, Technical Terms,Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Workingunder (Fixed Period) restrictive and non- restrictive (Floating Period) Recoupment withinthe Life of the Lease, Treatment of Strike and Stoppage of work, journal entries and Ledger Accounts including minimum rent account

Unit-5: Convergence to International Financial Reporting standards: **(10 Hours)**

Accounting standards – meaning, objectives of accounting standards, benefits, Accounting Standard Board of India – objectives, functions. Need and importance of Global accounting standards, International Accounting standard committee (IASC), International Accounting Standards Board (IASB) – features, International Financial Reporting Standards – interpretation committee, NFRA – composition, role, process of setting IFRS, Conceptual framework of IFRS, IndAs, standard setting process in India, FASB- functions.

Skill Developments Activities:

- Identify a Sole trading company and prepare the final accounts for the company of your choice.
- Anlayze the impact of conversion of partnership firm into a limited company on partners by taking an example.
- How can we differentiate hire purchase system from that of installment purchase system.
- In today's scenario bring out the relevance of royalty accounts by taking a relevant example.
- Conduct a survey among CA's and understand their perspective towards IFRS.

Reference Books:

1. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. 5th Edition, Vikas Publishing House, New Delhi.
2. Accounting theory and practices Dr. Jawaharlal, 4th Edition, HPH.
3. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
4. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House.

5. Tulsian, P.C. Financial Accounting, 20th Edition, Pearson Education.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Business Economics	**B25CB0102**	**4**	**3+1+0**	**60 Hours**

Pedagogy: Direct Method, ICT, Flipped Classroom and Case Study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze the scope of business economics and consumer behaviour theories.

CO2: Analyze the theory of demand and supply.

CO3: Analyze production function, cost and revenue.

CO4: Analyze price determination under different market forms.

CO5: Evaluate current macroeconomic situation using macro-indicators and recent trends.

CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit 1: Business Economics **(12 Hours)**

Introduction: Business Economics: Meaning- Definition- Characteristics and Importance – Micro, Macro, Positive and Normative Economics - Distinction Between Economics, Business Economics and Managerial Economics– Scope and Objectives of Business Economics – Goals of a business firm.

Consumer Behaviour: Different approaches to the study of consumer behaviour- Cardinal Approach- The Law of Equi-Marginal Utility, Ordinal Approach – Indifference Curve Analysis-Properties and budget line.

Unit 2: Demand and Supply Analysis: **(16 Hours)**

Demand- meaning and Determinants - Law of demand- The elasticity of demand – Concept, kinds, definitions, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting.

Supply: Determinants- Law of Supply, Shift in Supply Curve- Degree of Elasticity of Supply-

(Problems- Demand Forecasting and Price Elasticity of Demand)

Unit 3: Production, Cost and Revenue Analysis: **(12 Hours)**

Approved: BOS/SOC/UG-PG/30.01.2025/13

Production: Factors of Production- Production function- Laws of Production: Short Run Production Function (Law of Variable Proportion- Application)- Long Run Production Function (Law of Returns to Scale- Iso-quants- Application), Economies of Scale: Internal and External,

Cost and Revenue: Cost: Cost Analysis- Short-Run Cost Curve and long run cost curves- Importance of cost analysis in business decision- Revenue: Revenue Analysis, AR MR and TR- Importance of revenue analysis in business decision.

Unit 4: Market structure and Pricing Decision **(10 Hours)**

Forms of Market- Classification and Features- Perfect competition and Imperfect competition (Monopoly, Oligopoly, Duopoly, Monopsony, Monopolistic Competition,)

Price Determination: Price determination under perfect competition- Price determination under monopoly- Price determination under oligopoly (Kinked Demand Curve, Game Theory)- Cartel and Collusion- Price Discrimination: Types, Degree and Condition for price discrimination.

(Case Study: Game Theory- Example: Price determination in Indian Telecom industry)

Unit 5: Macroeconomics **(10 Hours)**

National Income- Concepts- Measurement of National Income- Nominal GDP, Real GDP- Composition of GDP. Inflation: Types- Measurement (GDP Deflator, CPI, WPI)- Causes and Unfavorable consequences of inflation, Deflation, Stagflation. Recent Trends and Sustainable Development: Environmental Concerns in National Income Accounting, Genuine Progress Indicator (GPI). Macro-Economic policies: Monetary policy, Fiscal policy and Exim Policy (recent policy can be discussed)

(Case Study: Impact of Inflation on The Economy (Preferably with Example- Venezuela, Zimbabwe, Sri Lanka)

Skill Developments Activities:

1. Select and discuss the case studies that will have impact on business decision making in each chapter.
2. A Survey report on the demand forecasting for a product.
3. Student to choose a product and apply price elasticity in real situation.

Reference Books

1. Blanchard, Olivier; Macroeconomics; 7th Ed; Pearson

2. Mote V L peul. S & Gupta G S: Managerial Economics TMH
3. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
4. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
5. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Sustainable Development	**B25CB0103**	**2**	**2+0+0**	**30 Hours**

Pedagogy: ICT and Digital Support

Course Outcomes: On successful completion of the course, the students will be able to:

CO 1: Understand the concept of Sustainable Development.

CO 2: Acquire knowledge about various Economic, Socio-Political and Ecological aspects of Sustainable Development.

CO 3: Acquire knowledge about natural resources and their importance with respect to sustainable development.

CO 4: Understand the strategies adopted by firms for Sustainable Development.

CO 5: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Introduction to Sustainable Development (08 Hours)

Meaning, Definition, Brief Historical background of Sustainable Development. Features and Principles of Sustainable Development, Sustainable Development Goals (SDGs), United Nations Global Compact, Significance and Challenges of Sustainable Development, Sustainability as a key driver of Innovation, Introduction to National and Global Reporting Standards.

Unit-2: Aspects of Sustainability Development: (07 Hours)

Introduction to Sustainability Development– Economic Aspects- Meaning, Ways of Achieving Economic Sustainability, Socio Political Aspects – Meaning, Ways of Achieving Socio Political Sustainability, Ecological (Environmental) Aspects – Meaning, Ways of Achieving Ecological Sustainability.

Unit-3: Sustainability and Roles, Strategies of Business: (15 Hours)

Need to adopt sustainable strategy, Triple- bottom line Approach – People, Planet & Profit (3 BL Approach) , Various Strategies for Sustainable Development:-Community Knowledge, Harness Technology, Innovative Practices, Co-Operation and Partnership, Green Organizations, Corporate Social Responsibility and Corporate Governance.

Natural Resources and Sustainable Development: Meaning of Natural Resources, Importance of Natural Resources, Classification of Natural Resources, Salient features of Environment Protection Act 1986, Water Act 1974, Air Act 1981, Salient features of Kyoto Protocol from Indian perspective

Skill Developments Activities:

- https://onlinecourses.nptel.ac.in/noc21_mg94/previe w - Course Name – Business and Sustainable Development (Swayam, IIT Bombay) onlinecourses.swayam2.ac.in/cec22_hs37/preview – Course Name – NGOs and Sustainable Development – (SWAYAM).

- www.iimb.ac.in/18th-podcast-series-sustainabilitybusiness Podcast series name - Role of India's Future Business Leaders in Sustainability (IIM Bangalore).
- https://smartnet.niua.org/content/655d620c-84a7-4ac0- bd95-01fae6e3a944 Video name - Environment Natural Resources and Sustainable Development – SmartNet (Ministry of Housing and Urban Affairs, Govt. of India)

References:

1. Sustainable Economic Development & Environment Raj Kumar Sen Kartik C.Roy Atlatic Publishers & Distributors Pvt Ltd.
2. Sustainability Management Deb Prasanna Choudhary Zorba Books
3. Sustainable Development & Environment Snigdha Tripathi Ankit Publication
4. Concepts & Approaches for Sustainability Management Khai Ern Lee Springer International Publishing
5. Introduction to Sustainable Development Martin J.Ossewaarde SAGE Publications Pvt Ltd First Edition
6. Theory & Practice With Case Studies (CSR, Sustainability ,Ethics & Governance) Dr.Mark Anthony Camilleri Springer International Publishing
7. Resource Management, Sustainable Development and Governance Baleshwar Thakur Rajiv Thakur Srikumar Chattopadhyay Springer International Publishing

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Basics of Spreadsheet Tools	**B25CB0104**	**2**	**1+0+1**	**30 Hours**

Pedagogy: ICT and Digital Support

Course Outcomes: On successful completion of the course, the students will be able to:

CO 1: Understand the basic concepts of Spreadsheet

CO 2: Understand the data entry and formatting in Excel

CO 3: Summarize data using Functions

CO 4: Understand the application of Text functions in excel and Data Analysis using Pivot Tables and AI Tools

CO5: Develop self-disciplinary skills

Detailed Syllabus

Unir-1 Overview of Spreadsheet Software: (10 Hours)

Introduction to Spreadsheets , History and evolution,Features, Popular spreadsheet software: Microsoft Excel, Google Sheets, Apple Numbers, **Getting Started with Spreadsheets-** Navigating the interface, Basic spreadsheet terminology: cells, rows, columns, sheets, Creating, saving, and opening workbooks. Formatting cells: fonts, colours, borders, alignment, Adjusting row height and column width. Paste Special - Freeze pane.

Unit-2: Basic Functions and Statistical functions: (10 Hours)

Basic arithmetic calculation –- Auto completion of series -Perform calculations by using the SUM function- Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function- Sort and filter - Charts..

Unit-3: Data validation & Text Functions & Pivot table: (10 Hours)

Setting Up Data Validation Rules- Using the Data Validation tool in Excel. Creating rules for different data types: whole number, decimal, list, date, time, text length, custom. **Text Functions:** LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE. Analyzing data using pivot tables: Creating, formatting and modifying a pivot table.

Skill Developments Activities:

- Enter class data into rows and columns
- Create Draft Marks Card in Spreadsheet
- Create Draft profit and Loss and Balance Sheet in Spreadsheet
- Create GST Invoice in Spreadsheet with Tax Rate Any other activities, which are relevant to the course.

References:

- Learning MS-Word and MS-Excel, by Rohit Khurana
- Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
- Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
- Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman Microsoft Excel 2016 - Data Analysis and Business Modelling Paperback – 1 May 2017 Wayne L. Winston, Microsoft Press.
- Microsoft Excel Practical Formulae: From Basic Data Analysis to Advanced Formulae
- Manipulation Diane Griffith.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	3	-	-	3	-	-	-	-
CO-02	-	3	-	-	3	-	-	-	-
CO-03	-	3	-	-	3	-	-	-	-
CO-04	-	3	-	-	3	-	-	-	-
CO-05	-	3	-	-	3	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Course Title	
Business Communication	

Pedagogy: Direct Method, ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Build effective interpersonal communication skill and develop business etiquettes

CO2: Learn to draft a thorough business letters and job application letters for effective business communication

CO3: Identify various business terms in offer and quotation letters and business letters.

CO4: Enhance requisition of credit transaction and company meetings

CO5: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Introduction to Communication: (10 Hours)

Communication – Meaning and definition – objectives of business communication – Types– 7 C's of Communi

Cultural Communication. Speaking and Reading - Verbal Communication - Making Presentation - Persuasion -

Unit-2 Interpersonal Communication: (9 Hours)

Communication Styles, Managing Motivation to Influence Interpersonal Communication –Role of emotion in I

Unit-3: Letter writing/ Business Letters: (11 Hours)

Lay-out and components of business letters-Qualities of a good business letter. Application for situations, writ

Reports - Neutral, Positive and Negative Messages.

Business Letters: Trade enquiries and replier – Offers and quotations, Terms used in offer and quotation-Orders

Unit-4: Credit Letters: (10 Hours)

Requisition for credit sales, Requisition for bank credit, Trade and bank references, Status enquiry and reply, Gr

Unit-5: Corporate culture , behaviour etiquette and Report Writing: (11 Hours)

GDs, JAM sessions, Micro presentations and Conducting meetings and types of interviews

Reports: Parts, Types, Feasibility Reports, Investigative reports.

Summarization: Identification of main and supporting/ sub points, Presenting these in a cohesive manner.

Skill Development Activities:

- Encourage participation in organizations like Toastmasters, where individuals can practice public speaki
- Encourage participation in networking events where participants can practice interpersonal communicati
- Engage in team-building exercises that require effective communication to solve problems or complete t
- Organize simulated meetings or presentations where participants can practice delivering messages effect

REFERENCE BOOKS:

1. Business communication Today, 13th Edition, Counterland L Bovee, John V Thill- Pearson Publications
2. Rai & Rai Business Communication, HPH.
3. Rajkumar: Basic of Business Communication.
4. S.P. Sharman, Bhavani H. – Corporate Communication, VBH

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	3	-	3	-	-	-	3	-
CO-02	-	3	-	3	-	-	-	3	-
CO-03	-	3	-	3	-	-	-	3	-
CO-04	-	3	-	3	-	-	-	3	-
CO-05	-	3	-	3	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Ethics And Culture	**B25CB0106**	**1**	**1+0+0**	**15 Hours**

Pedagogy: ICT and Digital Support

Course Outcomes: On successful completion of the course, the students will be able to:

The Learning Outcomes of this course are as follows:

CO1: Explore perspectives on ethics in thoughts, words and actions & evolve ethical decision-making practices

CO2: Understand the need for an ethical society and culture

CO3: Introspect, become conscious of and assess one's stance in life

CO4: Cultivate empathy, tolerance and compassion & apply the values learnt in the course to everyday life

CO5: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Introduction - The Basis of Ethics: **(5 Hours)**

- Getting to Know Each Other
- What to Expect from the Course?
- Recognition of Our Common Humanity
- Empathy, Compassion and Justice

Unit-2: The Role of Intelligence, Reason and Emotions: **(5 Hours)**

- Discernment: What Is The Right Thing To Do?
- The Art of Conflict Resolution
- Destructive and Constructive Emotions
- The Need for Emotional Balance

Unit-3: Cultivating Inner Values- Ethics in the World of Work and Play: **(5 Hours)**

- Training the Mind: Mindfulness and Kindness
- Meditation
- Discovering your Vocation and Interests
- Self-discipline, Integrity, Commitment, Creativity

- Work-Life Balance

Skill Developments Activities:

- The teacher may ask students to introduce themselves, sharing their regional and cultural roots. They may be asked to reflect on those aspects of their identities that reflect their cultural roots.
- The teacher may draw upon the values discussed by students in the previous lesson. Using these as the · base, the teacher may ask students to think of ethical values that form the basis of their decisions.
- Make the student think of a hard decision they have made. What made it hard? How did you make the decision? How do you assess it retrospectively?
- Encourage students to think of judgements and decisions based on the dilemmas and challenges they faced? How do they go about making these decisions?
- The teacher may introduce any well-known story and ask the students to discuss the story from the point of view of the different characters.
- The students could observe various emotions that bottle-up in their minds and be asked to watch the flow of emotions non-judgmentally.
- Students may be asked to recall their journey to the college that morning. Do they remember road signs, faces of people they crossed, the roads that they took, the /people they interacted with, the sights and smells around them, or anything else?
- The students can close their eyes for 2-3 minutes and be asked to observe their thoughts, list them and categorise them into 'to be kept' or 'to let go'.

REFERENCES:

1. Aristotle. Nichomachean Ethics. London: Penguin Classics, 2004
2. Swami Vivekananda. The Complete Works of Swami Vivekananda. Advaita Ashrama, 2016. ---https://www.ramakrishnavivekananda.info/vivekananda/complete_works.html
3. Panch Parmeshwar in English translation as The Holy Panchayat by Munshi Premchand
4. The Silas Marner by George Eliot
5. Weare Seven by Wordsworth
6. The Chimney Sweeper by William Blake.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	-	-	3	-	-	-	-	3	-
CO-02	-	-	3	-	-	-	-	3	-
CO-03	-	-	3	-	-	-	-	3	-
CO-04	-	-	3	-	-	-	-	3	-
CO-05	-	-	3	-	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Language-II:Kannada- ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರಸೌರಭ-1	**B25AHK102**	**03**	3+0+0	**45 Hours**

Course Overview

ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಪ್ರಕಾರವಾಗಿ ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

Prerequisite / Pre reading for the course

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

Pedagogy:

- Direct method
- ICT and Digital support (Links attached)
- Collaborative and Cooperative learning
- Differentiated Instruction
- Flipped Classroom

Course Objectives:

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಒಳಗೊಂಡಂತೆ ವಿಷಯವಾರು ಪಠ್ಯಗಳನ್ನು ನೀಡಲಾಗಿದ್ದು, ಆ ಮೂಲಕ ಕನ್ನಡ ಭಾಷೆ, ಸಂಸ್ಕೃತಿಯ ಜೊತೆಗೆ ಮಾನವೀಯ ಗುಣಗಳನ್ನು ಪರಿಚಯಿಸುವ ಹಾಗೂ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಪ್ರೇರೇಪಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೊದಲನೆಯ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಕನ್ನಡ ನಾಡು-ನುಡಿ-ಚಿಂತನೆ, ಸಂಸ್ಕೃತಿ, ಜಾಗತೀಕರಣ ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-01 ವಿಷಯಕ್ಕೆ ಸಂಬಂದಿಸಿದಂತೆ ವಿಷಯಗಳನ್ನು ನೀಡಿದ್ದು, ಅದಕ್ಕೆ ಪೂರಕವಾಗಿ ಸಾಹಿತ್ಯಿಕ ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ. ಈ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1) ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ. ಹಾಗೂ ವೈವಿಧ್ಯಮಯ ಭಾರತದ ಸಾಂಸ್ಕೃತಿಕ ನೆಲೆಗಳನ್ನು ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ
2) ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3) ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಬರಹ, ವೃತ್ತಿ ಪೂರ್ವಕ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
4) ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

Course Outcomes:

ಕನ್ನಡ ನಾಡು-ನುಡಿ-ಚಿಂತನೆ, ಸಂಸ್ಕೃತಿ, ಜಾಗತೀಕರಣ ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-01 ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಸಾಹಿತ್ಯ ಪಠ್ಯಗಳ ಕಲಿಕೆಯ ಮೂಲಕ ಅವುಗಳ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

1. ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ಸೂಕ್ಷ್ಮತೆಯ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಸುತ್ತದೆ
2. ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳನ್ನು ವಿವಿಧ ಆಯಾಮಗಳೊಂದಿಗೆ ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.
3. ಉತ್ತಮ ಭಾಷಾ ಕೌಶಲ್ಯವನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.
4. ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.
5. ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯದ ಶ್ರೀಮಂತಿಕೆಯ ಜೊತೆಗೆ ಮಾನವೀಯಮೌಲ್ಯಗಳನ್ನು ಮೂಡಿಸುತ್ತದೆ.
6. ಸದೃಢ ಬೌದ್ಧಿಕ ಮತ್ತು ಮಾನಸಿಕ ವ್ಯಕ್ತಿತ್ವವನ್ನು ವಿಕಾಸಿಸುತ್ತದೆ.

COURSE CONTENT/ SYLLABUS

ಘಟಕ 1 – ಕನ್ನಡ ನಾಡು ನುಡಿ ಚಿಂತನೆ **1.1 ಆಡಳಿತ ಭಾಷೆಯಾಗಿ ಕನ್ನಡ ಬೆಳೆದು ಬಂದ ದಾರಿ** **1.2 ಮೌಸ್ ಬಿಟ್ಟು ಮೊಲ ಹಿಡಿದಾತ**	**ಡಿ ಬಿ ನಾಗರಾಜ** **ಓಂ ಪ್ರಕಾಶ್**	**10 ಗಂಟೆಗಳು**

ಘಟಕ 2 – ಸಂಸ್ಕೃತಿ **2.1 ಉತ್ಪಾದನೆ ಮತ್ತು ಗುಣಮಟ್ಟ** **2.2 ಕೃಷಿ ಉತ್ಪನ್ನಕ್ಕೆ ಆನ್‌ಲೈನ್ ಸ್ಪರ್ಶ** **2.3 ಉಪಭೋಗವಾದ ಮತ್ತು ಬಹುರಾಷ್ಟ್ರೀಯ**	ಎಂ ಎನ್ ಗೋಪಾಲನ್ ಸಚ್ಚಿದಾನಂದ ಕುರುಗುಂದ ಎನ್ ಆರ್ ರಾಮಸ್ವಾಮಿ	**10 ಗಂಟೆಗಳು**
ಘಟಕ 3 – ಜಾಗತೀಕರಣ **3.1 ಹಣಕಾಸು ಜಾಗತೀಕರಣ ಮತ್ತು ಕನಸುಗಳ ಮಾರುಕಟ್ಟೆ** **3.2 ಗ್ರಾಹಕರ ಹಕ್ಕುಗಳು ಮತ್ತು ಹೊಣೆಗಾರಿಕೆಗಳು** **3.3 ನವ ಮಾಧ್ಯಮಗಳು**	ಸಿದ್ಧನಗೌಡ ಪಾಟೀಲ ಅಂತರ್ಜಾಲ ಲೇಖನ ಶ್ರೀನಿವಾಸ ಪೆಜತ್ತಾಯ	**10 ಗಂಟೆಗಳು**
ಘಟಕ 4 – ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ -1 **4.1 ಸಂವಹನ ಕನ್ನಡ** **4.2 ಆಹ್ವಾನ ಪತ್ರಿಕೆ, ಪತ್ರಿಕಾ ಪ್ರಕಟಣೆ, ಜಾಹಿರಾತು** **4.3 ವಿವಿಧ ರೀತಿಯ ಅರ್ಜಿ ನಮೂನೆಗಳು**	ಡಾ. ಡಿ ವಿ ಪರಮಶಿವಮೂರ್ತಿ	**9 ಗಂಟೆಗಳು**

TextBooks:

ಸಂಯೋಜಿತ ಕನ್ನಡ ಪಠ್ಯಪುಸ್ತಕ **'ವಾಣಿಜ್ಯ ವ್ಯವಹಾರ ಸೌರಭ' ಪ್ರಥಮ ಸೆಮಿಸ್ಟರ್– ಬಿಕಾಂ ಮತ್ತು ಬಿಬಿಎ**

ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು:

1. ಡಾ. ಮುನಿಯಪ್ಪ (ಪ್ರ ಸಂ) : 'ವಾಣಿಜ್ಯ ಕನ್ನಡ-೩' ಪ್ರಸಾರಾಂಗ, ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, 2016.
2. ಡಾ. ಎಸ್ ಪ್ರಸಾದಸ್ವಾಮಿ : 'ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಂಪರೆ' ಕಣ್ವ ಪಬ್ಲಿಕೇಷನ್ಸ್, ಬೆಂಗಳೂರು, 2013.
3. ಎಚ್ಚೆಸ್ಕೆ : 'ವ್ಯಾವಹಾರಿಕ ಕನ್ನಡ' ಲಕ್ಷ್ಮಿ ಪ್ರಿಂಟಿಂಗ್ ಮತ್ತು ಪಬ್ಲಿಷಿಂಗ್ ಹೌಸ್, ಬೆಂಗಳೂರು, 2005.
4. ಆಲೂರು ವೆಂಕಟರಾಯರು : 'ಕರ್ನಾಟಕ ಗತ ವೈಭವ' ಕನ್ನಡ ಮತ್ತು ಸಂಸ್ಕೃತಿ ಇಲಾಖೆ, ಬೆಂಗಳೂರು, 2006.

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Language –II : Hindi-I	**B25AHH102**	**03**	3+0+0	**45 Hours**

Course Overview: अध्ययन संक्षिप्त विवरण:

यह पाठ्यक्रम नौसिखिया, अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है |

Prerequisites/Pre reading for the course: पूर्वापेक्षा:

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है |
- अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

Pedagogy: Collaborative Method, Flipped Classroom, Blended Learning

Objectives: पाठ्यक्रम उद्देश्य:

- संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना |
- साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना|
- छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना |

Course Outcomes अधिगम परिणाम:

अध्ययन की समाप्ति पर अध्येता –

- सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |
- साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |
- समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है |
- साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

Course Content :अध्ययन विषय सूची / पाठ्यक्रम

Unit– 1: कहानी, निबंध

1. भगवद गीता और व्यावसायिक नैतिकता - पार्थ चक्रवर्ती
2. भारत में आर्थिक उदारीकरण - डॉ. शंभुनाथ सिंह मालकिन
3. सेल्फी - ममता कालिया

Unit– 2: निबंध

4.व्यापारे वसते लक्ष्मी - बाबू गुलाब राय

5.भारत और पूँजीवाद - डॉ. रघुवीर सहाय

6. उपभोक्तावाद की संस्कृति - श्याम चरण दुबे

Unit – 3: वाणिज्य संबंधी अनुवाद और संक्षेपण

7.वाणिज्य संबंधी अनुवाद शब्दावली

8.वाणिज्य संबंधी अनुवाद अनुच्छेद

9.वाणिज्य संबंधी संक्षेपण

Unit– 4: पत्र लेखन (व्यावसायिक पत्र)

10.माल मँगाने के आदेश और उनका उत्तर - प्रतिउत्तर

11.शिकायती पत्र

12.बैंक सम्बन्धी पत्र

13.बीमा सम्बन्धी पत्र

Text book/s: पाठ्य पुस्तक:

1. हिन्दी पाठ्य पुस्तक – रेवा विश्वविद्यालय |

References: सन्दर्भ ग्रन्थ:

1. सुबोध व्यवहारिक हिन्दी – डॉ. कुलदीप गुप्त
2. अभिनव व्यवहारिक हिन्दी – डॉ. परमानन्द गुप्त
3. हिन्दी साहित्य का इतिहास - डॉ. नागेन्द्र
4. आधुनिक हिन्दी साहित्य का इतिहास - डॉ. बच्चन सिंह
5. हिन्दी साहित्य का नवीन इतिहास - डॉ. लाल साहब सिंह
6. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
7. कार्यालय अनुवाद निदेशिका

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Additional English- I	**B25AHA101**	**03**	**3+0+0**	**45**

Course Description:

This course introduces students to the rich intersections of literature, ethics, inclusivity, culture, and communication. Through critical engagement with literary texts, speeches, film excerpts, and contemporary media, learners will explore moral dilemmas, social justice, identity, cultural narratives, and human resilience. Alongside literary study, students will enhance essential language skills—speaking, writing, vocabulary development, and translation—while fostering empathy, analytical thinking, and cultural awareness.

Course Objectives:

1. To critically analyse a variety of literary texts to understand human values, ethical dilemmas, and cultural expressions.
2. To develop communication skills, including public speaking, listening, translation, and writing, relevant to academic and real-world contexts.
3. To demonstrate creativity in written expression through slogan writing, travelogues, and interpretive tasks.
4. To interpret literature as a reflection and critique of society, identity, and the human condition.

Course Outcomes:

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

- Discuss key ethical and humanistic themes in literature from various cultures and historical contexts.
- Analyze characters, themes, and literary devices in prose, poetry, drama, and multimedia texts.
- Apply inclusive and culturally sensitive perspectives in discussions, presentations, and written work.
- Develop creative and reflective works such as travelogues, slogans, and captions while demonstrating linguistic and cultural competence.

Unit	Description	Evaluation Pattern	Topics	Teaching Hours
I		Fill in the blanks/	**Literature:**	**11 Hours**

	Humanities and Ethics	MCQs/ Comprehension Tasks/ Descriptive Questions	1."Letter to God" – G. L. Fuentes 2."The Bet" – Anton Chekhov *3.The Merchant of Venice* (excerpts) – William Shakespeare 4.Language: Vocabulary building 5.Speaking Skills– Public Speaking	
II	**Inclusivity and Diversity**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	.1. "Thank You Ma'am" – Langston Hughes 2."And Still I Rise" – Maya Angelou 3."The Lesson" – Toni Bambara 4. Language – Listening activities – English Songs 5.Writing – Slogan/Caption Writing	**11 Hours**
III	**Cultural Narratives**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	1.Supermarket in California" – Allen Ginsberg 2. *The Danger of a Single Story* (Ted Talk, excerpt) – Chimamanda Ngozi Adichie 3. *Kanthara* (Film Text) 4. Language – Introduction to Translation Skills and Cultural diversity	**11 Hours**
IV	**Travel and Adventure**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	1. "The Road Not Taken" – Robert Frost 2. *The Art of Lying – Mark Twain* 3. Ulysses – Alfred Tennyson 4. Language – Travelogue writing	**11 Hours**

References:

1. **Fuentes, Gregorio López.** *Letter to God and Other Stories*. Translated ed., Bantam Classics, 1991.
2. **Chekhov, Anton.** *The Complete Short Stories*. Edited by Richard Peace, Library of America, 2009.
3. **Shakespeare, William.** *The Merchant of Venice*. Edited by Barbara A. Mowat and Paul Werstine, Folger Shakespeare Library, 2010.
4. **Behrens, Laurence, and Leonard J. Rosen.** *Writing and Reading Across the Curriculum*. 10th ed., Pearson, 2018. *(Vocabulary-building support.)*
5. **Lucas, Stephen E.** *The Art of Public Speaking*. 12th ed., McGraw-Hill, 2015.
6. • **Hughes, Langston.** *The Collected Works of Langston Hughes*. Edited by Arnold Rampersad and David Roessel, Knopf, 2001.
7. • **Angelou, Maya.** *And Still I Rise*. Random House, 1978.
8. • **Bambara, Toni Cade.** *Gorilla, My Love*. Vintage, 1996. *(Includes "The Lesson.")*
9. • **Patricia, Smith.** *Words on the Move: The Story of Slang*. Bloomsbury, 2014. *(For listening and language contexts.)*
10. • **Reid, Sheryl, and Anne Margaret Daniel.** *Writing for Social Change: From Piggie to Protest*. Bloomsbury Academic, 2020. *(For slogan/caption writing.)*
11. **Ginsberg, Allen.** *Howl and Other Poems*. Edited by Barry Miles, Penguin Classics, 1993. *(Includes "Supermarket in California.")*
12. **Adichie, Chimamanda Ngozi.** *We Should All Be Feminists*. Anchor, 2014. *(Introduction and excerpts echo "Danger of a Single Story".)*
13. **Krings, Matthias, and Daniel (eds.).** *Reframing Multiculturalism: Cultural Hybridity and Translation*. Palgrave Macmillan, 2019.
14. **Shohat, Ella, and Robert Stam.** *Unthinking Eurocentrism: Multiculturalism and the Media*. 2nd ed., Routledge, 2014.
15. **Bordwell, David, and Kristin Thompson.** *Film Art: An Introduction*. 12th ed., McGraw-Hill, 2016. *(Useful for film interpretation like Kanthara.)*

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Financial Accounting – II	**B25CB0201**	**4**	**3+0+1**	**60 hours**

Pedagogy:

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand and compute the amount of claim for loss of stock and the concept of loss of profit.
CO2: Prepare financial statements from incomplete records
CO3: Deal with the inter-departmental transfers and their accounting treatment.
CO4: Demonstrate various accounting treatments for dependent branches
CO5: Outline the emerging trends in the field of accounting
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: **Insurance Claims for Loss of Stock and Loss of Profit: (10 Hours)**

Meaning of fire claim -Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.

Unit-2: Accounting from Incomplete Records: (12 Hours)

Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

Unit-3: Departmental Accounts: (14 Hours)

Meaning - Advantages - Disadvantages. Method of departmental accounting. Basis of allocation of common expenditure among various departments. Types of departments and inter-department transfers at cost price and invoice price (Theory and proforma journal entries). Preparation Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only.

Unit-4: Accounting for Branches: (14 Hours)

Introduction – Meaning – Objectives – Types of Branches –Meaning and features of Branches -

Dependent Branches – Independent Branches – Foreign Branches – methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system – Supply of Goods at Cost Price & Invoice Price - Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only.

Unit-5: Emerging Trends in Accounting: (10 Hours)

Digital Transformation of Accounting-Big Data Analytics in Accounting- Accounting through Cloud Computing - Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only).

Skill Developments Activities:

- Identify the procedure and documentation involved in Insurance Claims.
- Visit any five Sole Proprietary Firm/ Partnership Firm, collect the information about the types of Single entry system they have adopted with accounting data and convert them into Double Entry system
- Visit to the nearest Departmental Organization, Identify the common expenditures and the basis of allocation of the same among departments practiced there
- Collect the procedure and documentations involved in the establishment of various branches.
- Identify latest innovations and developments in the field of accounting.

Reference Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. ICAI/ ICMA/ICSI Study Materials on Principles and Practices of Accounting
6. Double Entry Book-Keeping by T S Grewal
7. Fundamentals of Advanced Accounting – Volume I by R S N Pillai, Bhagavathi and S Uma
8. Modern Accountancy – Volume I By M Hanif and A Mukherjee
9. Accounting by Tulsian

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Management of Banks	**B25CB0202**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To Understand the overall baking sector revolution.

CO2: To Acquire basic knowledge of the Banking Regulations and paying bank activities.

CO3: To Provide basic level knowledge towards how to manage bank credit.

CO4: To Know various interbank payment system with new trends.

CO5: To Analyze the data management and BASEL Norms.

CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Introduction to Banking Sector: **(08 Hours)**

Banking-origin and Evolution of banks -Meaning and definition of banking, meaning - Traditional Banking Vs E- Banking, Structure and function of banks, banker and customer relationship, general and special types of customers. Types of banks in India; Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit-2: Banking Regulation Act, 1949: **(07 Hours)**

History; Social control; Banking Regulation Act as applicable to banking. **Paying Bank:** Meaning, Payment and Paying Banker, Obligations and Protection to paying banker - Bank Loans and Advances - Principles of loans and advances, Charge - Meaning, Nature and Methods.

Unit-3: Credit Management in Banks: **(10 Hours)**

Credit Management in Banks – Principles of Sound Bank, Lending, Loan Policy, Compliance with RBI guidelines, Credit Appraisal and Credit Decision Making, Monitoring and Review of Loan Portfolio, Management of Non- Performing Assets (NPAs), Classification of NPAs, Debt Restructuring-SARFAESI Act, 2002. **Bank's Investment Policy** – SLR Requirements & Non-SLR Investments, Nature and Significance of Investment Management in Commercial Banks.

Unit-4: Interbank Payment System **(08 Hours)**

Interface with Payment system Network-Structured Financial Messaging System-Electronic Fund transfer-RTGSS-Negotiated Dealing Systems & Securities Settlement Systems-Electronic Money-E Cheques-Banking Cards-USSD-AEPS- UPI-Mobile wallets-Banks prepaid cards-point of sale-internet Banking-Mobile Banking- Micro ATMs. **Evolving Trends in Modern Banking**: Internet Banking, Mobile Banking, EFT services, Outsourcing of Non-core Services, Mergers and Acquisitions in Banking Sector. Financial Inclusion – Need for and Importance of Financial Inclusion, Micro Credit SHGs, RBI Guidelines for Micro Credit.

Unit-5: Data Management, BASEL norms and its Impact: **(07 Hours)**

Back-office Operations - Bank Back- office management – Inter branch reconciliation – Treasury Management – Forex Operations – Risk Management – Data center Management – Network Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM). **BASEL**: Introduction to Basel norms, Meaning, definition of BASEL Norms, BASEL Norms I, II AND III.

Skill Developments Activities:

- Visit local banks to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
- Fill out the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
- Any other activities, which are relevant to the course.

Reference Books

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Niti Bhasin; Banking and Financial Markets in India; New Century
3. Indian Financial System, Pathak Bharti, 5th Edition, Pearson Education
4. Financial Markets and Institutions- Structure, Growth and Innovations, Bhole, L.M., 4th Edition, Tata Mcgraw Hill Publishing Company
5. Indian Financial System-Theory and Practice, Khan, M.Y., 9th Edition, Vikas Publishing House New Delhi
6. Bitcoin And Crypto Currency Technologies – A Comprehensive Introduction- Arvind Narayan, Joseph Bonneau, Edward Felten, Andrew Miller & Steve Goldfeder

Website:

- http://niti.gov.in/
- https://www.rbi.org.in/
- https://www.meity.gov.in/modes-digital-payment
- https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1897272

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Business organization and Management	**B25CB0203**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the Various Management theories
CO2: Demonstrate the effective decision making process of the organisation
CO3: Enable to understand the importance of planning for effective decision making.
CO4: Manages the diversified workforce effectively.
CO5: Understands how to lead and develop the organization.
CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit 1- Introduction to Management: (08 Hours)

Evolution of Management thought, Process of Management, Functions of Management, Delegation of authority and responsibility. Management as profession, Management as science and as an art. Taylor, Fayol, Neo classical and Human Relations approach. Mayo, Hawthorne Experiments, Behavioural Approach, Systems approach, contingency approach-Lawrence and Larsh.

Unit 2- Introduction to Organisation: (07 Hours)

Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation. Modern Business, Business & Profession. Business Unit, Establishing a new business unit. Meaning of Promotion. Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Cooperatives.

Unit 3 –Planning and Decision Making: (08 Hours)

Meaning and significance of Plan- Types of plans - Planning: Definition - Importance - Steps in planning – limitations - Types of Plans Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.

Unit 4- Organizing Delegation and Decentralization: (10 Hours)

Meaning – Organization Structure – Organization chart – Formal and informal Organization – Span of Management – Factors determining Span of Management – Line and Staff concepts. Elements of

Organization: Delegation of authority: Meaning – advantages and disadvantages Decentralization : Meaning – advantages and disadvantages.

Unit 5- Leadership and Motivation: (12 Hours)

Leadership: concept and styles, Trait and situational theory of leadership. Motivation: Concept and importance, Maslow Need Hierarchy theory, Hertzberg two factor theory. Communication: process and barriers. Control: concept and process. Directing: Definition - Importance - Principles of Direction – Co-ordination as essence of management. Managerial Control: Need for control - Features of effective controlling system - Emerging trends in management. Controlling: Definition, importance-Need, Scope, Objectives and Tools of controlling.

Skill Developments Activities/ Assignments:

- Assign students real-world case studies on different management theories (e.g., Classical, Behavioral, and Modern theories).
- Students can research and role-play the leadership styles of famous historical figures (like Henry Ford for scientific management, or Steve Jobs for modern innovation theory).
- Assign students to conduct a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis on a business, followed by a discussion on the decisions made by the company.
- Let students engage in a long-term planning activity, where they set goals for a hypothetical company and develop a strategy to achieve those goals.
- Assign students to work in diverse groups to complete projects, encouraging them to manage communication, collaboration, and conflict resolution within the team.

REFERENCE BOOKS:

1. Management: Principles, Processes and Practices" Anil Bhat and Arya Kuma.
2. "Business Organization and Management" **Author:** M.C. Shukla
3. "Management Concepts and Organizational Behavior" **Author:** P. Subba Rao
4. "Principles of Management" **Author:** T.Ramasamy
5. "Leadership: Theory and Practice" **Author:** Peter G. Northouse

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Cyber Laws	**B25CB0204**	**2**	**2+0+0**	**30 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Identify nexus between e-commerce and cyber laws

CO2: Examine the legal framework of e-governance mechanism in India

CO3: Analyze legal liabilities towards changing environment of cyber space.

CO4: Formulate implications of cyber offences.

CO5: CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Fundamentals of Cyber Law (08hours)

Basics of Law, Soucres of Laws, Types of Laws – Constitutional System in India, Role of Court system; Fundamental Rights & IT Laws in India – Landmark cases - Conceptual and theoretical perspective of cyber law. - Cyber Jurisdiction -Development of Cyber Law – National and International Perspective

Unit-2: Cyber Law: E-Governance (10 hours)

Definitions, objectives of Information Technology Act, 2000 - Data Protection, Cyber Security, -Legal recognition of Digital Evidence - Recognition of liability in the digital world - E-Contract, E-Auditing, Digital Signatures & Authentication under IT Act, 2000 - E-Governance - Appointment of Controller - Legal Aspects of Certifying Authorities, Subscribers - Procedure for obtaining license and DSC

Unit-3: Cyber Law – Offences and Contemporary Trends (12 hours)

Impact of cyber warfare on privacy, identity theft - online privacy, copyright piracy, Cyber Bullying. Trademark Related Issues in the Context of Cyber Law, Cyber Squatting, Landmark Cases. Online Intermediaries in the governance of Internet, Libaility of Intermediaries under IT Act, 2000. Crypto currency and Cyber Laws Dark Web and Legal Challenges Social Networking Sites & Cyber Security Challenges. **Offences under Information Technology Act, 2000.**

Skill Development Activities:

The learners are required to:

- **Case Study Analysis:**
  - Analyze landmark cyber law cases (e.g., Shreya Singhal v. Union of India).
  - Identify constitutional provisions and legal reasoning.
- **Mock Court Sessions:**
  - Simulate court proceedings based on cyber law cases to understand legal processes and jurisdiction.
- **Chart/Infographic Creation:**
  - Create a chart showing the evolution of cyber law globally and in India.
  - Map out different types of laws and how they apply to cyber law.
- **Debate or Group Discussion:**
  - Topics like "Freedom of Speech vs Internet Regulation" or "Jurisdiction in Cyberspace"

REFERENCES:

1. Yatindra Singh : Cyber Laws.
2. Ajit Narayanan and Bennum (ed.) : Law, Computer Science and Artificial Intelligence.
3. Linda Brennan and Victoria Johnson : Social, ethical and policy implication of Information Technology.
4. Kamath Nandan : Law relating to Computer, Internet and E-Commerce.
5. Arvind Singhal and Everett Rogers : India's Communication Revolution : From Bullock Carts to
6. Cyber Marts.
7. Lawrence Lessing : Code and other Laws of cyberspace.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Corporate Etiquettes	**B25CB0205**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Classrooms lecture, Case studies, Group discussion, Roleplays, Seminar etc

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Identify basic concepts related to business etiquette and corporate grooming.

CO2: Discuss the concepts in the context of effective writing and business correspondence.

CO3: Discuss its applications in different settings and appreciate the key minimum standards required by etiquette practice

CO4: To be able to present yourself confidently at various business situations

CO5: Develop awareness of dining and multicultural etiquettes

CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Business Etiquette: (10 Hours)

Meaning- Types-Understanding business etiquette-Minimum standards required by etiquette practice-Example of organizational culture-Knowledge and appreciation of courtesy and good manners at work.

Unit-2: Professional and Cultural Expectations: (10 Hours)

The values and expectations of different cultures, determining which etiquette style is best suited to particular cultures, Effective polite verbal communication, Professional phone, letter and email etiquette, and Phone etiquette. Writing for Digital Media: Blogs, Professional Posts, Netiquettes and online meetings.

Unit-3: Acting in a Professional Manner: (10 Hours)

The importance of how to behave in a professional manner, Meeting protocol, preparation and attendance, Chairing and setting out a meeting agenda , Example of an agenda, Example of minutes from a meeting, Appreciate the issues involved with regard to disability in the workplace, General disability etiquette.

Unit-4: Image Management and Personal Grooming: (08 Hours)

Introduction – Meaning - Personal hygiene - factors that influencing grooming - Benefits of grooming - Business attire - Dressing tips - Attributes of professional grooming

Unit-5: Dining Etiquette: (07 Hours)

Basics of Dining Etiquettes; Basic essentials of dining table etiquettes - Napkin Etiquette, seating arrangements, laying the table, how to use Cutlery, Posture & Behavior, Do's and Don'ts; International Dining Etiquettes. Dining etiquettes for corporate get together, Etiquettes at work place and for work from Home.

Multi-Cultural Challenges: Cultural Differences and their Effects on Business Etiquette

Skill Developments Activities:

- Students are asked to Identify their personality style
- Course teacher can conduct practical session on email writing.
- Students are asked to participate in group activities
- Activities like dinning etiquette, Phone etiquette and other types simulation can be conducted in classroom.

Reference Books:

1. Lillian H. Chaney, Jeanette S. Martin. *The Essential Guide to Business Etiquette*
2. Sarvesh Gulati (2012), *Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd.*
3. Thomas Means (2009), *Business Communication*.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	-	-	3	-	-	-	3	-
CO-02	3	-	-	3	-	-	-	3	-
CO-03	3	-	-	3	-	-	-	3	-
CO-04	3	-	-	3	-	-	-	3	-
CO-05	3	-	-	3	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
FIT India	**B25CB0206**	**1**	**0+0+1**	**15 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Adopting a healthy lifestyle.
CO2: Knowledge of nutrition, diet and psycho-physiological aspects of fitness.
CO3: Develop Self-esteem, Self-confidence, Self-discipline and team spirit as indicators of fitness.
CO4: Develop self-disciplinary skills

Detailed Syllabus

UNIT- I: Participation in Physical Activity (4 Hours)

- Fit India Protocol
- Physical Activity, Health and Fitness
- Indicators of Fitness Practical/Practice
- Aerobic Work Out/ Physical Activity (Walking)
- Yoga -Asanas (Lying, Sitting and Standing positions) and Pranayama
- Cardiovascular Testing by 12min/9 min Cooper Run/Walk test

UNIT- II Health Related Fitness and their Components (4 Hours)

- Muscular Strength and Endurance
- Body Composition and Flexibility PracticaI/Practice
- Flexibility Training: Back Saver Sit and Reach test
- Muscular Strength Training: Curl Ups / Standing Broad Jump/ Vertical Jump/ Plyometric
- Endurance Training: 1 Mile RockPort Test or 12 /9 minute Cooper run/walk test.
- Ideal Body Weight, Body Mass Index (BMI), Waist-Hip Ratio, Waist-Height Ratio (Data of at least 10 persons to be collected)

UNIT- III Nutrition and Fitness (4 Hours)

- Healthy Eating Plate
- Balanced Diet
- Caloric Content of Food Practical/Practice
- Preparing Daily Diet and Calorie Chart

- Aerobic Work Out/ Physical Activity (Walking)
- Assessment of Physical Activity with the Calorie intake.
- Asanas for digestive system excretory system

UNIT- IV Sports Physiology and Psychology **(3 Hours)**

- Depression, Anxiety and Stress Scale (DASS)
- Rosenberg Self Esteem Scale

Skill Development Activities:

- Skills learning and Participation in sports
- Group Games/ Relays/ Minor Games
- Meditative Asanas and Pranayama
- Fitness component testing (as per Fit India Protocol and Norms) and Analysis of
- Results
- Data of at least 10 persons to be collected on DASS and self-esteem scale

REFERENCES:

1. Hoeger - Fitness and Wellness-Cengage Learning (2014).
2. Charles B. Corbin, Gregory J Welk, William R Corbin, Karen A Welk - Concepts of Fitness And Wellness_ A Comprehensive Lifestyle Approach-McGraw-Hill (2015)
3. W.Larry Kenney, Jack H. Wilmore, Devid L.Costil(2015). Physiology of Sports and Exercise, Second Edition. USA. Human Kinetics.]
4. Websites of International Sports Federations
5. Website of Ministry of Youth Affairs and Sports
6. Wener W.K. Hoeger, Sharon
7. Fit India Website: https://fitindia.gov.in

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	-	-	-	-	3	-	-	-	-
CO-02	-	-	-	-	3	-	-	-	-
CO-03	-	-	-	-	3	-	-	-	-

Approved: BOS/SOC/UG-PG/30.01.2025/13

CO-04	-	-	-	-	-	-	-	-	3
CO-05	-	-	-	-	-	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Language-II: Kannada- ವಾಣಿಜ್ಯ- *ವ್ಯವಹಾರಸೌರಭ-2*	**B25AHK202**	**03**	3+0+0	**45 Hours**

Course Overview

ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಪ್ರಕಾರವಾಗಿ ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

Prerequisite / Pre reading for the course

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ.
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

Pedagogy:

- Direct method
- ICT and Digital support (Links attached)
- Collaborative and Cooperative learning
- Differentiated Instruction
- Flipped Classroom

Course Objectives:

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಒಳಗೊಂಡಂತೆ ವಿಷಯವಾರು ಪಠ್ಯಗಳನ್ನು ನೀಡಲಾಗಿದ್ದು, ಆ ಮೂಲಕ ಕನ್ನಡ ಭಾಷೆ, ಸಂಸ್ಕೃತಿಯ ಜೊತೆಗೆ ಮಾನವೀಯ ಗುಣಗಳನ್ನು ಪರಿಚಯಿಸುವ ಹಾಗೂ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಪ್ರೇರೇಪಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಎರಡನೇ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಕಾಯಕ, ಬ್ಯಾಕಿಂಗ್, ಆರ್ಥಿಕತೆ ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-02 ವಿಷಯಕ್ಕೆ ಸಂಬಂದಿಸಿದಂತೆ ವಿಷಯಗಳನ್ನು ನೀಡಿದ್ದು, ಅದಕ್ಕೆ ಪೂರಕವಾಗಿ ಸಾಹಿತ್ಯಿಕ ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ. ಈ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ. ಹಾಗೂ ವೈವಿಧ್ಯಮಯ ಭಾರತದ ಸಾಂಸ್ಕೃತಿಕ ನೆಲೆಗಳನ್ನು ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ
2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಬರಹ, ವೃತ್ತಿ ಪೂರ್ವಕ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

Course Outcomes:

ಕಾಯಕ, ಬ್ಯಾಕಿಂಗ್, ಆರ್ಥಿಕತೆ ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-02 ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಸಾಹಿತ್ಯ ಪಠ್ಯಗಳ ಕಲಿಕೆಯ ಮೂಲಕ ಅವುಗಳ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

1. ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ಸೂಕ್ಷ್ಮತೆಯ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಸುತ್ತದೆ
2. ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳನ್ನು ವಿವಿಧ ಆಯಾಮಗಳೊಂದಿಗೆ ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.
3. ಉತ್ತಮ ಭಾಷಾ ಕೌಶಲ್ಯವನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.
4. ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.
5. ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯದ ಶ್ರೀಮಂತಿಕೆಯ ಜೊತೆಗೆ ಮಾನವೀಯಮೌಲ್ಯಗಳನ್ನು ಮೂಡಿಸುತ್ತದೆ.
6. ಸದೃಢ ಬೌದ್ಧಿಕ ಮತ್ತು ಮಾನಸಿಕ ವ್ಯಕ್ತಿತ್ವವನ್ನು ವಿಕಾಸಿಸುತ್ತದೆ.

COURSE CONTENT/ SYLLABUS

ಘಟಕ 1 – ಕಾಯಕ **1.1 ಮಾರುಕಟ್ಟೆ** **1.2 ಯಶಸ್ವಿ ವೃತ್ತಿ ಜೀವನಕ್ಕೆ ಉತ್ತಮ ಸಂವಹನ ಕೌಶಲ್ಯ**	**ಎಚ್ ಎಸ್ ಶಿವಪ್ರಕಾಶ್** **ಪ್ರದೀಪ್ ಕುಮಾರ್ ವಿ** **ಎ ಕೃಷ್ಣಭಟ್**	**10 ಗಂಟೆಗಳು**
ಘಟಕ 2 – ಬ್ಯಾಕಿಂಗ್ **2.1 ಹಣಕಾಸು ಸಾಕ್ಷರತೆ** **2.2 ಮೊಬೈಲ್ ಬ್ಯಾಕಿಂಗ್ ತುಂಬಾ ಸುಲಭ** **2.3 ಭದ್ರತಾ ರಹಿತ ಸಾಲವೆಂಬ ವರದಾನ**	**ರಾಜೇಶ್ ಕುಮಾರ್ ಟಿ ಆರ್** **ಎನ್ ಭವಾನಿ ಶಂಕರ್** **ಗಿರೀಶ್ ದೊಡಮನಿ**	**10 ಗಂಟೆಗಳು**

ಘಟಕ 3 – ಆರ್ಥಿಕತೆ **3.1 ಪರ್ಯಾಯ ಅರ್ಥವ್ಯವಸ್ಥೆಯ ಅನಿವಾರ್ಯತೆ** **3.2 ಭಾರತದ ವಾಸ್ತವಕ್ಕೆ ಕಣ್ಣು ತೆರೆಯದ ಅರ್ಥಶಾಸ್ತ್ರಜ್ಞರು (ಭಾಗ-1)** **3.3 ಅತಿಸಣ್ಣ, ಸಣ್ಣ ಪ್ರಮಾಣದ ಉದ್ಯಮಗಳು ಹಾಗೂ ವಿಶೇಷ ಆರ್ಥಿಕ ವಲಯ (SEZ)**	**ಸಂತೋಷ ಕೌಲಗಿ** **ಕೆ ಪಿ ಪೂರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿ** **ಮುರುಳೀಧರ ಬಿ ಕುಲಕರ್ಣಿ**	**10 ಗಂಟೆಗಳು**
ಘಟಕ 4 – ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ -2 **4.1 ತಂತ್ರಜ್ಞಾನ ಮತ್ತು ಕನ್ನಡ** **4.2 ಸರಕು ಮತ್ತು ಸೇವಾ ತೆರಿಗೆ (GST)** **4.3 ಕಾರ್ಯಕ್ರಮ ನಿರೂಪಣಾ ತಂತ್ರಗಳು** **4.3.1 ಕಾರ್ಯಕ್ರಮ ಪಟ್ಟಿ** **4.3.2 ನಿರೂಪಣೆ** **4.3.3 ಸಂಘಟನೆ**	**ಕೆ ವಿ ನಾರಾಯಣ** **ಕೆ ಸದಾಶಿವರಾವ್**	**9 ಗಂಟೆಗಳು**

TextBooks:

ಸಂಯೋಜಿತ ಕನ್ನಡ ಪಠ್ಯಪುಸ್ತಕ **'ವಾಣಿಜ್ಯ ವ್ಯವಹಾರ ಸೌರಭ' ದ್ವಿತೀಯ ಸೆಮಿಸ್ಟರ್– ಬಿಕಾಂ ಮತ್ತು ಬಿಬಿಎ**

ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು:

1. ಡಾ. ಶಿವಾನಂದ ಬೇಕಲ್ : 'ಅಡೆತಡೆಗಳೇ ಮಾರ್ಗದರ್ಶಿ ಆದಾಗ' ಮಂಜುಳ ಪಬ್ಲಿಷಿಂಗ್ ಹೌಸ್, ಭೂಪಾಲ್, 2015.
2. ಟಿ ಆರ್ ಚಂದ್ರಶೇಖರ : 'ಅಭಿವೃದ್ಧಿಯ ಸಾಮಾಜಿಕ ಆಯಾಮಗಳು' ಜನ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು, 2021.
3. ಡಾ. ವೈ ಸಿ ಕಮಲ : 'ಡಿಜಿಟಲ್ ಕ್ರಾಂತಿ ಮತ್ತು ಭಾರತ' ಕುವೆಂಪು ಭಾಷಾ ಪ್ರಾಧಿಕಾರ, ಬೆಂಗಳೂರು, 2016.
4. ಡಾ. ಬಿ ಗಂಗಾಧರ (ಪ್ರ ಸಂ) : 'ಸಾಹಿತ್ಯ ಸಲ್ಲಾಪ-೧' ಪ್ರಸಾರಾಂಗ, ಬೆಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, 2012.

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Language –II : Hindi-II	**B25AHH202**	03	3+0+0	45

Course Overview: अध्ययन संक्षिप्त विवरण:

यह पाठ्यक्रम नौसिखिया, अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है |

Prerequisites/Pre reading for the course: पूर्वापेक्षा:

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है |
- अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

Pedagogy: Collaborative Method, Flipped Classroom, Blended Learning

Objectives: पाठ्यक्रम उद्देश्य:

- संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना |
- साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना |
- छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना |

Course Outcomes अधिगम परिणाम:

अध्ययन की समाप्ति पर अध्येता –

- सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |
- साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |
- समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है |
- साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

Course Content :<u>अध्ययन विषय सूची / पाठ्यक्रम</u>

Unit- 1: आधुनिक कविता

1. व्यापार- मैथिली शरण गुप्त
2. इमेरजेंसी - रघुवीर सहाय
3. कदम मिलाकर चलना होगा - अटल बिहारी वाजपेई

Unit- 2: आधुनिक

4. डेमोक्रेसी - अशोक चक्रधर

5. पूँजीवादी समाज के प्रति - गजानन माधव मुक्तिबोध
6. कॉर्पोरेट नौकर - कवि व्यास

UNIT - 3 पत्र लेखन: शासकीय या सरकारी पत्र

7. सरकारी पत्र
8. अर्धसरकारी पत्र परिपत्र
9. कार्यालय आदेश
10. अनुस्मारक

UNIT - 4 आर्थिक तथा वाणिज्यिक निबंध

11. बीमा
12. भारत का विदेशी व्यापार
13. भारतीय रुपयों का अवमूल्यन
14. भारत के प्रमुख उद्योग

Text book/s: पाठ्य पुस्तक:

1. हिन्दी पाठ्य पुस्तक – रेवा विश्वविद्यालय |

References: सन्दर्भ ग्रन्थ:

1. सुबोध व्यवहारिक हिन्दी – डॉ. कुलदीप गुप्त
2. अभिनव व्यवहारिक हिन्दी – डॉ. परमानन्द गुप्त
3. हिन्दी साहित्य का इतिहास - डॉ. नागेन्द्र
4. आधुनिक हिन्दी साहित्य का इतिहास - डॉ. बच्चन सिंह
5. हिन्दी साहित्य का नवीन इतिहास - डॉ. लाल साहब सिंह
6. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Additional English- II	**B25AHA201**	**03**	**3+0+0**	**45**

Course Description:
This is a 3-credit course designed to enhance English language skills through socially relevant themes like inclusivity, cultural identity, and human values. Exploring disability, local food traditions, value-based education, and indigenous narratives, learners develop empathy, critical thinking, and effective communication. It fosters cultural awareness and ethical reflection through reading, writing, and interactive classroom activities.

Course Objectives:

- To develop language proficiency through exposure to socially relevant themes and diverse literary genres.
- To enhance cultural literacy by exploring local food traditions and their narrative significance.
- To instil values of empathy, respect, and unity through literary reflections on social harmony.
- To critically examine indigenous voices and the representation of marginalized communities in literature.
- To improve speaking, reading, writing, and critical thinking skills through interpretative and creative responses.

Course Outcomes:
On completion of the course, learners will be able to:

- Analyze and interpret a variety of texts that promote awareness of disability and inclusivity in society, demonstrating comprehension and critical engagement.
- Evaluate the cultural significance of regional food traditions through analytical and descriptive writing, emphasizing their social and historical contexts.
- Examine and appreciate indigenous literature and critically reflect on voices from the margins to develop sensitivity toward cultural diversity and representation.
- Apply effective English communication strategies to present, discuss, and defend ideas related to inclusion, identity, and ethical living.

COURSE CONTENT/SYLLABUS

Unit	Description	Evaluation Pattern	Topics	Teaching Hours
I	**Ecology& Environment**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	**Literature:** William Wordsworth – Lines Written in Early Spring Toru Dutt – Our Casuarina Tree Rachel Louise Carson- And No Birds Sing **Writing Skills:** Paragraph Writing	**11 Hours**
II	**Voices from the Margin**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	**Literature:** Namdeo Dhasal- "Hunger" Pavel Friedmann – The Butterfly Premchand – The Thakur's Well **Writing Skills:** **2.4** Book / Movie Review	**11 Hours**
III	**Women & Society**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	**Literature**: Malala- I am Malala Banu Mushtaq- Stone Slabs for Shahista Mahal Amrita Pritam: The Weed **Writing Skills:** Writing for Media	**11 Hours**
IV	**Popular Culture**	Fill in the blanks/ MCQs/ Comprehension Tasks/ Descriptive Questions	**Literature**: Rudyard Kipling –"If" Susan Sontag -A Woman's Beauty: Put-Down or Power Source Alvin Toffler – *Future Shock* (Temporary Needs, Technological Backlash) **Media-ready Skills**: Script for Podcast and Presence on Camera	**11 Hours**

References:

- **Lunsford, Andrea A., and John J. Ruszkiewicz.** *Everything's an Argument with Readings*. 9th ed., Bedford/St. Martin's, 2022. *(Great for persuasive paragraph/composition skills.)*

- **Strunk Jr., William, and E. B. White.** *The Elements of Style*. 4th ed., Longman, 2000.
- **Merrill, John C., and Harold A. Fisher.** *The World's Great Media*. 5th ed., Oxford UP, 2017. *(For writing for media.)*
- **McKee, Robert.** *Story: Substance, Structure, Style and the Principles of Screenwriting*. Methuen, 1997. *(Useful for scriptwriting skills.)*
- **Kipling, Rudyard.** *"If—."* *Rewards and Fairies*, Macmillan, 1910.
  Sontag, Susan. *"A Woman's Beauty: Put-Down or Power Source?" New York Times Magazine*, 23 Nov. 1972, pp. 34–38.
  Toffler, Alvin. *Future Shock*. Bantam, 1970. *(Particularly chapters on "Temporary Needs" and "Technological Backlash" as part of writing for media.)*
- **Mushtaq, Banu.** *"Stone Slabs for Shahista Mahal."* In *The Friday Island*, Penguin Books India, 1998.
  Pritam, Amrita. *"The Weed."* First published in Punjabi, translated by Surjit Athwal, in *Amrita Pritam: Selected Poems*, Sahitya Akademi, 1999.
- **Yousafzai, Malala, and Christina Lamb.** *I Am Malala: The Girl Who Stood Up for Education and Was Shot by the Taliban*. Little, Brown, 2013.
- **Wordsworth, William.** *Lines Written in Early Spring.* 1798.
  Dutt, Toru. *"Our Casuarina Tree."* First published in *A Sheaf Gleaned in French Fields*, 1876.
  Carson, Rachel Louise. *"And No Birds Sing."* From *Under the Sea-Wind*, Simon & Schuster, 1941.
  Dhasal, Namdeo Laxman. *"Hunger."* Translated by Dilip Chitre, in *Namdeo Dhasal: Poet of the Underworld, Poems 1972–2006*, Navayana, 2006.
  Friedmann, Pavel. *"The Butterfly."* 4 June 1942. *I Never Saw Another Butterfly: Children's Drawings and Poems from Terezin Concentration Camp, 1942–1944*, edited by Hana Volavková and Jiří Weil, Schocken Books, 1994.
  Premchand, Munshi. *"The Thakur's Well."* 1926. In *Selected Stories of Premchand*, translated by Gordon C. Roadarmel, Indiana University Press, 1980.

Course Title	Cour
Corporate Accounting	**B25**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To Understand and Analyse the value of Goodwill using various methods.

CO2: To Understand and Analyse the value of Shares using various methods.

CO3: To Analyse the Mutual Indebtedness of Holding company and Subsidiary Company.

CO4: To Prepare financial statements of company manually under companies Act 2013.

CO5: To Analyse the voluntary and mandatory information contained in companies Annual report.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: **Accounting for Valuation of Goodwill** **(12 Hours)**

Meaning, factors influencing in valuation of goodwill, Methods of valuation of Goodwill-Average Profit, Super

Unit-2: **Accounting for Valuation of Corporate Securities** **(10 Hours)**

Introduction, Meaning, Need for Valuation, factors affecting valuation, Methods of valuation of shares- Intrinsi

Unit-3: Underwriting of Corporate Securities **(14 Hours)**

Introduction , Meaning of Underwriting , SEBI regulations regarding underwriting; Underwriting Commission, , with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies

Unit-4: Financial Statements of Companies **(16 Hours)**

Meaning, Objectives, Regulations and contents for preparation of Financial Statements– Statutory Provisions re Depreciation, Interest on debentures, Dividend, Rules regarding payment of dividends, Transfer to Reserves, Pr

Unit-5: Corporate Financial Reporting **(08 Hours)**

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements;

Skill Developments Activities:

- Collect prospectus issued by reputed companies, and examine the matters related to issue of shares.
- Prepare financial statements of companies manually as well as using appropriate software.
- Value Intangible Assets and Shares of a company.
- Collect information from business newspapers, periodicals, print and digital media on the Accounting C
- Download annual reports of reputed companies from the websites and Analyse the voluntary and manda
- Download and Analyse notes on accounts from the annual reports of reputed companies from the websit

Reference Books:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, S. K. Maheshwari and Dr. Suneel K Maheshwari, Corporate Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
5. Dam, B. B., & Gautam, H. C. (2020). Corporate Accounting. (2 nd Ed.). Guwahati: Gayatri Publications.
6. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.
7. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3 rd Ed.). New Delhi: PHI Learning
8. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
9. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting.(6 th Ed.). New Delhi: Vikas Publishing House.
10. Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27 th Ed.).New Delhi: Scholar Tech Press.
11. Mukherjee, A., & Hanif, M. (2017). Corporate Accounting. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
12. Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi:Oxford University Press.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3

Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Cost Accounting	**B25CB0302**	**4**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Basic understanding of cost accounting concepts

CO2: Understanding various methods of material cost controls.

CO3: Computing labour cost & Incentive through various techniques.

CO4: Learning apportioning of overheads among departments.

CO5: Preparing Cost Sheets, Estimated Cost Sheets & Reconciliation statements.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: **Introduction to Cost Accounting** **(10 Hours)**

Introduction-Meaning-Definition- Objectives-Scope-Role and Functions of Cost Accountant-Installation of a costing system- Differentiate between Cost Accounting and Financial Accounting , Essentials of a Good Costing System-Limitations of Cost Accounting- Cost Unit. Cost Centre Concepts and classification of cost, Methods and techniques of costing- Concept of cost reduction and cost control- Cost Accounting Standards- Use of IT (Information Technology) in Costing (Theory only).

Unit-2 Elements of Cost: Materials **(14 Hours)**

Meaning, Types: Direct Material, Indirect Material. Material Control , Purchasing Procedure , Store Keeping , Techniques of Inventory Control , levels settings, EOQ (Problems), ABC Analysis , VED Analysis , Just in Time , Perpetual Inventory System , Documents used in Material Accounting , Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method , Problems.

Unit-3: Elements of Cost: Employee Cost (Labor) **(14 Hours)**

Meaning, Types: Direct Employee, Indirect Employee , Time keeping , Time booking , Idle Time , Overtime, Employee Turn Over methods (Problems).

Methods of Employee Remuneration: Time based (Time Rate System), Output Based (Piece Rate System),Premium Bouns methods (Halsey Plan & Rowan Plan) Efficiency Rating (Taylor's and Merrick's Differential Piece Rate System) , Problems.

Unit-4: Elements of Cost: Overheads (12 Hours)

Meaning and definition , Classification of Overheads- Allocation, Apportionment-Reapportionment and Absorption of Overheads, Basis of Apportionment of overheads- Primary Overhead Distribution-Secondary Overhead Distribution: Direct re-distribution method-Non- reciprocal Method- Reciprocal Service Methods.(Problems)

Unit-5: Cost Sheet and Reconciliation Statement (10 Hours)

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Reconciliation Statement: Reasons for differences in profit under financial and cost accounts-Procedure - Reconciliation statements for profits under financial and cost accounts (Simple Problems).

Skill Developments Activities:

- Identification of elements of cost in services sector by visiting any service sector.
- Cost estimation for the making of a proposed product
- . Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- Prepare a reconciliation statement with imaginary figures

REFERENCE BOOKS:

1. S.P Jain & Narang: Cost Accounting , Kalyani
2. J. Made Gowda – Cost and Management Accounting ,
3. HPH 2. M.V. Skukla – Cost and Management Accounting
4. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
5. M. N. Arora: Cost Accounting, HPH

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course Code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Statistics for Business	**B25CB0303**	**4**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand basic statistical concepts and evaluate the uses and the construction of graphs.

CO2: Understands basic statistical concepts such as arithmetic mean, geometric mean, and harmonic mean and positional averages like median and mode, tabular and graphical representation of data.

CO3: To apply the absolute and relative measures of dispersion, skewness, and Kurtosis.

CO4: Comprehend the concept of Index numbers and their construction.

CO5: Analyse and Interpret solutions for the problems on the Time series.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Statistical Methods: (12 Hours)

Definition and scope of Statistics, statistical population, and sample concepts. Data: quantitative and qualitative, attributes, variables, scales of measurement nominal, ordinal, interval, and ratio. Presentation: tabular and graphical, including histogram and ogives, consistency, and data independence with special reference to attributes.

Unit-2: Measures of Central Tendency: (12 Hours)

Mathematical and positional. Measures of Dispersion: range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Moments, absolute moments, factorial moments, skewness and kurtosis, Sheppard's corrections.

Unit-3: - Bivariate data: (12 Hours)

Definition, scatter diagram, Coorelation-simple, partial, and multiple correlation (3 variables only), rank correlation. Simple linear regression, principle of least squares, and fitting of polynomials and exponential curves.Linear Regression Line and coefficient of determination.

Unit-4: Index Numbers: **(12 Hours)**

Definition, construction of index numbers and problems thereof for weighted and unweighted index numbers including Laspeyres's, Paasche's, Edgeworth-Marshall, and Fisher's. Chain index numbers, conversion of fixed-based to chain-based index numbers, and vice-versa. Consumer price index numbers.

Unit-5: Time Series Analysis: (12 Hours)

Time Series Data: Components of time series, Additive and multiplicative models Trend analysis. Fitting of trend line using the principle of least squares-linear, second-degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations-Calculation of seasonal indices using simple averages, Ratio-to-trend, Ratio-to-moving averages methods, Uses of seasonal Indices
Skill Development Activities: • Conducting a survey on any topic based on interest • Finding Descriptive statistics using MS Excel • Applying index number calculation to any real data • Collecting stock price of shares listed in BSE and NSE and performing trend line using MS Excel

Reference Books:

1. S P Gupta (2018), 45th edition, Statistical Methods-Sultan Chand, Delhi
2. Dr. C.R.Reddy (2017), 1st edition, Quantitative Methods for Management Decisions, Himalaya Publishing House.
3. Dr. B N Gupta (2018) Business Statistics, SahitytaBhavan Publications Agra.
4. R.S Bhardwaj (2009), 2nd edition, Business Statistics, Excel Books
5. Chikodi&Pradad –Quantitative Method for Business –II
6. Statistical Methods, Gupta S.P., 45th Revised Edition 2017, Reprint 2018-Sultan Chand.
7. Statistics, Freedman, Pisani, Purves, 4th Edition.
8. S P Gupta: Statistical Methods, 39th Edition, Sultan Chand, Delhi.
9. Richard I. Levin, David S. Rubin (2011) 7th edition, Statistics for Management, Pearson Education India.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Course Title	
Advanced Spreadsheet Tools	

Pedagogy: Direct Method, ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Generate word documents with appropriate formatting, layout, proofing.

CO2: Manage data for generating queries, forms and reports in a database.

CO3: Make meaningful representations of data in the form of charts and pivot tables, draw analysis & decisio

CO4: Automate and prepare interactive excel worksheets

CO5: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Text Functions- (10 Hours)

Data validation - Definition and importance in data management, Practical applications in ensuring data inte

Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE,

Unit-2 Data Analysis in Spreadsheets (08 Hours)

Consolidating worksheets and workbooks using formulae and data consolidate command; Choosing a chart ty and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a repo

Unit-3: Excel Automation & Interactive Worksheets: (12Hours)

Creating-recording and running Macro, assigning Macro to a command button, creation of a custom Macro bu

Skill Development Activities:

- Overview templates, customized ribbon & quick-access toolbar.
- Linking excel worksheet and integrating with: Sword &Power Point.
- Overview Google spreadsheet & its features.
- Use of advance excel formulas-I.
- Use of advance excel formulas–II.
- Preparation of worksheet using data-validation and listing
- Preparation of worksheet based on conditional formatting & advance filter.
- Decision making in worksheet using what-if analysis tool.
- Use of pivot table and slicer.
- Preparation of worksheet including Dashboard-dynamic & interactive charts.
- Creating and recording of Macro.

- Registration form–User form preparation using VBA

Reference Books:

1. Excel2016Power Programming with VBA, Michae lAlexander, Dick Kusleika, Wiley. E Financial Analysis and Modelling Using Excel and VBA, Chandan Sengupta, Second Edition, Wiley Student Edition.
2. eMSExcel2016, Data Analysis & Business Modelling, Wayne Winston, PHI.Carnegie Dale, Become an Effective Leader, New Delhi, Amaryllis,2012
3. Learning MS-Word and MS-Excel, by Rohit Khurana
4. Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
5. Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
6. Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman Microsoft Excel 2016 - Data Analysis and Business Modelling Paperback – 1 May 2017 Wayne L. Winston, Microsoft Press.
7. Microsoft Excel Practical Formulae: From Basic Data Analysis to Advanced Formulae
8. Manipulation Diane Griffith.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	-	3	-	-	-	-	3	-
CO-02	-	-	3	-	-	-	-	3	-
CO-03	-	-	3	-	-	-	-	3	-
CO-04	-	-	-	-	-	-	-	-	3
CO-05	-	-	-	-	-	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course Code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Modern Marketing	**B25CB0305**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understands of various facts of Marketing management and Marketing Philosophy.
CO2: Impart knowledge on Product life cycle and product strategies.
CO3: Develop various Promotional tools for a Product.
CO4: Understand the new innovative trends in Marketing.
CO5: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Marketing: (08 Hours)

Marketing concepts & meaning importance, limitations, effective marketing mix-meaning and essential. Meaning and definition of marketing management. Features and objectives of marketing management. Marketing philosophy. Development of a marketing strategy, Competitive marketing strategy.

Unit-2: Product Strategy: (10 Hours)

Product concept meaning and definition. Essential features of a product. Product mix- meaning and structure-Product mix decision strategies. Product Life Cycle (PLC)- meaning and definition. Stages of PLC. Factors affecting PLC. New product development: Meaning, stages in New product development Reasons for failure of new products. Branding-meaning, Branding and Trademarks, Functions of Branding, Branding strategies.

Unit-3: - Advertising and Sales Management: (10 Hours)

Meaning of Advertising, advertising budget, factors influencing budget decisions. Media selection: Consideration in media selection, advertisement copy meaning and essentials of a good advertisement copy & different types of copy. AIDA and DAGMAR advertisement layout. **Sales Management:** selection and recruitment of salesmen. Training of salesmen. Methods of training salesman. Remuneration and compensation to salesmen. Motivation of salesmen. Control of salesmen.

Unit-4: Rural Marketing and Green Marketing: **(09 Hours)**

Features of Rural Markets; causes for the changes in the volume and pattern of rural consumption. Problems of rural marketing. Marketing mix for rural markets-Strategy for rural marketing. **Green Marketing**: Meaning, Importance, Fundamental requirement, Problems on Green Marketing.

Unit-5: E- Marketing or web-marketing or online marketing: (08 Hours)

Introduction to E-marketing – meaning and definition. Benefits of E-Marketing to sellers and consumers. Limitations of E-Marketing. Problems of E-Marketing in India (Legal), Infrastructural, Commercial and others).
Skill Development Activities: • Conducting a survey on any topic based on interest • Study of any selected products PLC in detail • Studying challenges faced through E- Marketing

Reference Books:

1. Marketing Management by Philip Kotler.
2. Fundamentals of Marketing by W.J.Stanton.
3. Marketing Mangement by Rajan Saxena.
4. Marketing Management by J.N Jain and P.P Singh

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Language-II : Kannada- ವಾಣಿಜ್ಯ- *ವ್ಯವಹಾರಸೌರಭ-3*	**B25AHK302**	**03**	3+0+0	**45 Hours**

Course Overview

ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಪ್ರಕಾರವಾಗಿ ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

Prerequisite / Pre reading for the course

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

Pedagogy:

- Direct method
- ICT and Digital support (Links attached)
- Collaborative and Cooperative learning
- Differentiated Instruction
- Flipped Classroom

Course Objectives:

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಒಳಗೊಂಡಂತೆ ವಿಷಯವಾರು ಪಠ್ಯಗಳನ್ನು ನೀಡಲಾಗಿದ್ದು, ಆ ಮೂಲಕ ಕನ್ನಡ ಭಾಷೆ, ಸಂಸ್ಕೃತಿಯ ಜೊತೆಗೆ ಮಾನವೀಯ ಗುಣಗಳನ್ನು ಪರಿಚಯಿಸುವ ಹಾಗೂ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಪ್ರೇರೇಪಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೂರನೇ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಕಂಪ್ಯೂಟರ್ ಕನ್ನಡ, ಸಂವಹನ, ವಾಣಿಜ್ಯ, ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-03 ವಿಷಯಕ್ಕೆ ಸಂಬಂದಿಸಿದಂತೆ ವಿಷಯಗಳನ್ನು ನೀಡಿದ್ದು, ಅದಕ್ಕೆ ಪೂರಕವಾಗಿ ಸಾಹಿತ್ಯಿಕ ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ. ಈ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ. ಹಾಗೂ ವೈವಿಧ್ಯಮಯ ಭಾರತದ ಸಾಂಸ್ಕೃತಿಕ ನೆಲೆಗಳನ್ನು ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ
2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಬರಹ, ವೃತ್ತಿ ಪೂರ್ವಕ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

Course Outcomes:

ಕಂಪ್ಯೂಟರ್ ಕನ್ನಡ, ಸಂವಹನ, ವಾಣಿಜ್ಯ, ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-03 ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಸಾಹಿತ್ಯ ಪಠ್ಯಗಳ ಕಲಿಕೆಯ ಮೂಲಕ ಅವುಗಳ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

1. ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ಸೂಕ್ಷ್ಮತೆಯ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಸುತ್ತದೆ
2. ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳನ್ನು ವಿವಿಧ ಆಯಾಮಗಳೊಂದಿಗೆ ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.
3. ಉತ್ತಮ ಭಾಷಾ ಕೌಶಲ್ಯವನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.
4. ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.
5. ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯದ ಶ್ರೀಮಂತಿಕೆಯ ಜೊತೆಗೆ ಮಾನವೀಯಮೌಲ್ಯಗಳನ್ನು ಮೂಡಿಸುತ್ತದೆ.
6. ಸದೃಢ ಬೌದ್ಧಿಕ ಮತ್ತು ಮಾನಸಿಕ ವ್ಯಕ್ತಿತ್ವವನ್ನು ವಿಕಾಸಿಸುತ್ತದೆ.

COURSE CONTENT/ SYLLABUS

ಘಟಕ 1 – ಕಂಪ್ಯೂಟರ್ ಕನ್ನಡ **1.1 ಮೈಕ್ರೊಸಾಫ್ಟ್‌ಗೆ ಹೊಸ ನಾವಿಕ** **1.2 ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಂದು-ಇಂದು-ಮುಂದು**	**ಜೋಮನ್ ವರ್ಗೀಸ್** **ಪವನಜ ಯು ಬಿ** **ಟಿ ಜಿ ಶ್ರೀನಿಧಿ**	**10 ಗಂಟೆಗಳು**
ಘಟಕ 2 – ಸಂವಹನ **2.1 ಮಾರುಕಟ್ಟೆಗೆ ಮಾತೇ ಬಂಡವಾಳ** **2.2 ಪತ್ರಿಕೆ ಮತ್ತು ಪ್ರಚಾರ ಮಾಧ್ಯಮ** **2.3 ವಿಜ್ಞಾನ ಸಂವಹನ ಮಾಧ್ಯಮವಾಗಿ**	**ಹೇಮ ವೆಂಕಟ್** **ಜಿ ಎನ್ ಮೋಹನ್** **ಜಿ ಟ ನಾರಾಯಣರಾವ್**	**10 ಗಂಟೆಗಳು**

ಘಟಕ 3 – ವಾಣಿಜ್ಯ **3.1 ಅಸಿ, ಮಸಿ, ಕೃಷಿ** **3.2 ಮನುಷ್ಯ ಮತ್ತು ಯಂತ್ರ, ಗಾಂಧೀಜಿ** **3.3 ವ್ಯವಹಾರ ಮತ್ತು ನೈತಿಕತೆ**	**ಡಿ ಎಸ್ ಪರಮಶಿವಮೂರ್ತಿ** **ಡಿ ಎಲ್ ನರಸಿಂಹಚಾರ್** **ಡಾ. ಜಿ ಎನ್ ಮಲ್ಲಿಕಾರ್ಜುನಪ್ಪ**	**10 ಗಂಟೆಗಳು**
ಘಟಕ 4 – ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ -3 **4.1 ವಾಣಿಜ್ಯ ಪತ್ರ ವ್ಯವಹಾರ** **4.2 ವಾಣಿಜ್ಯ ಪತ್ರದ ಮಾದರಿ** **4.3 ವಾಣಿಜ್ಯ ವರದಿಗಳ ಮಾದರಿ** **4.4 ಸುತ್ತೋಲೆಗಳ ಮಾದರಿ** **4.5 ದೂರು ಮತ್ತು ವಿಚಾರಣ ಪತ್ರದ ಮಾದರಿ** **4.6 ಖರೀದಿ ಮತ್ತು ಮಾರಾಟ ಪತ್ರದ ಮಾದರಿ** **4.7 ಬ್ಯಾಂಕ್ ವ್ಯವಹಾರ ಪತ್ರಗಳು**		**9 ಗಂಟೆಗಳು**

TextBooks:

ಸಂಯೋಜಿತ ಕನ್ನಡ ಪಠ್ಯಪುಸ್ತಕ **'ವಾಣಿಜ್ಯ ವ್ಯವಹಾರ ಸೌರಭ' ತೃತೀಯ ಸೆಮಿಸ್ಟರ್– ಬಿಕಾಂ ಮತ್ತು ಬಿಬಿಎ**

ಪರಾಮರ್ಶನ ಗ್ರಂಥಗಳು:

1. ಡೇಲ್ ಕಾರ್ನೆಗಿ (ಮೂಲ); ಕನ್ನಡಕ್ಕೆ: ಜಯಕೃಷ್ಣ ಟಿ ಎನ್ : 'ಚಿಂತೆ ಬಿಡಿ ಹೊಸ ಬದುಕು ಆರಂಭಿಸಿ' ವಾಸನ್ ಪಬ್ಲಿಕೇಷನ್ಸ್, ಬೆಂಗಳೂರು, 2013.
2. ಕೆ ಕೇಶವಶರ್ಮಾ : 'ಜಾಗತೀಕರಣ ಪರ್ಯಾಯ ಸಾಧ್ಯತೆಗಳು ಸಾಹಿತ್ಯಕ ಆಯಾಮ' ಸಾಹಿತ್ಯಯಾನ ಪಠ್ಯ, ಪ್ರಸಾರಾಂಗ, ದಾವಣಗೆರೆ ವಿಶ್ವವಿದ್ಯಾಲಯ, 2022.
3. ಎನ್ ಭವಾನಿಶಂಕರ್ : 'ಮೊಬೈಲ್ ಬ್ಯಾಂಕಿಂಗ್ ಅತ್ಯಂತ ಸುಲಭ' ಪ್ರಸಾರಾಂಗ, ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ, 2007.

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Language –II : Hindi-III	**B25AHH302**	**03**	3+0+0	45

Course Overview: अध्ययन संक्षिप्त विवरण:

यह पाठ्यक्रम नौसिखिया, अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है |

Prerequisites/Pre reading for the course: पूर्वापेक्षा:

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है |
- अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

Pedagogy: Collaborative Method, Flipped Classroom, Blended Learning

Objectives: पाठ्यक्रम उद्देश्य:

- संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना |
- साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना |
- छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना |

Course Outcomes अधिगम परिणाम:

- अध्ययन की समाप्ति पर अध्येता –
- सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |
- साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |
- समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है |
- साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

Course Content :<u>अध्ययन विषय सूची / पाठ्यक्रम</u>

Unit- 1: दौड़ उपन्यास - ममता कालिया

- लेखिका का परिचय
- आईआईएम (IIM) शिक्षा का विवरण
- पवन का चरित्र
- पवन के माता-पिता
- सघन का चरित्र

Unit- 2: दौड़ उपन्यास - ममता कालिया

- स्टेल्ला का चरित्र
- कॉर्पोरेट दुनिया और पवन
- पवन-स्टेल्ला का विवाह
- व्यापार में नैतिकता?
- मानवीय संबंध एवं आर्थिक संबंध

UNIT - 3 संचार माध्यम और हिंदी

1. संचार लेखन का अर्थ, परिभाषा, स्वरुप
2. टेलीविविज़न
3. सिनेमा
4. इंटरनेट

UNIT - 4 ई –कॉमर्स और डिजिटल भुगतान

5. ई -कॉमर्स विकास
6. डिजिटल भुगतान के लाभ
7. डिजिटल भुगतान के नुकसान
8. डिजिटल भुगतान की सुरक्षा

Text Book:

उपन्यास - दौड़ – ममता कालिया

Reference Books:

1. हिन्दी उपन्यास का विकास – मधुरेश
2. "संचार माध्यम और हिंदी" - डॉ. रामप्रकाश शर्मा
3. हिन्दी साहित्य का इतिहास - डॉ. नागेन्द्र
4. आधुनिक हिन्दी साहित्य का इतिहास - डॉ. बच्चन सिंह
5. हिन्दी साहित्य का नवीन इतिहास - डॉ. लाल साहब सिंह
6. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
7. प्रयोजनमूलक हिन्दी – डॉ.अम्बादास देशमुख
8. हिंदी और डिजिटल संचार" - डॉ. सुनील कुमार

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Language – II: Additional English-III	**B25AHA301**	**03**	**3+0+0**	**45**

Course Description:

This is a 3 credit course designed to help the learners gain competency in language and literature by exposing them to a variety of literary genres and, in the process also develop their subjective perception of the society and the world at large. This course offers an interdisciplinary exploration of literature from diverse cultures and time periods, focusing on the themes of love, identity, gender, war, and social justice. Through a rich selection of poetry, short stories, and essays, students will engage with voices ranging from classical Western canon to contemporary South Asian and global writers.

Course Objectives:

- To ensure the development of the linguistic prowess of the students.
- To motivate the students to appreciate literature.
- To promote an appreciable reading habit among the students.
- To explore the use of electronic media such as internet and supplement the learning materials used in the classroom.

Course Outcomes:

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

- Analyze the themes of love, identity, and conflict in selected poetry and short stories from diverse cultural contexts.
- Evaluate the representation of gender roles and feminist perspectives in works by P. Lankesh, Banu Mushtaq, and Suniti Namjoshi.
- Compare and contrast the portrayal of war and its psychological impact in the writings of Thomas Hardy, Katherine Mansfield, and Czeslaw Milosz.
- Interpret the use of literary devices and narrative techniques in classical and contemporary texts to understand cultural and historical influences.

COURSE CONTENT/ SYLLABUS

Unit	Description	Topics	Teaching Hours
I	**Gender & Identity**	P Lankesh – "The Classmate." Suniti Namjoshi – Extracts from *Feminist Fables* *Githa Hariharan's The Remains of the Feast*	10 hours
II	**Love & Romance**	Pablo Neruda – Tonight I can Write William Shakespeare – Sonnet 116 Erich Fromm-The Art of Loving	10 hours
III	**War ,Violence & Trauma**	Czeslaw Milosz – A song on the end of the world Thomas Hardy's – The Man I Killed Katherine Mansfield – The Fly	10 hours
IV	**Children's Literature**	Rabindranath Tagore – Paper Boats Sarojini Naidu – The Gift of India Ruskin Bond – The Blue Umbrella	9 hours

References:

- • **Lankesh, P.** *The Classmate*. Translated by Tejaswini Niranjana, in *Anthology of Kannada Short Stories*, edited by K. M. George, Sahitya Akademi, 1991.
- **Hariharan, Githa.** *The Art of Dying*. Penguin Books India, 1993. *(Contains "The Remains of the Feast")*
- **Mansfield, Katherine.** *The Fly and Other Stories*. Penguin Classics, 1990.
- **Butalia, Urvashi, and Ritu Menon**, editors. *In Other Words: New Writing by Indian Women*. Kali for Women, 1992. *(Includes Hariharan and Namjoshi)*
- **Rampersad, Arnold**, editor. *The Collected Poems of Pablo Neruda*. Farrar, Straus and Giroux, 2008.
- **Greenblatt, Stephen**, editor. *The Norton Shakespeare*. 3rd ed., W. W. Norton, 2015. *(For deeper analysis of Shakespeare's sonnets)*
- **Fromm, Erich.** *The Art of Loving*. Harper Perennial Modern Classics, 2006.
- **Namjoshi, Suniti.** *Feminist Fables*. Sheba Feminist Publishers, 1981.

- **Neruda, Pablo.** *Tonight I Can Write*. Translated by W. S. Merwin, in *Twenty Love Poems and a Song of Despair*, New Directions, 1970.
- **Shakespeare, William.** *Sonnet 116*. In *Shakespeare's Sonnets*, edited by Stephen Booth, Yale University Press, 1977.
- **Milosz, Czeslaw.** *A Song on the End of the World*. Translated by Anthony Milosz, in *The Collected Poems: 1931–1987*, Harper & Row, 1988.

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Constitutional Values and Fundamental Duties	**B25CB0306**	**1**	**1+0+0**	**15 Hours**

Pedagogy: Direct Method, ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the Constitution and its relevance

CO2: Appreciate the values and goals embedded in the Constitution.

CO3: Recognise the importance of Fundamental Duties enshrined in the Constitution.

CO4: Apply the spirit of fundamental values and duties in everyday national life

CO5: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: The Constitution of India - An Introduction **(05 hours)**

• Federal Republic, Rule of Law, Separation of Powers

• Sovereignty, Socialism, Democracy

• Secularism and Sarva Dharma Sama Bhava

Unit-2: Constitutional Values **(05 hours)**

• Justice: Social, Political, Economic

• Liberty: Thought, Expression, Belief, Faith, Worship

• Equality: Equality before law & equal application of laws

• Fraternity: Dignity, Unity and Integrity

Unit-3: Fundamental Duties **(05 hours)**

• Reflecting on the ancient Indian notions of righteousness and duty consciousness

• Fundamental Duties- Article 51A [(a)- (k)]

• Legal status of Fundamental Duties - Judicial approach**.**

Skill Development Activities:

1. Reflections on some of the constitutional values/ fundamental duties and its contemporary relevance in day-to-day national life through group discussions and projects.
2. Conduct workshops to spread awareness on the Fundamental Duties and Values.
3. Students are required to conduct a survey (minimum 25 respondents) on assessing the awareness of the constitutional duties amongst the citizens.

4. Students may share their experiences on Fundamental Duties and Values in the form of a Project Report.
5. Any other Practical/Practice as decided from time to time

REFERENCES:

1. Durga Das Basu, et al., Introduction to the Constitution of India (LexisNexis, 26th edn, 2022).
2. Leila Seth, We, the Children of India: The Preamble to Our Constitution (New Delhi, Puffin Books, Penguin Books India, 2010).
3. Mahendra Pal Singh, V.N. Shukla's Constitution of India, (Eastern Book Company, Lucknow, 13th revised edn. 2017)
4. B.R. Ambedkar Selected Speeches, (Prasar Bharati, New Delhi, 2019) available at: https://prasarbharati.gov.in/whatsnew/whatsnew 653363.pdf.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	-	-	-	3	-	-	-	-
CO-02	-	-	-	-	3	-	-	-	-
CO-03	-	-	-	-	3	-	-	-	-
CO-04	-	-	-	-	3	-	-	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Fourth Semester

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Advanced Corporate Accounting	**B25CB0401**	**04**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the provisions for redemption of preference shares.
CO2: Know the procedure of redemption of debentures
CO3: Analyze the methods of accounting treatment in case of mergers and acquisitions.
CO4: Comprehend the accounting procedure for Internal reconstruction.
CO5: Determine the liquidator's remuneration
CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Redemption of Preference Shares: (12 Hours)

Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).

Unit-1: Redemption of Debentures: (12 Hours)

Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)

Unit-2: Amalgamation and Acquisition of Companies: (14 Hours)

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) – Journal Entries in the Books of Transferor Company Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013

Unit-4: Internal Reconstruction and Capital Reduction: (12 Hours)

Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III- Companies Act 2013).

Unit-5: Liquidation of Companies: (10 Hours)

Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.

Skill Developments Activities:

- Compile the list of Indian companies which have issued shares through IPO/FPO in the current financial year
- List any 5 cases of amalgamation/absorption of Joint Stock companies
- Identify the legal provisions with respect to Internal Reconstruction
- Arrange the Mock Court to discuss the need for Internal Reconstruction and analyze the result of scheme prepared in open class
- Preparation of Liquidator final statement of Accounts with Imaginary figures assuming yourself as Liquidator.

REFERENCE BOOKS:

1. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. 4th and 5th Edition Vikas Publishing House, New Delhi.
2. Patric A, Gaughal, Mergers, Acquisitions and corporate Restructuring, 7th Edition, Willy India Pvt Limited.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. . M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Cost Accounting-Methods & Techniques	**B25CB0402**	**04**	**3+0+1**	**60 Hours**

Pedagogy: Direct method, ICT, Problem solving & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Applicability of process costing and normal loss and abnormal loss.

CO2: Compute the contract costing and its applicability.

CO3: Know the areas and uses of operating costing.

CO4: Understand the allocation of overheads under Activity based costing.

CO5: Understand the Reconciliation of Cost and Financial Accounting.

CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit: 1 – Process Costing: (12 Hours)

Introduction, meaning, features, application of process costing, differences between job costing and process costing, procedure, process costing when there is no process loss and or Gain: Process costing when there is process loss and or gain, Normal and Abnormal loss and Abnormal gain, Inter process profit, Equivalent production, By-product and joint product costing – Problems.

Unit: 2 – Contract Costing: (12 Hours)

Introduction, Definition, features, Differences between contract costing and Job costing, Ascertainment of Contract cost, cost of sub contracts, certification of work done and Retention money, Profit on incomplete contracts, valuation of work in progress, escalation clause, Cost plus contracts.

Unit: 3 – Operating Costing: (12 Hours)

Introduction, Meaning and application of Operating Costing, Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing, Problems on Transport costing.

Unit 4 – Marginal Costing: (14 Hours)

Meaning of Marginal Cost, Marginal Costing, Features of marginal costing, terms used in marginal

costing, P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory). Problems on BEP (excluding Break even chart problems).

Unit: 5 – Activity Based Costing: (10 Hours)

Introduction & Meaning; Traditional Costing system- usefulness of Activity Based Costing- Cost Allocation under ABC- Different level of activities under ABC- stages, advantages, and limitations of ABC- Requirements in ABC implementation Activity Based Management - Activity Based Budgeting. (Theory and simple Problems)

Skill Developments Activities:

1. List out the industries located in your area and the methods of Costing Adopted by them.
2. Develop an E-Content for operating costing of a famous Transport Company.
3. Develop E-content for the significance of Contract costing applicable to leading builders and developers.
4. Prepare a reconciliation statement with imaginary figures.
5. Any other activities, which are relevant to the course.

Reference Books:

1. Advanced Cost And Management Accounting Problems And Solutions – V.K.Saxena & C.D.Vashist, Sultan Chand & Sons;
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Rajiv Goel, Cost Accounting, International Book House.
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and P r a c t i c e , Vikas Publishing House
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Financial Management	**B25CB0403**	**4**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Familiarize the students with the principles and practices of finance
CO2: Understand the concept of capital budgeting
CO3: Understand the theories of capital structure and use of leverage
CO4: Understand the dividend policy, valuation and working capital estimation
CO5: Understand the management of cash, credit policy and inventory techniques
CO6: Develop self-disciplinary skills

Detailed Syllabus

Unit 1: Introduction- Financial Management: (10 Hours)

Financial Management- Nature, Scope, Objectives and Importance- Profit Maximization& Wealth maximization- Financial Management Decisions, Role of finance manager.

Time Value of Money- Compound & Discount techniques, Doubling Period, Annuity-Present Value- Future Value of Cash flow (Problems- Time Value of Money - Practical exposure using MS-Excel)

Unit 2: Investment Decisions: (14 Hours)

Capital Budgeting- Features, Significance, Process, Techniques: Traditional methods (Payback Period, Post payback, Accounting Rate of Return), Time-adjusted method (Net Present Value, Profitability Index, Internal Rate of Return, Net Terminal Value), Capital Budgeting under Risk (Risk Adjusted Discount Rate, Certainty Equivalent Approach) (Problems- Capital Budgeting Techniques)

Unit 3: Financing Decisions: (14 Hours)

Capital Structure- Determinants of capital structure, Cost of Capital- Concept, Theories of Capital Structure- Irrelevant and Relevant Concept (Net Income, Net Operating Income, MM Approach, Traditional Approach) Leverage- Operating, Financial and Combined Leverage, EBIT- EPS Analysis, Point of Indifference (Problems- Leverage, EBIT- EPS Analysis, Point of Indifference)

Unit 4: Dividend Decisions and Working Capital Management: (12 Hours)

Dividend- Types- Dividend Policy- Determinants of Dividend, Theories for Relevance and Irrelevance of dividend decision for corporate valuation- (Walter's Model, Gordon's Model, MM Theory)

Working Capital Management- Concepts, Types, Importance, Factors determining working capital requirements- Sources of Working Capital- Approaches (Matching, Aggressive, Conservative), Dangers of Inadequate Working Capital, Evils of Excessive Working Capital (Problems- Working Capital Estimation)

Unit 5: Cash Management, Debtors Management & Inventory Management (10 Hours)

Cash Management: Motives of Cash Management, Float, Types of Floats (Disbursement Float, Collection Float). Debtors Management: Credit Policy (Strict and Liberal Credit Policy), Optimum Credit Policy. Inventory Management: Need, Objectives and importance, Economic Order Quantity, Inventory Management techniques (Theory)

Skill Developments Activities:

- Solving numerical problems, discussion, PowerPoint presentations
- MS Excel or spreadsheet applications of financial management and decisionmaking
- Illustration- EBIT and EPS analysis with imaginary figures

Reference Books:

1. Sudhindra Bhat –Financial Management Principles and Practices – 2nd Edition–ExcelBooks
2. Prasanna Chandra, Fundamentals of Financial Management -6th Edition- McGraw HillEducation
3. Pandey, I.M. Financial Management-11th Edition- Vikas Publications.
4. Rustagi, R.P. Fundamentals of Financial Management- 6th Revised Edition- Taxmann Publication Pvt. Ltd.
5. Levy H. and M. Sarnat. Principles of Financial Management -13th Edition- PearsonEducation.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-

CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Personal Financial Planning	**B25CB0404**	**2**	**1+0+1**	**30 Hours**

Pedagogy: Direct method, ICT & Role Play

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the meaning and appreciate the relevance of financial planning.
CO2: Understand the concept of investment planning and its methods.
CO3: Examine the scope and ways of personal tax planning.
CO4: Analyse insurance planning and its relevance.
CO5: Develop insight into retirement planning and its relevance
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Financial Planning: (07 Hours)

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit-2: Investment Planning: (08 Hours)

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency

Unit-3: Personal Tax Planning: (08 Hours)

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit-4: Insurance & Retirement Benefits Planning: (07 Hours)

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance. Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.
Skill Development Activities: Practical Exercises: The learners are required to: • Perform electronic fund transfers through net banking and UPI. • Identify certain recent Ponzi schemes in the market. • Prepare tax planning for a hypothetical individual.

Reference Books:

1. Halan, M. "Let's Talk Money: You've Worked Hard for It, Now Make It Work for You" Harper Collins Publishers, New York.
2. Indian Institute of Banking & Finance. "Introduction to Financial Planning" Taxmann Publication, New Delhi.
3. Keown A.J. "Personal Finance" Pearson, New York.
4. Madura, J. "Personal Finance", Pearson
5. Pandit, A. "The Only Financial Planning Book that You Will Ever Need" Network 18 Publications Ltd., Mumbai.
6. Sinha, M. "Financial Planning: A Ready Reckoner" McGraw Hill Education, New York.
7. Tripathi, V. "Fundamentals of Investment" Taxmann Publication, New Delhi

8. CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com					
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**	

Leadership and Team Developement	B25CB0405	2	2+0+0	30 Hours	

Pedagogy: Classrooms lecture, Case studies, Group discussion, Roleplays, Seminar etc

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the concept of leadership and its theories.

CO2: Acquaint the communication skills required to overcome the creativity barriers.

CO3: Develop the stress removal techniques.

CO4: Impart about the team work and building skills to overcome the conflicts

CO5: Develop self-disciplinary skills

Detailed Syllabus

Unit-1: Leadership: (07 Hours)

Concept of leadership and honing leadership skills, leadership and assertiveness skills- A good leader, leaders and managers- Leadership theories, Types of Leaders-Leadership Behavior: Assertiveness skills.

Unit-2: Interpersonal Communication: (08 Hours)

Interpersonal relations, communication models, process and barriers, team communication, developing interpersonal relationships through effective communication, listening skills, corporate communication styles- assertion, persuasion, negotiation.

Unit-3: Managing Self & Stress Free Living: (08 Hours)

Time Management- Relevance and techniques- Urgency and importance Matrix and Time Logs. Stress Management- Concept and Relevance of stress and Stress Management, types of stress, Stress management techniques and tips to avoid stress.Impact of emotions on problem solving and decision making.

Unit-4: Working in Teams and conflict management: (07 Hours)

Team Building- relevance, characteristics of an effective team (PERFORM Concept) & Team Building Activities.Conflict Management- Role plays depicting real life scenarios

Reference Books:

4. Lillian H. Chaney, Jeanette S. Martin. *The Essential Guide to Business Etiquette*
5. Sarvesh Gulati (2012), *Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd.*
6. Thomas Means (2009), *Business Communication*.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	3	-	-	-	3	-
CO-02	3	-	-	3	-	-	-	3	-
CO-03	3	-	-	3	-	-	-	3	-
CO-04	3	-	-	3	-	-	-	3	-
CO-05	3	-	-	3	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Language-II : Kannada- ವಾಣಿಜ್ಯ- *ವ್ಯವಹಾರ*ಸೌರಭ-4	**B25AHK402**	**AEC**	3+0+0	**45 Hours**

Course Overview

ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಪ್ರಕಾರವಾಗಿ ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

Prerequisite / Pre reading for the course

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

Pedagogy:

- Direct method
- ICT and Digital support (Links attached)
- Collaborative and Cooperative learning
- Differentiated Instruction
- Flipped Classroom

Course Objectives:

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಒಳಗೊಂಡಂತೆ ವಿಷಯವಾರು ಪಠ್ಯಗಳನ್ನು ನೀಡಲಾಗಿದ್ದು, ಆ ಮೂಲಕ ಕನ್ನಡ ಭಾಷೆ, ಸಂಸ್ಕೃತಿಯ ಜೊತೆಗೆ ಮಾನವೀಯ ಗುಣಗಳನ್ನು ಪರಿಚಯಿಸುವ ಹಾಗೂ ಅಳವಡಿಸಿಕೊಳ್ಳಲು ಪ್ರೇರೇಪಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಹಣಕಾಸು, ಸಹಬಾಳ್ವೆ, ಮಾರುಕಟ್ಟೆ ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-04 ವಿಷಯಕ್ಕೆ ಸಂಬಂದಿಸಿದಂತೆ ವಿಷಯಗಳನ್ನು ನೀಡಿದ್ದು, ಅದಕ್ಕೆ ಪೂರಕವಾಗಿ ಸಾಹಿತ್ಯಿಕ ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ. ಈ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ. ಹಾಗೂ ವೈವಿಧ್ಯಮಯ ಭಾರತದ ಸಾಂಸ್ಕೃತಿಕ ನೆಲೆಗಳನ್ನು ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ
2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಬರಹ, ವೃತ್ತಿ ಪೂರ್ವಕ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

Course Outcomes:

ಹಣಕಾಸು, ಸಹಬಾಳ್ವೆ, ಮಾರುಕಟ್ಟೆ ಮತ್ತು ವಾಣಿಜ್ಯ-ವ್ಯವಹಾರ ಭಾಗ-04 ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಸಾಹಿತ್ಯ ಪಠ್ಯಗಳ ಕಲಿಕೆಯ ಮೂಲಕ ಅವುಗಳ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

1. ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ಸೂಕ್ಷ್ಮತೆಯ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಸುತ್ತದೆ
2. ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳನ್ನು ವಿವಿಧ ಆಯಾಮಗಳೊಂದಿಗೆ ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.
3. ಉತ್ತಮ ಭಾಷಾ ಕೌಶಲ್ಯವನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.
4. ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.
5. ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯದ ಶ್ರೀಮಂತಿಕೆಯ ಜೊತೆಗೆ ಮಾನವೀಯಮೌಲ್ಯಗಳನ್ನು ಮೂಡಿಸುತ್ತದೆ.
6. ಸದೃಢ ಬೌದ್ಧಿಕ ಮತ್ತು ಮಾನಸಿಕ ವ್ಯಕ್ತಿತ್ವವನ್ನು ವಿಕಾಸಿಸುತ್ತದೆ.

COURSE CONTENT/ SYLLABUS

ಘಟಕ 1 – ಹಣಕಾಸು **1.1 ಖಾದಿ ಮತ್ತು ಗ್ರಾಮೋದ್ಯೋಗ** **1.2 ಮೈಕ್ರೊ ಫೈನಾನ್ಸ್ ಮತ್ತು ಮ್ಯಾಕ್ರೋ ಪ್ರಾಫಿಟ್** **1.3 ರಿಟೈಲ್ ಮಾರುಕಟ್ಟೆಯ ಕುಸಿತ**	**ಪ್ರಸನ್ನ** **ಶಿವಸುಂದರ್** **ಶ್ರೀನಿವಾಸ ರಾವ್**	**10 ಗಂಟೆಗಳು**
ಘಟಕ 2 – ಸಹಬಾಳ್ವೆ **2.1 ಕಡಿಮೆ ಬಂಡವಾಳದ ಹತ್ತು ರೀಟೈಲ್ ಬಿಸಿನೆಸ್'ಗಳು** **2.2 ಕನ್ನಡ ನನ್ನ ಜಗತ್ತು**	**ಸಿದ್ಧು ತೋರಾವಟ್** **ಕೆ ವಿ ಸುಬ್ಬಣ್ಣ** **ರತನ್ ಟಾಟ**	**10 ಗಂಟೆಗಳು**

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Language –II : Hindi-IV	B25AHH402	03	3+0+0	45

Course Overview: अध्ययन संक्षिप्त विवरण:

यह पाठ्यक्रम नौसिखिया ,अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज ,संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है|

Prerequisites/Pre reading for the course: पूर्वापेक्षा:

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है |
- अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

Pedagogy: Collaborative Method, Flipped Classroom, Blended Learning

Objectives: पाठ्यक्रम उद्देश्य:

- संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना |
- साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना |
- छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना |

Course Outcomes :अधिगम परिणाम:

अध्ययन की समाप्ति पर अध्येता **–**

- सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |
- साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |
- समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है |

साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है

Course Content :अध्ययन विषय सूची / पाठ्यक्रम

Unit- 1: नाटक: पोस्टर - डॉ शंकरशेष

- लेखक का परिचय
- कीर्तनकार और युवक का संवाद
- पटेल का पूँजीवादी व्यक्तित्व
- मजदूर और पटेल का संवाद

Unit- 2: नाटक: पोस्टर - डॉ शंकरशेष

- चैती का पोस्टर लगाना
- कल्लू का पटेल के प्रति विद्रोह
- कल्लू और उनके साथियों की गिरफ्तारी
- पूँजीवादी अन्याय,अधर्म और भ्रष्ट्राचार के विरोध आवाज़ उठाने की सीख

UNIT 3:

1. कॉर्पोरेट दुनियाँ में हिंदी
2. प्रतियोगी परीक्षाएँ और हिंदी
3. हिंदी में रोजगार की सम्भावनएँ

UNIT 4: मोबाइल बैंकिंग

4. मोबाइल बैंकिंग का महत्व, लाभ और हानियाँ
5. विविध आप द्वारा भुगतान
6. ऑनलाइन बैंकिंग और मोबाइल बैंकिंग में

Text Book:

- नाटक: पोस्टर - डॉ शंकरशेष

Reference Books:

1. हिन्दी नाटक उद्भव और विकास –दशरथ ओझा
2. . हिन्दी साहित्य का इतिहास – डॉ.नागेन्द्र
3. आधुनिक हिन्दी साहित्य का इतिहास डॉ. बच्चन सिंह
4. हिन्दी साहित्य का नवीन इतिहास – डॉ. लालसाहब सिंह
5. शुद्ध हिन्दी कैसे बोले कैसे लिखे – पृथ्वीनाथ पांडे
6. हिन्दी नाटक और रंगमंच – डॉ.रामकुमार वर्मा
7. "कॉरपोरेट जगत में हिन्दी" लेखक: डॉ. कृष्ण कुमार गोस्वामी
8. हिन्दी भाषा का व्यापारिक उपयोग" - लेखक: डॉ. वीरेन्द्र यादव
9. "डिजिटल बैंकिंग और मोबाइल बैंकिंग"- लेखक: डॉ. सतीश चंद्र मिश्रा
10. "डिजिटल इंडिया और बैंकिंग क्रांति" - लेखक: डॉ. कविता पाण्डेय

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Language II: Additional English -IV	**B25AHA401**	**03**	**3+0+0**	**45**

Course Description:

This is a 3-credit course designed to help learners gain competency in language and literature by exposing them to a wider variety of literary genres and themes, encouraging their interests in critical social and cultural issues within both literary and non-literary domains.

Course Objectives:

- To introduce the students to the multiplicity of literature from all over the world.
- To contribute to the emotional and social development of the students.
- To develop in the students an ability to appreciate cultural and social diversity.
- To develop in the students the ability to read different genres of texts, adopting various reading strategies

Course Outcomes:

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

- Demonstrate a visible understanding of the significant issues of the society.
- Summarize the basic as well as the latent concepts of the texts provided in the syllabus and do justice to them.
- Explain the major and minor themes of the select texts and their significance in the broader context of real life.
- Interpret audio files and comprehend different spoken discourses/ excerpts in different accents

COURSE CONTENT/ SYLLABUS

Unit	Description	Evaluation Pattern	Topics	Teaching Hours
I	**Myths & Mythology**	**25 Marks** Fill in the blanks/ MCQs/descriptive questions	John W. May – Narcissus W.B. Yeats – No Second Troy Devdutt Pattanaik - *Shikhandi and the Other Stories They Don't Tell You* (Extract)	11 hours
II	**Family & Relationships**	**25 Marks** Short Notes/ Descriptive Questions/ Comprehension	Robert Hayden – Those Winter Sundays Elizabeth Jennings – Father to son Kate Chopin – The Story of an Hour The Great Indian Kitchen – (Film Text)	11 hours
III	**Horror & Suspense**	**25 Marks** Short Notes/ Descriptive Questions	Charles Dickens – The Signal Man Kendrik Bangs - The Water Ghost of Harrowby Hall(9 pages) Bram Stoker – A Dream of Red Hands	11 hours
IV	**Education**	**25 Marks** Short Notes/ Descriptive Questions	Abraham Lincoln – A letter from Abraham Lincoln to his Teacher. Oliver GoldSmith – A Village School Master Rabindranath Tagore – The Exercise Book Frigyes Karinthy – *Refund*	11 hours

References:

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- Pattanaik, Devdutt. *Shikhandi: Ánd Other 'Queer' Tales They Don't Tell You*. Penguin Books, 2014.
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- Chopin, Kate. *The Awakening and Selected Stories of Kate Chopin*. Simon & Schuster, 2004.
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- Poe, Edgar Allan. *The Complete Poetry of Edgar Allan Poe*. Penguin USA, 2008.
- Stoker, Bram. *Dracula*. Fingerprint Publishing, 2013.
- Ray, Satyajit. *The Complete Adventures of Feluda* (Vol. 2). Penguin Books Ltd., 2015.
- Lama, Dalai. *Freedom In Exile: The Autobiography of the Dalai Lama of Tibet*. Little, Brown Book Group, 1998.
- Murthy, Sudha. *Wise and Otherwise: A Salute to Life*. Penguin India, 2006.
- Wsahington, Booker T. *Up from Slavery*. Infinity, 2015.

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Science and Society	**B25CB0406**	**1**	**1+0+0**	**30 Hours**

Pedagogy: ICT & Direct Method

Course Outcomes: On successful completion of the course, the students will be able to:

The Learning Outcomes of this course are as follows:

CO1: This paper is interdisciplinary in nature and would provide students with basic exposure to scientific methods, technologies and developments that have played a significant role in the evolution of human society from ancient to modern times.

CO2: Students would also be made aware of the scientific rationale of technological developments that would enable them to make informed decisions about their potential impact on society.

CO3: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Science and Technology- from Ancient to Modern Times (08 Hours)

In this section, students should also be made aware about the contributions of Indian scientists since ancient times and the contributions of women in science. Subtopics.

• Philosophy of science, the scientific method, importance of observation, questions and experimental design, rational thinking, myths vs. Facts

• Science, Technology and Traditional Practices: Suggestive areas include: Water harvesting structures and Practices; Construction, architecture and design - use of natural environment-friendly designs and materials; Agriculture including domestication of plants and animals. In this section, students should also be made aware about the contributions of Indian scientists since ancient times and the contributions of women in science.

• Science and Technology in Modern Times: Suggestive areas include: Public Health: Nutrition, Hygiene, Physical and Mental Health, Vaccines and Antibiotics, Anti-microbial resistance; Food Security: Green Revolution, White Revolution; IT Revolution, E-Governance; Clean Energy, Renewable Energy; Space Science and Exploration; Evolution, Ecology and Environment.

Unit-2: Scientific Principles, and Concepts in Daily Life (07 Hours)

This section aims to encourage appreciation of the scientific method through observation, experimentation, analysis and discussions. Students are required to participate in activities and experiments. A suggestive list is given below: Subtopics:

Skill Development Activities:

• Observing and documenting flora and fauna of college campus/city.

• Visits to science laboratories in the College or neighboring College/Institute.

• Visits to science museums, planetarium.

• Visits to biodiversity parks and nature walks.

• Participation in a citizen science project/initiative.

Suggested Experiments (minimum any four):

• Measuring the height of the college building using a stick.

• Measuring the curvature of earth, using distance and shadow length.

• Observing transpiration and photosynthesis in plants

• The blood typing game (online)

• Are fruit juices, soap, carbonated drinks acidic or alkaline? (using pH strips or developing your own Litmus Test)

• Do plants learn and remember?

• Experiments on how migratory birds find their way. (Online)

• How can a mosquito sit on a water surface or a blade float on water?

• How does a submarine dip or rise in the ocean?

• How and why does the path of the sun in the sky change with the seasons?

• Identification of celestial objects with the naked eye

• Types of clouds

• Science of musical sounds

• Science of splitting of colours from white light: rainbow, CD-ram, prism, oil films.

• Lenses, mirrors and the human eye

Reference Books:

1. Basu and Khan (2001). Marching Ahead with Science. National Book Trust
2. Gopalakrishnan (2006). Inventors who Revolutionised our Lives. National Book Trust
3. Yash Pal and Rahul Pal (2013) Random Curiosity. National Book Trust
4. Hakob Barseghyan, Nicholas Overgaard, and Gregory Rupik (****) Introduction to History and Philosophy of Science

5. John Avery {2005). Science and Society, 2nd Edition, H.C. 0rsted Institute, Copenhagen.
6. Dharampal (2000). Indian Science and Technology in the Eighteenth Century, OIP. Suggested Readings: Section 1. Science and Technology- from Ancient to Modern Times: Philosophy of science: https://blogs.scientificamerican.com/doing-good-science/what-is-philosophy-ofscienceand- should-scientists-care/ http://abyss.uoregon.edu/~js/21st_century_science/lectures/lec01.html https://wps.ablongman.com/wps/media/objects/1449/1483820/18 2.pdf

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	-	-	-	3	-	-	-	-
CO-02	-	-	-	-	3	-	-	-	-
CO-03	-	-	-	-	-	-	-	-	3
CO-04	-	-	-	-	-	-	-	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Income Tax and Practices	**B25CB0501**	**03**	**2+0+1**	**60 Hours**

Pedagogy: Direct method, ICT, Problem solving & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand fundamental concepts of Indian Income tax law.

CO2: Determine residential status & scope of income, Exempted Incomes under the Act.

CO3: Analyze the salary income computation of individual assesses.

CO4: Compute the taxable income from House Property head.

CO5: Calculate the capital gain under the provisions of 54.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – **Introduction to Income Tax and Residential Status: (10 Hours)**

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesses, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. **Exempted Incomes U/S 10 - Restricted to Individual Assesses.** Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit: 2 – Income from Salary (12 Hours)

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave- Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 3 – Income from House Property: (12 Hours)

Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to

Vacancy – Deductions from Annual Value – Problems on Income from House Property.

Unit: 4 – Profits and Gains from Business or Profession and Capital Gains (13 Hours)

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner. **Capital Gains :** Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains (Simple).

Unit: 5 – Income from Other Sources, Deductions from Gross Total Income and Set-Off & Carry Forward of Losses (13 Hours)

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80E,80 G, 80 GG, 80 GGA, and 80 U, Provision for Set-off & Carry forward of losses (theory Only)

Skill Developments Activities:

1. Fill Form No. 49A Online for obtaining PAN and submit the printout to the subject teacher
2. Prepare a Slab rates chart for different individual assesses,
3. List out any ten exempted income from Tax in India
4. Prepare –E based Chart on perquisites
5. Identify and collect the List of prescribed enclosures pertaining to IT returns in respect of salary and house property incomes

Reference Books:

1. Dr. Viond k. singhania-direct taxes-law and practices, taxmann publication.
2. B B Lal- direct taxes, konark publishers[p] ltd.
3. Dr.Mehrotra and Dr.Goyal- direct taxes-law and practices, sahitya bhavan publication.
4. Dinakar pagare-law and practice of income tax, sultan chand and sons.
5. Gaur and narang- income tax – kalyani publishers.
6. Mariyappa B Income tax HPH

7. Usha devi et.,al ., Income tax -1 VBH.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Management Accounting	**B25CB0502**	**04**	**3+0+1**	**60 Hours**

Pedagogy: Direct method, ICT, Problem solving & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Evaluate and understand the relationship between financial accounting, management and cost accounting and a comparison of various financial statements.

CO2: Analyse the preparation of cash flow and fund flow statements which helps out firm in taking decision and making future plans for the company.

CO3: Estimete the Costs and caluculate the Variances.

CO4: Apply and interpret budgets and budgetary control.

CO5: Draft a Management report.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Analysis of Financial Statements: (12 Hours)

Introduction to Management Accounting: Meaning, Definition, Objectives, Nature and Scope, Role of Management accountant in Decision making, Tools and Techniques of Management Accounting, Management Accounting v/s Financial Accounting and Cost Accounting.**Financial statement analysis:** Meaning, objectives, Methods of Financial Analysis,-Comparative Statement Analysis, Common size Statement and Trend Analysis (Problems).

Unit: 2 – Cash flow Statement: (14 Hours)

Cash flow Statement: Meaning, Definition, Uses, Limitations of Cash flow statement, Differences between Cash flow statement and Fund flow statement, Procedure of Cash flow statement, Preparation of Cash flow statement as per Ind AS-3.

Unit: 3 – Standard Costing (14 Hours)

Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4 – Budgetary Control: (14 Hours)

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary

control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and Cash budgets.

Unit: 5 – Management Reporting (06 Hours)

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

Skill Developments Activities:

1. Collection of financial statements of any one organization for two years and preparing.
2. Comparative statements.
3. Collection of financial statements of any two organization for two years and prepare a common Size Statements.
4. Collect statements of an Organization and Calculate Important Accounting Ratio's.
5. Draft a report on any crisis in an organization.

Reference Books:

1. M N Arora- Management accounting HPH
2. Sharma Shasi K Gupta- Management Accounting-KP
3. Dr. S.N. Maheswari , Management Accounting
4. Sexana, Management Accounting
5. J.Made Gowda - Management Accounting
6. Muniraju and Ramachandra Management Accounting HPH
7. R. G Saha and Gurumurthy et., al., Management Accounting VBH.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Innovative Entrepreneurship	**B25CB0503**	**02**	**2+0+0**	**30 Hours**

Pedagogy: Direct method, ICT & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the development of entrepreneurship as a field of study and as a profession.
CO2: Comprehend the SSE in the development of the Indian Economy.
CO3: Analyze the business decisions involved in starting a new business venture.
CO4: Determine the financial and non-financial assistance to SSE
CO5: Understand ownership patterns of MSME
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Entrepreneurship: (08 Hours)

Introduction; Meaning & Definition of Entrepreneurship; Entrepreneur & Comprise; Functions of Entrepreneur; Factors influencing Entrepreneurship; Pros and Cons of being an Entrepreneur; Qualities of an Entrepreneur; Types of Entrepreneur; Women Entrepreneur.

Unit: 2 – Micro, Small and Medium Enterprises (MSME): (07 Hours)

Meaning, Definition, investment limit, Ownership Patterns of Micro, Small and Medium enterprise. Products and services of MSME, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems, Stages in setting up of MSME.

Unit: 3 – SSI and Social Entrepreneurship: (07 Hours)

Meaning; Product Range; Capital Investment; Ownership Patterns; Meaning and importance of Tiny Industries, Ancillary Industries, and Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSIs and the steps taken to solve the problems.

Social entrepreneurship - Rural entrepreneurship, MSME Policies. Make-In India, Start-Up India, Stand-Up India.

Unit: 4 – The Role of Banking and Financial Institutions in ihe Promotion of Entrepreneurers

(06 Hours)

Financial assistance through SFC‟s, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI‟s and Tax Concessions Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

Skill Developments Activities:

1. Preparation of a Project report to start a Start-ups Unit.
2. 2. Preparing a letter to the concerned authority-seeking license for the proposed MSME Unit
3. 3. Visit a incubation centre and submit report on its activities
4. 4. Chart showing financial assistance available to MSME along with rates of interest.
5. 5. List out ethical problems faced by Entrepreneurs/Manager

Reference Books:

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. UdaiPareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Murthy CSV: Business Ethics and Corporate Governance- HPH

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Course Code	Title of the Course	Type of Course	L+T+P	Total Credits
B25CB0601	Minor Project-1(Internship) (At any Company, *Credits will be carried and considered for assessment in the Sixth Semester)*	DSE-05	0+0+7	7

Minor Project-1 (Internship) is a practical industry-based experience designed to expose students to real-time work environments in alignment with their chosen area of specialization. The internship is undertaken at a relevant company or organization, where students engage in hands-on tasks, observe professional practices, and contribute to ongoing projects. This experience not only enhances their technical and professional skills but also builds confidence and workplace readiness. The knowledge and skills gained will be documented and the **credits earned will be carried forward for assessment in the Sixth Semester**, playing a vital role in the student's overall academic and career development.. Importantly,.

CO-PO Mapping											
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**
CO-01											
CO-02											
CO-03											
CO-04											
CO-05											
CO-06											
Average											

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Goods & Services Tax and Customs Law	**B25CB0602**	**04**	**3+0+1**	**60 Hours**

Pedagogy: Direct method, ICT & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Determine the concepts of Indian GST law and GST Council.

CO2: Analyze the mechanism of collection of Tax & concept of taxable person and rate and value of tax

CO3: Understands the computation of Input tax credit, reclaim of ITC, filing forms

CO4: Impart the basic principles of Customs Act 1962.

CO5: Understand various Definitions and Terms under GST

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to GST: (14 Hours)

The concept of GST- The need for GST and the historical background of GST in India differences between the Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model) and various benefits that are accrued from implementation of GST, The significant amendments made in Constitution (101st Amendment) Act (Union, state and concurrent list), GST Council-composition Power and Functions.

Unit: 2 – Definitions in GST and Supply under GST: (12 Hours)

Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Concept of Supply [Section 7 of CGST Act], Taxable Supplies, Exempt Supply, Non- taxable supply, Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act. Classification of rate of Taxes under GST and Composition scheme, Continues supply, Composite supply, Principal supply, Mixed Supply [Section 8], Taxability of Interstate supply and Intra state supply, Concept of Outward supply and Inward supply over Sales and Purchases.

Unit: 3 –Procedure and Levy under GST AND Input Tax Credit: (12 Hours)

Registration under GST based on Turnover Limits. Casual registration- Time of supply, place of supply and value of supply, Levy and collection of CGST/SGST/IGST (Section 9 of CGST), Composition levy (Section10), Reverse Charge Mechanism (RCM) (Section 9(3)/9(4),. Power of Grant Exemption from Tax [Section 11 of the CGST Act) Tax Invoice.

Input Tax Credit: Meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD).

Unit 4 – Assessment & Returns: (10 Hours)

Overview of Assessment, returns- Types- Furnishing details of outward supplies and Inward supplies, Claim on ITC, Matching reversal and reclaim of ITC, Steps for Filing forms, Levy of late fee. Problems on Assessment of tax and tax liability.

Unit: 5 – Customs Act 1962: (12 Hours)

Introduction & Definitions-Types of Duties-Notified Goods, Specified Goods-Import & Export procedure under Customs-Exemptions from Custom duty-Special Provisions relating to Baggage-Computation of Assessable Value and Custom Duty Payable.

Skill Developments Activities:

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Prepare chart showing rates of GST.
3. Prepare Tax invoice under the GST Act.
4. Prepare list of exempted goods/ services under GST.
5. Show the flow chart of GST Suvidha Provider (GST).

Reference Books:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.

7. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
8. Understanding GST : Kamal Garg, Barat's Publication.
9. JayaramHiregange& Deepak Rao, India GST for Beginners,
10. R. G Saha and Usha Devi, -Goods and Service Tax –HPH.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	-	-	-	-	-	3	-	-
CO-02	3	-	-	-	-	-	3	-	-
CO-03	3	-	-	-	-	-	3	-	-
CO-04	3	-	-	-	-	-	3	-	-
CO-05	3	-	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Discipline Specific Elective Courses:

Accounting Specialization:

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Accounting Theory	**B25CBS161**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Learn the basics of accounting.
CO2: Understand the process of measuring business income.
CO3: Understand the measurement and accounting for assets and liabilities.
CO4: Understand the preparation of books of accounts.
CO5: Know contemporary issues in accounting and reporting.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Fundamentals of Accounting (9 Hrs)

Meaning, Need, Nature, Classification, Evaluation, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts, Accounting Framework (Conceptual, Legal, Institutional and Regulatory), Approaches to Accounting Theory, Accounting Postulates, Concepts and Principles.

Unit-2: Preparation of Books of Accounts (12 Hrs)

Books of Accounts: Double Entry System of Book keeping - Journal – Ledger posting — Trial Balance – Final Accounts – Preparation of Trading Account – Profit and Loss Account – Balance Sheet – Adjustments – closing stock, depreciation, bad debts and provision for bad debts, outstanding and prepaid expenses, advance and accrued income.

Unit-3: Accounting Regulations and Policies: (7 Hrs)

Institutional framework for formulating and implementing accounting regulations in India- Ministry of Corporate Affairs, National Financial Regulatory Authority, Institute of Chartered Accountants of India, Reserve Bank of India, and Securities Exchange Board of India. Government, For Profit and Non Profit Organization's accounting policies and practices. Analysis of regulations and annual reports.

Unit-4: International Accounting Standards Board: (9 Hrs)

The structure, vision and mission of IASB. The standard setting process. Adoption or convergence

of IFRS in countries around the world.

Unit-5: Contemporary Issues in Accounting & Financial Reporting (8 Hrs)

Technology and its impact on accounting practices- Globalization and International accounting harmonization- Ethical considerations in accounting theory- Sustainability reporting and integrated reporting.

Skill Developments Activities:

- Reading Financial Statements of listed companies.
- Identify the challenges in preparing sustainable reports.

Reference Books:

1. Smith, J., & Johnson, A. (2020). Accounting Theory: Concepts and Applications (3rd ed.). Pearson.
2. Davis, M. (Ed.). (2019). Encyclopedia of Accounting Theory. Wiley.
3. Roberts, L. (2021). Fundamentals of Accounting Theory (5th ed.). McGraw-Hill.
4. Wilson, R. (2017). Modern Accounting Theory (2nd ed.). Oxford University Press.
5. https://books.google.co.in/books?id=2clUy5Ch4WYC&printsec=frontcover#v=onepage&q&f=false
6. https://www.caluniv.ac.in/academic/Commerce/Study/Sem-II-CC-205-AT.pdf
7. https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/accounting_theory.pdf.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Accounting Standards	**B25CBS261**	**03**	**2+0+1**	**45 Hours**

Pedagogy: Direct or ICT tools and Case studies

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Gain knowledge about accounting theories and the accounting standards.

CO2: Examine the role of the Conceptual Framework in the standard-setting process

CO3: Use principles of Accounting Standards to analyze, measure, and interpret accounting events

CO4: Apply the principles for recording and disclosing amalgamations in financial statements.

CO5: Improve proficiency in preparing and presenting financial statements in compliance with applicable accounting standards.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Accounting Theory: (07 Hrs)

Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Indian Accounting Standards. Accounting Equations, Accounting Standard Setting: Benefits; Standard Setting in India, Comparison of Standard Setting in India, USA and U.K. (Theory only)**.**

Unit-2: Accounting Standards: AS-1 to AS-5 (10 Hrs)

An overview, Working knowledge of: AS 1: Disclosure of Accounting Policies; AS 2: Valuation of Inventories; AS 3 Cash Flow Statements; AS 4: Contingencies and Events Occurring After the Balance Sheet Date; AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Unit-3:Accounting Standards: AS-7 to AS-14 (10 Hrs)

AS 7 Construction Contracts (Revised 2002), AS 9 Revenue Recognition, Property, Plant and Equipment, AS 11 The Effects Of Changes In Foreign Exchange Rates (Revised 2003), AS 12 Accounting for Government Grants, AS 13 Accounting for Investments, AS 14 Accounting for Amalgamations.

Unit-4:Accounting Standards: AS-15 to AS-29 (10 Hrs)

AS 15: Employee Benefits, AS 16: Borrowing Costs; AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets.(Theory and Problem).

Unit-5: Government Accounting in India (08 Hrs)

Government Accounting in India, General Principles of Government Accounting, Methods of Government Accounting, Comparison with commercial accounting, Role of Public Accounts Committee, Government Accounting Standards Issued by Government Accounting Standards

Advisory Board (GASAB)

Skill Developments Activities:

- Case Study Analysis (Analyze real-world case studies involving the application of various accounting standards (e.g., AS 7, AS 9, AS 15)
- Financial Statement Preparation
- Financial Reporting Simulation- Simulate the preparation of financial reports for a business over multiple periods, applying relevant accounting standards.
- Role-Playing Exercises- Role-play as auditors or accountants to apply accounting standards in audits and financial reporting
- Field Visits to Accounting Firms- Visit accounting firms to observe the application of accounting standards in practice

Assignments:

- Case Study Analysis: Select a real-world case study involving a specific accounting standard (e.g., AS 7: Construction Contracts). Analyze how the standard was applied and discuss the implications of its application.
- Prepare a set of financial statements for a hypothetical company, ensuring compliance with specific accounting standards (e.g., AS 10: Property, Plant, and Equipment, AS 19: Leases).
- Simulate the preparation of financial reports for a business over multiple periods, applying relevant accounting standards. Document the process and the impact of the standards over time

REFERENCE BOOKS:

- E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
- M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
- Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
- Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
- "Students' Guide to Accounting Standards" by D. S. Rawat, Taxmann Publications
- "Accounting Standards and IFRS" by Kamal Garg, Bharat Law House
- "Financial Accounting: A Managerial Perspective" by R. Narayanaswamy, PHI Learning
- "Accounting Standards Made Easy" by B. D. Chatterjee, Taxmann Publications
- "Accounting Standards" by N.D. Kapoor, Sultan Chand & Sons
- "Intermediate Accounting" by Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Wiley
- "International GAAP 2022" by Ernst & Young, Wiley.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Accounting for Managers	**B25CBS361**	**03**	**2+0+1**	**45 Hours**

Pedagogy: Direct or ICT tools and Case studies

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Demonstrate theoretical knowledge and its application in real time accounting.
CO2: Capable of preparing financial statement of companies
CO3: Independently undertake financial statement analysis and take decisions.
CO4: Prepare Flexible budgets and Estimate.
CO5: Comprehend emerging trends in accounting.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Financial Statements: (07 Hrs)

Preparation of final accounts of companies in vertical form as per Companies Act of 2013 (Basic problems of Final Accounts), Window dressing. Case Study problem on Final Accounts of Company-Appropriation accounts.

Unit-2: Analysis of Financial Statements (10 Hrs)

Limitations of Financial Statements; Meaning and Purpose of Financial Statement Analysis, Trend Analysis, Comparative Analysis, Financial Ratio Analysis, Preparation of Financial Statements using Financial Ratios, Case Study on Financial Ratio Analysis. Preparation of Cash flow Statement (indirect method). **Lab compulsory for Financial Statement Analysis using excel.**

Unit-3: Functional and Flexible Budgeting (10 Hrs)

Functional budgets, Flexible Budgets: Meaning-Measure of Volume-Cost Behaviour with change in volume-Fixed, variable & mixed costs.Variance Analysis: Cost Variances – Revenue Variances-Variance Reporting-Disposition of variances.

Unit-4: Emerging Issues in Accounting (10 Hrs)

Human Resource Accounting, Forensic Accounting, Sustainability Reporting, Applicability of Ind AS – Indian Accounting Standards.

Unit-5: Computerised Accounting Systems (08 Hrs)

Structuring Database for Accounting- Accounting system Using Database Management systems-Illustration of Accounting Database.

Skill Developments Activities:

- To collect Annual reports of the companies and analyzing the financial statements using different techniques and presenting the same in the class.
- • To analyze the companies' cash flow statements and presenting the same in the class.
- • To get exposed to use of accounting software's (preferably Tally. ERP 9).
- • To identify the sustainability report of a company and study the contents.

Assignments:

- Preparation of Final Accounts of Companies
- Problems on trend analysis, comparative analysis, and financial ratio analysis
- Illustrations on Cost behavior with changes in volume (fixed, variable, and mixed costs)

REFERENCE BOOKS:

- Accounting for Management-Text & Cases S.K.Bhattacharya & John Dearden Vikas Publishing House Pvt. Ltd. 3e, 2018
- Financial Accounting S.N.Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari Vikas Publishing House Pvt. Ltd. 6e, 2018
- Computerized Accounting Neeraj Goyal, Rohit Sachdeva Kalyani Publishers 1e, 2018
- Accounting for Managers J.Made Gowda Himalaya Publishing House 1e, 2007
- Financial Accounting for Management N. Ramachandran, Ram Kumar Kakani McGraw Education (India) Private Limited 4e., 2016
- Management Accounting : Text, Problems and Cases M Y Khan, P K Jain Tata McGraw-Hill Education 7e, 2007
- Accounting and Finance for Non-finance Managers Jai Kumar Batra Sage Publications 1e, 2018.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Forensic Accounting	**B25CBS461**	**03**	**2+1+0**	**45**

Pedagogy: Direct or ICT tools and Case studies

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Distinguish the roles between fraud examiners and forensic accountants.

CO2: Apply the Fraud Risk Management Programme in a real-life context and evaluate red flags signaling the existence of financial crimes.

CO3: Develop a forensic investigation engagement plan.

CO4: Apply the appropriate investigative methodology in the execution of a forensic investigation engagement.

CO5: Explain the role and ethical and professional obligations of forensic accountants in the context of investigations and disputes.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Analysis of Financial Statements: (07 Hrs)

Forensic Accounting, Distinguishing Fraud Examination and Forensic Accounting, Overview of the roles and responsibilities of fraud examiners, Overview of the roles and responsibilities of forensic accountants, Professional standards governing forensic accountants/fraud examiners, Applicable legislation and regulatory requirements.

Unit-2: Overview of Financial Crime: (10 Hrs)

The prevalence of financial crime; The fraud triangle and its three elements, Different types and channels of financial crime, Types of financial crime- Fraud, Bribery and corruption, Money laundering and terrorism financing: Types of fraud- Accounting fraud, Asset misappropriation, Consumer fraud, Data theft, Tax fraud; Combating financial crime- Legal landscape, Government organisations, Private sector organisations, Individuals.

Unit-3: Fraud Risk Management (10 Hrs)

Fraud risk governance- Roles and responsibilities within an organization, The Three Lines Model, Essentials of a robust Fraud Risk Management Programme (FRMP), Fraud risk assessment- Inherent risks, Identify fraud risk scenarios, Assessment: likelihood and impact, Fraud risk mitigation- Preventive controls, Detective controls, Leveraging technology, Identifying the red flags.

Unit-4: Planning A Forensic Investigation Engagement (10 Hrs)

Investigation methodology, Hallmarks of a robust allegation response plan, Governance over forensic investigations, Stakeholders identification and constitution, Assembling an investigation team, Confidentiality and security considerations, Goals and scope of the investigation, The fraud theory approach, Adaptive process analysis, Designing an investigation programme.

Unit-5: Conducting the Forensic Investigation (08 Hrs)

Evidence collection- Organisation sources of information, Non-organisation sources of information, Discovery process; The interview process: effective interview techniques, Evidence preservation and documentation, Evidence analysis, Case Studies.

Skill Developments Activities:

- Case Studies and Simulations
- **Critical thinking exercises:** Engage in activities that improve logical reasoning and problem-solving skills
- **Financial statement analysis:** Regularly practice analyzing financial statements for irregularities.
- • To identify the sustainability report of a company and study the contents.

Assignments:

- Financial Statement Analysis
- Fraud Detection Simulation
- Review a legal case where forensic accounting evidence was critical

REFERENCE BOOKS:

- Forensic Accounting and Fraud Examination by Mary-Jo Kranacher, Richard Riley, and Joseph T. Wells, Wiley,2010
- Forensic and Investigative Accounting by D. Larry Crumbley, Lester E. Heitger, and G. Stevenson Smith, CCH Inc, 2017 (8th Edition)
- Fraud Auditing and Forensic Accounting by Tommie W. Singleton, Aaron J. Singleton, G. Jack Bologna, and Robert J. Lindquist, Wiley, 2010 (4th Edition).
- Financial Forensics Body of Knowledge by Darrell D. Dorrell and Gregory A. Gadawski, Wiley, 2012.
- Essentials of Forensic Accounting by Michael A. Crain, William S. Hopwood, George R. Young, and Jay A. Leitch, Wiley, 2018.

- **CO-PO Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Advanced Accounting	**B25CBS501**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Familiarize with preparation of holding company accounts.

CO2: Understand the schedules for the preparation of banking accounts.

CO3: Identify the legal provision and schedules relating to insurance business.

CO4: Ascertain the procedure for farm accounting

CO5: To analyze investment accounting problems

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Holding Company Accounts: (12 Hours)

Introduction, Meaning of Holding Company, Subsidiary Company, Steps, Pre-Acquisition Profits, Post Acquisition Profits, Minority Interest, Cost of Control or Capital Reserve, Unrealized Profit –Mutual Indebtedness, Preparation of Consolidated Balance Sheet (As per AS21).

Unit-2: Accounts of Banking Companies: (12 Hours)

Business of banking companies, some important provisions of Banking Regulation Act of 1949,brokerage,discounts,statutory reserves, cash reserves, books of accounts, special features of bank accounting, final accounts , balance sheet and profit and loss account, interest on doubtful debts, rebate on bill discounted, acceptance, endorsement and other obligations, problems as per new provisions.

Unit-3: Accounts of Insurance Companies: (12 Hours)

Life Insurance Accounts: Introduction Classes of Insurance Business Explanation of terms (Claim, Premium, bonus, surrender, value, annuity, etc.). The forms of revenue account and balance sheet. Explanation of items (Including journal entries for adjustment like outstanding claims bonus in reduction of premium, interest accrued on investments. outstanding premium and claims on the reinsertion) problems Ascertainment of profit of a Life Insurance Company Accounting procedure relating to preparation of valuation balance sheet and statement showing results of valuation problems.

Unit-4: Farm Accounting and Inflation Accounting : (09 Hours)

Meaning, need and purpose, characteristics of farm accounting, nature of transactions, cost and revenue, apportionment of common cost, by product costing, farm accounting, recording of transactions, problems. Need – Meaning -Definition – Importance and role – objectives – merits and demerits – Problems on current purchasing power method(CPP) and Current cost accounting method(CCA).

Skill Developments Activities:

- Identify and list out the procedure followed by a private limited company in issuing of shares ?.
- Preparation of different schedules with reference to final accounts of Banking Companies.
- Preparation of financial statement of Life Insurance Company.

Reference Books:

1. Advanced Accounting, R L Gupta and M Radhaswamy, 17th Edition, Sultan Chand & Sons Publications.
2. Advanced Accounts (Complete), S C Gupta, M C Shukla, T S Grewal, 18th Edition, Sultan Chand & Sons Publications.
3. Advanced Accountancy, S.N. Maheshwarim, 11th Edition 2018, Vikas Publishing.
4. R L Gupta, Problems And Solutions In Advanced Accountancy, Sultan Chand
5. M.C.Shukla, T.S. Grewal And S.C Gupta – Advanced Accounts, S Chand

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
IFRS and IND-AS	**B25CBS601**	**03**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Understand and explore the IFRS accounting standard
CO2: Preparation of Financial Statements.
CO3: Interpret the elements of accounting for Groups.
CO4: Recocgnition criteria for certain Assets.
CO5: Interpret the Disclosure Practices
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – International Financial Reporting Standards: (10 Hours)

International Financial Reporting Standards, First time adoption (IFRS 1) – Convergence with IFRS – Stage-wise Approach, Advantages of converting to IFRS, Significant, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting.

Unit: 2 – Presentation Of Financial Statements (11 Hours)

Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity, IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; noncurrent liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element

Unit: 3 – Accounting of Groups: (12 Hours)

Concept of group- need for consolidated financial statement, Preparation for consolidated financial statement- Procedure for preparation of consolidated statement – financial position statement – treatment of pre acquisition profit , good will arising on consolidation of controlling interest at fair value – practical problems(problems on computation of controllable and non-controllable interest only).

Unit: 4- Accounting For Assets And Liabilities And Disclosure Standards: **(12 Hours)**

Recognition criteria for the following assets and Liabilities
Ind AS 16 – Plant Property and Equipment – Recognition criteria theory and problems
Ind AS 23 Borrowing Cost- Recognition criteria theory and problems
Ind AS 36 Impairment of Assets- Recognition criteria theory and problems
Ind AS 20 Government Grants - - Recognition criteria theory and problems

Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets – Recognition Criteria (Theory only)

Disclosure Standards

Related Party disclosure, Earnings Per share, Interim Financial Reporting Operating Segments (Theory Only)

Skill Developments Activities:

1. Engage in detailed case study analyses of companies that apply IFRS and IND AS to better understand their practical challenges and implementation strategies.
2. Attend workshops and webinars conducted by experts in IFRS and IND AS to stay informed about the latest updates and practical applications.
3. Practice preparing and analyzing financial statements in compliance with IFRS and IND AS to develop and refine your technical skills.
4. Participate in sessions focused on recent regulatory updates and amendments to IFRS and IND AS to ensure you are aware of the latest changes in standards.
5. Conduct peer review exercises to critique and provide feedback on financial reports prepared under IFRS and IND AS, enhancing your analytical and evaluative skills.

Reference Books:

1. A Student's Guide to IFRS Third Edition- **Clare Finch**
2. Roadmap of Convergence of Indian Accounting Standards with IFRS- Edu Pristine
3. Elliott, B. & Elliott, J financial accounting and reporting. 13th ed. Essex, England: Prentice Hall/Financial Times.
4. Atrill, P. and McLaney, E. J. Accounting and finance for non-specialists. Ninth edition. Harlow, England: Pearson.
5. IFRS concepts and applications - Kamal Garg, Bharath, law house private limited latest edition
6. Elliott, B. and Elliott, J. (financial accounting and reporting. Seventeenth edition. Harlow: Pearson.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Accounting for Mergers and Acquisitions & Valuation	**B25CBS502**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze the various motives driving mergers and acquisitions, including growth, diversification, and market consolidation.
CO2: Analyze the history of merger waves, identifying key drivers and economic factors that have influenced M&A activity over time.
CO3: Analyze the methods used to value financial assets, including stocks, bonds, and derivatives.
CO4: Apply theoretical knowledge to practical problems related to corporate valuation and demergers, reinforcing learning through case studies and real-world scenarios.
CO5: Solve theoretical and practical problems related to accounting for M&A, enhancing analytical and problem-solving skills.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (08 Hours)

M&A Concept – Motives for M&As – Stakeholder Expectations in M&As – Forms of M&As – Reasons for Buying a Business – Reasons for Selling a Business – History of Merger Waves – Synergies in M&As – Strategic Approaches to M&As – Strategies for Entering a New Market – Value Creation Strategy in M&As – Growth Strategy through New Project of M&A – Corporate Objectives and Strategy for M&A – Framework for M&A Strategies – Formulating Strategies for M&As (Theory only).

Unit-2: Corporate Valuation: (14 Hours)

Basics of Valuation – Valuation of Financial Assets – Relative Value Models – Absolute Value Models – Option Pricing Models – Valuation of Firms – Income Approach (Capitalization Method and Discounted Cash Flow Method) – Market Approach (Comparable Company Method) – Assets Approach (Adjusted Book Value Method and Liquidation Method) – Choice of Methods – The Human Aspects of M&As (Including Problems). Corporate demergers, splits and divisions: Advantages of demergers / divisions / splits – Reverse mergers – Reverse mergers under tax laws – Requirements of reverse merger – Salient features of reverse merger under Sec.72.A. (Theory and Problems).

Unit-3: Accounting aspects of M&A: (13Hours)

Principal methods of accounting for M&A – Calculation of purchase consideration - Pooling of interest method - Purchase accounting method – Accounting in the books of transferor and transferee company – Accounting practices of mergers and acquisitions in India –reconstruction schemes and demerger-IndAs-103. (Theory and Problems).

Unit-4: Post-Merger Integration and International M & A: (10 Hours)

Merger Integration - integration planning, factors in post-merger integration model, political and cultural aspects in integration, HRM issues, and problems in integration and five rules of integration process. Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A. (Theory only).

Skill Developments Activities:

- Analyze real-world examples to understand the factors that contribute to successful mergers and acquisitions as well as those that lead to failure.
- Developing integration plans post-merger, emphasizing the importance of cultural alignment and operational integration.
- Organize role-playing activities where participants negotiate the terms of a merger or acquisition, focusing on strategies and tactics.
- identifying and analyzing the interests of various stakeholders in M&A transactions and how to manage those interests

Reference Books:

1. Fred Weston J, Kwang S Chung: Merger Restructuring and Corporate Control, PHI;

2. Machiraju H R: Mergers, Acquisitions andTakeovers, New age International (P) Ltd. Publishers;

3 Advanced Corporate Accounting- JK Sharma – Latest edition.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Corporate Financial Reporting	**B25CBS602**	**03**	**2+0+1**	**45**

Pedagogy: Direct or ICT tools and Case studies

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understands the purpose of Convergence of IFRS as Ind AS.

CO2: Demonstrate knowledge of Accounting for Business Combinations and make sound financial decisions in real world settings

CO3: Understand different accounting policies and their impact on financial statements

CO4: Evaluate different types of performance measurement systems in accounting and commonly used financial control systems.

CO5: Assess the Future required HR Capital.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Evolution and Convergence of International Accounting Standards: (12 Hours)

GAAP in India, Hierarchy of GAAP in India, International Financial Reporting Standards (IFRSs), First time adoption (IFRS 1) – Convergence, Advantages of converting to IFRS, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with Ind AS. (Theory only)

Unit-2: Accounting and Reporting for Business Combinations: (11 Hours)

Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger. Accounting for holding companies. (Theory and Problem).

Unit-3: Development in Financial Reporting: (12 Hours)

Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders Value Added, Human Resource Accounting, Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries, Management discussion and analysis. (Theory and Problem).

Unit-4: Valuation, Accounting and Reporting of Financial Instruments and others: (10 Hours)

Recognition & Valuation Financial Instruments (Ind AS), GST Accounting, NBFC – Provisioning Norms and Accounting, Valuation of Shares, Valuation of Goodwill. Valuation of Business. Valuation of Assets and Liabilities.

Skill Developments Activities:

- Case Studies on Corporate Reporting
- Financial Reporting Simulation- Simulate the preparation of financial reports for a business over multiple periods, applying relevant accounting standards.
- Audit and Assurance Activities
- XBRL Reporting Workshops

Assignments:

- Define corporate financial reporting. Why is it important for stakeholders such as investors, creditors, and regulators?
- Explain the key differences between International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP). Provide examples of how these differences might impact financial statements.
- Describe the process of preparing a complete set of financial statements. What are the essential components, and how do they interrelate?

REFERENCE BOOKS:

- IFRS for India, Dr.A.L.Saini, Snow white publications.
- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy.
- IFRS explained – A guide to International financial reporting standards by BPP learning
- IFRS for finance executives by Ghosh T P,taxman allied services private limited
- Corporate Financial Reporting: Theory & Practice, **By:**Andrew Higson, SAGE Publications Ltd,2023
- Corporate Financial Reporting and Analysis: A Global Perspective" by David Young and Jacob Cohen, Wiley, 2014 (3rd Edition)
- Financial Reporting and Analysis" by Charles H. Gibson, Cengage Learning, 2012 (13th Edition)
- "Corporate Financial Reporting: Text and Cases" by David F. Hawkins, McGraw-Hill Education, 2011 (4th Edition).

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Approved: BOS/SOC/UG-PG/30.01.2025/13

Taxation Specialization:

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Public Finance	**B25CBS101**	**03**	**3+0+0**	**45**

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Critically analyze the normative approach to public finance, distinguishing between its allocation, distribution, and stabilization functions.

CO2: Demonstrate a comprehensive understanding of public goods, including their characteristics and the concept of market failure associated with their provision

CO3: Investigate and evaluate the effectiveness of various policy instruments

CO4: Demonstrate a deep understanding of tax shifting and incidence theories.

CO5: Develop a comprehensive understanding of the functioning of monetary and fiscal policies in India

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Fiscal Functions: (10 Hrs)

Public Finance: Meaning and Scope, Normative Approach to Public Finance- Allocation, Distribution and Stabilization function of government, Welfare Economics and Government Intervention- Pareto Efficiency, Equity vs. Efficiency, Concept of Market Failure.

Unit-2: The theory of Public Goods: (09 Hrs)

Public Goods- Meaning and characteristics, Public Goods and Market Failure, Pure and Impure Public Goods, The Free Rider Problem, Efficient Allocation of Public Goods, the Lindahl Equilibrium, Samuelson's theory of Public Expenditure.

Unit-3: Externalities: (08 Hrs)

Meaning and types of Externalities and Market Failure, Internationalization of Externalities, Corrective taxes and Subsidies, Pollution Permits, Regulation and Direct Control, Assignment of Property Rights- The Coase Theorem.

Unit-4: Elementary theories of Product and Factor taxation: (10 Hrs)

Concept of shifting and Incidence, Forward and Backward Shifting, The Demand and supply theory of Incidence, Incidence of Product taxes (Specific tax and Lump Sum Tax) under Perfect Competition and Monopoly, Incidence of Factor taxes under Perfect Competition and Monopoly.

Unit-5: Issues from Indian Public Finance: (08 Hrs)

Working of Monetary and Fiscal Policies, Current Issues of India's Tax System, Analysis of Budget and Deficits, Fiscal Federalism in India, State and Local Finances.

Skill Developments Activities:

- Analyze Fiscal policies of different countries
- Budget Simulation Exercises
- the impact of tax policies on economic growth
- the effectiveness of government spending in selected sectors
- Debt Management Simulation
- Budget Presentation Competitions

REFERENCE BOOKS:

1. Musgrave, R.A. and P.B. Musgrave, Public Finance in Theory and Practice, Mc-Graw Hill, 1989.

2. Mahesh Purohit, "Value Added Tax: Experience of India and Other Countries", Gayatri Publications, 2007.

Choudhury Rabindra Kr., Chakraborty Reem C. Public Finance and Fiscal Policy, Kalyana Publisher-2023

3. Kaushik Basu, and A. Maertens (ed.), The Oxford Companion to Economics in India, Oxford University Press,2007.

4. M.M Sury, Government Budgeting in India, Commonwealth Publishers, 1990.

5. Shankar Acharya, "Thirty years of tax reform" in India, Economic and Political Weekly, May 2005.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Introduction to the Indian Tax System	**B25CBS201**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the structure, evolution, and significance of the Indian tax system within the constitutional framework.

CO2: Identify and differentiate between various forms of direct and indirect taxes, and apply the key concepts of taxation to real-world scenarios.

CO3: Analyze the impact of tax policies on individual and corporate taxpayers, and understand the implications for financial planning.

CO4: Demonstrate knowledge of tax administration processes, including tax filing, compliance, and legal obligations, with a focus on practical application.

CO5: Evaluate the effects of recent tax reforms, such as GST and the Direct Tax Code, on the Indian economy, businesses, and society.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Overview of the Indian Tax System: (12 Hours)

Evolution of the Indian tax system, Constitutional provisions related to taxation, Structure of the tax system: Direct vs. Indirect taxes, Tax authorities and administration, Role of the Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes and Customs (CBIC). **(Theory only)**

Unit-2: Direct Taxes: (12 Hours)

Income Tax: Concepts, types of income, tax slabs, agricultural income and its integration, Scope of total revenue, Exemptions under section 10. **(Theory only)**

Corporate tax: Overview and important provisions, Taxation of capital gains and property transactions. **(Theory only)**

Unit-3: Indirect Taxes: (12 Hours)

Goods and Services Tax (GST): Structure, scope, and impact on businesses, GST Council and its role in tax administration. **(Theory only)**

Customs Duty: Import and export regulations, **Excise Duty and Service Tax**: Historical perspective, The impact of indirect taxes on consumers and businesses. **(Theory only)**

Unit-4: Tax Supervision and Compliance: (12 Hours)

Tax returns: Filing procedures for individuals and businesses, **Tax assessments:** Scrutiny and reassessment processes, Tax planning vs. tax avoidance, Tax penalties, interest, and prosecution for non-compliance, Role of tax consultants and tax technology. **(Theory only)**

Unit-5: Tax Reforms and Policy Issues: **(12 Hours)**

Historical tax reforms in India: From 1991 to the present, The impact of Direct Tax Code (DTC) and GST implementation, Taxation and the digital economy, Anti-avoidance measures: GAAR, SAAR, BEPS, **Current issues in Indian taxation:** Tax evasion, black money, and policy challenges. **(Theory only)**

Skill Development Activities:

- Case Study Analysis on Income Tax Filing- To enhance practical knowledge of income tax filing for salaried individuals.
- Workshop on GST Compliance for Small Businesses- To develop skills in Goods and Services Tax (GST) compliance and understanding of its impact on businesses.
- Role-Playing Exercise: Tax Authority and Taxpayer Interaction- To build communication and negotiation skills related to tax compliance and disputes.

Assignments:

1) Assign students to research major tax reforms in India, such as the introduction of GST or the Direct Tax Code (DTC). They will analyze the economic impact of these reforms on different sectors (e.g., small businesses, manufacturing, services) and present their findings in a detailed research report. This will include policy analysis, pros and cons of the reforms, and suggestions for future improvements.

REFERENCE BOOKS:

1. **"Systematic Approach to Income Tax"** by Dr. Girish Ahuja and Dr. Ravi Gupta.
2. **"Direct Taxes Law & Practice"** by Dr. Vinod K. Singhania and Dr. Kapil Singhania
3. **"Indirect Taxes: GST and Customs Law"** by V.S. Datey.
4. **"Students' Guide to Income Tax"** by Dr. Vinod K. Singhania and Monica Singhania
5. **"Taxation of Income: Principles and Practice"** by V.P. Gaur and D.B. Narang

"India's Tax System: An Assessment" by Raja J. Chelliah.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Direct and Indirect Tax Administration	**B25CBS301**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method & ICT

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Gaining exposure on different types of taxes

CO2: Organisational setup of Direct tax administration

CO3: Organisational setup of Indirect tax administration

CO4: Settlement and composition under direct and indirect tax laws

CO5: Understand the various administrative and regulatory provisions of Direct Tax andIndirect taxes in India

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Basic Concepts: (12 Hours)

Assessment Year, Previous Year, Types of Assesses, Incomes and Receipts. Reforms in Direct tax, Tonnage Tax, Securities Transaction Tax, Commodities Transaction Tax, Direct Tax Code.

Unit-2: Income Tax Authorities: (12 Hours)

CBDT, Director General, Commissioners and Powers of Authorities: Search & Seizure, Power to Call for Information, Power of Survey, Powers regarding discovery of Information. Types of Penalties, Various Procedures for Imposing Penalties.

Unit-3: Assessment: (09 Hours)

Best judgment Assessment, Self Assessment, Reassessment, Precautionary Assessment, Regular assessment, Important Provisions under Assessment. Various Types of Income Tax Returns and Income Tax forms- E-fling – Appeals and revisions – Refunds – Settlement Commission.

Unit-4: Constitutional provisions: (12 Hours)

CBEC(Central Board of Excise & Customs) Organisation of Central Excise and Customs departments – Hierarchy – powers of commissioners – Deputy commissioners – Superintendant and Inspectors –

Demands, Refund/Rebate of Central Excise Duty – Adjunctication Procedure in Central Excise – Search, Seizure Arrest and confiscation of goods under the Customs Act. – Advance Ruling authorities p application – Procedures formalities for scrutiny of application – Powers of authorities

Skill Developments Activities:

- Students can create a **comparative chart** showing the **differences between e-filing and regular filing of returns**, including aspects like cost, speed, convenience, and accuracy.
- Prepare a report on **benefits and limitations of e-filing**, with real-life examples or case studies where these issues were encountered..
- Ask students to research **recent notifications** issued by tax authorities regarding e-filing and create a presentation summarizing the **latest changes**.
- Conduct a **mock e-filing process** where students practice **registering** on a tax portal, filling out a sample form, and completing the submission process (without real data). This can be done using a tax portal simulation.

Reference Books:

1. V.K. Singhania and Kapil Singhania Direct Tax Law and Practice Taxmann Publication 64th Edition, 2021 H.C.
2. Mehrotra and S.P. Gopyal Income Tax Law and Accounts, Sahitya Bhawan Publications 42th editions 2021.
3. VS Datey, Indirect Taxes, Taxmann Publication, New Delhi, 24th Edition, 2010 CA Anoop Modi & CA Mahesh Gupta,
4. GST & Customs Law, SBPD Publications 2018 V.K. Singhania and Monica Singhania Students guide to GST and Customs Law Taxmann Publication 5th edition 2020.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Indirect Tax Laws	**B25CBS401**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method & ICT

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Gain knowledge of the principles of Indirect Taxation

CO2: Gain knowledge of Goods and Services (GST)

CO3: Highlight the students about customs duty

CO4: Understand the concepts of Indirect taxation, types and Assessment procedures

CO5:

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (12 Hours)

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance.

Unit-2: GST – Overview & Concepts: (12 Hours)

Background behind implementing GST- The need for GST- objectives of GST- Business impactBenefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

Unit-3: GST Taxation and Audit: (12 Hours)

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act- Jurisdiction- Appointment Powers. Relevance of Cross Empowerments.

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues

Unit-4: Customs duty: **(09 Hours)**

The custom duty- Levy and collection of customs duty- Organisations of custom departmentsOfficers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

Skill Developments Activities:

Narrate the procedure for calculation of CGST, SGCT and IGST.

2. Prepare chart showing rates of GST.
3. Prepare Tax invoice under the GST Act.
4. Prepare list of exempted goods/ services under GST.
5. Show the flow chart of GST Suvidha Provider (GST).

Reference Books:

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi
2. Sweta Jain GST law and practice Taxmann Publishers, July 2017
3. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
4. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
5. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
6. Dr.M. Govindarajan- A practical guide send text publishers July 2017

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Business and Corporate Taxation	**B25CBS503**	**03**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT, and Problem solving.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Understand the concepts of Company Taxation
CO2: Acquaint the scope of business income.
CO3: Compute after taking deductions into consideration.
CO4: Analyse the procedure for assessment.
CO5: Understand Tax implications in Business Restructuring
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Salient features of company taxation: (10 Hours)

Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing. Basic frame work: of direct taxation, principles of direct taxation appraisal of annual Finance Act, tax planning and its methods, advance tax rulings. (Theory only).

Unit: 2 – Computation of Business Income: (11 Hours)

Definitions, Scope, Computation of Profits and gains from Business or Profession, business deductions/allowances, disallowances and depreciation. (Theory and Problem).

Unit: 3 – Set off and Carry Forward: **(12 Hours)**

Computation of taxable income of companies set off and carry forward of losses, Deductions under section 80G/801A-801B-801C (Theory and Problem).

Unit: 4- Procedure for assessment (12 Hours)

Deduction of tax at source or Collection at Source, advance payment of tax, refunds, appeals and revision. Tax implications in Business Restructuring. (Theory only).

Skill Developments Activities:

1. Case Study Analysis: Analyze case studies involving complex corporate tax scenarios to understand the application of tax laws and strategies.
2. Tax Planning Workshops: Participate in workshops focused on advanced tax planning techniques and strategies to enhance your ability to optimize tax outcomes.
3. Simulated Tax Return Preparation: Practice preparing and reviewing corporate tax returns and financial statements to develop hands-on skills in tax compliance.
4. Regulatory Update Seminars: Attend seminars that cover recent changes and updates in tax legislation to stay current with evolving tax regulations.

5. Tax Advisory Projects: Work on real or simulated tax advisory projects to gain experience in providing strategic tax advice and solutions for businesses.

REFERENCE BOOKS

1. Vinod K. Singhania, Direct Tax Law and Practice, Taxman.
2. AgrarwalP.K, Tax Planning for Companies, Hind Law Publishers, New Delhi.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, Tax Planning in India.
5. Sharat Bargava: Direct Taxes.
6. B.B. Lal & N. Vashist – Direct Taxes, - Pearson – New Delhi.
7. Girish Ahuja and Dr. Ravigupta – Direct Taxes Law and practices-Bharaths.
8. Dr. Manohar – Direct Taxes, - Snow white.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Business Tax Procedures and Management	**B25CBS504**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the basic concepts of Tax

CO2: Compute the Advance payment of Tax

CO3: File Appeals with appellate authorities

CO4: Generate TAN and TIN

CO5: know Tax administration

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Basic Concepts: (12 Hours)

Concept of Direct and Indirect Tax, Outline view of various heads of Income for the purpose of imposition of Taxes, Previous Year, Financial Year, Accounting Years and Assessment Year, Calculation of Previous and Assessment year from Financial Year.

Unit-2: Payment of Tax: (09Hours)

Advance Payment of Tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assesse/Government; Collection and recovery of tax.

Unit-3: Assessment: (12 Hours)

Assessment, re-assessment, rectification of mistakes, Appeals and revisions- Preparation and filing of appeals with appellate authorities, Drafting of appeal, statement of facts and statement of la, penalties and prosecutions, settlement commission, search, seizure and survey.

Unit-4: Information Technology and Tax Administration: (09 Hours)

Transactions with persons located in notified jurisdictional area, General anti-avoidance rule, Tax clearance certificate, and security transaction tax.

TAN (Tax Deduction and Collection Account Number), TIN (Tax information Network), e-TDS/e-TCS.
Skill Developments Activities: • Ask students to research **recent notifications** issued by tax authorities regarding e-filing and create a presentation summarizing the **latest changes**. • Conduct a **mock e-filing process** where students practice **registering** on a tax portal, filling out a sample form, and completing the submission process (without real data). This can be done using a tax portal simulation.

Reference Books:

1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania.
2. Income Tax Law and Practice by Gaur & Narang.
3. Practical Approach to E-Filing by A.K. Jain
4. Taxation of Income" by M.L. Jhingan
5. Simplified Approach to Income Tax by Girish Ahuja and Ravi Gupta
6. TDS on Salary and Payments by Taxmann
7. Direct Taxes Law & Practice by Bhagwati Prasad

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Taxation	**B25CBS603**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes:

CO1: Demonstrate a clear understanding of the basic concepts and principles of international taxation, including residency and source rules.

CO2: Analyze and apply the provisions of Double Taxation Avoidance Agreements (DTAAs) to cross-border transactions.

CO3: Evaluate transfer pricing issues, identify appropriate methods, and prepare relevant documentation in compliance with international tax regulations.

CO4: Explain the tax challenges faced by multinational enterprises and apply strategies to mitigate risks such as tax avoidance and double taxation.

CO5: Assess the impact of digitalization on global tax systems and understand the key tax reforms being proposed and implemented internationally.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: **Introduction to International Taxation**: **(10Hours)**

Overview of International Taxation: Concepts and Scope, Tax Jurisdictions and Residency Rules, Source Rules for International Income, Principles of International Taxation: Residence vs. Source.

Unit-2: Double Taxation: (11Hours)

Definition and Types (Juridical and Economic), Methods to Eliminate Double Taxation: Exemption and Credit Methods, Double Taxation Avoidance Agreements (DTAAs), Model Tax Conventions: Organisation for Economic Co-operation and Development (OECD) and UN Models, **Case Studies on the Application of DTAAs.**

Unit-3: Transfer Pricing and Taxation of Multinational Enterprises: (12Hours)

Introduction to Transfer Pricing and its Importance, Arm's Length Principle and Comparability Analysis, Methods for Determining Arm's Length Price, Transfer Pricing Documentation and Compliance Requirements, Transfer Pricing Disputes and Resolution Mechanisms, Taxation Issues for Multinational Corporations (MNCs), Permanent Establishments (PE) and Attribution of Profits, Controlled Foreign Corporations (CFC) Rules, Thin Capitalization and Interest Deduction Limitations, Tax Havens and Anti-Avoidance Measures.

Unit-5: International Tax Compliance and Reporting and Recent Developments and Case Studies: (12Hours)

Global Tax Compliance Requirements, Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA), Exchange of Information between Tax Authorities, Anti-Money Laundering (AML) Rules and Compliance, Ethical Issues in International Taxation, Global Tax Reform and the Impact of the OECD's Inclusive Framework, Emerging Trends in International

Taxation, **Case Studies:** Landmark International Tax Cases, Impact of International Tax Policies on Developing Countries.

Skill Development Activities:

1. To provide an understanding of the concepts, principles, and frameworks of international taxation.
2. To analyze the tax implications for individuals and businesses operating across borders.
3. To understand the role of double taxation treaties and international tax avoidance mechanisms.
4. To explore the tax challenges arising from digital economies and multinational corporations.
5. To study the impact of international organizations like OECD and UN on global tax policies.
6. To equip students with practical skills for handling international tax issues, including compliance and planning strategies.

Assignments:

- Case Study Analysis of Corporate Tax Strategies.

REFERENCE BOOKS:

1. "International Taxation: Principles and Practices" by Kaushal Kumar Agrawal.
2. "Principles of International Taxation" by Lynne Oats.
3. "Fundamentals of International Taxation" by Reuven S. Avi-Yonah and Martin J. McMahon.
4. "International Taxation in a Nutshell" by Richard L. Doernberg.
5. "Introduction to International Tax in a Nutshell" by Mindy Herzfeld.
6. "Global Taxation" by Roy Rohatgi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Fundamentals of Corporate Tax Planning	**B25CBS604**	**3**	**2+0+1**	**45 hours**

Pedagogy: Direct Method & ICT Method

CO1: Understand and explain the fundamentals of corporate taxation, including different types of taxes applicable to corporations and the legal framework governing corporate taxes.
CO2: Apply various tax planning strategies to optimize corporate tax liability, such as the use of deductions, credits, and deferral of income.
CO3: Critically analyze different corporate tax structures and recommend the most suitable structure for tax efficiency based on a company's financial goals.
CO4: Implement tax planning strategies in an international context, including transfer pricing, foreign tax credits, and managing the tax implications of global operations.
CO5: Evaluate the ethical considerations in corporate tax planning and ensure compliance with tax laws to avoid penalties and reputational damage.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: **Introduction to Corporate Taxation: (08 Hours)**

Overview of corporate taxes, Tax laws and regulations, Types of taxes: Income tax, GST, capital gains tax, etc. Corporate tax structures and their impact on businesses, Key differences between tax avoidance and tax evasion.

Unit-2: Corporate Tax Structures and Tax Planning: (16 Hours)

Choice of business entity and tax implications, Tax planning for partnerships, corporations, and limited liability companies (LLCs), Corporate restructuring and tax consequences, Mergers and acquisitions from a tax perspective, Tax Planning Techniques, Tax deductions and credits, Tax deferral strategies, Depreciation methods and their tax implications (Problems), Capital gains tax planning, and Tax-efficient investment strategies. (Problems)

Unit-3: International Corporate Taxation: (12 Hours)

Transfer pricing and its regulatory framework, International tax treaties and double taxation avoidance, Tax implications of cross-border transactions, Foreign tax credits and exemptions, Repatriation of profits and its tax implications.

Unit-4: Ethics in Tax Planning: (12 Hours)

Ethical considerations in tax planning**,** Legal obligations and responsibilities of tax professionals**,** Case studies on tax evasion and corporate scandals

Corporate social responsibility and tax compliance, Adapting to Tax Law Changes

Keeping up with tax law reforms and amendments, Impact of changes in tax policies on corporate tax strategies, Future trends in corporate taxation, Technological advancements in tax planning and compliance.

Unit-5: Technology and Corporate Tax Planning: (12 Hours)

Role of technology in corporate tax planning**,** Tax planning software: Features and benefits, Automating tax compliance and reporting**,** Data analytics in tax strategy optimization, Emerging technologies in taxation: Blockchain, AI, and more, Future Trends in Corporate Taxation, Anticipating the impact of global tax trends on corporations, Digital economy and taxation: Challenges and opportunities, Green taxes and sustainability-related tax policies, Preparing for global tax reforms.

Case studies on the future of corporate tax planning.

Skill Development Activities:

- Case Study Analysis of Corporate Tax Strategies
- Tax Software Training and Hands-On Application
- Simulated Tax Planning Exercises for Corporations
- Group Research Project on International Taxation.
- Ethical Tax Scenario Workshops and Debates**.**

REFERENCE BOOKS:

1) Corporate Tax Planning and Business Tax Procedures- By Dr. Vinod K. Singhania & Dr. Monica Singhania
2) Direct Taxes Law & Practice- By Dr. V.K. Singhania & Dr. Kapil Singhania
3) Corporate Tax Planning and Management- by Girish Ahuja & Ravi Gupta
4) Taxmann's Corporate Tax Planning & Management By Dr. Rajeev Babel
5) Taxation of Business and Corporate Restructuring by Dr. Vinod K. Singhania & Dr. Monica Singhania
6) International Taxation in a Nutshell by Richard L. Doernberg, by West Academic Publishing

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Finance Speciailisation:

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Indian Financial System	**B25CBS111**	**3**	**3+0+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To understand the history, structure, functioning of the Indian financial system

CO2: To analyze the role of financial institutions and intermediaries

CO3: To examine the functioning of financial market and financial services providers

CO4: Understand the role of stable and reliable capital Market in promoting the saving and investment behavior among domestic investors

CO5: To enhance knowledge about regulatory bodies of financial markets

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Indian Financial System: (08 Hours)

Financial System- Meaning, Characteristics, Significance- Components of Indian financial system- Indian financial system and economic development; Evolution of Financial System in India - Fund Flows in the Economy – Financial sector reforms and outcome- Narasimham Committee I and II, Basel Accord and Basel Committee Reports

Unit 2: Financial Institutions and Intermediaries: (08 Hours)

Banks and Financial Institutions: Banks- Development Banks, Regional Rural Banks, Commercial Banks, Specialized Financial Institutions - EXIM Bank, NABARD, SIDBI; Non-Banking Institutions - SFC, SIDC, Mutual funds- Constitution, objectives and functions

Unit 3: Financial Market, Instruments and Services: (12 Hours)

Money Market - Money Market Instruments- Components and Characteristics; Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Stock Exchanges- NSE, BSE, NYSE, NASDAQ- Derivatives market- FOREX Market; NBFCs– Overview and functions- Merchant Banking, Leasing and Hire Purchase, Chit Funds, Venture Capital Funds, Credit Rating

Unit 4: Regulators of Financial Systeem: (08Hours)

Role of Regulators in Financial System; RBI, SEBI, IRDA, PFRDA - Organization and objectives; Regulation of Capital Market, Investor Education, Grievance Redressal, Guidelines on Investor Protection, Self-Regulatory Organizations, Organization of Reserve Bank, Legal Framework of RBI.

Unit 5: Recent Development in Indian Financial System: (09 Hours)

Introduction to FinTech- Innovation and transformation in FinTech- TechFin- Blockchain- Cryptocurrency, Peer-to-peer lending, robo-advisors, and crowdfunding platforms; Cyber

Security: Financial Cyber Security - Common Cybersecurity Threats- Solutions; Sustainable finance: Green bonds, ESG investing, and corporate social responsibility (CSR); Digitalization: E-payments, mobile banking, and digital wallets.
Skill Developments Activities: • Analyse the NPA issues w.r.t Commercial Banks • List the instruments traded in the financial market • Analyse any three financial instruments selected for investment

Reference Books:

- Livingston, Miles; Financial Intermediaries; Blackwell
- Niti Bhasin; Banking and Financial Markets in India; New Century
- Indian Financial System, Pathak Bharti, 5th Edition, Pearson Education
- Financial Markets and Institutions- Structure, Growth and Innovations, Bhole, L.M., 4th Edition, Tata Mcgraw Hill Publishing Company
- Indian Financial System-Theory and Practice, Khan, M.Y., 9th Edition, Vikas Publishing House New Delhi
- Bitcoin And Crypto Currency Technologies – A Comprehensive Introduction- Arvind Narayan, Joseph Bonneau, Edward Felten, Andrew Miller & Steve Goldfeder

Website:

- http://niti.gov.in/
- https://www.rbi.org.in/
- https://www.meity.gov.in/modes-digital-payment
- https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1897272.

- **CO-PO Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Financial Markets and Institutions	**B25CBS211**	**03**	2+1+0	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Elucidate the need of proper financial system.
CO2: Enumerate significance of financial markets and stock exchanges.
CO3: Ascertain the growth of mutual funds.
CO4: Determine the motives of financial services.
CO5: Understanding Regulatory framework relating to merchant banking in India.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Financial System (10 Hours)

Introduction – Meaning – Classification of Financial System, Financial system and economic development. An overview of Indian financial system.

Unit: 2 – Financial Markets: (11 Hours)

Money market-functions, organization and instruments. Role of central bank in money market; Indian money market. Capital Markets-functions, organization and instrument. Primary and secondary markets; Role of stock exchanges in India. Primary Market - Meaning – Features - Players of Primary Market – Instruments in Primary Market - Merits and Demerits of Primary Markets. Secondary Market – Meaning – Functions – Players in the Stock Market – Merits and Demerits of Stock Markets – Reforms in Stock Market.

Unit: 3 – Non-Banking Financial Intermediaries: (12 Hours)

Investment & Finance Companies - Hire Purchase Finance - Lease Finance – consumer finance- Housing Finance - Venture Capital Funds and Factoring services. Mutual Funds Concept of Mutual Funds - Growth of Mutual Funds in India – features of mutual fund-Mutual Fund Schemes – Functioning of Mutual Funds in India.

Unit: 4 – Financial Services: **(12 Hours)**

Meaning, Features, importance, Classification of financial services-Fund based and fee based financial services, Merchant banking- pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

Skill Developments Activities:

1. Use a simulated trading environment to familiarize participants with different financial instruments like stocks, bonds, derivatives, and commodities.
2. Participate in a live simulation of trading in equity, bond, or forex markets, to understand

how market prices fluctuate and what factors influence market movements.

3. Analyze case studies on market manipulation or insider trading, discussing the role of regulations like the SEC or ESMA in maintaining market integrity.
4. Engage in a simulation where participants have to ensure compliance with financial regulations while making trading or investment decisions.

Reference Books:

1. Bhole, L.M. Financial Markets and Institutions. Tata Mcgraw Hill Publishing Company.
2. Khan, M.Y. Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House.
3. Sharma, G.L., and Singh, Y.P. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
4. Khan and Jain. Financial Services. Tata Mcgraw Hill
5. E Gardon& K NatFinancial Markets & Services, HPH
6. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
7. M Y Khan: Indian Financial System, TMH.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Financial Derivatives	**B25CBS311**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Lectures and Case Discussions.

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the concept of derivatives and its classification
CO2: Get an idea about the forward contracts and future contracts
CO3: Understand the concept and its classification
CO4: Apply the hedging strategies in futures and options.
CO5: Know about the financial swaps.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Derivatives : (10 Hrs)

Concept of derivatives-Origin and evaluation of derivatives-Derivatives Vs. Shares- General characteristics of derivatives-Types and classification-Functions of derivatives market-Factors contributing the growth of derivatives-Significance of derivatives-Significance of derivatives-Traders in derivatives market-Fundamental linkages between spot & Derivative Markets-Advantages & dis advantages of derivatives-New innovations in derivatives market. **(Theory only)**

Unit-2:Concept of Forward contracts and future contracts (10 Hrs)

Forward Contacts: Meaning- Features- Classification -Forward contract Mechanism- Advantages-Limitations- Forward as a Zero-Sum game- Valuation of forward contracts.

Future Contracts: Futures: Nature-Difference between forward contracts and future contracts-Characteristics-Participants -Types- Mechanics of future contracts- Advantages and risks of trading in future contacts- Margin requirements in future trading-Settlement of futures positions.**(Theory and simple problems on forward contracts)**

Unit-3: Pricing and hedging strategies of future contracts (10 Hrs)

Pricing of futures- No arbitrage Principal-Approaching in pricing futures-Cost-of-carry model-Pricing model for index futures- Pricing model for Commodity futures- Future price adjustments

Hedging strategies: Definition of hedging- Features of hedging -Types of hedging- Hedging strategies using futures-Methods of calculating hedge ratio. **(Theory and problems)**

Unit-4: Options contacts- Basic Principles and valuation (10 Hrs)

Basic principles: Concept-Types of options- Historical uses of options- Options vs. Futures-Options terminology. Option based hedging strategies.

Valuation of options: Pricing options-Basic principles of option valuation-Binomial Pricing model-Black and Scholes model. **(Theory and problems)**

Unit-5: Financial Swaps – Principles and valuation (5 Hrs)

Concept and Nature- Evolution of Swap Market- Features of Swaps, Major Types of Swaps : Interest Rate Swaps, Currency Swaps, Commodity Swaps, Equity Index Swaps. Credit Risk in Swaps-Pricing and Valuing Swaps.

Skill Developments Activities:

1. Online virtual trading of options.

2. Online virtual trading of futures

Assignments:

1. Problems on pricing of future.
2. Hedging strategies using future contracts
3. Problems on valuation of options.
4. Option based hedging strategies
5. Problems on valuation of swaps.

REFERENCE BOOKS:

1. Bishnupriya Mishra: Financial Derivatives, Excel publications-First edition.
2. Gupta: Financial Derivatives: Theory, Concepts And Problems-1st Edition, PHI.
3. Jayanth Rama Varma: Derivatives and Risk Management,: TMH.
4. John C Hull: Fundamentals of futures and options market, Pearson Education.

Robert W. Kolb: Financial derivatives,

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Personal Finance and Behavioral Finance	**B25CBS411**	**3**	**2+1+0**	**45**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: Understand the concept of financial planning and importance of insurance planning
CO2: Get an idea about the retirement planning and its importance
CO3: Understand nature and scope of Behavioral Finance
CO4: Analyse different bias that affect decision making
CO5: Understand different market anomalies
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Introduction to Financial Planning and insurance planning: (9 Hours)

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline. Different investment alternative in the current market scenario; Insurance Planning: Need for Protection planning. Risk of mortality, health, Disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies (Theory only)

Unit 2: Retirement Planning & Employees Benefits: (9 Hours)

Retirement Planning Goals- Process of retirement planning- Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity and Other Pension Plans. Post- retirement counselling. Exemption available under the Income-tax Act for retirement benefits (Theory only)

Unit 3: Introduction to Behavioural Finance: (9 Hours)

Nature and scope of Behavioral Finance; Different Biases: Emotional Bias, Anchoring bias, Heuristics, Prospect Theory, Framing, Mental accounting, Loss Aversion; Impact of biases on investment decision making

Unit 4: Behavioural Finance and Market Anomalies: (9 Hours)

Market Anomalies, Types: January effect, Weekend effect, Turn-of-the year effect, Technical Anomalies, Causes and Effects of Market Anomalies; Implications of Behavioural Finance: EMH, Adaptive Markets Hypothesis, Expected Utility Theory

Unit 5: Behavioral Corporate Finance: (9 Hours)

Rational Managers, Irrational Investors, Behavioral factors and Corporate Decisions: Capital Budgeting & Investment Decisions, Dividend Policy Decisions, Systematic approach to using behavioral factors in corporate decision making
Skill Developments Activities: • Case Study: Herd behaviour in stock market and its impact • Assignment: Analyse market anomaly with examples • Discussion: 'Are markets efficient?'

Reference Books:

- Sid Mitra: Financial planning theory and practice, SAGE Publications,1st edition.
- Joydeep Sen: Financial planning and wealth management, Shroff Publishers distributors Limited
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient? Chapter 1 in Inefficient Markets, Oxford University Press.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Advanced Financial Management	**B25CBS511**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the different techniques of measuring risks in investment decisions.
CO2: Identifying the various sources of capital to enhance investment strategies.
CO3: Analyse the various theories of capital structure and dividend.
CO4: Compute working capital requirements in the company
CO5: Understand the concept of financial EOQ.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Investment Decisions and Risk Analysis: (12 hours)

Risk Analysis, Types of Risks, Risk and Uncertainty, Techniques of Measuring Risks, Risk adjusted Discount Rate Approach, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach, Standard Deviation and Co-efficient of Variation, Decision Tree Analysis, Problems.

Unit-2: Sources of Capital: (12 hours)

Long Term Sources, Meaning, Equity Shares, Preference Shares, Debentures, and Differences between Shares & Debentures, Retained Earnings, Long Term Loans and Loans from Financial institutions.

Unit-3: Capital Structure Theories & Dividend Theories: (11 hours)

Introduction, Capital Structure, Capital Structure Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach, Problems.

Dividend Theories: Introduction, Irrelevance Theory, MM Model. Relevance Theories, Walter Model, Gordon Model, Problems on Dividend Theories.

Unit-4: Planning and Forecasting of Working Capital: (10 hours)

Concept of Working Capital, Determinants of Working Capital, Estimating Working Capital Needs, Operating Cycle, Cash Management, Motives of Holding Cash, Cash Management Techniques, Preparation of Cash Budget, Receivables Management, Preparation of Ageing Schedule and Debtors Turnover Ratio, Inventory Management Techniques, Problems on EOQ.

Skill Developments Activities:

- Virtual Trading of currency
- Case studies discussion

Reference Books:

1. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand
2. Khan and Jain, Financial Management, Tata McGraw Hill
3. SudhindraBhat ; Financial Management, Prentice Hall of India
4. I M Pandey, Financial Management. Vikas Publication
5. Prasanna Chandra, Financial Management, Tata McGraw Hill
6. R.M Srivastava ; Financial Management & Policy, Sterling publishers.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Corporate Financial Policy	**B25CBS512**	**03**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Analyze the corporate financial Policies and Calculate the EPS
CO2: Enumerate various methods for computation of Cost of Capital
CO3: Ascertain the goals of corporate finance both profit and wealth oriented
CO4: Emphasizing on corporate valuation.
CO5: Determine the motives of Mergers.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Corporate Financial System: (10 Hours)

Corporate Financial Policy – The functions of corporate financial manager. The role of capital market in explaining corporate performance - main assumptions. The differences between financial models of corporate analysis.

Decisions in Corporate Financing Policy – Debt Financing – Internal Financing - Factors to be considered in formulating Financing Policy – Problems on EPS and Point of Indifference.

Unit: 2 – Cost of Capital: (11 Hours)

Capital - Types of Capital, Meaning and Definition, Concepts of Cost of Capital– Significance of Cost of Capital – Computation of Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained earnings- Weighted Average Cost of Capital – Problems.

Unit: 3 – Corporate Financial Goals &Corporate Valuation: (12 Hours)

Profit Maximization - Wealth Maximization – Economic & Business Environment– Sustained Growth Approach – Maximizing Growth - Growth Potential of a Single Product Company - Growth Potential of Multi Product Company.

Meaning of Corporate Valuation – Different approaches for Corporate Valuation - Valuation of Bonds and Intangible assets– Valuation of Bonds and Shares – Problems.

Unit: 4 – Mergers and Acquisitions: (12 Hours)

Meaning - Reasons – Types of Combinations - Forms of Merger – Motives and Benefits of Merger –Financial Evaluation of a Merger - Merger Negotiations - Meaning and Significance of P/E Ratio. Problems on Exchange Ratio and Impact of Merger on EPS and Market Price.

Skill Developments Activities:

1. Study real-life corporate investment decisions, including mergers, acquisitions, or new

project evaluations.

2. Role-playing exercises to decide between financing options (debt or equity), considering the trade-offs between risk and return.
3. Simulate the effect of various dividend policies (high, low, stock dividends) on company stock price, investor perception, and capital structure.
4. Use financial derivatives (e.g., options, forwards, swaps) in a simulated environment to manage currency, interest rate, or commodity risk.

REFERENCE BOOKS

1. I M Pandey, Financial management, Vikas Publication
2. R P Rustagi, Financial management, Sultan Chand
3. J C Vanhorne, Financial management, PHI
4. K. Venkataraman, Corporate Financial Policy, SHBP.
5. Sudhindra Bhat; Corporate Finance, PHI
6. NishikantaJha ; Mergers Acquisitions and Corporate Restructuring.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Investment Analysis and Portfolio Management	**B25CBS611**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the process of investment along with calculating the risk and return of individual investment and portfolio.

CO2: Evaluate the long-term securities and analyze the fundamental and technical analysis of securities

CO3: Examine the portfolio of the investments through modern portfolio models.

CO4: Interpret the various theories of portfolio management and evaluation of the portfolios.

CO5: Assess the Diversified portfolio

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Introduction to Investment Management: (10Hours)

Meaning of Investment – Objectives & Process of Investment – Investment Strategies – Approaches to Investment Decision – Investment Avenues – Risk and Uncertainty – Types of Risks of Return, Expected return, Systematic risk, Unsystematic risk, Portfolio expected return and risk – Benefits of Diversification (Theory & Problems).

Unit 2: Security Valuation & Analysis: (12Hours)

Long securities valuation – Bond valuation – YTM – YTC – Equity valuation – Dividend discount – Constant growth – Two growth model – Security Analysis – Fundamental Analysis - Economic Analysis - Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis. Mathematical Indicators: Moving averages, RSI and ROC. (Theory & Problems).

Unit 3: Modern Portfolio Theory: (12Hours)

Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model. (Theory & Problems)

Unit 4: Portfolio Management: (11Hours)

Markowitz Model – Sharpe Single index model – Evaluation – Sharpe Model – Jensen and Treynor Model. Portfolio revision: concept and approaches – Efficient Market Hypothesis (EMH) – Introduction to Behavioral finance (Theory & Problems)

Skill Developments Activities:

- Students select a publicly listed company and perform **fundamental analysis** (using

financial statements, ratios, etc.

- Using a **virtual stock trading platform** (such as Investopedia's Stock Simulator or NSE Paathshaala), students are given a hypothetical sum
- Compute **beta** of individual stocks using regression analysis (covariance between the stock and market returns)
- Provide students with a list of assets (stocks, bonds, real estate, commodities, etc.) and ask them to create a **diversified portfolio** based on an investor's risk tolerance and financial goals

Reference Books:

1. Investment Analysis and Portfolio Management, Prasanna Chandra, , Mcgraw-Hill.
2. Security Analysis and Portfolio Management, Donald E Fischer and Ronald J Jordan, Prentice Hall.
3. Security Analysis and Portfolio Management, Sudhindra Bhat, Excel Publications.
4. Avadhani, Investment Analysis and Portfolio Management, , HPH'.
5. V.K. Bhatta, International Financial Management, Anmol publication Pvt. Ltd. New Delhi.
6. MadhuVij, Multinational Financial Management, Excel Books, New Delhi.
7. Cheol S. Eun& Bruce G. Resman, International Financial Management, Tata Mc Graw Hill,
8. Apte P.G: International Financial Management, TMH
9. Lavi Maurice: International Finance, Mc Graw Hill.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Finance	**B25CBS612**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Get an idea about the international economic environment
CO2 : Outline the different exchange rate systems
CO3: Evaluate the foreign exchange quotations.
CO4: Analyze the concept of currency derivatives.
CO5: Understand the concept of financial swaps.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: International Economic Environment: (12Hours)

International finance: Introduction, Meaning, Nature, scope, Importance and finance decisions for multinational corporations.

International Monitory Systems: Classical Gold Standard, Bretton Woods's system, European Monitory system and optimum currency era.

Exchange rate systems: Exchange rate regimes, fixed and floating and managed floating exchange rates.(Theory only)

Unit-2: Foreign Exchange Market: (12Hours)

Evaluation, Functions, participants, structure, types of transactions and settlements.

Currency- Home currency & foreign currency. Foreign exchange quotations: Direct quote, indirect quote and cross rates.

Spot market and the forward market: Bid price, ask price and spread in the foreign exchange quotation. Currency arbitrage- two point and triangular arbitrage. (Theory and Problems)

Unit-3: Foreign Exchange derivatives: (11Hours)

Introduction and evaluation. Exchange-Traded Vs. OTC derivatives. Currency Forwards: Concept. Exchange traded currency features: Concept, Strategies Using Currency Futures, Trading in Currency Futures and Clearing, Settlement and Risk Management in Currency Futures.

Exchange Traded Currency Options: Concept, Types of Options, Option pricing methodology.(Theory and Problems).

Unit-4: International Financial Markets: : (10Hours)

International money market-international credit market- international bond market-

international stock market- International financial market crises. (Theory only)
Skill Developments Activities: • Virtual Trading of currency • Case studies discussion

Reference Books:

1. Rajiv Srivastava: International finance, OXFORD university press, First edition
2. Madhuvij: International financial management, Excel books, 4th edition.
3. Jeff Madura: International financial management, Cengage publication, 14th edition.
4. S Kevin: Fundamentals and international financial management, PHI, 2nd edition.
5. S Ravindra Babu: International financial management, Kalyani Publishers, 1st dition.
6. PK Jain: International financial management, MACMILLIAN, 2nd edition.
7. Lavi Maurice: International Finance, Mc Graw Hill.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Statistics Specialisation:

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Elementary Statistics	**B25CBS121**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To get basic level of understanding about statistics.

CO2: classify the data on the type of variables and use of same for application of inferential statistics.

CO3: Use graphs and diagrams for better representation and interpretation of large sets of data

CO4: To understand the importance of random variables in statistics for data analysis.

CO5: To cover fundamental concepts of probability that will provide a foundation for understanding statistical methods and data analysis.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Introduction to Statistics and Presentation of Data (9 Hours)

Statistics: Definition, Scope, Branches, Concepts of Population and Sample; Data: quantitative and qualitative, cross-sectional and time-series, discrete and continuous; Frequency Distributions, Relative Frequency, and Cumulative Frequency; , Sources of Data Methods of Data Collection, Data Classification and Tabulation of Data.

Unit 2: Diagrammatic Presentation of Data. (9 Hours)

Charts and Graphical Representation of Data: Types of Charts:-Line Charts, Bar Charts, Histograms, Pie Charts,Stem and Leaf Plots, Area Charts, Pictographs, Scatter Diagrams, Flow Charts, Organisation Charts, Pyramid Charts, Quadrant Charts, Gantt Charts, Control Charts Advantages and Disadvanatages of each of the Charts.

Unit 3: Random Variables (9 Hours)

Definition of random variable, discrete and continuous random variables, functions of random variables, probability mass function and probability density function with illustrations. Distribution function and its properties. Assumption of bivariate random variable, bivariate distribution, statements of its properties, Joint, marginal and conditional distributions, Independence of random variables.

Unit 4: Probability Distribution (10 Hours)

Probability: Introduction, random experiments, sample space, events and algebra of events. Definitions of Probability – classical, statistical, and axiomatic, Conditional Probability, laws of addition and multiplication, independent events, theorem of total probability, Bayes' theorem and its applications.

Unit-5: Ethics in Statistics (8 Hours)

Introduction to Ethical Principles in Statistics - Data Privacy and Confidentiality - Bias and Fairness in Data Collection - Case Studies of Ethical Dilemmas in Statistics.

Skill Developments Activities:

- Descriptive Statistics using MS Excel.
- Constructing and Interpreting Graphs and Diagrams
- Research and present how probability is used in various fields like finance, insurance, and marketing.
- Debate on various ethical dilemmas in statistics and data handling
- Role-play scenarios where ethical decision-making in data collection and analysis is required.

REFERENCE BOOKS:

1. Goon A.M., Gupta M.K. and Dasgupta B. (2002): Fundamentals of Statistics, Vol. I & II, 8th Edn. The World Press, Kolkata.
2. Gupta, S. C. and Kapoor, V.K. (2008): Fundamentals of Mathematical Statistics, 4th Edition (Reprint), Sultan Chand &Sons
3. Mood, A.M. Graybill, F.A. and Boes, D.C. (2007): Introduction to the Theory of Statistics, 3rd Edn., (Reprint), Tata McGraw-Hill Pub. Co. Ltd.
4. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
5. V. K. Kapoor and S. C. Gupta (2018). Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Descriptive Statistics	**B25CBS221**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Get basic level of understanding about statistics.
CO2: Understand the concept of central tendency
CO3: Understand the concept and application of Measures of Dispersion.
CO4: Understand the importance of curve fitting
CO5: Cover the concepts correlation.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Measures of Central Tendency: (09 Hours)

Measures of Central Tendency: Mean, Median, Mode, Geometric Mean and Harmonic Mean. Median and Mode through graph.

Unit 2: Measures of Dispersion: (09 Hours)

Range, Quartile Deviation, Mean Deviation and Standard Deviation, Variance. Central and Non-Central moments and their interrelationship. Sheppard's correction for moments. Skewness and kurtosis.

Unit 3: Curve fitting: (09 Hours)

Bi- variate data, Principle of least squares, fitting of degree polynomial. Fitting of straight line, Fitting of Second degree polynomial or parabola, Fitting of power curve and exponential curves.

Correlation: Meaning, Types of Correlation, Measures of Correlation: Scatter diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation Coefficient (with and without ties), Bi-variate frequency distribution, correlation coefficient for bi-variate data and simple problems. Concept of multiple and partial correlation coefficients (three variables only) and properties.

Unit 4: Regression: (09 Hours)

Concept of Regression, Linear Regression: Regression lines, Regression coefficients and it's properties, Regressions lines for bi-variate data and simple problems. Correlation vs regression.

Unit 5: Attributes: (09 Hours)

Notations, Class, Order of class frequencies, Ultimate class frequencies, Consistency of data, Conditions for consistency of data for 2 and 3 attributes only , Independence of attributes , Association of attributes and its measures, Relationship between association and colligation of attributes, Contingencytable: Square contingency, Mean square contingency, Coefficient of mean square contingency, Tschuprow's coefficient of contingency.

Skill Developments Activities:

- Gather and Compare data with different distributions and analyse the central Tendency.
- Hands on data fitting projects and goodness of Fit assesments using metrics as R-squared, Mean Squared Error (MSE), and residual plots.
- Engaging students with online tutorials and simulations that offer interactive exercises

on curve fitting.

- Choose a real-world dataset (e.g., health statistics, economic indicators) and perform correlation and regression analysis.
- Analyze case studies where categorical data plays a significant role, such as customer segmentation, survey analysis, or market research

Text Books:

1) 1. V.K.Kapoor and S.C.Gupta: Fundamentals of MathematicalStatistics,Sultan Chand & Sons, NewDelhi.
2) 2 BA/BSc I year statistics - descriptive statistics, probability distribution - Telugu Academy
    a. Dr M.JaganmohanRao,DrN.Srinivasa Rao, Dr P.Tirupathi Rao, Smt.D.Vijayalakshmi.
3) K.V.S. Sarma: Statistics Made Simple: Do it yourself on PC. PHI

Reference books:

a. Willam Feller: Introduction to Probability theory and its applications. Volume – I,Wiley
b. Goon AM, Gupta MK, Das Gupta B : Fundamentals of Statistics , Vol-I, the World Press Pvt.Ltd.,Kolakota.
c. Hoel P.G: Introduction to mathematical statistics, Asia Publishinghouse.
d. M. JaganMohan Rao and Papa Rao: A Text book of StatisticsPaper-I.
e. Sanjay Arora and Bansi Lal: New Mathematical Statistics: Satya Prakashan , NewDelhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Inferential Statistics	**B25CBS321**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method.

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To gain a foundational understanding of key statistical concepts including population, sample, parameters, statistics, and the importance of sampling distributions.

CO2: To formulate and test statistical hypotheses

CO3: To perform hypothesis testing with Binomial, Poisson, Exponential, and Normal distributions.

CO4: To understand various parametric tests.

CO5: To Know the rationale and assumptions behind ANOVA and be able to perform F-tests to compare variances.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Concepts: (09 Hours)

Population, Sample, Parameter, statistic, Sampling distribution, Standard error. convergence in probability and convergence in distribution, law of large numbers, central limit theorem (statements only).

Unit 2: Testing of Hypothesis: (09 Hours)

Concepts of statistical hypotheses, null and alternative hypothesis, critical region, two types of errors, level of significance and power of a test. One and two tailed tests. Neyman-Pearson's lemma. Examples in case of Binomial, Poisson, Exponential and Normal distributions.

Unit 3: Parametric test: (09 Hours)

Meaning- Types of Parametric test: One Sample Test : T-Test, Z-test, χ^2 –Test-Two Sample Test: Two Group T-test, Z-test, Paired t-test. (Meaning, Problems & Application)

Unit 4: Analysis of Variance: (09 Hours)

Introduction- F-test for testing variance of two Normal Population- Assumption of F Test- Anova: Rationale of Anova, Assumptions of Anova- Tehniques of Anova: One-Way Anova: Direct Method, Short Cut Method, Coding Method (Problems under each method). Two-Way Anova: With no repeated Values, with repeated values, Graphic Method, Anova in latin Square, (Problems under each method). Analysis of Covariance (Theory only).

Unit 5: Non-Parametric Test: (09 Hours)

Non-parametric tests- their advantages and disadvantages, comparison with parametric tests. Measurement scale- nominal, ordinal, interval and ratio. One sample runs test, sign test and Wilcoxon-signed rank tests (single and paired samples). Two independent sample tests: Wilcoxon –Mann-Whitney U test, Wald Wolfowitz's runs test. (Meaning, Problems & Application**).**

Skill Developments Activities:

- Practice formulating null and alternative hypotheses for different research questions. Given various scenarios or datasets, write clear and testable hypotheses.
- Use simulation techniques to generate data that meet the assumptions of parametric tests.
- Analyze real-world datasets involving experimental designs or observational studies where ANOVA is appropriate.
- Create visualizations to represent non-parametric data and the results of non-parametric tests. Use box plots, histograms, and bar plots to visualize distributions and test outcomes.

REFERENCE BOOKS:

1. Fundamentals of Mathematics statistics : VK Kapoor and SCGuptha.
2. Business Research Methods, Shashi K Gupta & Praneet rani, Kalyani Publication.
3. Outlines of statistics, Vol II : Goon Guptha, M.K.Guptha, Das GupthaB.
4. Introduction to Mathematical Statistics :HoelP.G.
5. Hogg Tanis Rao: Probability and Statistical Inference. 7thedition.Pearson.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Predictive Analysis	**B25CBS421**	**3**	2+0+1	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Gain a foundational understanding of analytics and its role in decision-making.
CO2: Develop the ability to construct and validate Simple Linear Regression (SLR) and Multiple Linear Regression (MLR) models.
CO3: Acquire knowledge in Logistic Regression
CO4: Understand and apply decision tree algorithms
CO5: Explore the methods for analyzing unstructured data and Assess forecasting accuracy and apply the techniques practically using SPSS and Gretl.
CO6:

Detailed Syllabus

Unit 1: Introduction to Analytics (09 Hours)

Introduction to Analytics- Analytics in Decision Making-Game changers & Innovators- Predictive Analytics- Experts view on Analytics.

Unit 2: SLR & MLR (09 Hours)

Introduction to Simple Linear Regression-Model Development-Model Validation.

Introduction to Multiple Linear Regression- Estimation of Regression Parameters-Model Diagnostics-Dummy, Derived & Interaction Variables- Multi-collinearity- Model Deployment- Hands on Experience using SPSS & Gretl.

Unit 3: Logistic Regression (09 Hours)

Discrete choice models- Logistic Regression- MLE Estimation of Parameters-Logistic Model Interpretation- Logistic Model Diagnostics- Logistic Model Deployment-Demo using SPSS.

Unit 4: Decision Trees and Unstructured data analysis (09 Hours)

Introduction to Decision Trees- Chi-Square Automatic Interaction Detectors (CHAID)- Classification and Regression Tree (CART)- Analysis of Unstructured data- Naive Bayes Classification- Demo using SPSS. (Theory & Application).

Unit 5: Forecasting & Time Series Analysis (09 Hours)

Forecasting- Time Series Analysis- Additive & Multiplicative models-Exponential smoothing techniques- Forecasting Accuracy- Auto-regressive and Moving average models- Demo using SPSS & Gretl.

Skill Developments Activities:

- Analyze case studies of companies or individuals who have significantly influenced the field

of analytics.

- Use datasets to practice basic predictive analytics techniques, such as creating simple predictive models using historical data. Tools like Excel or basic Python libraries can be used for these exercises.
- Develop simple linear regression models using sample datasets
- Create visualizations to represent forecasting results and time series data.

REFERENCEBOOKS:

https://iimbx.iimb.ac.in/catalog/predictive-analytics/

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Quantitative Techniques- I	**B25CBS521**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method.

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the basic concept of probability
CO2: Gain knowledge of network analysis and recognize their managerial application
CO3: Study the concepts of Inventory Management
CO4: Develop skills in constructing and interpreting decision making.
CO5: Understand concept of replacement models
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Theory of probability: (09 Hours)

Meaning and importance of Probability-Experiment, even and of Probability.(Simple Problems on Addition Theorem Only).

Unit-2: Introductory concepts In network analysis: **(09 Hours)**

Programme Evaluation and Review Technique (PERT)/ Critical Path Method (CPM) and their managerial applications; Computations in PERT networks finding earliest times, latest times and Activities.

Unit-3: Inventory models (09 Hours)

General concepts and definitions-Various cost concepts-The technique of inventory control-EOQmodels.

Unit-4: Decision making under uncertainty: (09 Hours)

Decision making under uncertainty, different decision criteria, decision trees, Simulation, model building,the process, problems with special reference inventory and financial management.

Unit-5 : Replacement Models: (09 Hours)

Introduction- Replacement of Item that deteriorate with time- To find the optimal Replacement Policy- Replacement of equipment that fails Suddenly

Skill Developments Activities:

- Identify and describe different types of events and experiments with real world examples where probability can apply.
- Use PERT and CPM to manage and plan projects, identifying critical paths and scheduling tasks effectively.
- Develop skills in evaluating and applying different decision-making criteria under uncertain conditions.

- Gain expertise in Economic Order Quantity (EOQ) models and their application in inventory management.

REFERENCEBOOKS:

1) Srivastava V.K et al – Quantitative techniques for managerial DecisionMaking, WileyEasternLtd
2) Richard, I. Levin and Charles A.Kirkpatrick – Quantitative Approachesto Management,McgrawHill, KogakushaLtd
3) SharmaJK– OperationResearch-theoryand applicationsMcMillan,NewDelhi
4) Srivastava V.K et al – Quantitative techniques for managerial DecisionMaking, Wiley Eastern Ltd.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Operation Research & Quantitative Analysis	**B25CBS522**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method.

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: Apply tools of operations research in Management
CO2: Use Linear Programming Method and its applications in transportation and assignment Problems
CO3: Use of strategies to be applied in the organizations with the understanding of decision making concepts.
CO4: Develop a comprehensive understanding of transportation and assignment problems.
CO5: Use of Game theory in Business Problems.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit1:Introduction to Operations Research: **(09 Hours)**

Origin & Development of Operation Research, Definition and Meaning of Operation Research, Different Phases of Operation Research Study, Scope and Limitations of Operation Research. (Theory)

Unit 2: Linear Programming: (08 Hours)

- Introduction- Formulation of LP Problems (General Formulation & Matrix Form).(Problems)
- Graphic Method**:** Procedure & Problems
- Simplex Method: Introduction- Definition- Iteration Problems

Unit 3: Transportation and Assignment problems: (10 Hours)

- **Transportation Problem:** Introduction, Initial basic feasible solution, North West Corner Rule, Least Cost Method, Vogel's approximation method, MODI method, Degeneracy situation (Problems).
- **Assignment Problem:** Definition, Algorithm (mathematical formulation of an assignment problem), Difference between Transportation & Assignment Problem, Hungarian method, Un balanced Assignment.

Unit 4: Game Theory: (10 Hours)

Introduction- Definition- Pay-off- Types of Games (Theory). The Maximin-Minimax Principle (Meaning & Problems), Games without Saddle Point (Problems), Graphical Method for 2 x n or m x 2 Games, Dominance Property.

Unit 5: Queuing Theory: **(08 Hours)**

Introduction- Queueing system- The input (Arrival pattern), the service Mechanism, The Queue Discipline, Customer's behavior- Kendall's Notation for representing queueing Models.

Skill Developments Activities:

- Review and present a case study where Operations Research has been applied.
- Practice formulating linear programming (LP) problems from real-world scenarios.
- Solve transportation problems using various methods such as the North West Corner Rule, Least Cost Method, Vogel's Approximation Method, and MODI Method.
- Solve problems using the Maximin-Minimax Principle for games with and without saddle points.

REFERENCEBOOKS:

1. Operations Research by S Kalavathy, Vikas Publishing House pvt. Ltd.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Quantitative Techniques- II	**B25CBS621**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method.

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Study various ratios and its applications
CO2: Gain knowledge proficient in calculating both simple and compound interest.
CO3: Understand the properties of polynomial and linear equations and their solutions.
CO4: Study quadratic equations and understand their solutions.
CO5: Understand set operations including union, intersection, and difference.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1- Ratios: **(09 Hours)**

Meaning of ratios-Inverse ratio, type of ratios, Proportions: properties of proportions, cross product, continued proportion.

Unit 2- Calculation of Interest: **(09 Hours)**

Simple Interest, Compound Interest, Elementary Permutation and Combination. Basic problems on Profit & Loss and Discounts, Sequence and series: Arithmetic and Geometric Progressions.

Unit 3- Set Theory: **(09 Hours)**

Introduction- Polynomial Equation- Roots of the equation- Linear Equation- Properties of Linear Equation- Quadratic Equation- Solution of a pure Quadratic Equation- Simultaneous Equation, Solutions to simultaneous Equation

Unit 4- Set Theory: **(09 Hours)**

Notation of sets, Singleton set, Finite Set, Infinite Set, Equal Set, Null Set, Sub Set, Proper subset, Universal set, Union of sets, Intersection of sets, Disjoint sets, Power set, Venn diagram, Complementary set, Uses of set theory is business, De-Morgans Laws of Set theory.

Unit 5- Matrix Theory: **(09 Hours)**

Introduction, types of matrices, Addition of matrices, Subtraction of matrices, Multiplication of matrices, Transpose of matrix, Expansion of determinants, Properties of determinant, Applications of matrix operations in business decision making.

Approved: BOS/SOC/UG-PG/30.01.2025/13

Skill Developments Activities:

- Solve proportion-related problems using cross products and continued proportions, applying these concepts to real-world contexts.
- Utilize permutation and combination techniques in various problem-solving scenarios, including practical and theoretical applications.
- Develop skills to solve polynomial and linear equations, understanding their properties.
- Utilize determinants in business decision-making scenarios, applying matrix operations to analyze and solve complex problems.

REFERENCEBOOKS:

1. Trivedi, K., Business mathematics, Pearson Education India, 2011
2. Mariappan, P., Statistics for Business, CRC Press, 2019.
3. Khattar, D. and Gupta, A., Business Mathematics: For University of Delhi. Pearson Education India,2011.
4. Gupta, B.N.,Business Mathematics And Statistics, SBPD Publications,2020

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Probability Distribution	**B25CBS622**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method & ICT Method

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the fundamental concepts of probability
CO2: Develop expertise in the concept of random variables.
CO3: Gain understanding of mathematical expectation for both random variables and functions of random variables.
CO4: Acquire proficiency in working with various discrete probability distributions.
CO5: Analyze the properties of the distributions
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1:Introduction to Probability: (09 Hours)

Basic Concepts of Probability, random experiments, trial, outcome, sample space, event, mutually exclusive and exhaustive events, equally likely and favourable outcomes. Mathematical, Statistical, axiomatic definitions of probability. Conditional Probability and independence of events, Addition and multiplication theorems of probability for 2 and for n events. Boole's inequality and Baye's theorem and its applications in real life problems.

Unit 2: Random variable: (09 Hours)

Definition of random variable, discrete and continuous random variables, functions of random variable. Probability mass function. Probability density function, Distribution function and its properties. For given pmf, pdf calculation of moments, coefficient of skewness and kurtosis. Bivariate random variable - meaning, joint, marginal and conditional Distributions, independence of random variables and simple problems.

Unit 3: Mathematical expectation: (09 Hours)

Mathematical expectation of a random variable and function of a random variable. Moments and covariance using mathematical expectation with examples. Addition and Multiplication theorems on expectation. Definitions of M.G.F, C.G.F, P.G.F, C.F and their properties. Chebyshev and Cauchy - Schwartz inequalities**.**

Unit 4: Discrete Distributions: (09 Hours)

Binomial, Poisson, Negative Binomial, Geometric distributions: Definitions, means, variances, M.G.F, C.F, C.G.F, P.G.F, additive property if exists. Possion approximation to Binomial distribution. Hyper-geometric distribution: Defination, Mean and variance.

Unit 5: Continuous Distributions: (09 Hours)

Rectangular, Exponential, Gamma, Beta Distributions: Mean, variance, M.G.F, C.G.F, C.F. Normal Distribution: Definition, Importance, Properties, M.G.F, CF, additive property.

Skill Developments Activities:

- Solve real-life problems using Bayes' Theorem.
- Work with PMFs and PDFs for discrete and continuous random variables.

- Calculate probabilities of various events.
- Use MGF, CGF, PGF, and CF for various purposes.

REFERENCEBOOKS:

1. Srivastava V.K et al – Quantitative techniques for managerial DecisionMaking, WileyEasternLtd
2. Richard, I. Levin and Charles A.Kirkpatrick – Quantitative Approachesto Management,McgrawHill, KogakushaLtd
3. SharmaJK– OperationResearch-theoryand applicationsMcMillan,NewDelhi
4. Srivastava V.K et al – Quantitative techniques for managerial DecisionMaking, WileyEasternLtd.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	3	-	-	-
CO-02	3	3	-	-	-	3	-	-	-
CO-03	3	3	-	-	-	3	-	-	-
CO-04	3	3	-	-	-	3	-	-	-
CO-05	3	3	-	-	-	3	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Economics Specialisation:

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Indian Economy-I	**B25CBS151**	**3**	**3+0+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the nature, characteristics and transition of Indian Economy

CO2: Know various components of Indian Economy

CO3: Understand the role of the Central Bank of India [RBI] and The Government in maintaining financial and economic stability of the country

CO4: Analyze various policies and Centre-state Finance Relations

CO5: Realize the role of foreign trade in Indian economy

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1 – Structure of Indian Economy: (08 Hours)

India as a Developing Economy, Indian Economy – Post Independence, National Income of India, Human Resources and Economic Development: HDI-GII-MPI, Occupational Structure and Economic Development, Natural Resources, Economic Development & Environmental Degradation, Environmental Protection and Sustainable Development, Infrastructure in the Indian Economy, Social Infrastructure and Social Sector

Unit 2 – Planning and Economic Development: (10 Hours)

Colonialism and Underdevelopment, Objectives and Strategy of Economic Planning in India, Industrial Policy and Indian Planning, Public Sector, Disinvestments, Privatization and Economic Reforms, Globalization and its Impact, Planning Experiences in India, Capital Formation – Issues and its Problems, Foreign Capital: FDI-FII-FPI, Foreign Aid, Poverty and Planning Process, Parallel Economy, Unemployment, Inequality and Economic Power, Balanced Regional Development, Planning Commission- Achievements and failures, NITI Aayog- objectives and functions

Unit 3 – Agricultural Sector in India: (08 Hours)

Indian Agriculture under Five Year Plans – Green Revolution, Food Security in India, Irrigation and Other Agricultural Inputs, Land Reforms, Farms and Farm Efficiency, Rural Credit, Primary Agricultural Credit Cooperative Societies, Agricultural Marketing and Warehousing, Agricultural Labor

Unit 4: Industrial Sector: (09 Hours)

Industrial Pattern and Plans, Large Scale Industries, Information Technology Industry, Small Scale Enterprises, Labor Problem and Labor Policy, Unorganized sector and In-formalization of the Indian Economy, National Commission on Labor

Unit 5: Tertiary Sector in Indian Economy: (10 Hours)

Foreign Trade of India, India's Balance of Payment, Special Economic Zones, Free-Trade Zones, GATT, WTO, GATT, TRIMS, TRIPS, and India's Foreign Trade, Indian Currency System, Indian Currency System, Indian Financial System – Commercial Banking, Money & Capital Market, Monetary Policy, Fiscal Policy, Indian Public Finance, Finance Commission and its Constitution, Government Subsidies in India.

Skill Developments Activities:

- Group Discussion: Effectiveness of Poverty Eradication Programmes and Policies in developing countries
- Mini-project work: Study the causes for sporadic inflation with example

Reference Books:

- Mishra S.K & V.K Puri (2001), *Indian Economy and –Its development experience*, Himalaya Publishing House
- Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, *Macroeconomics*, McGraw-Hill Education
- G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
- Oliver J. Blanchard, *Macroeconomics*, Pearson Education
- IC Dhingra, *Indian Economy*, Sultan Chand & Sons.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Statistical Methods for Economics	**B25CBS351**	**3**	**2+0+1**	**45 Hours**

Pedagogy: ICT, Chalk and Talk, SPSS and Other Analysis Software

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Interpret various types of graphs and elementary functions such as quadratic, polynomial, exponential, and logarithmic functions.
CO2: Calculate conditional probabilities and apply Bayes' rule to solve problems involving uncertainty and updating probabilities based on new information.
CO3: Estimate parameters and assess the properties of estimators, including unbiasedness and consistency.
CO4: Estimate the parameters of a simple linear regression model using ordinary least squares (OLS) and interpret the properties of the estimators.
CO5: Apply the simple linear regression model for forecasting future values based on historical data.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Basics of Statistics and Elementary probability theory: (12 Hours)

population parameters vs. sample statistics; Graphs; elementary types of functions: quadratic, polynomial, power, exponential, logarithmic; sequences and series; Sample spaces and events; continuous functions; differentiable functions; probability axioms and properties; counting techniques; conditional probability and Bayes' rule

Unit 2: Statistical Concepts: (12 Hours)

Normal distribution; chi-sq, t- and F-distributions; estimation of parameters; properties of estimators; testing of hypotheses: defining statistical hypotheses; distributions of test statistics; testing hypotheses related to population parameters; Type I and Type II errors; power of a test; tests for comparing parameters from two samples.

Unit 3: Simple Linear Regression Model: (12 Hours)

Two Variable Case Estimation of model by method of ordinary least squares; properties of estimators; goodness of fit; tests of hypotheses; scaling and units of measurement; confidence intervals; Gauss-Markov theorem; forecasting.

Unit 4: Multiple Linear Regression Model: (12 Hours)

Estimation of parameters; properties of OLS estimators; goodness of fit - R2 and adjusted R2; partial regression coefficients; testing hypotheses – individual and joint; functional forms of regression models; qualitative (dummy) independent variables.

Unit 5: Violations of Classical Assumptions and Specification Analysis: (12 Hours)

Multicollinearity; heteroscedasticity; serial correlation; Omission of a relevant variable; inclusion of irrelevant variable; tests of specification errors.

Skill Developments Activities:

- Create and interpret various types of graphs (e.g., histograms, scatter plots, pie charts) using a dataset related to economic variables
- Analyse economic data using different types of functions (quadratic, exponential) and sequences. For example, model economic growth trends or price changes.
- Analyse economic data to identify and fit different probability distributions (normal, chi-squared, t-, F-distributions).
- Conduct hypothesis tests related to economic data (e.g., testing the impact of a policy change on economic growth).
- Use software tools to perform the calculations and interpret the results.

Assignments:

- Formulate hypothesis on any economic problem faced by Indian Economy, Collect Economic data, and apply suitable inferential statistics techniques, interpret the result, and suggest policy implications for the Government
- Analyse an economic dataset using simple linear regression. Estimate the model parameters using OLS, evaluate goodness of fit, and test hypotheses about the regression coefficients.

References

1. Jay L. Devore, Probability and Statistics for Engineers, Cengage Learning, 2010.
2. John E. Freund, Mathematical Statistics, Prentice Hall, 1992.
3. Richard J. Larsen and Morris L. Marx, An Introduction to Mathematical Statistics and its Applications, Prentice Hall, 2011.
4. D. N. Gujarati and D.C. Porter, Essentials of Econometrics, McGraw Hill, 4th edition, International Edition, 2009.
5. Christopher Dougherty, Introduction to Econometrics, Oxford University Press, 3rd edition, Indian edition, 2007.
6. Jan Kmenta, Elements of Econometrics, Indian Reprint, Khosla Publishing House, 2nd edition, 2008.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Agricultural Economics	**B25CBS551**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, and Problem solving.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Students will obtain information regarding various agricultural issues in India

CO2: Students will understand the remedies used for agricultural issues.

CO3: Students also can get information about co-operative movement in India

CO4: Information about co-operative movement in India performance and role in rural development.

CO5: Making awareness about self-employment through various local businesses like agro-tourism, travel agents, horticulture, floriculture, fishery and animal husbandry.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Agriculture Production (10 Hours)

Nature, scope and significance of agricultural production economics- concept of production in economic sense. Factors of production-classification, interdependence and factor substitution.

Unit: 2 – Production functions (11 Hours)

Production functions - assumptions of production functions, commonly used forms and their properties, limitations, specification, estimation and interpretation. Determination of optimal levels of production and factor application-Law of diminishing returns. System and Types of Farming, Agricultural Credit. Sources of Agricultural Credit, Agricultural Marketing.

Unit: 3 – Cost functions (12 Hours)

Cost functions and cost curves, components, and cost minimization. Cost function and its applications. Derivation of firm's input demand and output supply functions. Shut Down and Break-Even Analysis. Returns to scale- economies and diseconomies of scale.

Unit: 4 – Technology in agricultural Production (12 Hours)

Technology in agricultural production, nature and effects and measurement- Measuring efficiency in agricultural production; technical, allocative and economic efficiencies. Yield gap analysis-concepts-types and measurement. Nature and sources of risk, modelling and coping strategies.

Skill Developments Activities:

1. Field Research Projects: Conduct field research to analyze agricultural practices, market conditions, and economic impacts in different farming environments.

2. Economic Modeling Workshops: Participate in workshops focused on developing and applying economic models specific to agricultural markets and policy analysis.
3. Data Analysis Training: Engage in training programs for advanced data analysis techniques using statistical software to interpret agricultural economic data effectively.
4. Policy Review Sessions: Attend seminars or discussions on agricultural policy changes to understand their implications on farm economics and rural development.
5. Case Study Evaluations: Examine real-world case studies of agricultural enterprises to learn about economic challenges, market strategies, and sustainability practices

REFERENCE BOOKS

1. "Agricultural Economics, by Dr. S. R. Kantwa Dr. S. V. Sai Prasad, New Vishal Publications; Second Edition (1 April 2014).
2. Agricultural Economics by Dr. C.B. Singh- LAXMI PUBLICATIONS (P) LTD
3. Agricultural Economics, by Gurmeet Singh TR Jain, VK Global Publications Pvt. Ltd; 2019th edition.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Public Economics	**B25CBS552**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, and Problem solving.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: The development of an understanding of public sector financial resources
CO2: Understanding of the rationale for the existence of modern governments
CO3: Familiarity with the micro and macro aspects of public expenditure.
CO4: Acquaintance with the phenomenon of externality and the role of government.
CO5: Understand the classification of public Budget
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Public economics (10 Hours)

Introduction to Public economics, meaning and scope, Meaning, Scope and Importance of Public finance – Public Finance vs Private Finance – Importance of the study of public Finance – Role of Public Finance in Developing Countries.

Unit: 2 – Public Economics Principle (11 Hours)

Principles of Public Economics Principle of Maximum Social Advantage – Principle of Allocation of Resources – Test of Social advantage – welfare Foundations of Public Finance – Social Welfare Functions of modern Government – Distinction between private Goods and public Goods – Market Failures – market Imperfections – Externalities..

Unit: 3 – Public Expenditure (12 Hours)

Public Expenditure, Public Revenue and Public Debt Principle of public Expenditure – Wagner's Law of increasing State Activities, Hypothesis – Kinds of public Expenditure and Canons of Expenditure, Sources of public Revenue – Tax Revenue and Non Tax Revenue – Types – Direct and Indirect Taxation – Characteristics of a Good Tax System, Meaning of public Debt – Causes – Limits to raising public debt – burden of Debt – Debt Redemption Deficit Financing – Meaning – Techniques of Deficit Financing – Objectives of Deficit Financing

Unit: 4 – The public Budget Classification (12 Hours)

The public Budget Classification of budgets Programme and Performance Budget – Budgetary Deficits – Primary, Revenue and Fiscal Deficits – Zero base budgeting
Fiscal Policy Objectives of Fiscal Policy – Role of Fiscal Policy in Economic Development

Working of Monetary and Fiscal Policies; Current Issues of India's Tax System; Analysis of Budget and Deficits

Skill Developments Activities:

1. Policy Analysis Workshops: Attend workshops focused on evaluating the economic impacts of public policies and government programs to enhance your analytical skills.
2. Economic Impact Assessments: Practice conducting impact assessments of public sector projects and initiatives to understand their effects on economic growth and distribution.
3. Budget Simulation Exercises: Engage in exercises that involve creating and managing simulated government budgets to develop practical skills in public financial management.
4. Public Finance Case Studies: Analyze case studies of public finance issues, such as tax policy or government expenditure, to gain insights into real-world economic challenges and solutions.
5. Regulatory and Policy Update Sessions: Stay updated with recent changes in public economic regulations and policies by participating in relevant seminars and discussion groups.

Reference Books:

1. Musgrave R.A and Musgrave – Public Finance in theory and Pratice
2. Ulbrich Holley (2003) Public Finance in Theory and Practice, Thomson SouthWestern, USA
3. Bhatia H.L (2004) Public Finance, Vikas Publishing House Pvt Ltd, New Delhi
4. Sundaram K.P.M and K.K.Andley (2003) Public Finance S Chand & Co Ltd ,New Delhi
5. Singh S.K. (2001) Public Finance in Theory and Pratice S.Chand and Co Ltd
6. Agarwal R.C (2004) Public Finance Theory and Practice Educational Publishers Agra
7. J. Hindriks, G. Myles: Intermediate Public Economics, MIT Press, 2006.
8. R.A. Musgrave and P.B. Musgrave, Public Finance in Theory & Practice,
9. McGraw Hill Publications, 5th edition, 1989.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Indian Economy-II	**B25CBS651**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& Collaborative and Cooperative learning

Course Outcomes: On successful completion of this course students shall be able to:
CO1: Recall the development process & challenges in India after independence

CO2: Review the problems of economic planning and polices and measures in their contextual perspective

CO3: Identify and analyze current issues of agriculture & Policies for Sustainable Agriculture in Indian Economy.

CO4: Illustrate the Contribution Made by the Indian Industries and Foreign trade in the development of Indian Economy.
CO5: Assess the Relationship of India with WTO.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Basic features and problems of Indian Economy: (10 Hours)

Nature of Indian Economy, demographic features and Human Resource Development (HDI), Problems of Poverty, Unemployment, Inflation, income inequality, Black money in India.

Unit: 2 – Sectoral composition of Indian Economy: (11 Hours)

Issues in Agriculture sector in India ,land reforms Green Revolution and agriculture policies of India , Industrial development , small scale and cottage industries, industrial Policy, Public sector in India, service sector in India.

Unit: 3 – Economic Policies: (12 Hours)

Economic Planning in India , Planning commission v/s NITI Aayog, monetary policy in India, Fiscal Policy in India, Centre state Finance Relations, Finance commission in India. LPG policy in India

Unit: 4 – External sector in India: (12 Hours)

India's foreign trade value composition and direction, India Balance of payment since 1991, FDI in India, Impact of Globalization on Indian Economy, WTO and India.

Skill Developments Activities:

1. Policy Analysis Workshops: Attend workshops focused on evaluating the economic impacts of public policies and government programs to enhance your analytical skills.
2. Economic Impact Assessments: Practice conducting impact assessments of public sector projects and initiatives to understand their effects on economic growth and distribution.
3. Budget Simulation Exercises: Engage in exercises that involve creating and managing

simulated government budgets to develop practical skills in public financial management.

4. Public Finance Case Studies: Analyze case studies of public finance issues, such as tax policy or government expenditure, to gain insights into real-world economic challenges and solutions.
5. Regulatory and Policy Update Sessions: Stay updated with recent changes in public economic regulations and policies by participating in relevant seminars and discussion groups.

Reference Books:

1. Dutt Rudder and K.P.M Sunderam (2001): Indian Economy, S Chand & Co. Ltd. New Delhi.

2. Mishra S.K & V.K Puri (2001) "Indian Economy and –Its development experience", Himalaya Publishing House.

3. KapilaUma: Indian Economy: Policies and Performances, Academic Foundation

4. Bardhan, P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.

5. Jalan, B. (1996), India's Economic Policy- Preparing for the Twenty First Century, Viking, New Delhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Economics	**B25CBS652**	**3**	**2+1+0**	**45**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: Understand the meaning and importance of international economics and trade
CO2: Understand the different theories of international trade
CO3: Explore exchange rate concepts and exchange rate changes
CO4: Analyse the importance of balance of payments
CO5: Evaluate international trade negotiations
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: International Economics and Trade: (10Hours)

International Economics: Meaning and Importance, Internal Trade, International trade and economic development; Important issues in international trade, Terms of Trade: Various concepts of terms of trade, Dumping; Protectionist Policy- Merits and Demerits; Tariffs and Quotas: Meaning, Types, Effects; Concept of optimum tariff

Unit 2: Theories of International Trade: (12Hours)

Mercantilism, Theories of Absolute cost advantage and Comparative Cost, Heckscher-Ohlin model of trade, Leontief Paradox, Modern Theory of International Trade

Unit 3: Foreign Exchange: (12Hours)

Foreign exchange market: Functions, Definition, Foreign exchange and exchange rate, Devaluation, Revaluation, Depreciation, Appreciation, Over Valuation and Undervaluation, Different systems of exchange rate determination- Fixed, Flexible, Hybrid exchange rate systems, Managed floating, Purchasing Power Parity Theory

Unit 4: Balance of Payments: (11Hours)

Balance of Trade and Balance of Payments: Definition, Structure of BOP, BOP Deficit and Surplus, Gold Standard, Equilibrium and disequilibrium in BOP, India's BOP since 1991, IMF-Role and Functions; International financial flows– Foreign Direct Investment and Portfolio Investment

Skill Developments Activities:

- Assignment: Global Financial Crisis 2008- Genesis of Crisis- Lessons from Crisis
- Debate: Demonetization and its effect on Indian economy
- Case Study: Government intervention in currency market and their implications

Reference Books:

1. Dominick Salvatore, International Economics, 13ed, An Indian Adaptation

2. Paul Krugman, Maurice Obstfeld, Marc Melitz, International Economics: Theory and Policy, 10Ed, Pearson
3. Charles W L Hill, Thomas Hult & Rohit Mehtani, International Business, 11th Edition, McGraw Hill
4. John Daniels et al, International Business, 16th Edition, Pearson
5. Michael R Czinkota et al, International Business, 7th Edition, Cengage

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Banking Specialization:

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Introduction to Banking and Insurance	**B25CBS141**	**3**	**3 + 0 + 0**	**45**

Pedagogy: ICT, Case Studies, Group Discussions

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the fundamentals of banking and insurance

CO2: Analyse banking operations

CO3: Explain insurance concepts

CO4: Apply financial management principles

CO5: Evaluate risk management strategies

CO6: Demonstrate knowledge of regulatory frameworks

Detailed Syllabus

Unit I: Management and Principles of Bank: (8 Hours)

Banking System in India, Principles of Banking, The Banking Regulation Act, 1949, Creation of Money, Electronic Banking System, Role of Reserve Bank of India. Principles of Insurance: Introduction, History of Insurance Policies, Types, Policies Conditions and Principles of Insurance

Unit 2: Management of Bank Policies: (8 Hours)

Bank's Investment Policies, Different Loan Policies, Credit Management in Bank. Nature of Insurance Business: Nature of Insurance contract Insurance Contract VS Wage sing Contract, Importance of Insurance- Uses of Insurance Business.

Unit 3: Management of Deposit and Advances: (8 Hours)

Opening of a Account, Types of Deposit Account, Importance of CRM, Types of Advances.

Role of Development Officer: Meaning - Importance of Development officer, Duties of Development officer. Principles of General Insurance' Function Personal General Insurance Products, Commercial General Insurance Products.

Unit 4: Investment Report: (8 Hours)

Nature of Bank Investment, SLR Requirement & Investment, Nature and Significance of Investment Management, Fundamental of Security Investment. Role of Insurance Agents: Meaning and Definition of Agents Recruitment and selection of Agents, Training of Agents, Duties of Agents, Code of Conduct for Agents, Rights of Agents, Essential Qualifications for successful Agents, Termination of Agents.

Unit 5: Management of Finance: (8 Hours)

Bank Accounts, Records, Reports, Statement of Advances, Profit and Loss accounts, Balance Sheet and reports. Management Principles in Insurance: Management function in Insurance, hierarchy, Individual and group behaviour, Management of personnel of manager, Management process of selection, Training , Promotion etc.

Skill Developments Activities:

- Analysis and interpretation of financial statement of banks and insurance company to and ascertaining their performance.
- Group Discussions on cybersecurity threats and best practices in banking and insurance.
- Discussion of Cases related to banking and insurance scenarios, such as customer service, sales, or claims processing.

Assignments:

- Group Presentations on Introducing and explaining a specific banking or insurance product.
- Group discussion on current trends or issues in banking and insurance, such as digital banking, blockchain, or cyber risk.
- Compare and contrast different types of banking products (e.g., loans, deposits, credit cards) or insurance policies (e.g., life, health, general).

Reference Books:

1. Singh, D. (2022). *Insurance law and practice* (13th ed.). LexisNexis.
2. Choudhury, A. (2022). *Banking and insurance in India* (5th ed.). PHI Learning.
3. Rose, P. S., & Hudgins, S. C. (2022). *Banking and financial services: An introduction* (12th ed.). Cengage Learning.
4. Mishler, L., & Toevs, A. (2022). *Bank management and financial services* (11th ed.). McGraw-Hill
5. Chopra, D. (2022). *Banking law and practice* (22nd ed.). Taxmann Publications
6. Vaughan, E. J., & Vaughan, T. M. (2022). *Fundamentals of risk and insurance* (12th ed.). Wiley.

7. CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Principles and Banking Insurance	**B25CBS341**	**3**	**3 + 0 + 0**	**45**

Pedagogy: ICT, Case Studies, Group Discussions

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the fundamentals of banking and insurance

CO2: To make the students understand the various services offered and various risks faced by banks

CO3: To make them aware of various banking innovations after nationalization

CO4: To give them an overview about insurance industry

CO5: To make the students understand various principles, provisions that govern the Life General Insurance Contracts

CO6: Develop self-diciplinary skills

Detailed Syllabus

Unit 1: Banking Regulation Act 1949: (8 Hours)

History-definition of banking as per BR Act, other forms of business permitted and prohibited for banking companies. Concepts only- Paid-up-capital and reserve for an Indian banking company-licensing of banking company

Unit 2: Relationship between Banker and Customer and Role of Banker: (8 Hours)

Definition of Banker and Customer-General relationship. Special relationship -. KYC Policymeaning. Paying banker and collecting banker Duties and responsibilities - Statutory Protection - Dishonor of Cheques -grounds - payment of cheques and other instruments. Collecting Banker Duties and Responsibilities - Statutory Protection, Banker as a holder in due course. Banker as holder for value.

Unit 3: Negotiable Instruments and Advances: (8 Hours)

Meaning - Characteristics of Negotiable Instruments - Parties to the Instruments - Different types of negotiable instruments - Cheques - Essentials, MICR Cheques - Material alterations - Markings - Endorsement –Meaning.

Unit 4: Reforms and Innovations in Banking: (8 Hours)

Banking, ECS, EFT, NEFT, RTGS, SWIFT, Credit Card, Debit Card, E- Money, Digital Cash, payment bank- paytm, google Pay. NPA's – Factors contributing to NPA's (internal, External and others) BASEL Norms I,II and III – Overview and background.

Unit 5: Principles of Insurance: (8 Hours)

Meaning and definition of Insurance, Characteristics of Insurance contract, Functions, Importance and Benefits of Insurance. Classification of Insurance: Meaning Principles of contract of Insurance, Definition and essentials of contract of Insurance. Insurance Documents (concept only). Life Insurance- Essentials of life Insurance, definition, difference between insurance and assurance, essential features of life assurance, Assignment of Life Policies.
Skill Developments Activities: ▪ Collect and fill pay in slips of savings bank account ▪ List customer services offered by at least two banks of your choice. ▪ List of different types of policies offered by insurance companies. ▪ Relevant case studies to be discussed.

REFERENCES:

1. Sundaram & Varshney, Banking Law and Practice ,Sulan Chand & Sons,

2. S.N. Maheshwari, Banking Law and Practice - Kalyani Publishers.

3. E. Gordon & K. Natarajan, Banking Theory Law & Practice, Himalaya Publishing House. A. Gajendran, Banking Theory Law & Practice, Vrinda Publications Pvt Ltd.

4. Dr. P Periasamy, Principles and Practice of Insurance, Himalaya Publishing House.

5. M.N. Mishra, Dr. S. B. Mishra, Insurance principles and practice, S. Chand.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Principles of Risk Management	**B25CBS441**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the fundamental principles and frameworks of risk management
CO2: Analyze and evaluate various types of risks (financial, operational, strategic, etc.) within organizations.
CO3: Develop risk mitigation strategies and contingency plans.
CO4: Demonstrate the ability to use risk assessment tools and techniques.
CO5: Apply risk management principles to real-world scenarios and case studies.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Risk and Risk Management: (9 Hours)

Definitions of risk, impact of risk on organisations, introduction to types of risk, definitions and development of risk management, principles and aims of risk management., General risk management standards, alternative risk management approaches, COSO 2004, enterprise risk management, implementing ERM, establishing the context for risk management, Risk assessment considerations, risk classification systems (risk identification), risk causes (sources) and consequences.

Unit-2: Risk analysis and evaluation: (9 Hours)

Introduction to risk analysis, risk likelihood and impact, loss control, defining the upside of risk, the importance of risk appetite (risk evaluation), Introduction to risk treatment and risk response, the 4Ts, risk control techniques (PCDD), control of selected hazard risks, introduction to monitoring and review, insurance and risk transfer, business continuity planning (BCP).

Unit-3: Practice of Risk Management: (9 Hours)

The business environment and risk environment, organisational vision and values, risk management's contribution to business success and value added, sector specific and geographical issues, Risk architecture, strategy and protocols, risk management documentation and responsibilities.

Unit-4: Risk culture, appetite and tolerance: (9 Hours)

Organisational behaviour and culture, risk appetite and tolerance, risk training and communication, and risk practitioner competencies.

Risk and organisations: Introduction to corporate governance, identifying stakeholders, including regulatory bodies, introduction to project risk management, operational risk management and supply chain management.

Unit 5: Risk assurance and reporting: (9 Hours)

The control environment, internal audit function, risk assurance techniques, risk reporting and corporate reputation. Case studies in organisational risk management Case studies in organisational risk management, emerging risks and future developments.

Skill Developments Activities:

- **Case Studies**: Analysis of real-life corporate risk failures and lessons learned.
- **Scenario Analysis**: Simulations of risk response strategies for financial, operational, and strategic risks.
- **Regulatory Compliance Exercise**: Identify and align risk management practices with legal and ethical guidelines.
- **Software Training**: Exposure to tools like RiskWatch, Palisade's @RISK, or Risk Solver.
- **Risk Communication Drill**: Create risk reports and presentations for stakeholders.

Reference Books:

- **Principles of Risk Management and Insurance** by George E. Rejda and Michael McNamara
- **Risk Management: Concepts and Guidance** by Carl L. Pritchard
- **Enterprise Risk Management: Today's Leading Research and Best Practices for Tomorrow's Executives"** by John R.S. Fraser, Betty J. Simkins, and Kristina Narvaez
- Financial Risk Management" **by Steve L. Allen**

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Banking Operations	**B25CBS541**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Understand the banker and customer relationship

CO2: Study the need of negotiable instruments.

CO3: Interpret the role of banking operations.

CO4: Acquaint the procedure in opening and holding the account.

CO5: Understanding lending facilities relating to banking in India.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Banker And Customer Relationship: **(10 Hours)**

Introduction - Meaning of Banker - Meaning of Customer - General & Special Relationships.

Unit: 2 – Negotiable Instruments **(11 Hours)**

Introduction Meaning_ & Definition - Features — Kinds, of Negotiable Instruments.: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques - Crossing of cheques - types of crossing- Endorsements: Meaning, Essentials & Kinds of Endorsement

Unit: 3 – Banking Operations: **(12 Hours)**

Collecting Banker - Meaning - Duties & Responsibilities of Collecting Banker - Holder for Value - Holder in Due Course - Statutory Protection to Collecting Banker Paying Banker - Meaning - Precautions-Statutory Protection to the Paying Banker - Dishonor of Cheques - Grounds of Dishonor - -- Consequences of wrongful dishonor of Cheque, Lending Banker, Principles of Bank Lending — Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit –NPA: Meaning, - types of NPA, circumstances & impact - regulations of priority lending for commercial banks.

Unit: 4 – Customers And Account Holders: **(12 Hours)**

Types of Customers and Account Holders - Procedure and Practice in opening and conducting of account of different customers in minors - meaning & operation atoll of Joint Account holders, Partnership Firms, Joint Stock companies , executors-and trustees, clubs and association and Joint Hindu family.

Skill Developments Activities:

1. Study ethical dilemmas in financial services, such as conflicts of interest, fraud, and corporate social responsibility, and propose appropriate actions.

2. Analyze how macroeconomic indicators like GDP growth, inflation, unemployment rates, and interest rates impact banking rates.
3. Simulate the effect of central bank policies (e.g., interest rate hikes, quantitative easing) on different sectors of the financial markets.
4. Learn best practices for cash handling, check clearing processes, and how to prevent fraudulent transactions through hands-on activities.

Reference Books:

1 Tannan M.L: Banking Law and Practice in India.
2 Sheldon H.P: Practice and Law of Banking.
3 Kothari N. M: Law and Practice of Banking.
4 Maheshwari. S.N.: Banking Law and Practice.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Treasury and Forex Management	**B25CBS542**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate the theoretical knowledge relating to treasury management and its products.

CO2: Analysing the nature and functioning of Treasury System

CO3: Examine the organization of the Foreign Exchange Market

CO4: Identify foreign exchange risk management and the techniques available to small business operators for risk exposure containment

CO5: Illustrates risks associated with futures, hedging and options

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Treasury Management: **(10 Hours)**

Meaning; Objectives; Significance; Functions and Scope of Treasury Management; Relationship between Treasury Management and Financial Management; Role and Responsibilities of Chief Finance Officer Tools of Treasury Management.

Treasury products :Short term funds and investment management ; Financial marketing; Money market ; Capital market ; Call money ;Government securities; REPOs; Certificate of deposits ;Rediscounting bills ;Commercial papers.

Unit: 2 – Treasury System: **(11 Hours)**

Clearing & Settlement System; Characteristics of Clearing & Settlement System; Clearing & Settlement Process; Automated Clearing House System; Clearing House Interbank Payment System; Continues Link Settlement System; Regulations of Treasury Systems.

Unit: 3 – Nature and scope of forex management: **(12 Hours)**

Nature; Significance and Scope of Forex Management; Foreign Exchange Market and its Structure; Foreign currency accounts; VOSTRO; NOSTRO; LORO; Determination of exchange rates; Foreign Exchange Management Act ;Administration of foreign exchange.

Unit: 4 – Foreign exchange risk and exposure Overview: **(12 Hours)**

Introduction; Types of exchange risk & exposure ;Transaction Risk ; Economic Risk ;Translation Risk ;Contingent Risk; Other Risks; Internal techniques of exposure ;Futures, Hedging & Options ;External techniques of exposure.
Skill Developments Activities:

Reference Books:

1. Theory and Practice of Forex and Treasury Management ,The Institute of Chartered Accountants of India (Set up by an Act of Parliament) New Delhi
2. IIBF. ,Risk Management' Macmillan, New Delhi.
3. Treasury Management: The Practitioner's Guide Book by Steven M. Bragg
4. Treasury Management, Robert Hudson, 3rd edition
5. Jeevanandan, C, Foreign Exchange and risk Management, Sultan Chand and sons, New Delhi
6. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.
7. Ian Giddy, Global Financial Markets, AIYBS, New Delhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Marketing of Banking Products	**B25CBS641**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Gain an understanding of Banking System in India

CO2. Establish the marketing process of Banking Products & services

CO3. Understand the Market segmentation methods in banks

CO4. Acquaint themselves about the Bank Marketing Strategies

CO5: Understand the role of CRM

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction & Basics Of Banking: (10 Hours)

Understanding Banking History in India, Types of Banks, Banking Functions, different types of products and services offered by banks, understanding the types of Deposits and explain features, benefits, variants of saving, current, Fixed, recurring deposits. Types of Loans-Retail Lending, secured and unsecured.

Unit: 2 – Concept of Bank Marketing: (11 Hours)

Marketing concepts and their Application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.
Goods and Services Marketing-Intangibility, inseparability of Production and consumption, Heterogeneity, Perishability, Client based relationship, customer contact.

Unit: 3 – Bank Market Segmentation: (12 Hours)

Market Segmentation(banking), Product Designing – Marketing – feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market Segmentation Purpose-Importance of segmentation in the Banking Services-Segmentation Strategy-Agricultural, Industrial, Service, Household, Profession and Institutional sectors. Market segmentation techniques for personal and corporate customers.

Unit: 4 – Bank Marketing Strategy: (12 Hours)

Concept-Bank Marketing Strategy-Types of Strategy-Strategic Decisions-Marketing Strategy for Public Sector Banks-Strategies involving the elements- Product-Promotion-Pricing-Place-Physical Evidence and Attractions-People
Management of Banker-Customer Relationship in Banking-Relationship Marketing-
CRM in Banks

Skill Developments Activities:

1. Participants identify and create customer segments based on demographics, income, and behavior (e.g., retail, corporate, high-net-worth individuals), and design targeted marketing strategies for each segment.
2. Plan a digital marketing campaign for a banking product (e.g., personal loans or mobile banking apps), including social media, SEO, and email marketing strategies.
3. Learn how to leverage platforms like Facebook, Instagram, and LinkedIn to promote banking products, engage with customers, and drive lead generation.
4. Engage in role-playing exercises where participants act as bank sales representatives, learning to ask the right questions, identify customer needs, and provide tailored banking solutions.

REFERENCES

1. Desai, Vasant Principles of Bank Management, Himalaya Publication, New Delhi 2013
2. Madhukar R.K. Dynamics of Bank Marketing, VBS publishers, Chennai 2000
3. Narkundkar- Services Marketing 3E- McGraw Hill Education, Mumbai-2017
4. Ramamohanarao, K, Services Marketing, Pearson Education, NewDelhi

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Banking Technology and Management	**B25CBS642**	**03**	**2+1+0**	**45 Hours**

Pedagogy: ICT, Interactive Learning / Flipped Classroom

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Give thorough knowledge of fundamental concepts of banking and banking operations.
CO2: Understand the organizational requirements of credit management functions
CO3: Make aware of the various tech based bank payment services
CO4: Gain Basic knowledge of bank application and its management
CO5: Analyse the Fraud prevention measures
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Banking Structure: **(10 Hours)**

Banking structure in India – Functions of commercial banks – Commercial banks and credit creation – Techniques – Advantages – Limitations - Indian Private sector banks – Foreign banks. Bank Lending – Principles of Bank lending – Forms of Lending – Securities for lending – Factors influencing bank lending – Types of Loans & advances – Classification of loans & advances – Assessing credit worthiness of borrowers – Collection of credit information – Factors limiting the level of a bank advances.

Unit: 2 – Technology in Banking Operations: (11 Hours)

Trends in information technology- Recent development in Banking- usage and impact of IT in Banking- opportunities in banking industry-Development of technology in Banks- Development of ICT based banking products- Role of IDBRT (Institute of Development & Research in Banking) in banking technology Development- status of E-Banking in India- process of E-Banking- Benefits of banking- Emerging challenges in Banking industry.

Unit: 3 – Payment Services: (12 Hours)

Cash less payments- meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment-UIDAI- ASAs- AUA- NEFT- smart cards- cyber security for digital payment.

Unit: 4 – Applications & Management: **(12 Hours)**

E-learning Environment-Banking software, laser wallet technology, cheque truncation-RBI reports on technology/Information system, security controls and audit. Current usage and challenges of

automated financial services, mobile and digital banking, case studies on frauds under security control and Audit, Fraud prevention measures.
Skill Developments Activities:

Reference Books:

1. The handbook of Bank Technologies, first edition, Jessica Keyes
2. Advances in banking Technology and Management, Vadlamani Ravi, nformation Science Reference, 2008 - Business & Economics - 362 pages
3. Modern Banking: Theory and practice, D. MURALEEDHARAN PHI Learning Pvt. Ltd., 01-Nov-2014 - Business & Economics - 476 pages

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Insurance Specialization

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Principles of Insurance	**B25CBS543**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:
CO1: Understand the purpose and role of insurance company.
CO2. Analyse the need of insurance contract.
CO3: To Understand the Policy Claims.
CO4: Understand the regulatory framework of insurance Act
CO5: Acquaint themselves about the insurance device and professional approach.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to insurance (10 Hours)

Evolution, Purpose and need/role of insurance; Insurance industry in India – Perils and Risks – Classification of Risks- Hazards – How Insurance Works – Classes of Insurance – Assumptions – Importance of Insurance Industry.– Managing Risk Retention – Life Insurance – Managing Insurance – Funds of An Insurer – Trustee- Reinsurance – Role of Insurance in Economic Development – Insurance and Social Security.

Unit: 2 – The Insurance Contract (11 Hours)

Utmost Good Faith or Uberrima Fides – Insurable Interest – Insurer‘s Insurable Interest – Criminal Acts – Indemnity – Subrogation and Contribution – Proximate Cause – Personal and Non-Personal Contracts. Insurance Products – Life Insurance Products, Non-Life Insurance – Fire – Loss of Profits – Marine – Marine Cargo – Marine Hull – Motor – Miscellaneous – Personal Accident – Health – Liability – Engineering – Aviation Etc

Unit: 3 – Policy Claims: **(12 Hours)**

Maturity Claims Survival Benefits, Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Settlement Options, Valuation and Surplus, Reinsurance, Exchange Control Regulations, Consumer Protection Act. Ombudsman, Information Technology, IRDA Regulation– Arbitration

Regulatory Framework – The Insurance Act, 1938 – Insurance Regulatory and Development Act, 1999 – Life Insurance Corporation Act, 1956 – General Insurance Business (Nationalization) Act, 1972 – Consumer Protection Act, 1986 (COPA) – Income Tax Act – Other Laws.

Unit: 4 – The Insurance Device, The Professional Approach (12 Hours)

The Classification of Insurance Business, The Financial Aspects of Insurance Business, The Basic Principles – Utmost Good Faith, The Basic Principles – Insurable Interest, The Basic Principles – Indemnity, The Basic Principles – Corollaries of Indemnity, The Basic Principles – proximate Cause.

Skill Developments Activities:

1. Participants learn how to assess risks in various contexts (personal, commercial, health) and develop strategies to mitigate those risks through insurance products.
2. Examine real-life cases where clients failed to disclose crucial information, leading to disputes or claim rejections, and discuss the consequences.
3. Develop a checklist for policyholders to ensure they disclose all relevant information during the insurance application process.
4. Study landmark cases in insurance law where the principle of insurable interest was central, learning the legal implications and how they apply in real-world situations.

Reference Books:

1. Gupta, P.K., "Principles and Practice of Non life Insurance", 2006, Himalaya Publications
2. Periasamy, P., "Principles and Practice of Insurance", 2010, Himalaya Publication.
3. Gupta, P.K., "Insurance and Risk Management", 2010, Himalaya Publication.
4. Gopal Krishan, G., "Insurance Principles and Practice", 1994, Sterling Publishers, New Delhi. 11
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Life and General Insurance	**B25CBS643**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Gain an understanding of Life Insurance

CO2: Learn about various types and different aspects of life Insurance

CO3: Expansion their knowledge of General Insurance

CO4: Acquire an understanding of different types of General Insurance

CO5: To know about Settlement of Claims Procedures

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction To Life Insurance (10 Hours)

Life Insurance: Meaning – Overview of the Indian life insurance market – Growth of insurance business in India – Life Insurance Organizations – Regulation of life insurance - Principles of life insurance – Personal financial planning and life insurance – Insurance marketing – Insurance agents – Functions – IRDA Regulations-Trends in life insurance distribution channels.

Unit: 2 – Fundamentals Of Life Insurance (11 Hours)

Classification - Different types – Rider benefits – Annuities: Meaning – Different types and feature – Annuity Vs Life Insurance – Group insurance: Importance – Main features – Different types of life Insurance in India, Postal life insurance.

Concept of premium – Different types of premium – Factors affecting premium, Bonus: Different types of bonuses- Insurance Documents-Proposal forms, policy forms, cover notes, certificate of Insurance, Endorsements, Renewal notice, other insurance documents. Claims and settlements in Life Insurance

Unit: 3 – General Insurance: (12 Hours)

Meaning– The Evolution and Growth of General Insurance – Types of General Insurance – Fundamentals of General Insurance –Recent innovations. Organization and Management of General Insurance Companies – Regulatory Framework for General Insurance in India

Fire Insurance-Features& Types-Marine Insurance-Features & Types-Motor Insurance: Types of Policies-Motor Vehicle Insurance Act 1988 – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium

Unit: 4 – Other General Insurances: (12 Hours)

Health Insurance and Mediclaim policies, Personal Accident Insurance, Liability Insurance, Burglary Insurance, Agricultural Insurance, Property Insurance, other Miscellaneous Insurances.

Settlement of Claims: Claim procedure – TPAs – Claim forms – Investigation / Assessment – Essential Claim Documents – Settlement Limitation, Arbitration, Loss Minimization and Salvage.
Skill Developments Activities: 1. Work through scenarios where actual losses are compared to the insurance coverages, ensuring the indemnity principle is applied without overcompensation. 2. Analyze a case study involving an auto accident where an insurance company seeks subrogation from the responsible third party, discussing legal implications. 3. Understand the concept of risk pooling and how it allows insurers to spread risk across multiple policies, ensuring financial stability in the event of significant claims. 4. Learn about and develop strategies for risk control that insured parties can take to minimize potential losses (e.g., fire alarms, security systems).

REFERENCES

1. Insurance Institute of India (2012), Practice of Life Insurance(IC-02), III: Mumbai
2. K.C. Mishra and C.S. Kumar (2009), Life Insurance: Principles and Practice, Cengage Learning: New Delhi.
3. G. Krishnaswamy (2009), A Text Book of Principles and Practice of Life Insurance, Excel Books: New Delhi
4. Insurance Institute of India – IC 32- Practice of General Insurance
5. Insurance Institute of India – IC 34 – General Insurance
6. Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
7. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai. 5. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.
8. P Periasamy, Fundamentals of Insurance, Vijay Nicole Imprints Private Limited, Chennai.
9. ICAI (2008), Principles and Practice of Life Insurance, The Institute of Chartered Accountants of India: New Delhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Marketing of Insurance Products	**B25CBS544**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate the theoretical knowledge relating to marketing insurance products and their impact

CO2: Capable of studying Supply and demand in the insurance industry and Differentiation of the product.

CO3: Analyze the value and supply chain and customer behavior

CO4: Comprehend emerging trends in Distributing insurance and financial products and services

CO5: Analyze e-marketing in Insurance.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Marketing Insurance Products: (10 Hours)

Role of the marketing in the Insurance Industry, Marketing and other Related Business functions with in the industry. Creating a marketing strategy for insurance products. Impact of internal and external factors on marketing strategy, Consumer protection.

Unit: 2 – Marketing Theory and Concepts in the Insurance Industry: (11 Hours)

Insurance customers and their buying behavior, Supply and demand in the insurance industry, Differentiation of the product, financial value chain analysis, Life cycle of insurance product. Internal auditing of marketing practices, SWOT analysis.

Unit: 3 – Develop a marketing strategy for insurance products: **(12 Hours)**

Identifying segments in insurance customers. Customers attributes and behavior, Developing a portfolio of opportunities, value and supply chain analysis, Pricing of insurance products, Regulation of insurance products. The importance of branding, White labelling.

Unit: 4 – Implement and delivery a marketing strategy: (12 Hours)

Communicating the marketing message for insurance products and services, e-marketing, Advertising, sales and account management, Distributing insurance and financial products and services, difference channels for distribution, financial advisors, Intermediaries in marketing of insurance products, Risk assessment, Service delivery, Customer experience.

Skill Developments Activities:

- Students conduct market research to identify consumer needs and preferences in insurance products.
- Analyze marketing strategies of major insurance companies

- Create detailed customer personas for insurance products.

Reference Books:

1. Marketing of Insurance Services in India (Marketing Series)- By Radha Krishna, ICFAI, University press
2. The Fundamentals of Insurance: Theories, Principles and Practices – By Hargovind Dayal (notion press.com)
3. Marketing Insurance Products and Services: 945– By Barry Wick (Chartered Insurance Institute)
4. Marketing Management | marketing cases in the Indian context | Fifteenth Edition- By Philip Kotler, Keven lane Keller (Pearson Education)

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Insurance Planning and Risk Management	**B25CBS644**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate the theoretical knowledge relating to insurance business.
CO2: Analysing the nature and functioning of Treasury System
CO3: Equip with the knowledge of different types of risk and risk management.
CO4: Integrate risk assessment and risk protection into comprehensive financial plan
CO5: Illustrate Pricing and Premium Calculation
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction to Insurance Business: (10 Hours)

Definition of insurance - Characteristics of insurance – Insurance and hedging –Principles of Insurance – Indemnity – Insurable Interest – Utmost Good Faith – Subrogation – Contribution – Proximate Cause - Reinsurance – Risk Control and Risk Financing– Insurance Underwriting – Various Insurance policies & strategies- Overview of Insurance Sector in India – Regulatory aspects of Insurance and Agency Law – IRDA.

Unit: 2 – Insurance Contract, Pricing and Premium Calculation: (11 Hours)

The Insurance Contract – Features of the Insurance Contract – Legal Characteristics of an Insurance Contract – Insurance Policy Documents and their Legal Implications – Terms in an Insurance Contract – Other Provisions of Insurance Contracts.

Pricing and Premium Calculation: Rate Making – Analysis and Selection of Insurance Products – Assessment and Identification of Risk Exposure – Analysis of Life Insurance Needs – Calculations of Claim Amount and Other Benefits

Unit: 3 – Introduction to Risk: **(12 Hours)**

Risk and Uncertainty -Perils and Hazards –Types of Risk – Risk Management Techniques – Pooling of Risk – Insurance as a Risk Management Tool – Law of Large Numbers –Insurable Risk – Self-Insurance - Advantages and Disadvantages of Insurance in Risk Management – Difference Between Hedging and Insurance.

Unit: 4 – Risk Assessment and Risk Control: (12 Hours)

Analysis, Evaluation. Risk Control: Risk avoidance, Risk reduction- Classifications, Evaluation of risk reduction measures. Risk Financing- Retention—Determination of retention levels, Captive Insurer, Self- Insurance, Risk retention group. Transfer—Non-insurance transfer, Insurance.

Skill Developments Activities:

- Create a comprehensive marketing plan for a new insurance product.
- Analyze and compare the pricing strategies of different insurance products.
- Analyze a real-life case study related to marketing insurance products.

Reference Books:

1. Principles of Risk Management & Insurance – George E. Rejda.
2. Risk Management & Insurance- Scott Harington .
3. Risk Management & Insurance- C. Arthur Willams.
4. Harrington and Niehaus, 'Risk management and Insurance, Tata Mcgraw Hill Publishing, NewDelhi, 3rd Edition, 2010.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Auditing Specialization:

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Auditing -I	**B25CBS131**	**3**	**3+0+0**	**45 Hours**

Pedagogy: ICT, Case studies, Collaborative Learnings

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understanding the meaning and necessity of audit in modern era.

CO2: Comprehend the role of auditor in avoiding the corporate frauds

CO3: Identify the steps involved in performing audit process

CO4: Determine the appropriate audit report for a given audit situation

CO5: Apply auditing practices to different types of business entities and plan an audit by considering concepts of evidence, risk and materiality

CO6: Imparting knowledge about the principles and methods of auditing and their application

Detailed Syllabus

Unit-1: Introduction: (08 Hours)

Meaning – Objectives – Importance of Auditing – Characteristics - Bookkeeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds. Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit-2: Planning of Audit and Control Auditor: (10 Hours)

Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities. Audit planning: - Engagement letter - Audit programme -Audit notebook -Audit papers - Audit workbook - Audit contents - Audit markings - Internal check- Internal control – (Sales-Purchases-Fixed Assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit.

Unit-3 Vouching and Audit of Financial Statements Vouching: (10 Hours)

Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities-Differences between vouching, investigation, ve rification and valuation. Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Unit-4: Audit of Institutions: (07 Hours)

Audit of institutions- Partnership - Manufacturing and Other Companies -Non-trading concerns. Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and

Disqualifications.

Unit-5: Auditors Report and Report Writing: (10 Hours)

Contents –Preparation of audit report – Fair report - Qualified report. - Relevant Provisions of Companies Act, 2013. Business Correspondence and Report writing: Basic principles – Business letters. Business reports: Structure – Preparation of Routine reports and special reports.

Skill Development Activities:

- Audit Committee Simulation
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Collect the information about types of audits conducted in any one Organization
- Collection of audit reports and discussion on the collected report
- Mock Auditing
- Role-Playing Exercises

REFERENCE BOOKS:

1. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications
2. N.D. Kapoor, "Auditing", S Chand, New Delhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Auditing and Assurance	**B25CBS231**	**03**	**2+1+0**	**45 Hours**

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To understand the various regulatory framework to be followed by the agency
CO2: Analyze the risk involved in Audit engagement
CO3: Understanding the Concept and Framework of Internal Control
CO4: Use of Technology and Data Analytics in Audit Evidence
CO5: Evaluating Evidence in Review Engagements
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: : Audit Frame Work and Regulation (10 Hrs)

External audit engagements-Objectives and Meaning, Types of Assurance engagements, concept of Accountability, Stewardship, and Agency, Elements of Assurance engagement, Regulatory Environment- External Audit, Mechanism to control auditors, Statutory Regulation; Appointment Rights Removal and Resignation of Auditors, Corporate Governance- Objective and Meaning, Role and Structure of Audit Committee, Fundamental Principles of Professional Ethics, Audit threats and Safeguards, Factors to Assess internal and external Audit. Merits and demerits of Internal audit Function. Format and Contents of Audit Review Reports.

Unit-2: :Planning and Risk Assessment (12Hrs)

Pre conditions of Audit, Obtaining Audit engagement, Engagement Letters- Contents quality Control Procedure, Overall objectives of the auditor and the need to conduct an audit, components of audit risk- materiality and performance materiality, materiality levels, procedure to obtain initial undertaking, analytical procedures in planning, compute and interpret key ratios used in analytical procedures, effect of fraud and misstatement on Audit Strategy Audit Planning-Need and importance-Audit documentation- Need importance and contents, safe custody and retention of working papers

Unit-3: : Audit Evidence (12Hrs)

Assertions contained in Financial statements, audit procedure to obtain audit evidence, Problems associated with audit and review of accounting estimates, control environment of smaller entities, Audit Sampling- Meaning, need , difference between statistical and non statistical sampling, Audit of specific items- Receivables, payables bank and cash provisions and contingencies, tangible assets and non-current liabilities, Computer assisted audit techniques- Meaning and Examples, Extent of reliance Extent of which reference to the work of others can be made in the independent auditor's report, Audit Techniques to not for profit organizations**.**

Unit-4: : Review and Reporting (11 Hrs)

Subsequent events- Purpose, Indicators and Responsibilities and procedures to be undertaken, Going Concern- Definition and importance, Responsibilities of auditors and management regarding the going concern, Written representation- Purpose Procedure and Reliability, Circumstance when written representation can be obtained, Audit finalization and review- Procedures and Sufficiency of evidence dealing with uncorrected statements

Skill Developments Activities:

- Collect the information about types of audit standards
- Analyze Audit reports on various standards
- Draft an investigation report on behalf of public ltd company
- Record the verification procedure with respect to one fixed asset
- Draft an audit program.

REFERENCE BOOKS:

1. ACCA Audit and Assurance Study Guide Reference Material 2024-20025
2. N Reddy &Appannaiah, Auditing, HPH
3. TR Sharma, Auditing, Sahitya Bhavan
4. BN Tandon, Practical Auditing, Sultan Chand
5. Dr. NanjeGowda, Principles of Auditing, VBH
6. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
7. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
8. DinakarPagare, Practice of Auditing, Sultan Chand
9. International Audit and Assurance - HPH

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3		-	-	-	3	-	-
CO-04	3	3		-	-	-	3	-	-
CO-05	3	3		-	-	-	3	-	-
CO-06	-	-		-	-	-	-	-	3
Average	3	3		-	-	-	3	-	-

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Auditing-II	**B25CBS331**	**3**	**3-1-0**	**45**

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the qualifications, responsibilities, and statutory compliance requirements for auditors of limited companies.
CO2: Analyze the specific audit requirements for banking companies, including financial statements and internal controls.
CO3: Apply regulatory standards and audit procedures for insurance companies, ensuring compliance and internal controls.
CO4: Evaluate and implement auditing techniques for emerging areas like cost, environmental, and forensic audits.
CO5: Understand the ethical guidelines and misconduct frameworks under the Chartered Accountants Act, 1949.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Audit of Limited Companies (10 Hours)
Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility), Representations by Management, Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.

Unit-2: Audit of Banking Companies (09 Hours)
Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor,, Power of Auditor, Auditor's Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances.

Unit-3 Audit of Insurance Companies (08 Hours)
Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS 3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.

Unit-4: New Areas of Auditing (10 Hours)
Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.

Unit-5: Professional Ethics and Misconduct (08 Hours)
Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.

Skill Development Activities:

Case Study Analysis: Analyze real-world case studies on audit practices in limited, banking, and insurance companies to identify auditor responsibilities, compliance requirements, and ethical considerations.
Audit Report Preparation: Practice drafting different types of audit reports, including standard, long-form, and special audit reports, to gain hands-on experience in structuring reports based on regulatory guidelines.
Simulated EDP Audit Exercise: Conduct a mock audit in an electronic data processing (EDP) environment, applying specialized EDP auditing techniques to evaluate internal controls and data integrity.

REFERENCE BOOKS:

1) Basu, S.K. (2010). *Auditing: Principles and Techniques*. Pearson Education India.
2) Tandon, B.N., Sudharsanam, S., & Sundharabahu, S. (2015). *Practical Auditing*. S. Chand Publishing.
3) Garg, P. (2020). *Auditing and Assurance for CA Intermediate*. Taxmann Publications.
4) Gupta, K. (2017). *Contemporary Auditing*. Tata McGraw-Hill Education.
5) Whittington, R., & Pany, K. (2018). *Principles of Auditing and Other Assurance Services*. McGraw-Hill Education.
6) Jha, A. (2019). *Students' Guide to Auditing*. Taxmann Publications.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Setting of Business entities and closure	**B25CBS431**	**03**	**2+1+0**	**45 Hours**

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the legal framework governing the formation and registration of companies, particularly the importance of Memorandum of Association (MoA) and Articles of Association (AoA).

CO2: Demonstrate an understanding of the processes for forming and registering different types of business entities, including drafting partnership agreements and understanding their legal implications.

CO3: Explain the procedures and legal implications involved in the conversion of business entities, including converting a Private Company into a Public Company and vice versa

CO4: Analyze the legal processes for the enforcement of IP rights, including trademark and patent rights, and their relevance to business operations.

CO5: Identify and explain the procedures for winding up a company and the specific legal framework for handling pre-packaged insolvency resolution processes (PPIRP)

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Business Entities: (10 Hrs)

Definition of Business Entities, Types of Companies, Private Company; Public Company; One Person Company; Nidhi Company; Producer Company; Foreign Company- Liaison Offices; Branch Office & Project Office; Formation and Registration-Memorandum of Association and Articles of Association; Doctrine of ultra-vires; Doctrine of indoor management; Doctrine of constructive notice; Incorporation Contracts.

Unit-2: Different Forms of Business Organisations & its Registration: (09 Hrs)

Partnership, Hindu Undivided Family, Sole Proprietorship, Multi State Co-operative Society, Formation; Partnership Agreement and its registration. Section 8 Company; Trust and Society-Formation and Registration.

Unit-3: Conversion of Business Entities: (08 Hrs)

Introduction, Conversion of a Private Company into a Public Company, Conversion of a Public Company into a Private Limited, Conversion of One Person Company to Private Company/Public Company, Conversion of Section 8 Company into any other kind, Conversion of LLP into Company, Procedure for Conversion of a Private Company into a Public Company, Memorandum of Association & Articles of Association.

Unit-4: Intellectual Property Laws (Provisions Applicable for Setting Up of Business):(10 Hrs)

Introduction, Intellectual property vis-a-vis business: A rationale of relativity, Intellectual Property Regime in India, IP Protection for Businesses: A Snapshot, Trademarks, Enforcement of Trademark

Rights, Geographical indication of Goods (Registration and Protection) Act, 1999, Designs Act, 2000 , Copyrights, Patents, Use of Technology or Invention, Enforcement of Patent Rights.

Unit-5: Corporate Insolvency Resolution Process, Liquidation And Winding Up: (08 Hrs)

Introduction, The Insolvency and Bankruptcy Code, 2016, Important Definitions, Resolution Process, Suspension of initiation of CIRP, Time limit of Corporate Insolvency Resolution Process, Liquidation Process, Pre-Packaged Insolvency Resolution Process (PPIRP), Voluntary Liquidation, Insolvency and Bankruptcy Board of India-Regulations, Winding Up.

Skill Developments Activities:

- Practical exercise in drafting a sample Memorandum of Association (MoA) and Articles of Association (AoA) for a hypothetical company.
- Simulate the registration process for different forms of businesses (Sole Proprietorship, Partnership, LLP, etc.), allowing students to follow the actual steps needed for forming these entities.
- Each group can be assigned different types of conversions (e.g., LLP to Company, Section 8 to Private Company). They prepare and deliver a presentation on the legal and procedural aspects of the conversion.
- Analyze key cases where companies have undergone insolvency under the IBC. Students prepare reports on how the resolution process unfolded and lessons learned.
- Conduct a role-play simulation of a corporate insolvency resolution process (CIRP), with students taking roles such as the resolution professional, creditors, and debtor company

REFERENCE BOOKS:

10. Relevant Bare Acts.
11. A.K. Majumdar, Dr. G.K. Kapoor,: Sanjay Dhamija Company Law and Practice; Taxmann
12. Aswani Kumar Bansal : Law of Trademarks in India
13. B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
14. D.K. Jain : Company Law Ready Reckoner
15. G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
16. P M Bakshi : Legal Aspects of Technology Transfer: A Conspectus
17. Satyawrat Ponkse : The Management of Intellectual Property
18. S K Roy Chaudhary & H K Saharay 14. Taxmann's Guide to Insolvency : and Bankruptcy Code, 2016 The Law of Trademarks, Copyright, Patents and Design.
19. Vijaya Kumar Ivaturi, et al : The Manual for Indian Start ups.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-

CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Principles of Auditing	**B25CBS533**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT, Collaborative learning, Flipped Classroom.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate an understanding an overview of auditing.

CO2: Appraise right, duties and liabilities of an auditor.

CO3: diagnose and manage substantial procedures and vouching of different transactions.

CO4: synthesize macro-scale understanding of Internal control

CO5: Understanding Organizational Status of Internal Auditing Function

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Introduction: (10 Hours)

An overview of auditing- Origin and evolution –Definition- Salient features- Objects of Audit- Nature of Auditing- Scope of Auditing-Principles of Auditing- Type of Audit and Auditors- Objects of audit- Detection and prevention of fraud- Concept of " true and fair view"-Advantages of Audit- Limitations of audit- auditing vs Investigation - Distinction between accounting and auditing.

Unit: 2 – Audit function of an auditor: (11 Hours)

Integrity, Objectivity and independence of an auditor, section 226, section 314 and code of ethics. Appointment, right, duties and liabilities of an auditor. Audit planning, factors affecting audit planning, audit programming and quality control for audit. Considerations of laws and regulations in an audit of financial statements and audit procedures.

Unit: 3 – Vouching: (12 Hours)

Meaning, substantial procedures and vouching of cash transactions and trading transactions. Audit of Financial statement: Audit of income statement and position statement in respect of the depreciation, valuation of inventory, share capital, reserve and surplus, current assets and liabilities, investment, fixed assets.

Unit: 4 – Internal Audit: (12 Hours)

Introduction- – Forms of Audit - Propriety Audit, Compliance Audit and Efficiency Audit – Nature, Scope and Techniques of Internal Audit; Functions and Responsibilities of Internal Auditors; Organizational Status of Internal Auditing Function, Internal Audit vis-à-vis Statutory Audit.

Skil1 Developments Activities:

1. Engage in a forensic audit simulation to detect signs of fraud or financial manipulation in a company’s records.

2. Research auditing standards and regulations (e.g., International Standards on Auditing, Sarbanes-Oxley Act) and present their impact on auditing practices.
3. Design audit procedures for specific areas like cash, inventory, or receivables to ensure accuracy and completeness in financial reporting.

Reference Books:

1. BN Tandon et al., A Handbook of Practical Auditing, S. Chand Publishing, 2006 - Business & Economics
2. S. K. Basu, Auditing-Principles and Techniques, Pearson Education
3. Varsha Ainapure Mukund Ainapore, "Auditing and Assurance" PHI Pvt. Ltd., New Delhi
4. Aruna Jha, Student Guide to Auditing, Taxman Allied Service (P) Ltd.
5. Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
6. K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.
7. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Auditing Standards & Practices	**B25CBS534**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT, Collaborative learning, Flipped Classroom.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate an understanding on auditing standard.
CO2: Understand internal control techniques.
CO3: Study review of purchasing operations
CO4: Synthesize Audit engagement and documentation
CO5: Understand Vouching and Verification in Auditing practices.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1-- Auditing Standard:- (10 Hours)

Introduction-GAAS- Procedure of issuing auditing standards-International Auditing Standards-Harmonization of Indian Auditing standards with International Auditing Standards-Brief Overview of Auditing Standards in India-Standards on Quality Control (SQCs)-Elements of System of Quality Control-Standards for Audits and Reviews of Historical Financial Information.

Unit: 2 – Internal Control: (11 Hours)

Nature, Scope And Elements – Internal Control distinguished from Internal Check and Internal Audit – Techniques of Internal Control System, Flow Charts, Internal Control Questionnaires – Steps for Internal Control and Audit Evaluation – Audit Testing – Need For Sampling and Various Approaches to Statistical Sampling – Inter-Firm and Intra-Firm Comparisons – Ratio And Trend Analysis; Audit In Depth.

Unit: 3 – Review of Internal Control: (12 Hours)

Review of Purchasing Operations – Review of Efficacy of Management Information System – Review of Selling and Distribution Policies and Programmes – Review of Manufacturing Operations – Review of Personnel Policies – Appraisal of Management Decisions.

Unit: 4 – Audit Engagement and Documentation: (12 Hours)

Audit Procedures: Audit Plan, Audit Programme, Vouching and Verification – Documentation: Audit Working Papers and Files – Sampling, Test Checking, Techniques of Test Checks.

Skil1 Developments Activities:

1. Engage in discussions and activities focused on maintaining auditor independence and following ethical guidelines as per auditing standards.
2. Research and compare auditing standards from different countries (e.g., U.S. GAAS vs. ISA) and evaluate how these impact multinational audits.

3. Prepare an audit report following standard formats and guidelines, ensuring all required elements like opinion, basis, and conclusions are included.

Reference Books:

1. M.C. Shukla, T.S. Grewal : Advanced Accounts Vol. II; S. Chand & Company Ltd., 7361, Ram Nagar, & S.C. Gupta New Delhi-110 055.
2. R.L. Gupta & : Company Accounts; Sultan Chand & Sons,23, Daryaganj, New DelhiM. Radhaswamy 110 002.
3. S.P. Jain & K. L. Narang : Advanced Accountancy-Vol.II; Kalyani Publishers, 23, Daryaganj, New Delhi - 110 002.
4. S. N. Maheshwari & : Advance Accounting Vol. II; Vikas Publishing House (Pvt.) Ltd., A-22, S.K. Maheshwari Sector 4, Noida – 201 301.
5. Ashok Sehgal & : Advanced Accounting Vol. 2; Taxmann's,59/32, New Rohtak Road, Deepak Sehgal New Delhi-110 005.
6. https://cag.gov.in/en/page-cag-s-auditing-standards-2017#chapter402
7. https://cag.gov.in/en/page-cag-s-auditing-standards-2017
8. https://cag.gov.in/en/examination/examination-books

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Public Sector Auditing	**B25CBS633**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT, Collaborative learning, Flipped Classroom.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate the role of public sector auditing.
CO2: Evaluate the elements of auditing process.
CO3: Understand the principles of Public Procurement
CO4: Analyse the various audits.
CO5: Prepare audit report.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1—Introduction to Public Sector Auditing: (10 Hours)

Meaning- objectives - Role of Public Sector Auditing- Core Principals of Public Sector Audit- Duties and Powers of C&AG- Elements of Public-Sector Auditing- CAG's Compliance Auditing Guidelines- CAG's Performance Audit Guidelines.

Unit: 2 – Elements of Auditing Process: (11 Hours)

Audit Planning; Identifying Audit Risk (including Internal Control and Risk Model); Audit Cycle; Strategic and Annual Audit Plan; Planning individual Audit Assignments; Audit Scope, Objectives, Criteria and Methodology; Sampling (Sampling Methods and their relative advantages and disadvantages); Audit Guidelines, Audit design and finding matrix; Entry meeting/ conference; Analytical Procedures; Substantive Testing; Evidence gathering; Components of Audit Observations; Drafting of Audit Report; Drafting of Audit Recommendation; Communication with Audit client; Exit meeting/ conference; Documentation.

Unit: 3 – Audit of Public Procurement and Contract Management: (12 Hours)

Principles of Public Procurement- Need assessment, formulation of Specifications, etc.- Procurement Planning- Supplier Relationship Management- Modes of Procurement and Bidding Systems-Preparing bid documents, publication, receipt and opening

and evaluation of bids- Forms of Securities, Payment Terms and Price Variations- Contract Management including general rules and principals relating to contracts. Procurement of Consultancy/Other Services- Special Types of Engagements- Monitoring Consultancy/Other Services Contract.

Unit: 4 – Specific Standards and Audit of Land Management: (12 Hours)

Specific Standards: Introduction- Financial Audit- Performance Audit- Compliance Audit.

Audit of Land Management: Land registration system- Land records- Land use Planning- Enforcement of Land Use Laws- Land Development- Development Authorities and Industrial corporations and their roles- Land Acquisition- Sale, Transfer and Lease.

Skil1 Developments Activities:

1. Engage in discussions and activities focused on maintaining auditor independence and following ethical guidelines as per auditing standards.
2. Research and compare auditing standards from different countries (e.g., U.S. GAAS vs. ISA) and evaluate how these impact multinational audits.
3. Prepare an audit report following standard formats and guidelines, ensuring all required elements like opinion, basis, and conclusions are included.

Reference Books:

1. NAAA's Text Book: Principles of Public Sector Auditing
2. CAG's (DPC) Act, 1971
3. Regulations on Audit and Accounts, 2020
4. INTOSAI Principles (INTOSAI-P series)
5. ISSAIs issued by INTOSAI
6. Latest Auditing Standards of CAG, MSO Audit
7. Relevant Articles of the Constitution of India

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Audits & Audit Reports	**B25CBS634**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT, Collaborative learning, Flipped Classroom.

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate an understanding on audit strategy.
CO2: Evaluate audit for limited companies.
CO3: Understand audit report and certification.
CO4: Study other areas of audit.
CO5: verify the assets and liabilities asper the provision
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1— Audit Planning, Strategy and Execution: (10 Hours)

Planning the flow of audit work; audit strategy, audit plan, audit programme and importance of supervision; principal's ultimate responsibility; extent of delegation; control over quality of audit work; Analytical Procedures prior to audit as well as towards finalization; Concept of Principal Auditor, Co-ordination between the Principal Auditor and Other Auditor, Internal Audit Functions & its evaluation, using the work of the internal audit function, understanding the auditor's expert, etc.

Unit: 2 – Audit of Limited Companies: (11 Hours)

Application of relevant provisions under the Companies Act, 2013 relating to audit and auditors and rules made thereunder; powers/rights, duties of auditors; branch audit, special features of audit of limited liability partnerships, reporting under CARO, etc.

Verification and Valuation

Mode and object of verification – Verification and valuation of assets – Verification of liabilities – Auditor's duty as regards verification and valuation of Assets and Liabilities – Audit of provisions and reserves.

Unit: 3 – Audit Report and Certificate: (12 Hours)

Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance.

Unit: 4 – Other Areas of Audit: (12 Hours)

Cost Audit- Concepts, objectives, Relevant Provisions of Companies Act, Management Audit – Concepts, Objectives, Tax Audit - Advantages Tax Audit – Concepts, Objectives, Legal Provisions of Social Audit – Propriety Audit – Performance Audit – Environment Audit. Recent Trends in Auditing: Basic considerations of audit in EDP Environment: Relevant Auditing and Assurance Standards (AASs).

Skil1 Developments Activities:

Reference Books:

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. B.N.Tandon, Auditing Practice, Sultan Chand, New Delhi
3. Victor Z. Brink and Herbert Witt, Modern Internal Auditing, A Ronald Press Publication, John Wiley & Sons
4. R.J. Thirauf, Management Auditing: A questionnaire approach, AMACOM Publication
5. Emile Woolf, Auditing Today, Prentice Hall
6. Basu. S. K., Audit and Assurance: Pearson Education

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Corporate Governance Specialization

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Corporate Governance	**B25CBS531**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, Case based

Course Outcomes: On successful completion of this course students shall be able to:

CO1: To apply law and regulations to Corporate governance

CO2: To articulate the role of Shareholders and Directors in emerging scenario.

CO3: To lucid the different corporate failures in India.

CO4: To understand the concept of Principal-Agent Issues.

CO5: Identify and recognize different codes and committees in India on Corporate Governance.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Corporate Governance: (10 Hours)

Meaning – Definition -Need – Importance – Objectives of Corporate Governance- Popular Models for Corporate Governance -Anglo-America Model-German Model- Japanese Model- Indian Perspective (Kautilya's Arthasastra) - Origin of Corporate Governance- Driving Forces of Corporate Governance- Issues in Corporate Governance- Parties to Corporate Governance.

Unit: 2 – Shareholders and Directors: (11 Hours)

Meaning- Importance of Shareholder-The Role of a Shareholder of a company- Shareholders Duties- Shareholder Decisions - Shareholder Liability- Board of Directors-Types board of directors-Qualifications for Directors - Disqualifications of a Director - Appointment of Directors- Legal position of directors- The role of Management: Principal–Agent Issues- Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure- Separation of Ownership and Control- Role of women directors in Board.

Unit: 3 – Corporate Failures in India: (12 Hours)

Corporate Fraud- Reasons for corporate failures- Impact of Corporate failures on stakeholders – Corporate failures: Harshad Mehta scam- DHFL scandal - Satyam Scam- Kingfisher Airlines-PNB Nirav Modi Scam- Jet Airways-PNB- ILFS- YES Bank- Measures to prevent miserable corporate Failures.

Unit: 4 – Corporate Governance in India: (12 Hours)

Historical perspective – The CII initiatives – Naresh Chandra Committee – SEBI initiative: Narayana Murthy Committee – J.J. Irani Committee – Kumara Mangalam Birla Committee – Kotak Mahindra Committee- MCA Voluntary Disclosure Practices-Companies Act 2013 and CG-– – CG practice in India - Revised Clause 49 of listing agreement.

Skill Developments Activities:

1. Simulate board meetings to discuss corporate strategies, risk management, and governance practices.
2. Engage in discussions on corporate governance ethical dilemmas, such as insider trading or conflicts of interest.
3. Research and compare corporate governance codes (e.g., SOX, UK Code) to identify differences and their effectiveness.
4. Role-play as board members or CEOs to handle governance crises, such as financial mismanagement or fraud.
5. Conduct a mock audit of a company's governance structure, assessing board composition, transparency, and accountability.

Reference Books:

1. Fernando A. C, Corporate Governance: principles, policies and practices –2/e, Pearson, 2011.
2. Ghosh B. N,Business Ethics and Corporate Governance - Tata McGraw-Hill, 2012.
3. 3 Baxi C. V & Rupamanjari Sinha Ray, Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Vikas Publishing House, 2012.
4. Prabakaran S, Business Ethics and Corporate Governance –Excel BOOKS

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Business Ethics , values and Governance	**B25CBS532**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT, Collaborative learning, Flipped Classroom.

Course Outcomes: On successful completion of this course students shall be able to:
CO1: Articulate issues in business ethics, the ethical business environment and their potential effect on personal, managerial and corporate decisions.
CO2: Apply the Professional Ethics, Values and Moral at the Workplace.
CO3: Critically evaluate the concepts and mechanics of Ethics in Functional Area.
CO4: Evaluate various governance dimensions and importance and theories of Governance. CO5: Understand Stakeholders Theory in detail.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Business Ethics: (10 Hours)

Meaning of Ethics– Objectives -Types of Ethics – Characteristics –Nature of Ethics- Ethical Theories- Ethical Decision Making- Definition of Business Ethics-Arguments for and against business ethics –Scope of Business Ethics – Nature of Business Ethics-Factors influencing Business Ethics – Importance of Business Ethics - Code of Ethics- Codes of Conduct- unethical behavior and its impact on business.

Unit: 2 – Professional Ethics, Values and Moral at the Workplace: (11 Hours)

Introduction- Significance of Ethics at the Workplace- Importance of Professional Ethics - Relationship between Ethics, Values and Moral- Leadership Values and Workplace Ethics-Code of conduct of different Professionals- Examples of professional ethics: medical, journalistic, military, lawyer Ethics, ethics of the social worker. Reasons of crisis of professional ethics and possibility of its Permission.

Unit: 3 – Ethics in Functional Area: (12 Hours)

Ethical aspects in marketing: Ethics in Marketing-Reasons for unethical Practices – Ethics in regulations in pricing-Ethics in Personal Selling-Ethical social issues in Advertising- Ethical consumerism- Ethics in HRM: Privacy Issues- Ethical Implications of variation in HRM practices – Individualism vs. Collectivism in HRM practices- Sexual harassment – Ethics in Finance: Accountability and Acquisitions- Insider trading – Accounting fraud.

Unit: 4 – Governance: (12 Hours)

Meaning- Definition- Importance of good Governance-Types of Governance- Governance and Controls- Dimensions of Governance-Principles of Good Governance- Fundamental Corporate

Governance Theories- Agency Theory- Stewardship Theory- Stakeholder Theory- Resource Dependency Theory-Transaction Cost Theory-Political Theory- Drivers of Good Governance.
Skil1 Developments Activities: • Analyze real-world cases where businesses faced ethical challenges, such as bribery, discrimination, or environmental violations. • Develop a code of ethics for a hypothetical company, focusing on values, ethical behavior, and governance standards. • Role-play scenarios involving ethical dilemmas (e.g., conflict of interest, whistleblowing) and decide how to act as a business leader. • Conduct debates on contemporary business ethics topics such as data privacy, corporate social responsibility (CSR), or the use of artificial intelligence. • Study companies that failed due to ethical breaches or governance lapses (e.g., Volkswagen emissions scandal) and present lessons learned.

Reference Books:

1. Anil Kumar Jyotsna Rajan Arora, Corporate Governance Business Ethics& CSR, International Book House Pvt.Ltd.
2. A. C. Fernando, Business Ethics and Corporate Governance, Pearson Education India, 2011.
3. Kjaer, A.M. (2005). Governance. New Delhi: Atlantic Publishers.
4. Mangla, S. (2015). Citizenship and Governance. New Delhi: Kaveri Books.
5. Murthy CSV: Business Ethics, Himalaya Publishing House, 2010.
6. Alexander Brink, Corporate Governance and Business Ethics, Springer Science & Business Media, 12-Aug-2011.
7. Anil Kumar Jyotsna Rajan Arora, Corporate Governance Business Ethics& CSR, International Book House Pvt.Ltd.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
International Corporate Governance	**B25CBS631**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& FLIPPED CLASSROOM

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate a solid understanding of Standards and Principles of Corporate Governance.

CO2: Evaluate different Models of Corporate Disclosures

CO3:Understand Good Practices of Corporate Disclosures and its significance in relation to corporate governance

CO4: Critically assess governance issues pertaining to Corporate Failures in the UK, USA.

CO5: Evaluate Developments in UK and USA.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – Standards and Principles of Corporate Governance: (10 Hours)

Introduction- Commonwealth Association for Corporate Governance (CACG) Guidelines and Principles- EASD Principles and Recommendations on Corporate Governance- ASX Corporate Governance Principles, 2003- OECD Principles of Corporate Governance.

Unit: 2 – Models and Good Practices of Corporate Disclosures: (11 Hours)

Introduction- Reporting and Corporate Governance- Corporate Disclosure on Company Websites- Framework of CG Disclosure: Models of Mandatory and Voluntary Disclosures- Information Disclosure Chain- Disclosure Path: Direct vs. Indirect- Recipient, Accessibility of Information, Intermediary, Other Challenges- Guidance on Good Practices in Corporate Governance Disclosure, 2006- Financial Disclosures- Non-Financial Disclosures.

Unit: 3 – Corporate Failures in the UK, USA: (12 Hours)

Introduction- Corporate Governance Failures in UK: Guinness (1986), Polly Peck International, Maxwell, Bank of Credit and Commerce International (BCCI), Railtrack- Corporate Governance Failures in USA: Enron, Allied Irish Bank (AIB), WorldCom, Xerox, Andersen, Royal Ahold NV.

Unit: 4 – Developments in UK and USA: (12 Hours)

Introduction- Cadbury Committee 1992-Code of Best Practice, Board of Directors, Non-executive Directors, Executive Directors, Reporting and Control- Greenbury Report 1995- Hampel Report 1998- Turnbull Report 1999- Higgs Report 2003- Smith Report, 2003- Tyson Report 2003-Redraft of the Combined Code 2003- McKinsey Survey on Corporate Governance- Sarbanes-Oxley Act, 2002.

Skill Developments Activities:

1. Case study analysis on real-world corporate governance issues and how they are resolved

in different countries.
2. Research and compare corporate governance models from different countries.
3. Discuss hypothetical ethical challenges in international corporate governance.
4. Review and critique corporate governance disclosures in annual reports.

Reference Books:

1. Fernando A. C, Corporate Governance: principles, policies and practices –2/e, Pearson, 2011.
2. Ghosh B. N,Business Ethics and Corporate Governance - Tata McGraw-Hill, 2012.
3. 3 Baxi C. V & Rupamanjari Sinha Ray, Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Vikas Publishing House, 2012.
4. Prabakaran S, Business Ethics and Corporate Governance –Excel BOOKS.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
E-Governance	**B25CBS632**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method ,ICT& Flipped Classroom

Course Outcomes: On successful completion of this course students shall be able to:

CO1: Demonstrate an understanding e-governance and its significance.

CO2: Evaluate Models of E-Governance

CO3: diagnose and manage Infrastructure Development and Security for E-Government

CO4: synthesize macro-scale understanding of recent transformations of governance at the government level.

CO5: Understand the –Governace Intitatives Globally

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1 – E-governance: (10 Hours)

Meaning-Definition of e-Governance- SMART Governance- Advantages and disadvantages of e-Governance- e-Governance Initiatives- The National e-Governance Plan (NeGP)- e-Kranti – Electronic Delivery of Services- Difference between E-Government and E-Governance; E-Government as Information System; Benefits of E-Government; E-Government Life Cycle; Online Service Delivery and Electronic Service Delivery; Evolution, Scope and Content of E-Governance; Present Global Trends of Growth in E-Governance.

Unit: 2 – Models of E-Governance: (11 Hours)

Introduction; Model of Digital Governance: Broadcasting / Wider Dissemination Model, Critical Flow Model, Comparative Analysis Model, Mobilization and Lobbying Model, Interactive – Service Model / Government-to-Citizen-to-Government Model (G2C2G); Evolution in E-Governance and Maturity Models: Five Maturity Levels; Characteristics of Maturity Levels; Towards Good Governance through E-Governance Models- Digital processes.

Unit: 3 – Infrastructure Development and Security for E-Government: (12 Hours)

Network Infrastructure; Computing Infrastructure; Data centers; E-Government Architecture; Interoperability Framework; Cloud Governance; E-readiness; Data System Infrastructure; Legal Infrastructural Preparedness; Institutional Infrastructural Preparedness; Human Infrastructural Preparedness; Technological Infrastructural Preparedness- Challenges and Approach of E-government Security; Security Management Model; E- Government Security Architecture; Security Standards.

Unit: 4 – Application of E-Governance: (12 Hours)

E-Government Initiatives in India, Cyber Laws, Implementation in the Land Reform, Human Resource Management Software- NICNET- Collectorate - Computer-aided Administration of Registration Department (CARD) - National Reservoir Level and Capacity Monitoring System, Computerization in Karnataka- Centre E-Governance initiative in USA, E-Governance in China, E-Governance in Brazil and Sri Lanka.

Skill Developments Activities:

- Case Study-Provide a case study of a country or region that has successfully implemented e-governance.
- Initiate a brainstorming session to list the benefits of e-government (e.g., increased transparency, improved service delivery, cost savings).
- Invite a professional working in e-governance or digital transformation within the insurance industry to speak about practical experiences and insights.

Reference Books:

1. Governance.Com: Democracy in the Information Age, Elaine Ciulla Kamarck (Editor).
2. Reinventing Government in the Information Age : International Practice in IT-enabled Public Sector Reform, Richard Heeks(Editor),Routledg,January 2001
3. Egov: Ebusiness Strategies for Government by Douglas Holmes.
4. Electronic Government: Design, Applications and Management, Ake Gronlund (Editor).
5. E-Government, 2003, Mark A. Abramson (Editor), Therese L. Morin (Editor)
6. E-Government in Asia: Enabling Public Service Innovation in the 21st Century, James SL Yong.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

International Business Specialisation:

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Business	**B25CBS171**	**3**	**3+0+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Assess the role of environmental factors in International Business
CO2: Understand different theories of International Trade
CO3: Assess the impact of multilateral agencies on global trade
CO4: Assess India's Policy on FDI and Trade
CO5: Understand the impact of macro-economic issues and challenges on operations of businesses
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: International Business- Modes of Entry and Environment: (08 Hours)

Scope and benefits of International Business, Globalization- Drivers of globalization International Business Environment - Cultural, Political, Legal and Economic factors. Modes of entry into International Business- Exporting, Contract Manufacturing, Licensing, Franchising, Joint Venture

Unit 2: Theories of International Trade: (08 Hours)

International Trade- Reason for International Trade. Theories- Mercantilism, Theory of Absolute advantage, Theory of Comparative Advantage, Heckscher-Ohlin Theory, Product Life Cycle Theory, Porter's National Competitive Advantage Theory

Unit 3: Role of Government and Agencies in International Business: (10 Hours)

Governmental influence on International Trade- Protectionism, Tariff and non-Tariff Barriers, International Cartels, Dumping, Export Subsidies, Cross-National Cooperation and Agreements – GATT, WTO. International Financial Agencies: IMF & World Bank (IBRD, IDA, IFC, MIGA, ICSID), ADB, G-20, NDB, UNCTAD

Unit 4: Foreign Direct Investment and India's Foreign Trade Policy (09 Hours)

FDI- Types, Benefits, FDI Policy of India- Make in India, Foreign Institutional Investment. Foreign Trade Policy, EXIM Policy, EXIM Infrastructure in India- SEZ, EPZ.

Unit 5: India's International Trade Procedures: (10 Hours)

Export Procedures- Documentation, Certificate of Origin, Letter of Credit, Import License, Insurance Policy, Process of exporting. Import procedures- Import Export Code (IEC), Bill of Entry and other documents
Skill Developments Activities: • Assignment: Analyse different modes of entry into International Business with real-world examples • Activity: Draft an export procedure and documentation for a simulated company

Reference Books:

6. Charles W L Hill, Thomas Hult & Rohit Mehtani, International Business, 11th Edition, McGraw Hill
7. John Daniels et al, International Business, 16th Edition, Pearson
8. Michael R Czinkota et al, International Business, 7th Edition, Cengage
9. John J Wild & Kenneth L Wild, International Business, 7th Edition, Pearson

V. K. Bhalla, S. Shiva Ramu, International Business, Environment and Management, Anmol Publications Pvt Ltd, New Delhi

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Global Business Environment	**B25CBS271**	**3**	**2+1+0**	**45 Hours**

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the concept of globalization
CO2: Recognize factors influencing global business operations
CO3: Understand the influence of political & Legal systems on Global business operations.
CO4: Understand the impact of culture on global business practices and strategies.
CO5: Understand the importance of ethics in global business and its impact on reputation and trust.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: : Introduction to the Globalization (10 Hrs)

Meaning- Overview of globalization and its drivers- Globalization Process- Globalization vs internationalization - transnational or multinational corporations- transnational corporations as drivers of modern global economy- trends in globalization process; global and local markets; trans-nationality of firm- Key players in global trade (IMF, WTO, World Bank).

Unit-2: Introduction to Global Business Environment (09 Hrs)

Meaning-Importance-Scope of Global Business Environment- Nature of Business Environment-Micro and Macro Environment- Scanning of Globalization-ripple effects of globalization-Multinational corporations-Definitions and Features of Multinational corporations-nature-need-advantages to host and home countries-criticisms of MNC's-India's presence in global business.

Unit-3: Social & Cultural Global Business Environment (09 Hrs)

Definition of culture in the context of global business- Key cultural frameworks: Hofstede's cultural dimensions and Trompenaars' cultural dimensions. – Use of such frameworks in understanding cultural differences and similarities across countries. Influence of cultural values and norms on management practices, negotiation styles, decision-making, and customer behavior-Diversity, Equity, and Inclusion (DEI) in Global Workplaces- Cultural Intelligence (CQ) and Global Mindset - Social Institutions and Their Influence on Business - Role of Social Media and Influencers in Global Business- Global Migration and Workforce Mobility.

Unit-4: International Financial Environment: (08 Hrs)

Foreign direct investments (pattern, structure and effects); movements in foreign exchange and interest rates and their impact on trade and investment flows.

Unit-5: Ethical aspects in Building Global Business (09 Hrs)

Core Concepts and Importance of Ethics in Global Business- Contemporary Issues in Global Business Ethics - Establishing an Ethical Code of Conduct- Role of Leadership in organization's ethical culture - Navigating Ethical Relativism vs. Universalism.

Skill Developments Activities:

- Conduct a debate on the pros and cons of globalization
- News Report Presentation: Students present on a recent global event affecting business.
- Students assess political risks for businesses in various countries and develop risk mitigation plans.
- Analyze cases on how legal systems affect business decisions in different regions.
- Role-Playing Cultural Negotiation: Practice negotiation strategies across different cultural backgrounds to develop adaptability.
- Case studies on ethical dilemmas faced by companies like Nike, Apple, and Facebook.

REFERENCE BOOKS:

20. Janet Morrison – The Global Business Environment-Palgrave Mcmillan Publishers
21. Debra Johnson, Colin Turner – International Business – Routledge Publishers
22. Aswathappa - International Business- Tata McGraw Hill
23. Justin Paul - International Business - PHI Publishers
24. John.D.Daniel -International Business - Pearson Education

CO PO MAPPING									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Marketing	**B25CBS371**	**3**	**2+1+0**	**45**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: Understand the concept and scope of international marketing
CO2: Understand the dynamic environment of international marketing
CO3: Assess the global opportunities and STP of international marketing
CO4: Recognize the global product strategy
CO5: Recognize the global pricing strategy
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: International Marketing: Concepts and Importance (9 Hrs)

Definition and concept of international marketing, importance, benefits and scope; Domestic Marketing versus International Marketing, Driving forces of International Marketing, Restraining forces of International Marketing, Basic Modes of Entry, Process of Internationalization

Unit 2: International Marketing Environment (8 Hrs)

Dynamic environment of international marketing, Factors of international marketing environment, Level of international marketing environment, Cultural, Political, Legal, Technological and Economic Environment for International Marketing

Unit 3: International Market Segmentation, Targeting and Positioning (8 Hrs)

International Market Segmentation: Bases of International Market Segmentation, Advantages of Segmentation; International Market Targeting: Criteria for Targeting, Targeting Strategies; International Market Positioning: High-tech positioning, High-touch positioning; Assessment of Global Opportunities

Unit 4: International Product & Pricing Policy (10 Hrs)

Global Product, International Product Life Cycle, Branding Decisions, Global Brands, Trademarks, Packaging and Labeling; Global pricing: Price Setting Process, Global Pricing Strategies for International Markets, Export pricing, Price Strategy Alternatives, International Negotiations

Unit 5: International Promotional Policy (10 Hrs)

Advertising, Personal Selling, Publicity & Sales Promotion Strategies; International Distribution Management: International Distribution Policy, Selecting Distribution Channels, Physical Distribution, International Promotion, International advertising, International Sales Promotion

Skill Developments Activities:

- Assignment: Analyse different modes of entry into International Markets with real-world examples
- Learning Activity: Formation of Students works groups and analyze the cases of different enterprise and their marketing strategy
- Case Study: Identify a MNC and discuss the challenges they are facing in their international market

Reference Books:

1. Varshney& Bhattacharya: International marketing management, Sultan Chand & Sons, Edition 9th ,2017
2. P.K. Vasudeva, 'International Marketing' Excel books, 2016,10 Edition
3. Dana – Nicoleta, Laseu, 'International Marketing', Biztantra 2017.
4. Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall.
5. Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in International Marketing',

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Trade Relations	**B25CBS471**	**3**	**3+0+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Gain knowledge of the historical evolution of international trad
CO2: Analyze the Ricardian theory of comparative advantage and understand the mechanics of trade
CO3: Explore the Heckscher-Ohlin model to comprehend how factor proportions influence trade
CO4: Evaluate the effects of trade policies such as tariffs, quotas, and export subsidies in perfectly competitive markets
CO5: Examine trade's impact on developed, developing, and India-specific contexts
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1: Introduction: (08 Hours)

Trade Issues: History, Institutions, and Legal Framework- The International Economy and International Economics Understanding Tariffs, Recent Trade Controversies, The Great Depression, Smoot-Hawley, and the Reciprocal Trade Agreements Act (RTAA).The General Agreement on Tariffs and Trade (GATT).The Uruguay Round, The World Trade Organization (WTO).

Unit 2: The Ricardian Theory of Comparative Advantage & The Pure Exchange Model of Trade: (08 Hours)

Ricardian Model Assumptions, Relationship between Prices and Wages,Deriving the Autarky Terms of Trade, The Motivation for International Trade and Specialization, Welfare Effects of Free Trade: Real Wage Effects, Aggregate Effects. Three Traders and Redistribution with Trade,A Simple Pure Exchange Economy, The Nondiscrimination Argument for Free Trade

Unit 3: The Heckscher-Ohlin (Factor Proportions) Model & Economies of Scale: (10 Hours)

The Heckscher-Ohlin Theorem, Depicting a Free Trade Equilibrium in the Heckscher-Ohlin Model. National Welfare Effects & The Distributive Effects of Free Trade in the Heckscher-Ohlin Model. The Compensation Principle. Factor-Price Equalization. Dynamic Income Redistribution and Trade. Economies of Scale and Returns to Scale. Gains from Trade with Economies of Scale: A Simple Explanation. Monopolistic Competition

Unit 4: Foreign Direct Investment and India's Foreign Trade Policy (09 Hours)

Basic Assumptions of the Partial Equilibrium Model Depicting a Free Trade Equilibrium: Large and Small Country Cases, The Welfare Effects of Trade Policies: Partial Equilibrium, Large & Small Country Price Effects & Welfare Effects, The Optimal Tariff, Import Tariffs & Quota, Export Subsidies, Export Taxes , Voluntary Export Restraints, (VERs), Export Taxes, Retaliation and Trade Wars, Administration of an Import Quota, The Choice between Import Tariffs and Quotas, Countervailing Duties.

Unit 5: International Trade: India, Developing and developed countries Domestic Production: (10 Hours)

Subsidies as a Reason for Trade, Small Importing Country. Consumption Tax Effects in a Small Importing Country. Trade and the Environment Economic Integration: Free Trade Areas, Trade Creation, and Trade Diversion. The Consumers' Lobbying Decision The Producers' Lobbying Decision. The Government's Decision.

Skill Developments Activities:

- Assignment: Analyse different modes of entry into International Business with real-world examples
- Activity: Draft an export procedure and documentation for a simulated company

Reference Books:

1. Handbook on International Trade Policy: William Alexander Kerr, James D. Gaisford Edward: Elgar Publishing
2. Gandolfo, Giancarlo: International Trade Theory and Policy Springer Michael R Czinkota et al, International Business, 7th Edition, Cengage
3. John J Wild & Kenneth L Wild, International Business, 7th Edition, Pearson
4. V. K. Bhalla, S. Shiva Ramu, International Business, Environment and Management, Anmol Publications Pvt Ltd, New Delhi

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
International Business Environment	**B25CBS571**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Acquaint the students with the nature and structure of International business

CO2: Understand the significance of geographical and cultural Environment of International Business.

CO3: Determine the political vulnerability and statutory governing structure.

CO4:Enumerate the economic global environment

CO5:

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1– Introduction: **(10 Hours)**

Nature and Significance of Global Business Environment; Structure of Global Business Environment; Globalization and Global Business Environment; Impact of Protectionism on Global Business Environment; Technological Innovations and Global Business Environment.

Unit: 2- Geographical and Cultural Global Environment: (11 Hours)

Need for and Significance of its Study; Climate and Topography; Population and its Structure; Physical and Human Resources; World Trade Routes; Culture and its Elements; Characteristics of Culture; Cultural Knowledge and Values; Business Customs and Ethics.

Unit: 3 – Political and Legal Global Environment: (12 Hours)

Political Systems and Stability of Government Policies; Nationalism; Political Risks in Global Business; Assessing Political Vulnerability; Reducing Political Vulnerability; Legal Systems; Jurisdiction in International Legal Disputes; Protection of Intellectual Property Rights; Commercial Laws within Countries; Grey Market; Money Laundering; Antidumping; Counterfeiting.

Unit 4 – Economic Global Environment and Multinational Organizations and Institution: (12 Hours)

The World Economy-A Brief Study Only; Economic Systems; Levels of Economic Growth; Economic Groups and Business Environment; Economic Policies-A Brief Discussion Only

Multinational Organizations and Institutions: IMF and World Bank in Global Business-Role, Functions and Structure; GATT and UNCTAD; World Trade Organization (WTO) – Objectives, Functions and Structure; Implications of WTO on International Business Environment.

Skill Developments Activities:

Reference Books:

1. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
2. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
3. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth.
4. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
5. Hill, Charles W. L., International Business, McGraw Hill, New York.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Forex Management	**B25CBS572**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Determine the foreign exchange market in India

CO2: Understand about the Foreign exchange rates & risk involved in Forex market

CO3: Impart the knowledge on how to manage & hedge the risk associated with foreign trade.

CO4: Enumerate the concept of Exchange rate management

CO5: Understand Recent innovations in Forex Market

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1– Foreign Exchange and Markets: **(10 Hours)**

Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – types of exchange rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable foreign exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.

Unit: 2- Forex Market in India: (11 Hours)

Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange market in India – Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.

Unit: 3 – Forex Risk Management: (12 Hours)

Meaning, Definition, Participants, Types of Exchange risks, Foreign Exchange Risk Management – Hedging, Speculation and Management of Transaction Exposure – Using Forward Markets for Hedging – Hedging with Money Market - Currency Options and Currency Futures – Internal Strategies – Speculation in Foreign Exchange and Money Market.

Unit 4 – Exchange Rate Management: (12 Hours)

Exchange Rate Determination and Forecasting – Setting the Equilibrium Spot Exchange Rate – Theories of Exchange Rate Determination – Exchange Rate Forecasting. Management of Interest Rate Exposure – Nature and Measurement – Forward Rate Agreements (FRA's) Interest Rate Options – Caps - Floors and Collars - Cap and Floors – Options on Interest Rate Futures - Some Recent Innovations – Financial Swaps.

Skill Developments Activities:

Reference Books:

1. Chaudhuri & Agarwal: Foreign Trade and Foreign Exchange, HPH
2. Mcrae T.N and D.P Walkar, Foreign Exchange Management, Prentice Hall.
3. Avadhani B.K, International Finance Theory and Practice.
4. Somanatha: International Financial Management I.K. International Publishers

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
IMPEX Procedure and Documentation	**B25CBS671**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the documentation process during Export.
CO2: Determine the procedure of shipment of export cargo and the documents required.
CO3: Know the cargo insurance with respect to the export of goods
CO4: Analyze the pre-inspection procedure and Quality Control
CO5: Understand Documents required for export incentives
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1– Export Documentation: **(10 Hours)**

Standardized Pre-shipment Export Documents – Commercial and Regulatory Documents – Export credit instruments and procedure Letters of credit and types Documents required for export credit Central Excise and Customs clearance of export cargo – Procedure and documents.

Unit: 2- Shipment of Export Cargo by Sea, By Air and By Post: (11 Hours)

Procedure and Documents required for shipment of cargo Multimodal transport procedure and documentation Export incentive EPCG scheme Duty drawback Central excise and sales tax exemption exemption of export profit from income tax procedure for availing export incentives Documents required for export incentives.

Unit: 3 – Cargo Insurance – Marine Insurance: (12 Hours)

Institute cargo clauses – specific policy – Open policy – procedure for cargo insurance – procedure for marine insurance claims Necessary documents for filling claim. Export credit insurance services of Export Credit and Guarantee corporation in export credit insurance –specific policy and small exporters policy – Guarantees –Procedure for availing credit insurance and necessary documents.

Unit 4 – Quality Control and Pre-Shipment Inspection: (12 Hours)

Quality maintenance provisions of Exports- (Quality Control and Inspection) Act–Types of pre-shipment inspection Procedure and documents for pre-shipment inspection Financial Assistance extended by banks for the promotion of exports & imports – Pre-shipment/packing credit finance – Post shipment finance. Non-Fund based Facilities Establishment of LIC/ (Letter of Credit), Issuance of Bank guarantees, Forward cover to exporters & importers

Skill Developments Activities:

Reference Books:

1. Pawan Kumar, ―Export of India's Major Products Problems and Prospects‖, New Century Publications.
2. D C Kapoor, ―Export Management‖, Vikas 2002.
3. Francis Cherunilam, ―International Trade and Export Management‖, Himalaya Publications 2004. Tianwah, Goh, ―Export – Import Procedures & Documentation How to start, finance and manage your own import – export (revised edition) 1990.
4. Nabhi, ―New Import Export Policy and Handbook of Procedures‖, Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications.
5. S. Ramakrishna & others – Quality Control and Pre-shipment Inspection for exports

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
International Financial Institutions and Markets	**B25CBS672**	**03**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT & Flipped Classroom

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand fixed and flexible exchange rates and about International Monetary system.

CO2: Determine the various International Financial Institutions.

CO3: Analyze foreign exchange risk, GDR's, ADR's and portfolio.

CO4: Review on Balance of payments and Foreign exchange

CO5: Assess various stock exchanges around the world

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit: 1– International Monetary System: **(10 Hours)**

Evaluation of International monetary system, Bi-metallion; – classical gold standard – interwar period Breton woods system – The flexible exchange rate – current exchange rate regime – fixed v/s flexible exchange rates. International financial institution - Introduction, Objectives, International Sources of finance, reforms of international financial institutions, types of International financial institutions.

Unit: 2- International Financial Institutions: (11 Hours)

The multilateral investment guarantee agency (MIGA), The World Bank, European Investment Bank, International Bank for Reconstruction and Development, International Development Association, International Finance Corporation,. International monetary fund - Origins of IMF, Members and administration, Statutory purposes, Financial Assistance, SDRs, Asian development bank (ADB).

Unit: 3 – International Financial System: (12 Hours)

Introduction – role of financial markets - participants – elements – forex market – Euro currency market – Euro bond market – forward and future markets for foreign exchange. Rising of finance in international markets, Euro issues, GDR's and ADR's Guidelines for raising funds in international markets through various instruments.

Unit 4 – Balance of Payment and International Stock Market: (12 Hours)

Balance of Trade, Equilibrium in BOP – Devaluation and Depreciation; Current and Capital account convertibility – Recent development in foreign capital flows. Working of International Stock exchanges with respect to their size – listing requirements – membership – clearing and settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxemburg Stock exchange, German and France Stock Exchanges.

Skill Developments Activities:

Reference Books:

1. V.K. Bhatta, International Financial Management, Anmol publication Pvt. Ltd. New Delhi.
2. MadhuVij, Multinational Financial Management, Excel Books, New Delhi.
3. Cheol S. Eun& Bruce G. Resman, International Financial Management, Tata Mc Graw Hill,
4. Apte P.G: International Financial Management, TMH
5. Lavi Maurice: International Finance, Mc Graw Hill.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Fintech Specialization:

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Introduction to Fintech Platforms	**B25CBS391**	**03**	**2+1+0**	**45**

Pedagogy: Lectures and Presentations, Case-Based Learning, Hands-On Workshops, Flipped Classroom, Project-Based Learning

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: To familiarise students with the fundamental concepts and applications of Fintech.

CO2: To provide an overview of the evolving Fintech landscape in India.

CO3: To equip students with knowledge of various Fintech platforms and their impact on the financial industry.

CO4: To enhance students' understanding of the regulatory framework and ethical considerations in Fintech.

CO5: To develop critical thinking and analytical skills in evaluating Fintech solutions.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Fintech (9 Hours)

Definition and Evolution of Fintech, Scope, and significance in the modern financial ecosystem. **Fintech Ecosystem:** Key stakeholders, Key Drivers of Fintech Growth, Types of Fintech Companies, Impact of Fintech on Traditional Finance

Unit-2: Digital Payment Systems: (9 Hours)

Digital Wallets and Mobile Banking, UPI, BHIM, and other Indian Payment Systems, Peer-to-Peer (P2P) Lending Platforms, Cross-border Remittances and Fintech Solutions, Challenges and Opportunities in Digital Payments, Basics of digital currencies and the underlying blockchain technology.

Unit-3: Fintech Services and Applications: (9 Hours)

Digital Lending Platforms, Crowdfunding Platforms, Robo-advisors and Algorithmic Trading, **Insurtech:** Digital Insurance Platforms and Solutions, Blockchain Technology and its Applications in Fintech

Unit-4: Regulatory Framework & Emerging Trends: (9 Hours)

Overview of regulations governing fintech in India, Data Privacy and Protection laws**,** Open Banking, Central Bank Digital Currencies (CBDCs)**. Cybersecurity, Artificial Intelligence and Machine Learning:** Applications in customer service, fraud detection, and personalised services

Unit-5: Case Studies & Future of Fintech: (9 Hours)

Career Opportunities in the Fintech Industry, Ethical Considerations and Social Impact of Fintech**.**

Case Studies of Successful Fintech Companies in India- PhonePe Gpay, Razorpay and Paytm.

Skill Developments Activities:

- Students analyze a popular fintech app (e.g., PayPal, Venmo, or Robinhood) to evaluate its features, user interface, security measures, and overall functionality.
- Students create a business model canvas for a fintech startup, focusing on customer segments, value propositions, revenue streams, and technology.
- Provide students with a dataset (e.g., customer transaction data) and ask them to derive insights and recommend strategies to improve fintech services.

REFERENCE BOOKS

- Introduction to Fintech, Ist Edition, Chandrahauns Chavan, Arun Patankar
- Indian Financial System, Markets, Institutions and Services 6th Edition, Bharti Pathak
- Fintech Future: The Digital DNA of Finance, Sanjay Phadke

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Fintech in Personal Financial Management.	**B25CBS491**	**03**	**2+1+0**	**45**

Pedagogy: Lectures and Presentations, Case-Based Learning, Hands-On Workshops, Flipped Classroom, Project-Based Learning

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To understand the fundamental concepts of Fintech and its impact on personal finance.
CO2: To analyze the various Fintech applications available for personal financial management.
CO3: To evaluate the risks and benefits associated with using Fintech for personal finance.
CO4: To develop skills in selecting and utilizing appropriate Fintech tools for personal financial planning.
CO5: To cultivate responsible and informed financial decision-making using Fintech.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Fintech and Personal Finance: (9 Hours)

Overview of Fintech: Definition,Importance of Fintech in personal finance management, Traditional vs. Digital Financial Management

Key components of personal finance: budgeting, saving, investing, retirement planning, insurance-Insurtech, Micro-insurance. Regtech, and Wealthtech

Unit-2: Digital Financial Services: (9 Hours)

The role of banks in the Fintech ecosystem, Neo-banking. Personal Finance Management Apps-Mint, YNAB, Budgeting Apps, Expense Tracking Apps., Online Lending Platforms, investment apps- Groww, Zerodha, Upstox, and automatic portfolio management.

Unit-3: Fintech and Financial Inclusion: (9 Hours)

Financial Inclusion in India: Challenges and Opportunities. Role of Fintech in promoting financial inclusion: Accessibility, Affordability, and Availability. Impact of Fintech on underserved populations: Women, Rural Communities, MSMEs. Regulatory environment for Fintech in India: RBI guidelines and other regulatory bodies. Pradhan Mantri Jan Dhan Yojna.

Unit-4: Risks and Challenges of Fintech in Personal Finance: (9 Hours)

Cybersecurity Risks: Data breaches, Phishing, Malware, Identity theft. Ethical Considerations in Fintech Investments, Security measures in digital transactions: encryption, two-factor authentication.

Unit-5: Credit and Debt Management: (9 Hours)

Credit Score Management: Tools to monitor and improve credit scores CIBIL, Behavioral Finance in Debt Management: Understanding spending behavior through technology.
Skill Developments Activities: • Students use fintech apps like Mint, YNAB, or MoneyControl to create a monthly personal budget, track expenses, and analyze their spending patterns. • Students create and manage a virtual investment portfolio using platforms like Zerodha Varsity, Groww, or TradingView to understand asset allocation and risk management. • Students simulate calculating credit scores and develop strategies to improve them using fintech platforms like Credit Karma or CRED. • Students compare loan offers using fintech tools (e.g., BankBazaar, LendingTree) based on interest rates, EMIs, and tenure. • Students use retirement planning calculators available on fintech platforms to estimate savings required for retirement and create a plan.

REFERENCE BOOKS:

1. **"Your Money or Your Life" by Vicki Robin.**
2. **"The Psychology of Money" by Morgan Housel.**
3. **Introduction to Fintech, Ist Edition, Chandrahauns Chavan, Arun Patankar**
4. **Indian Financial System, Markets, Institutions and Services 6th Edition, Bharti Pathak**
5. **Fintech Future: The Digital DNA of Finance, Sanjay Phadke**

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Fintech Risk Management	**B25CBS591**	**03**	**2+1+0**	**45**

Pedagogy: Lectures and Presentations, Case-Based Learning, Hands-On Workshops, Flipped Classroom, Project-Based Learning

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the fundamental concepts of Fintech and its applications in risk management.
CO2: Analyze the various types of financial risks in the Fintech ecosystem.
CO3: Learn the regulatory and compliance frameworks governing Fintech risk management.
CO4: Develop insights into emerging risks related to digital payments, blockchain, and cryptocurrencies.
CO5: Apply risk management techniques using case studies and tools in Fintech platforms.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Fintech and Risk Management: (9 Hours)

Overview of Fintech: Definition, Scope, and Ecosystem, Key Drivers of Fintech Growth: Technological advancements, customer demand, and regulatory evolution, Basics of Risk Management: Definition, Types, and Importance, Intersection of Fintech and Risk Management: How Fintech innovations reshape risk management strategies, Evolution of Financial Services: From traditional banking to digital transformation in Fintech, Role of Big Data and Analytics in Fintech: Leveraging data for informed decision-making and risk assessment, Global Fintech Landscape: A comparative analysis of Fintech growth across developed and emerging markets.

Unit-2: Types of Financial Risks in Fintech: (9 Hours)

Credit Risk, Market Risk, Operational Risk, Cybersecurity and Fraud Risk, Cybersecurity and Fraud Risk: Addressing risks like data breaches, hacking, phishing attacks, and fraud detection in digital payment systems and blockchain platforms. Liquidity and Regulatory Risks: Managing liquidity challenges, compliance with financial regulations, AML/KYC norms, and adapting to evolving regulatory frameworks. Emerging Risks and Mitigation: Exploring future risks in AI, blockchain, and cryptocurrencies while applying case studies and advanced tools to minimize risks in Fintech.

Unit-3: Regulatory and Compliance Frameworks: (9 Hours)

Overview of Global and Indian Regulations in Fintech: Key regulations driving Fintech innovation and governance. Anti-Money Laundering (AML) and Know Your Customer (KYC) Norms: Importance of compliance in combating financial crimes. Role of Regulators: RBI, SEBI, and International Organizations in shaping Fintech policies.

Data Protection Laws and GDPR: Ensuring privacy and data security in the Fintech ecosystem.

Regulatory Sandboxes: Encouraging innovation by allowing Fintech startups to test products in a controlled environment.

Unit-4: Emerging Technologies and Risk in Fintech: (9 Hours)

Blockchain and Cryptocurrencies: Risk Implications, Artificial Intelligence (AI) and Machine Learning (ML) in Risk Assessment, Risks in Digital Payments and Peer-to-Peer Lending Platforms Cloud Computing Risks.

Unit-5: Tools and Techniques in Fintech Risk Management: (9 Hours)

Risk Assessment Models, Predictive Analytics for Risk Forecasting, Fraud Detection Mechanisms Case Studies on Risk Mitigation in Fintech Companies. trends and Challenges in Fintech Risk Management, Role of ESG (Environmental, Social, Governance) in Risk Frameworks Balancing Innovation and Risk in Fintech.

Skill Development Activities:

- Students analyze the risks (e.g., fraud, phishing, data breaches) associated with digital payment systems like UPI or PayPal and propose mitigation strategies.
- Provide students with a dataset of financial transactions and ask them to use machine learning tools or algorithms to detect fraudulent activities.
- Students study a real-world case of regulatory violations in fintech (e.g., data privacy breaches) and present recommendations for compliance.
- Students design a cybersecurity framework for a hypothetical fintech platform, focusing on protecting user data and preventing attacks

REFERENCE BOOKS:

1) "FinTech: The Technology Driving Disruption in the Financial Services Industry" by Douglas W. Arner, Ross P. Buckley, and Dirk A. Zetzsche
2) "Handbook of Financial Risk Management" by Thierry Roncalli
3) "Cyber Risk Management: Prioritize Threats, Identify Vulnerabilities, and Apply Controls" by Atif Mian
4) "The Fintech Book: The Financial Technology Handbook for Investors, Entrepreneurs, and Visionaries" by Susanne Chishti and Janos Barberis
5) "Blockchain and Cryptocurrencies: Risk, Opportunities, and Challenges" by Alexander Lipton and Adrien Treccani
6) "Risk Management in Finance: Six Sigma and Other Next-Generation Techniques" by Anthony Tarantino and Deborah Cernauskas.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Fintech Entrepreneurship	**B25CBS691**	**03**	**2+1+0**	**45**

Pedagogy: Pedagogy: Lectures and Presentations, Case-Based Learning, Hands-On Workshops, Flipped Classroom, Project-Based Learning

CO1: Understand the fundamentals of Fintech and its role in transforming the financial services sector.
CO2: Analyze the entrepreneurial opportunities within the Fintech ecosystem.
CO3: Learn the process of ideation, product development, and market strategy in Fintech startups.
CO4: Explore the challenges related to funding, scaling, and compliance for Fintech entrepreneurs.
CO5: Gain insights into emerging technologies like blockchain, AI, and digital payments and their impact on Fintech entrepreneurship.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (9 Hours)

Introduction to Fintech and Entrepreneurship, Overview of Fintech: Definition, Scope, and Ecosystem, Role of Entrepreneurship in Fintech Innovation, Key Drivers and Trends in the Fintec Industry.

Unit-2: Business Models in Fintech: (9 Hours)

Ideation and Business Models in Fintech, Identifying Gaps and Opportunities in Financial Services

Developing Innovative Fintech Solutions, Business Models in Fintech: B2B, B2C, and B2B2C

Unit-3: Funding and Scaling a Fintech: (9 Hours)

Funding and Scaling a Fintech Startup, Sources of Funding: Angel Investors, Venture Capital, and Crowdfunding, Scaling Challenges for Fintech Startups, Case Studies on Successful Fintech Startups

Unit-4: Technology in Fintech (9 Hours)

Technology in Fintech Entrepreneurship, Role of AI, Blockchain, and Machine Learning in Fintech Digital Payments and Open Banking Systems, Cybersecurity and Risk Management for Fintech Entrepreneurs.

Unit-5: Regulatory Frameworks and Business Plan (9 Hours)

Regulatory Frameworks and Compliance, Overview of Global and Indian Regulations for Fintech Startups, Challenges in Adhering to Compliance and Data Privacy Norms, Sandbox Models for Fintech Innovation, Business Plan Development and Execution Steps to Develop a Sustainable Fintech Business Plan, Market Research, Target Audience, and Value Proposition Pitching the Business Idea to Investors.

Skill Developments Activities:

- Students develop and present innovative fintech startup ideas, outlining the problem solved, value proposition, target market, and revenue model.
- Students build a basic fintech product prototype using no-code platforms like Bubble, Glide, or AppGyver.
- Students conduct market research to identify unmet needs or pain points in personal finance, payments, or lending, and propose solutions.
- Students draft a detailed business plan for a fintech startup, covering mission, goals, target audience, competitors, marketing, and financial projections.

REFERENCE BOOKS:

1) "The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs, and Visionaries" by Susanne Chishti and Janos Barberis
2) "Fintech Innovation: From Robo-Advisors to Goal-Based Investing and Gamification" by Paolo Sironi
3) "Start-Up Nation: The Story of Israel's Economic Miracle" by Dan Senor and Saul Singer (for entrepreneurial insights).
4) "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher
5) "Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries
6) "Innovation and Entrepreneurship" by Peter F. Drucker

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Introduction to Data Analytics for finance	**B25CBS592**	**3**	**2+1+0**	**45**

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the role and importance of data analytics in finance.
CO2: Apply appropriate data collection methods and techniques.
CO3: Utilize EDA tools and techniques to derive actionable insights from financial data.
CO4: Understand the principles of predictive modeling and its applications in finance.
CO5: Apply regression analysis and forecasting techniques to financial data.
CO6: Develop a self -disciplinary skills

Detailed Syllabus

Unit-1 Fundamentals of Data Analytics: (9 Hours)

Introduction to data analytics in finance, Basics of data visualization and interpretation, Statistical concepts and analysis techniques, Introduction to data mining and machine learning in finance

Unit-2: Data Collection and Preparation: (9 Hours)

Data sources in finance and banking, Data collection methods and techniques, Data cleaning and preprocessing, Data integration and transformation

Unit-3: Exploratory Data Analysis (EDA): (9 Hours)

Exploring and summarizing financial data, Visualizing financial trends and patterns, Descriptive statistics and key performance indicators (KPIs), EDA tools and techniques in finance

Unit-4: Predictive Analytics in Finance: (9 Hours)

Introduction to predictive modeling, Regression analysis and forecasting techniques, Time series analysis for financial data, Credit risk assessment and prediction models

Unit-5: Advanced Topics in Data Analytics for Finance (9 Hours)

Machine learning algorithms for finance (e.g., decision trees, random forests), Sentiment analysis and social media data in finance, Fraud detection and prevention using analytics, big data analytics and cloud computing in finance.

Skill Developments Activities:

1. Calculate and interpret descriptive statistics and key performance indicators (KPIs) in finance.
2. Conduct time series analysis to analyze temporal patterns in any financial data.
3. Conduct sentiment analysis and analyze any social media data's impact on financial markets.

4. Demonstrate proficiency in data visualization and interpretation techniques.

REFERENCE BOOKS:

1. "Data Science for Business: What You Need to Know About Data Mining and Data Analytic Thinking" by Foster Provost and Tom Fawcett
2. "Python for Data Analysis" by Wes McKinney

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Fintech Governance, Cyber security & Ethics	**B25CBS692**	**3**	**2+1+0**	**45**

Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the evolution of Fintech regulation and RegTech
CO2: Understand the cyber space framework
CO3: familiarize with national and international aspect of cyber law
CO4: Understand the risk elements of finance, emerging technologies and financial technology
CO5: Examine the ethical issues involved in given business situations
CO6: Develop self disciplinary skills

Detailed Syllabus

Unit-1: Overview of Fintech regulation: (9 Hours)

Fintech regulation , Evolution of Reg tech- Regtech 1.0, Regtech 2.0, Regtech 3.0,RegTech ecosystem- financial institutions, start-ups and regulators. The future of regtech and the technologies impacting it. Regulation of mobile money, regulation of smart contracts, regulation of Robo advisory services.

Unit-2: Cyber Security Issues (9 Hours)

Cyber security meaning, architecture of cyberspace, types of threats, conceptual and theoretical framework of cyber laws, Development of cyber law, National and International perspective cyber law, legal issues and challenges of cyber security in India and USA, Data protection

Unit-3: Cybercrime & Regulations (9 Hours)

Classification of cybercrime, common cybercrimes, Cybercrime targeting computer and mobiles, cybercrime against women and children, financial frauds, social engineering attacks, malware and Ransome attacks, zero day and zero click attacks, cyber criminals modus-operandi, Remedial and mitigation measures, IT Act 2000 and its amendments

Unit-4: Business Ethics in Fintech: (9 Hours)

Introduction to Business Ethics, Key Ethical principle- trust, proximity, accountability, cultural lag, privacy. Technologies and Ethics, Ethical concerns in Finance, assessing ethical concerns of digital finance, Importance of Ethics in FinTech.

Unit-5: Fintech Governance: (9 Hours)

The approach, root issues- governance, identity, verification and authentication, access, data ownership, security, ethical impacts of blockchain-microlevel, Meso level and Macro level.

Skill Developments Activities:

- Students analyze a real-world cybersecurity breach in the fintech sector, identify

vulnerabilities, and propose solutions to prevent future occurrences.

- Present students with an ethical dilemma in fintech, such as the use of customer data for profit, and ask them to debate and recommend solutions.
- Students conduct a mock compliance audit for a fintech platform, ensuring it adheres to data protection regulations like GDPR or local cybersecurity laws.
- Students draft a governance policy for a hypothetical fintech organization, focusing on data privacy, security protocols, and ethical use of AI.
- Students design a campaign to educate fintech users about best practices for secure transactions and safeguarding personal information.

REFERENCE BOOKS:

1. Chisti, S. & Barberis, J (2016). The Fintech book : financial technology handbook for investor,entrepreneurs and visionaries. John Wiley & Sons.
2. Yathindra Singh, cyber laws
3. Faroug Ahmed, cyber Law in India

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Data Analysis Specialization:

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Introduction to Business Analysis	**B25CBS381**	**03**	**2+1+0**	**45**

Pedagogy: Case Study Method, ICT, Flipped Classroom Teaching, Laboratory, Experiential Learning

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the fundamentals of Business Analysis

CO2: Conduct strategic analysis for business needs

CO3: Manage the Business Analysis process in various environments

CO4: Apply requirements engineering techniques

CO5: Evaluate and optimize proposed solutions

CO6: Develop self disciplinary skills

Detailed Syllabus

Unit-1: Fundamentals of Business Analysis (5 Hours)

Terms and Definitions, Role of a Business Analyst, Overview on the Business Analysis Activities, Competencies of Business Analyst

Unit-2: Strategy Definition (12 Hours)

Internal Analysis - Vision, Mission and Business Goals, Business Process Analysis, The Concept of Business Need, Gap Analysis. External Analysis - Market Research and Analysis, User Needs Identification. Stakeholder Identification - Solution Proposal & Analysis, Project Initiation

Unit-3: Management of Business Analysis Process (9 Hours)

Introduction, Approaches to Business Analysis - Traditional vs Agile Environments, Interdisciplinary Approach. Communication, Products, Tools and Techniques – Tools, Techniques, Notations

Unit-4: Requirements Engineering in Business Analysis (12 Hours)

Requirements Development – Introduction, Elicitation, Analysis and Modeling, Specification, Verification & Validation. Requirements Management – Introduction, Information Architecture, Requirements Communication, Traceability, Configuration Management, Solution Scope Management, Quality Assurance. Tools and Techniques – Tools, Techniques, Notations

Unit-5: Solution Evaluation and Optimization (7 Hours)

Evaluation - purpose, activities, methods and results of solution evaluation; Optimization - purpose, activities, methods and results of solution optimization

Skill Developments Activities:

- Role Play: Assignment of roles may make groups (e.g., business analyst, stakeholder, project manager) and Presentation of simple business problem and have the members act out a scenario.
- Short case studies describing business challenges: identify the business need, potential roles of a business analyst, and initial analysis activities.
- Stakeholder Mapping Exercise
- Introduction to business analysis tools (e.g., diagramming tools, requirements management software) and offering hands-on practice sessions.

REFERENCE BOOKS:

1. The International Institute of Business Analysis Body of Knowledge (IIBA BABOK) Version 3.0
2. PMI's Business Analysis for Practitioners: A Practice Guide

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Time Series and Forecasting	**B25CBS581**	**03**	**2+1+0**	**45**

Pedagogy: Case Study Method, ICT, Flipped Classroom Teaching, Laboratory, Experiential Learning

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Forecast the trend pattern exhibited by the given data by using various methods
CO2: Run and interpret time series models and regression models for time series
CO3: Use the Box-Jenkins approach to model and forecast time series data empirically.
CO4: Analyze and estimate the cyclic components using special processes.
CO5: Understand basics of time series forecasting
CO6: Develop self disciplinary skills

Detailed Syllabus

Unit-1: Introduction to Trend (9 Hours)

Introduction to times series data, application of time series from various fields, Components of a time series, Decomposition of time series. Trend: Estimation of trend by free hand curve method, method of semi averages, fitting a various mathematical curve, and growth curves.

Unit-2: Trend and Seasonal Component (9 Hours)

Method of moving averages. Detrending. Effect of elimination of trend on other components of the time series. Seasonal Component: Estimation of seasonal component by Method of simple averages, Ratio to Trend, Ratio to moving average and Link relatives.

Unit-3: Forecasting (9 Hours)

Variate component method: Stationary Time series: Weak stationary, autocorrelationfunction and correlogram of moving average. Forecasting: Exponential smoothing methods, Short term forecasting methods: Brown's discounted regression, Box-Jenkins Method.

Unit-4: Cyclic Component: (9 Hours)

De-seasonalization. Cyclic Component: Harmonic Analysis. Some Special Processes: Moving-average (MA) process and Autoregressive (AR) process of orders one and two, Estimation of the parameters of AR (1) and AR (2) – Yule-Walker equations.

Unit-5: Time Series Forecasting: (9 Hours)

Time series forecasting methods such as ARIMA, SMA smoothing, EMA smoothing, Holt Winter's technique etc. Comparing forecasts using different metrics

Skill Developments Activities:

- Fitting and plotting of modified exponential curve, Gompertz curve, logistic curve
- Fitting of trend by Moving Average Method
- Measurement of Seasonal indices Ratio-to-Trend method, Seasonal indices Ratio-to-

Moving Average method, seasonal indices Link Relative method

- Calculation of variance of random component by variate difference method
- Forecasting by exponential smoothing and by short term forecasting methods

REFERENCE BOOKS:

1. Kendall M.G. (1976): Time Series, Charles Griffin.
2. Chatfield C. (1980): The Analysis of Time Series –An Introduction, Chapman & Hall.
3. Mukhopadhyay P. (2011): Applied Statistics, 2nd ed. Revised reprint, Books and Allied

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Data Visualization & Interpretation using Excel	**B25CBS681**	**3**	**2+0+1**	**45**

Pedagogy: Direct Method, ICT, Flipped Classroom and Case Study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To understand the importance of data Visualization
CO2: To create and interpret advanced charts
CO3: To understand Visualization Techniques
CO4: To use data visualization for effective communication
CO5: To translate visuals into strategic insights
CO6: To develop self-disciplinary skills

Detailed Syllabus

Unit-1: Introduction to Data Visualization (9 Hours)

Data Visualization- Purpose, Elements of Data Visualization, Types of data visualization, Importance of data visualization in managerial decision-making, Steps in creating effective visualization, Tools for data visualization, Overview of Excel's visualization tools, Best Practices for Data Visualization

Unit-2: Data Visualization: (9 Hours)

Introduction to Charts, Bar Charts, Pie Charts, Line Charts, Scatter Plots, Histogram, 3D map charts and their uses, Chart elements, Creating a Chart; Advanced charts - Gantt chart, milestone chart, organization chart

Unit-3: Visualization Techniques: (9 Hours)

PivotTables & Pivot Charts, Conditional Formatting, Dynamic Charts, Pivot tables – verify data source, format data, recommended pivot tables, Advanced Visualization

Unit-4: Dashboards in Excel: (10 Hours)

Dashboard design, Fundamentals of dashboard design, creating a dynamic dashboard, Integrating multiple charts, slicers, metrics, Cases: Sales or financial performance of a company, Formatting and styling dashboards for professional reports

Unit-5: Data Interpretation: (8 Hours)

Interpreting data visuals, Techniques, identifying trends, patterns, and outliers, comparing performance, building narratives from data: Translating visuals into strategic insights, Writing concise and impactful executive summaries, Real-World Applications: Marketing Analytics, Financial Analytics, HR Analytics

Skill Developments Activities:

- Create a dynamic dashboard for a retail business showing sales, profits

- Analyze marketing performance using pivot charts and interpret ROI
- Visualize financial performance of a company over five years and identify key growth areas

REFERENCE BOOKS:

- Wayne Winston, "Microsoft Excel Data Analysis and Business Modeling – Office 2021 and Microsoft 365", Microsoft Press, December 2021
- Joseph Schmuller, "Statistical Analysis with Excel for Dummies", Wiley, December 2021
- Manisha Nigam, "Data Analysis with Excel", BPP publications
- Cole Nussbaumer Knaflic, Storytelling with Data: A Data Visualization Guide for Business Professionals

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	3	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Financial Modelling	**B25CBS582**	**3**	**2+0+1**	**45**

Pedagogy: Direct Method, ICT, Flipped Classroom and Case Study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To understand the concept of financial modelling
CO2: To become well versed with Microsoft Excel Functions
CO3: To analyze, understand and interpret financial performance of companies
CO4: To become well versed with Financial Models of Corporate Analysis
CO5: To explore the emerging trends in Financial Modelling
CO6: To develop self-disciplinary skills

Detailed Syllabus

Unit-1: Understanding Financial Modelling: (8 Hours)

Financial Modelling- Overview, Types, Process, Components, Best Practices for Financial Modelling, Scope of Financial Modelling, Role of financial modelling in business and investment decisions, Sectors that require Financial Modeling, Key principles and structure of financial models

Unit-2: Excel for Financial Modelling: (10 Hours)

Advanced Excel functions, Essential formulas: SUM, AVERAGE, IF, VLOOKUP, HLOOKUP, INDEX-MATCH, Data validation, conditional formatting, Financial Charts and Dashboards, Pivot tables and pivot charts for data analysis

Unit-3: Financial Analysis and Modelling: (9 Hours)

Ratio analysis and interpretation, Ratio analysis (liquidity, profitability, efficiency, and leverage ratios), Break-even analysis and contribution margin analysis, Practical applications in evaluating company performance

Unit-4: Financial Models of Corporate Analysis: (10 Hours)

Different types of financial models- Three-Statement Model, Discounted Cash Flow Model, Comparable Company Analysis, Merger Model, Initial Public Offering Model, Leveraged Buyout Model, Sum of Parts Model

Unit-5: Emerging Trends in Financial Modelling: (8 Hours)

Real-world financial modelling case studies, Machine learning and AI integration in financial modelling, Ethical considerations in financial modelling

Skill Developments Activities:

- Case studies based on real-world scenarios
- Hands-on financial modelling exercises

REFERENCE BOOKS:

1. Financial Modeling" by Simon Benninga
2. Financial Analysis and Modeling Using Excel and VBA" by Chandan Sengupta
3. Principles of Financial Modelling" by Michael Rees
4. Alastair Day, Mastering Financial modeling in Microsoft Excel; Pearson, India Edition
5. Danielle Stein Fairhurst ,Using excel for business analysis, Wiley finance
6. Ragnar Lavas Et al ,Financial Modeling and Asset valuation with Excel; Routledge

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	3	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B.Com				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Data Analysis using Gretl & E-Views	**B25CBS682**	**3**	**2+0+1**	**45 Hours**

Pedagogy: ICT & Computer Lab

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: Demonstrate proficiency in navigating and using the interfaces of GRETL and EViews for data analysis.
CO2: Import, clean, and manage datasets in GRETL and EViews for econometric applications.
CO3: Generate and interpret summary statistics and visualizations using econometric software.
CO4: Apply basic econometric models, such as linear regression, and interpret the results for informed decision-making.
CO5: Conduct time-series analysis, including testing for stationarity and forecasting, using GRETL and EViews
CO6: To develop self-disciplinary skills

Detailed Syllabus

Unit-1: Overview of GRETL: (8 Hours)

Features, benefits, and applications in econometrics, Application of Gretl and E-Views in Business Decisions, Installing and setting up GRETL, Understanding the GRETL interface: Menu bar, toolbar, and dataset workspace. Importing datasets: Supported formats (CSV, Excel, Stata, SPSS, etc.). Loading built-in datasets. Data manipulation: Cleaning data (handling missing values, filtering). Variable creation, transformation, and labeling, Descriptive statistics: Mean, median, standard deviation, and correlation matrices.

Unit-2: Basic Econometric Analysis: (8 Hours)

Introduction to econometrics and statistical concepts, Performing hypothesis tests in GRETL:T-tests, Chi-square tests, and ANOVA, Linear regression models: Simple and multiple regression. Interpreting regression output (coefficients, p-values, R-squared, etc.). Diagnostic testing, Multicollinearity, heteroscedasticity, and autocorrelation.

Unit-3: Time-Series Analysis: (10 Hours)

Introduction to time-series data: Stationarity and non-stationarity concepts. Handling time-series data in GRETL: Date formatting and transformations. Time-series modeling:

ARIMA models, exponential smoothing. Unit root tests: Augmented Dickey-Fuller (ADF) and KPSS tests. Forecasting and evaluating predictions: Mean absolute error (MAE), root mean squared error (RMSE).

Unit-4: Introduction to E-Views: (9 Hours)

Overview of EViews: meaning, Key features and applications in econometrics, finance, and business.

Advantages of using EViews for statistical and econometric analysis. Getting Started with EViews: Installation and system requirements.Navigating the EViews interface, Workfile creation, Toolbars and windows (series, group, equation).

Unit-5: Basic Analysis in E-Views **(10 Hours)**

Data Handling: Importing datasets: Supported formats (Excel, CSV, text files, etc.). Linking data files for dynamic updates. Organizing datasets: Structuring cross-sectional, time-series, and panel data. Renaming, transforming, and labeling variables. Exporting data for external use. Descriptive Statistics and Summary Analysis Generating summary statistics: Mean, median, variance, skewness, and kurtosis. Creating frequency distributions. Correlation analysis and scatterplots. Visualization Tools, Graph types available in EViews (line charts, bar graphs, scatterplots). Customizing graphs (titles, labels, and legends).

Skill Developments Activities:

- Provide students with raw datasets (e.g., sales, stock prices, or economic indicators). Assign tasks to import, clean, and organize data using both GRETL and E-Views. Focus on handling missing data, transforming variables, and structuring data for analysis (e.g., time-series, cross-sectional).
- Ask students to calculate key summary statistics (mean, median, standard deviation, etc.) using GRETL and E-Views.
- Assign visualization tasks, such as creating scatterplots, histograms, and time-series graphs
- Encourage customization of charts to make them presentation-ready.

REFERENCE BOOKS:

- Using GRETL for Principles of Econometrics, Lee C. Adkins, 2011, Oklahoma State University, Department of Economics and Legal Studies in Business. Available online at EconPapers.
- EViews Illustrated for Version 9,Richard Startz, 2015, IHS Global Inc. Available online at EViews.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Seventh Semester (Honors with Research/Honors)

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Managerial Accounting	**B25CB0701**	**4**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Demonstrate theoretical knowledge relating to accounting principles and preparing the financial statements of a company.
CO2: Capable of Preparing various budgets viz. production budget, sales budget, cash budget, flexible budget of an organization.
CO3: Analyze the financial performance of an organization using Comparative Statement, Common Size, Trend Analysis, Ratio Analysis and Cash Flow Statements.
CO4: Comprehend emerging trends in accounting Using IFRS and MAOCARO in preparation of books of accounts in an organization.
CO5: Prepare Auditors' Report and Directors' Report as part of annual reports.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Managerial Decision Making, Cost Behavior and Profit Analysis: (15 Hours)

Decision making process, Database for decision-making, Cost-based Decision making. Marginal Costing and Short-term Decisions and pricing, Application of short-term decision models: key factors, diversification of products, profit planning, Product mix decision, contribution analysis, make or buy decisions, discontinuation of product, diversification of product line, accept or reject special order, break-even analysis, cost-volume profit analysis.

Unit-2: Responsibility Accounting and Divisional Performance Measurement Responsibility Accounting: (15 Hours)

Meaning and definition, process in implementation, responsibility reporting, centers for control, benefits of responsibility accounting, difficulties in the implementation of responsibility accounting, methods for measuring divisional performance, divisional performance reporting

Unit-3: Budgetary Control and Variance Analysis Steps in Preparation of Budgets: (15 Hours)

Meaning, requisites for implementation, features, ZBB vs Traditional budgeting, benefits, criticism. Planning, programming budgeting system (PPBS): meaning, definition, PPBS vs conventional budgeting, stages in PPBS, advantages. Performance budgeting: meaning, reasons of performance budget, requisites, and steps in implementation. Monitoring results and control variances: planning and operational variances, interpretation of variances. (Theory only).

Unit-4:Uniform Costing and Inter Firm Comparison: (15 Hours)

Meaning, objectives, requisites for the installation of Uniform costing, uniform costing manual, advantages and disadvantages. Inter-firm comparison: meaning, requisites, Procedure involved under inter-firm comparison, advantages and disadvantages.

Skill Developments Activities:

- Create and manage budgets for different departments, allowing students to practice variance analysis and forecasting.
- Conduct break-even analysis for various products or services, helping to assess profitability thresholds.
- Review and analyse real-world business scenarios to apply managerial accounting principles in practical contexts.
- Develop the ability to present financial information clearly and effectively to stakeholders, enhancing communication skills.
- Work in teams to develop comprehensive financial plans or strategies, fostering teamwork and leadership skills.

Reference Books:

1. Accounting for Management, S N Maheswari and Maheswari, 4/e Vikas Publishing House Limited, 2018.
2. Accounting for Management, Jawahar Lal, 5/e, Himalaya Publishing House, 2020.
3. Financial Accounting, PC Tulsian, Pearson Education India, 4th Edition.
4. Financial Accounting – A Managerial Perspective, R. Narayanaswamy, 5/e, Prentice Hall India, 2014.
5. Mukherjee. S and Roy Chowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Khan and Jain, Theory and Problem of Management and Cost Accounting, TMH.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Legal Aspects of Business	**B25CB0702**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Clearly identify and analyses Law relating to Transfer of Property.
CO2: Understand and articulate important legal definitions related to the transfer of property, establishing a foundational knowledge for further study.
CO3: Analyze and summaries Law relating to Intellectual Property.
CO4: Assess the legal definitions and implications of anti-competitive agreements and practices, including their impact on market competition.
CO5: Understand and apply Law Relating to Information.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Law relating to Transfer of Property: (12 Hours)

Important definitions; types of properties; movable and immovable property; properties which cannot be transferred; rule against perpetuities; provisions relating to sale; mortgage, charge, lease, gift and actionable claim.-Law relating to Societies and Trusts: General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.

Unit-2: Law relating to Intellectual Property: (11 Hours)

Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights. **Law relating to Competition:** Concept of competition; Competition Act, 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, competition commission of India; compliance of competition law; **Law relating to Consumer protection in India:** Consumer Protection Act, 2019; rights of consumers; consumer disputes redressal agencies.

Unit-3: Law Relating to Information: (12 Hours)

Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.

Unit-4: Law relating to Pollution Control and Environmental Protection: (10 Hours)

Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.

Skill Developments Activities:

- Review and analyze real-life business legal cases.
- Participate in mock trials or legal simulations.
- Conduct research on a specific legal issue affecting businesses.
- Enroll in online courses focused on business law.
- Practice drafting legal documents such as contracts, memos, and briefs.
- Follow current events and changes in business law through legal journals or news outlets.

Reference Books:

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Sharma J. P., and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi. Department of Commerce, University of Delhi,25
3. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House,New Delhi.
4. Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act
5. Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	-

Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Research Methodology and Fundamentals of SPSS	**B25CB0703**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT, Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO-1: Define key research concepts and understand the significance of a literature review in identifying research problems and gaps.

CO-2: Differentiate between various types of research (pure, applied, qualitative, and quantitative) and understand their applications.

CO-3: - Manage and prepare data in SPSS, including defining variables, entering data, and importing datasets.

CO-4: - Ccompute and interpret measures of central tendency (mean, median, mode) and variability (range, standard deviation, variance) using SPSS.

CO-5:- Analyze and entry data in SPSS (coding, entry tabulation)

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Research: (10 Hours)

The concept of research, Importance of Review of Literature, Organizing the Review of Literature, Research problem, Research Gap and their types, Research Gap Vs Problem, Criteria for framing Objectives, Meaning and types of Research hypothesis. Types of research, pure (basic, fundamental) and applied research, qualitative and quantitative. Research Design and their types, components of research design. Define population and sample. Types of sampling techniques - Determining size of the sample – Practical considerations in sampling and sample size. **(Theory)**.

Unit-2: Introduction to Statistical Package for Social Sciences (SPSS): (11 Hours)

Introduction, what is variables, types of variables, Causal Relationship, From the Viewpoint of the Study Design, From the Viewpoint of the Unit of Measurement. Levels of Measurement or Scale of Measurement: Nominal, Ordinal, Interval, ratio. Opening a Data File in SPSS, SPSS Data Editor, Variable View, Data view, Entering Data into the Data Editor, Statistical Analysis, SPSS Output, Importing Data, Closing SPSS.

Unit-3: Descriptive Analysis: (12 Hours)

Measures of Central Tendency, Mean, Median, Mode and their interpretation • Measures of Variability, Range, Interquartile Range, Standard Deviation, Variance, The Index of Qualitative Variation, Standard Error, Coefficient of Variation (CV), Moments, Skewness, Kurtosis, Percentiles, • Computation of Descriptive Statistics and Measures of Variability using SPSS, Interpretation of the Outputs. (Practical).

Unit-4: Correlation and Regression Analysis: (12 Hours)

Correlation, Karl Pearson Correlation Coefficient • Calculating and testing the significance of Correlation Coefficient using SPSS • Regression Analysis, Test of significance of Regression Parameters, Goodness of fit of Regression Equation, Uses of Regression Analysis in Prediction • Use of SPSS in the Simple Regression Model (Practical).

Skill Developments Activities:

- Create and test surveys, focusing on question types, scaling, and avoiding bias, to gather quality data.
- Explore ethical considerations in research, including informed consent, confidentiality, and data integrity.
- Develop skills in reporting and presenting statistical findings, including how to write up results in APA format or other relevant styles.
- Explore how to visually represent data using SPSS, creating bar charts, histograms, and scatterplots to communicate findings effectively.
- Conduct hypothesis testing, t-tests, ANOVA, and chi-square tests using SPSS, interpreting results in the context of research questions

Reference Books:

1. Pandian Sundara P (Dr)**,** Muthulakshmi S (Dr)**,** Vijayakumar T. (Dr), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, 2022.
2. S C Gupta, Fundamentals of Statistics,7th Edition Himalaya Publications
3. Kothari, C.R. (2008). Research Methodology: Methods and Techniques. Second Edition. New Age International Publishers, New Delhi.
4. Business Research Methods–Donald R. Cooper & Pamela S Schindler, 9/e, TMH, 2007.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	3	3	-	-
CO-02	3	3	-	-	-	3	3	-	-
CO-03	3	3	-	-	-	3	3	-	-
CO-04	3	3	-	-	-	3	3	-	-
CO-05	3	3	-	-	-	3	3	-	-
CO-06	-	-	-	-	-	-	-	-	-

Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
E-Filing of Returns	**B25CB0704**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
CO2: understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms.
CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
CO5: Accurately complete various income tax return forms (ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6), understanding the specific requirements and details for each form.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Conceptual Framework: (08Hours)

e-Filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

Unit-2: Income Tax and e-Filing of ITRs: (15 Hours)

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops).

Unit-3: Introduction to the concept of TDS: (15 Hours)

provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; TDS and TCS, PAN, TAN, Form 24G, e-payment, Online PAN verification, eTDS and eTCS. Practical workshop on e-filing of TDS returns.

Unit-4: GST Return Forms: **(07 Hours)**

GSTR-1, 1A, 2, 2A, 3, MIS-1, 3A, GSTR-9. Composite Taxpayer: GSTR-4A, 4, 9A. Foreign Non-Resident Taxpayer: GSTR-5. Input Service Distributor: GSTR-6A, 6. Tax Deductor: GSTR-7, 7A. E-Commerce: GSTR-8 & 9B. Aggregate Turnover Exceeds 2 Crores: GSTR-9C. Final Return: GSTR-10.

Skill Developments Activities:

- Review common errors in e-filing and how to avoid them, emphasizing the importance of accuracy and compliance.
- Simulate the e-filing process using sample data, allowing participants to practice completing and submitting returns in a risk-free environment.
- Prepare necessary documentation for e-filing, including income statements, deductions, and credits.
- Provide guided tutorials on using specific e-filing platforms, demonstrating how to register, complete, and submit returns online.
- How to track filing deadlines and create reminders to avoid late submissions and penalties

Reference Books:

1. Varun Panwar & Jyoti Mahajan, Introduction to E-Filing of Returns (with Practical Workshops using Java and Excel Utilities) Edition 2023, Scholar Tech Press,
2. Roshan Lodha (Author), Computerized Accounting System & E-Filing of Tax Return, Law point Publications, 2021
3. Dr Kamal Pant, Procedure of E-Filing, Laxmi Publications Pvt Ltd, 2017
4. A Panda & S K Dey, Computerized Accounting & E-Filing Of Tax Returns, OSR Publishers Odisha, 2022.

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06									
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Strategic Financial Management	**B25CB0801**	**4**	**3+0+1**	**60 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze the Financial policy and corporate strategy.
CO2: Analyze the importance of effective working capital management and its impact on liquidity, operational efficiency, and overall business success.
CO3: Estimate the Working Capital requirement.
CO4: Prepare Cash Budget and apply the cash management models.
CO5: Identify practical considerations that influence dividend policy decisions, such as earnings stability, cash flow needs, and market conditions.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Financial Policy and Corporate Strategy: (15 Hours)

Strategic decision-making framework- Strategy at different hierarchy levels- Financial Planning - Process of Financial Planning – Types of Financial Plan- Interface of Financial Policy and strategic management- Balancing financial goals vis-a-vis sustainable growth. (Theory only).

Unit-2: Working capital management: (15 Hours)

Meaning- Importance-Advantages and disadvantages – Factors affecting working capital Current asset financing policy - short term financing of working capital- long term financing of working capital- Problems on maximum permissible bank finance as per Tandon committee recommendations - calculation of Operating and Cash cycle - Estimation of working capital requirements - Working capital leverage. (Theory and Problem)

Unit-3: Cash and Credit Management: (15 Hours)

Cash Management: long-term cash forecasting, monitoring collections and receivables- optimal cash balances – Baumol model, Miller-Orr model, Strategies for managing surplus fund. Receivable Management: Introduction- Costs Associated with Maintaining Receivables-Credit Policy Variables,

Evaluation of Credit Policy. Credit evaluation: Numerical credit scoring and discriminate analysis- Problems on credit granting decision. (Theory and Problem).

Unit-4: Dividend Decisions: (15 Hours)

Introduction, Forms of Dividends, Objectives of Dividend Policy, Practical considerations in Dividend Policy, Theories on Dividend Policies- Traditional approach, Walter Approach, Gordon Model and MM approach- Dividend discount model- Stability of Dividends, Target Payout and Dividend Smoothing: Linter's Model of Corporate Dividend Behaviour. (Theory and Problem)..

Skill Developments Activities:

- Use simulations to explore financial risks (market, credit, operational) and develop strategies to mitigate them.
- Work on evaluating potential investments using techniques like NPV, IRR, and payback period analysis to understand their strategic implications.
- analyze key performance indicators (KPIs) that align with strategic goals, fostering a results-oriented mindset.
- Practice presenting financial strategies and analyses clearly and persuasively to stakeholders, focusing on effective communication techniques.
- Engage in scenario analysis to prepare for potential financial outcomes based on different strategic choices, enhancing decision-making skills

Reference Books:

1. Strategic Financial Management- Dr. J.B. Gupta, 9th Edition, Taxmans Publication.
2. Strategic Financial Management-Pattibhi Ram and SD Bala, 4th Edition, Prime Knowledge Series.
3. Financial Management - M.Y. Khan & P.K. Jain, 8th Edition, TMH, 2018.
4. Financial Management - I.M. Pandey, 11th Edition, Vikas Publications.
5. Strategic Financial Management – Prasanna Chandra, CFM-MHE Professional Series in Finance.
6. Sudhindra Bhat- Financial Management: Principles and Practice,2nd Edition, Excel Publications.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06									

Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Business Ethics, Corporate Governance And Sustainability	**B25CB0802**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT, Problem solving, Case based

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: To apply law and regulations to business and economy.
CO2: Analyze the relationship between ethics and business ethics, understanding how ethical considerations influence business practices and decision-making.
CO3: Identify and recognize different codes and committees in UK and USA on Corporate Governance.
CO4: Express different codes and committees in India on Corporate Governance.
CO5: Discuss the core principles and strategies of CSR, emphasizing how they guide organizations in integrating social responsibility into their business models.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction and Ethical Principles in Business: (12 Hours)

Ethics, Business Ethics, Corporate Governance, Governance through Inner Consciousness and Sustainability- Failure of Governance and its Consequences, Role of Board of Directors-Organization Climate and Structure and Ethics -Addressing Ethical Dilemmas -Code of Ethics; Ethics Committee; Ethics Training; Integrity Pact -Case Studies and Contemporary Developments

Unit-2: Conceptual Framework of Corporate Governance: (12 Hours)

Meaning – Need – Importance – Evolution of Corporate Governance • Developments in India • Developments in Corporate Governance – A Global Perspective • Elements of Good Corporate Governance. Legislative Framework of Corporate Governance in India: Listing Agreement -SEBI Regulations -Companies Act, 2013. Board Effectiveness - Issues and Challenges, Various Board Committees, their Composition, Role and Responsibilities, Contribution to Board Governance

Unit-3: Corporate Governance in in Banks, Insurance and Public Sector Companies: (10 Hours)

Classification of Banks • Regulation of Banks • Board Composition in Banks • Constitution of Committees • Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970 • Governance in Insurance Companies • Corporate Governance in Public Sector Enterprises • Guidelines

on CSR and Sustainability for CPSEs**. Other Stakeholders:** Employees -Customers -Lenders - Vendors -Government -Society

Unit-4: Corporate Social Responsibility and Sustainability: (11 Hours)

Evolution of CSR in India-Types and nature of social responsibilities, - CSR principles and strategies, models of CSR, Best practices of CSR, Need of CSR, Arguments for and against CSR, CSR in Indian perspective- Corporate Social Responsibility and Companies ACT, 2013- CSR Audit.

Sustainability: Meaning and Scope - Corporate Social Responsibility and Corporate Sustainability - Sustainability Terminologies and Meanings - Triple Bottom Line (TBL)- Corporate Sustainability Reporting Frameworks - Global Reporting Initiative - CSR Reporting Framework - Sustainability Indices - Challenges in Sustainability Reporting - Case Studies

Skill Developments Activities:

- Analyze real-world ethical dilemmas faced by companies, encouraging participants to explore different perspectives and solutions.
- Evaluate the sustainability practices of various organizations, focusing on their impact on the environment and community.
- Principles of corporate governance, including roles and responsibilities of boards, management, and stakeholders.
- Simulate situations involving ethical decision-making in business, allowing participants to practice responding to challenges they may face in real life.
- Explore the importance of sustainability reporting and teach participants how to assess and prepare sustainability reports

Reference Books:

1. Fernando A. C, Corporate Governance: principles, policies and practices –2/e, Pearson, 2011.
2. Ghosh B. N,Business Ethics and Corporate Governance - Tata McGraw-Hill, 2012.
3. 3 Baxi C. V & Rupamanjari Sinha Ray, Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Vikas Publishing House, 2012.

Prabakaran S, Business Ethics and Corporate Governance –Excel BOOKS.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-

CO-04	3	3	-	-	-	-	3	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06									
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Contemporary Indian Banking	**B25CB0803**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct Method, ICT and Case based

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the key functions, services, and reforms in the Indian banking sector.
CO2: Identify and interpret the regulatory norms governing Indian banks and their practical implications.
CO3: Understand RBI's monetary policy tools (e.g., CRR, SLR, Repo rates) and their effects on the Indian economy.
CO4: Analyze the reasons behind NPAs and implement strategies for effective NPA management.
CO5: Evaluate the impact of BASEL norms on the Indian banking system, focusing on risk management and stability.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Indian Banking: (12 Hours)

Phases of Indian Banking System- Introduction on SBI, Nationalized Banks, Private Banks, Local Area Banks, Small Finance Banks, Payment Banks, Foreign Banks, Cooperative Banks, and Regional Rural Banks- Features, Functions & Objectives of Banks- **Acts**: Banking Regulation Act, 1949- Deposit Insurance and Credit Guarantee Corporation Act, 1961- The Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI Act)- Prevention of Money Laundering Act, 2002- Banking Ombudsman Scheme – Introduction & Concept- Major Reforms in Banking Sector in India- Loans and Advances – Principles of sound lending.

Unit-2: Reserve Bank of India: (10 Hours)

History, Key Landmarks, Objectives, Organization Structure, Functions, and Recent Measures by RBI- Introduction to Monetary Policy:- Qualitative & Quantitative (CRR, SLR, Repo, Reverse Repo, Bank Rate, MSF Rate, MCLR Rate, Liquidity Adjustment Facility, Open Market Operations, Marginal Stability Scheme)- Monetary Policy and Indian Economy.

Unit-3: Non-Performing Asset (NPA): (13 Hours)

Meaning & Definition, Identification of NPA- Asset Classification & Guidelines by RBI (Provisioning, Asset Classification)- Causes for NPA, Effects of NPA, Impact of NPA on Balance Sheet, Balance Sheet Cleaning, Monitoring of NPA- Measures to Overcome NPA, Writing off of NPAs, NPA

Management- NPA Norms by RBI- IRAC Norms (Income Recognition and Asset Classification norms)- Debt Recovery Tribunals, Willful Defaulters- Credit Information Bureau (India) Limited (CIBIL)- Insolvency and Bankruptcy Code (IBC), 2016.

Unit-4: Asset & Liability Management and BASEL Norms: (10 Hours)

Introduction, Meaning & Definition- Types and Characteristics of Assets & Liabilities- ALM Strategies, Risk Management Concepts, VAR Analysis, Back-testing, and Stress Test for Banks. Introduction to BASEL- History of BASEL- BASEL: I, II, and III – Objectives, Framework, Challenges Pillars, and Impact- BASEL Norms – Guidelines by RBI- Recession and Indian Banking Sector

Skill Developments Activities:

- Analyze notable banking crises and failures in India to understand risk management and regulatory responses.
- Explore the rise of digital banking and fintech in India, including mobile banking, payment systems, and the impact of technology on traditional banking.
- The role of the Reserve Bank of India (RBI) and other regulatory bodies in shaping banking policies and practices.
- Simulate banking operations, such as loan processing, account management, and customer service, to understand the day-to-day functioning of banks.
- Analysing bank stocks and understanding the factors that affect their performance in the market

Reference Books:

1. Ramashish Purvey, New Dimensions of Indian Banking, Serials Publications.
2. M. Revathy Sriram, P. K. Ramanan, R. Chandrasekhar, Core Banking Solution – Evaluation of Security and Controls, PHI learning private limited.
3. Indian Institute of Banking & Finance, (2013). Advanced Bank Management, Macmillan publication.
4. Jessica, K. (2010) Financial Services Information Systems (2 ed.). Auerback publications
5. Vasant, Joshi & Vinay, Joshi, (2009). Managing Indian Banks - Challenges Ahead, Sage Publications.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06									

Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Econometrics	**B25CB0805**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct Method, ICT and Case based

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Utilize econometric methods to analyze and interpret economic data effectively.
CO2: Apply OLS and other estimation methods to derive econometric models and understand their properties.
CO3: Assess the overall significance and individual coefficients of regression models through hypothesis testing.
CO4: Identify and remedy common econometric problems, including multicollinearity, autocorrelation, and heteroskedasticity.
CO5: Use advanced modeling techniques, including dummy variable regression and qualitative response models, to analyze complex economic scenarios.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Simple Linear Regression Model: (12 Hours)

Nature and scope of Econometrics -Economic theory and mathematical economics - Methodology of econometrics - Uses of econometrics - The concept of PRF - Significance of stochastic error term - The SRF - Problem of estimation - Method of ordinary least squares - Assumptions underlying the method of least squares - Properties of estimators - Gauss Markov theorem - Coefficient of determination, r2 - Normality assumption - Hypothesis testing - t and F tests - P value - Practical versus statistical significance -Prediction - Method of maximum likelihood -Maximum likelihood estimation of two variables model.

Unit-2: Multiple Regression Analysis: (12 Hours)

The three-variable model - OLS estimation of partial regression coefficients - Multiple coefficients of determination R2 and adjusted R2 - Hypothesis Testing - Testing the overall significance of the regression model - F test - Testing the equality of two regression coefficients -Restricted least squares - Chow test General k variable regression model - Matrix approach to estimation and derivation of the properties of OLS estimators.

Unit-3: Econometric Problems: (10 Hours)

Multicollinearity - Nature, consequences, detection and remedial measures – Autocorrelation - Nature, consequences, detection, and remedial measures – Heteroskedasticity - Nature, consequences, detection

and remedial measures. Variable Regression Model Regression through the origin - Functional forms of regression models, log-log, log-lin, lin-log and reciprocal models - Dummy variable - ANOVA models -ANOCOVA models - Dummy variable trap -Dummy variables and seasonal analysis - Structural Analysis-Piecewise linear regression

Unit-4: Model Specification and Diagnostic Testing: (11 Hours)

Types of specification errors - Detection and consequences – RESET - Errors of measurement Consequences, remedies - Qualitative response regression models -Linear probability model, Logit and Probit.

Skill Developments Activities:

- Use software like R, Stata, or SPSS to perform multiple regression analyses, interpreting results and discussing implications.
- Explore the use of panel data in econometric analysis, highlighting fixed and random effects models.
- Popular econometric software tools, enabling participants to perform analyses effectively.
- Illustrate concepts such as sampling distributions and the impact of various assumptions on econometric estimates.
- Analyze real-world applications of econometrics in policy evaluation, business forecasting, or social science research, discussing the outcomes and methods used

Reference Books:

1. Damodar N Gujarati and Dawn C Porter (2009): Basic Econometrics, Fifth Edition, McGraw Hill International Edition.
2. Damodar N Gujarati (2011): Econometrics by Example, First Edition, Palgrave, MacMillan.
3. James H Stock and Mark W Watson (2017): Introduction to Econometrics, Third Edition, Pearson, Addison Wesley.
4. Carter Hill, William Griffiths and Guay Lim (2011): Principles of Econometrics, 4th Edition, John Wiley & Sons.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06									
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors)

Course Code	Title of the Course	Type of Course	L+T+P	Total Credits
B25CB0806	**Apprenticeship- (At any Registered Chartered Accountant, *Credits will be carried and considered for assessment in the Third Semester)*)**	**DSE-12/16**	**0+0+5**	**5**

Apprenticeship at a registered Chartered Accountant firm provides invaluable hands-on experience, bridging the gap between theoretical knowledge and practical application. As apprentices engage in real-world financial tasks and client interactions, they not only develop essential skills in accounting and auditing but also gain insights into the professional standards and ethical considerations of the field. Importantly, the credits earned during this apprenticeship are recognized and will be carried forward, contributing to the assessment in the Third Semester.

Name of the Program: B. Com (Honors With Research)

Course Code	Title of the Course	Type of Course	L+T+P	Total Credits	Contact Hours
B25CB0804	**Research Project/Dissertation**	**DSE-11/15**	**2+0+6**	**08**	**14 Hours**

A research project or dissertation based on specialization serves as a pivotal component of academic development, this allows students to delve deeply into a specific area of interest within their field. This process not only fosters critical thinking and analytical skills but also encourages originality and innovation as students explore contemporary issues, methodologies, and solutions. By conducting thorough literature reviews and engaging in primary or secondary research, students contribute to the existing body of knowledge while honing their expertise. The culmination of this work is often a comprehensive report that showcases their findings, insights, and recommendations, positioning them as informed practitioners ready to make meaningful contributions to their specialized fields.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	-	-	-	-	3	3	-	-
CO-02	-	-	-	-	-	3	3	-	-
CO-03	-	-	-	-	-	3	3	-	-
CO-04	-	-	-	-	-	3	3	-	-
CO-05	-	-	-	-	-	-	-	-	-
CO-06									
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Annexure-2 Discipline Specific Electives

Accounting Specialisation:

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Financial Statement Analysis	**B25CBS701**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Examine the key components and layout of financial statements, ensuring clarity and accuracy in presentation.
CO2: Identify special items on the income statement, such as extraordinary items, discontinued operations, and unusual gains or losses, and understand their impact on net income.
CO3: Compute and interpret earnings per share, distinguishing between basic and diluted EPS, and understand its importance for investors.
CO4: Understand the preparation of international consolidated balance sheets in accordance with IFRS, focusing on key differences from local GAAP.
CO5: Solve practical problems using the various analysis techniques learned, reinforcing theoretical knowledge through real-world applications.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Financial Statements: (08 Hours)

Financial Statements: Meaning, Objectives, Types, Uses, Limitations - Redrafting Financial Statements: Single-step and Multi-step financial statements - Preparation of Financial Statements as per Indian Accounting Standards and IFRS (Theory only).

Unit-2: Income Statement: (12 Hours)

Basic elements of the Income statement - Special Income statement items - Income taxes related to operations - Earnings per share - Retained earnings - Dividend and stock splits - Legality of distributions to stockholders - Comprehensive income - International consolidated income statement (IFRS) - Profitability: Profitability measures - Trends in profitability – Segment accounting - Interim reports - Revenue by major product lines-Projected Income statement (Theory and Problem).

Unit-3: Balance Sheet: (12Hours)

Basic elements of the Balance Sheet: Assets, Liabilities, Stockholders' equity - Employee stock ownership plans (ESOPS) - International consolidated balance sheet (IFRS) - Liquidity of short-term

assets: Current assets, current liabilities and other operating cycle - Long-term debt paying ability: Income statement consideration when determining long term debt paying ability - Balance sheet consideration when determining long term debt paying ability - Projected Balance sheet (Theory and Problem).

Unit-4: Analysis Techniques: **(13 Hours)**

Meaning - Significance of analysis - Sources of information - Techniques of analysis: Horizontal analysis, Vertical analysis, Trend analysis - Ratio analysis - Funds flow analysis - Cash Flow Statements - Strategic and Integrated Managerial Analysis of Corporate Financial Statements: Analysis of Profitability, Overall Ratio Analysis, Analysis of Quality of Earnings - Innovative Techniques of Financial Statements: Analysis per employee, Analysis per equity share- Ratios for banks -Ratios for transportation. (Theory and Problems)..

Skill Developments Activities:

- Calculate and interpret key financial ratios (liquidity, profitability, efficiency, and solvency ratios) using real company financials.
- Perform horizontal and vertical analysis on financial statements to identify trends and patterns over time.
- Comparing a company's financial performance against industry benchmarks, discussing the implications of these comparisons.
- Analyze real-world case studies of companies, discussing financial performance, strategic decisions, and the implications of financial analysis.
- Develop skills to effectively present their financial analyses and insights to stakeholders, focusing on clarity and impact

Reference Books:

1.Charles S. Gibson: "Financial Statement Analysis", Cengage Learning India Private Limited.
2.Lyn M. Fraser & Aileem Ormiston: "Understanding Financial Statements" PHI
3.Ambrish Gupta: "Financial Accounting for Management An Analytical Perspective", Pearson;
4.Earl. K. Stice & James D. Stice: "Financial Accounting Reporting & Analysis", Cengage Learning India Pvt. Ltd.
5.Carl s. Warren, James M. Reeve & Jonathan E. Duchac: "Financial Accounting Concepts, Methods and Applications" Cengage Learning India Pvt. Ltd.
6.Sharma RK & Shashi K. Gupta: "Management Accounting" Kalyani Publishers.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	-	-	-
CO-02	3	3	-	-	-	-	-	-	-
CO-03	3	3	-	-	-	-	-	-	-
CO-04	3	3	-	-	-	-	-	-	-
CO-05	3	3	-	-	-	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Mergers and Acquisitions	**B25CBS702**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze the various motives driving mergers and acquisitions, including growth, diversification, and market consolidation.
CO2: Analyze the history of merger waves, identifying key drivers and economic factors that have influenced M&A activity over time.
CO3: Analyze the methods used to value financial assets, including stocks, bonds, and derivatives.
CO4: Apply theoretical knowledge to practical problems related to corporate valuation and demergers, reinforcing learning through case studies and real-world scenarios.
CO5: Solve theoretical and practical problems related to accounting for M&A, enhancing analytical and problem-solving skills.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (08 Hours)

M&A Concept – Motives for M&As – Stakeholder Expectations in M&As – Forms of M&As – Reasons for Buying a Business – Reasons for Selling a Business – History of Merger Waves – Synergies in M&As – Strategic Approaches to M&As – Strategies for Entering a New Market – Value Creation Strategy in M&As – Growth Strategy through New Project of M&A – Corporate Objectives and Strategy for M&A – Framework for M&A Strategies – Formulating Strategies for M&As (Theory only).

Unit-2: Corporate Valuation: (14 Hours)

Basics of Valuation – Valuation of Financial Assets – Relative Value Models – Absolute Value Models – Option Pricing Models – Valuation of Firms – Income Approach (Capitalization Method and Discounted Cash Flow Method) – Market Approach (Comparable Company Method) – Assets Approach (Adjusted Book Value Method and Liquidation Method) – Choice of Methods – The Human Aspects of M&As (Including Problems). Corporate demergers, splits and divisions: Advantages of demergers / divisions / splits – Reverse mergers – Reverse mergers under tax laws – Requirements of reverse merger – Salient features of reverse merger under Sec.72.A. (Theory and Problems).

Unit-3: Accounting aspects of M&A: (13Hours)

Principal methods of accounting for M&A – Calculation of purchase consideration - Pooling of interest method - Purchase accounting method – Accounting in the books of transferor and transferee company

– Accounting practices of mergers and acquisitions in India –reconstruction schemes and demerger-IndAs-103. (Theory and Problems).

Unit-4: Post-Merger Integration and International M & A: (10 Hours)

Merger Integration - integration planning, factors in post-merger integration model, political and cultural aspects in integration, HRM issues, and problems in integration and five rules of integration process. Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A. (Theory only).

Skill Developments Activities:

- Analyze real-world examples to understand the factors that contribute to successful mergers and acquisitions as well as those that lead to failure.
- Developing integration plans post-merger, emphasizing the importance of cultural alignment and operational integration.
- Organize role-playing activities where participants negotiate the terms of a merger or acquisition, focusing on strategies and tactics.
- identifying and analyzing the interests of various stakeholders in M&A transactions and how to manage those interests

Reference Books:

1. Fred Weston J, Kwang S Chung: Merger Restructuring and Corporate Control, PHI;

2. Machiraju H R: Mergers, Acquisitions andTakeovers, New age International (P) Ltd. Publishers;

3 Advanced Corporate Accounting- JK Sharma – Latest edition.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Advanced Management Accounting	**B25CBS801**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Describe the components of pricing policy and the systematic process involved in establishing pricing strategies.
CO2: Solve theoretical and practical problems related to pricing strategies, reinforcing understanding through case studies and real-world applications.
CO3: Identify and define relevant costs in decision-making processes, differentiating between fixed, variable, and sunk costs.
CO4: Utilize Pareto analysis to prioritize pricing decisions and focus on the most impactful products or services.
CO5: Investigate the causes of variances, analyzing their interrelationships and understanding their implications for decision-making.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Pricing Strategies in Decision Making: (08 Hours)

Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing. (Theory and Problems).

Unit-2: Cost Volume Profit Analysis: (14 Hours)

Relevant cost, Product sales pricing and mix, limiting factors, multiple scarce resource problems, Decisions about alternatives such as make or buy, selection of products, etc. Pricing Decisions Pricing of a finished product, Theory of price, pricing policy, Principles of product pricing, new product pricing, pricing strategies, Pricing of services, Pareto analysis. (Theory and Problems).

Unit-3: Budgetary Control and Standard Costing: (13Hours)

The budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets, Preparation of functional budget for operating and non-operating functions, Cash budgets, Capital expenditure budget, Master budget, Principal budget factors (Theory and Problems).

Standard Costing and Variance Analysis, Types of standards and sources of standard cost information; evolution of standards, continuous improvement; keeping standards meaningful and relevant; variance analysis; disposal of variances. Investigation and interpretation of variances and their inter relationship, Behavioural considerations (Theory).

Unit-4: Balanced Scorecard and Benchmarking: (10 Hours)

Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card, Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking (Theory only).

Skill Developments Activities:

- To evaluate different business scenarios, including mergers, new product launches, and capital investments.
- Assess the impact of changes in costs, volume, and pricing on profitability.
- Analyze complex case studies that require the application of advanced management accounting techniques to solve real business problems.
- Strategic approaches to costing that align with overall business strategy, including competitor benchmarking and value chain analysis

Reference Books:

1. Cost Accounting – Khan M. Y and Jain P. K, TMH.
2. Principles and Practice of Cost Accounting - Bhattacharyya, 3/e, PHI.
3. Cost and Management Accounting- Arora M. N, 3rd enlarged and Rev. ed., HPH.
4. Managerial Accounting- James Jiambalvo, 2/e, Wiley India Pvt. Ltd.
5. Management Accounting - Khan M. Y and Jain P. K, 6/e, McGraw Hill, 2012.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-

CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Contemporary Areas of Financial Accounting	**B25CBS802**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Discuss the importance of adjusting financial statements for price level changes in providing relevant and reliable information to stakeholders.
CO2: Demonstrate the use of Consumer Price Index (CPI) numbers for making price level adjustments in financial statements.
CO3: Evaluate how interim, segment, and deferred income tax reporting influence the overall financial statements and stakeholder decision-making.
CO4: Analyze the measurement techniques for deferred income tax assets and liabilities, including the impact of tax rates and legislation.
CO5: Analyze the implications of hedge accounting on financial reporting and performance evaluation, considering the impact on earnings and risk exposure.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Accounting for the Effects of Price Level Changes: (08 Hours)

Effect of price level changes on financial statements prepared under historical basis. Use of Consumer Price Index Numbers for price level adjustments. Restatement of financial statements under General Purchasing Power of Accounting and Current Cost Accounting. (Theory and Problems).

Unit-2: Interim, Segment and Deferred Income Tax Reporting: (14 Hours)

Meaning and relevance of Interim Financial Reporting, Segment reporting and Deferred Income Tax Reporting. Recognition, measurement and disclosure requirements under accounting standards. (Theory and Problems).

Unit-3: Hedge Accounting: (13 Hours)

Definition of hedging and hedge accounting. Types of hedges cash flow hedge and fair value hedge. Recognition, measurement and disclosure requirements for hedge accounting under accounting standards. Accounting for forwards, futures and options. (Theory and Problems).

Unit-4: Emerging issues in Accounting: (10 Hours)

Human Resource Accounting, Forensic Accounting, Window Dressing-Environmental accounting - Sustainability Reporting- (Theory and Problems).

Skill Developments Activities:

- Explore the impact of technology on financial accounting, including the use of cloud accounting, AI, and automation in financial processes.
- The challenges and opportunities of accounting for cryptocurrencies and digital assets, including valuation, reporting, and regulatory considerations.
- Ethical issues in financial accounting, emphasizing the importance of transparency, accuracy, and integrity in reporting.
- Analyze how the pandemic has affected financial reporting practices, including revenue recognition, impairment assessments, and disclosure requirements

Reference Books:

1. Accounting for Financial Intrustments By Cormac Butler, 2009, John Wiley and Sons, USA.

2. What Counts: Social Accounting for Nonprofits and Cooperatives, Laurie Mook, Jack Quarter and Betty Jane Richmond, Sigel Press, London

3. Human Resource Accounting by Flamholtz, Eric, Jossey –Bass, San Fancisco.

4. Accounting Theory: An Introduction by L.S.Porwal, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Finance Specialisation:

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Financial Management	**B25CBS711**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: prepare BOP and understand various international business methods and payment methods.
CO2: forecast foreign exchange rate and use Foreign Exchange Market Instruments.
CO3: measure Foreign Exchange Exposure and Hedging Foreign Exchange Exposure.
CO4: evaluate projects using International Capital Budgeting and Parity Relationships.
CO5: Analyze how changing market conditions and global events affect foreign exchange risk and the effectiveness of various hedging techniques.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: International Dimensions of Financial Management: (08 Hours)

International financial Environment- The Importance, rewards & risks of international finance, Goals of MNC, International Business methods, Exposure to international risk, International Monetary system, Multilateral financial institution, International Flow of Funds: Balance of Payments (BOP), Fundamentals of BOP, Accounting components of BOP, BOP, equilibrium & disequilibrium, trade deficits, factors affecting International Trade and capital flows, Agencies that facilitate International flows, International payments methods. (Problems on BOP).

Unit-2: Foreign Exchange Market and Instruments: (12 Hours)

Function and Structure of the Forex market, Swift Mechanism, Exchange rate quotations, Forecasting Foreign Exchange rate, Factors effecting foreign exchange rate, Determination of exchange rates in spot markets and forward markets, Types of exchange rates, Exchange rate behavior, Exchange rate equilibrium, Cross Rates, Arbitrage profit in foreign exchange markets, Triangular and locational arbitrage. International Bond & Equity market, International Financial Instruments: GDR, ADR. (Theory and Problems).

Unit-3: Foreign Exchange Risk Management: Foreign Exchange exposure: (12Hours)

Management of Transaction exposure, Management of Translation exposure, Management of Economic exposure, Management of political Exposure, Management of Interest rate exposure. Hedging against foreign exchange exposure – Forward Market - Futures Market - Options Market -

Currency Swaps - Interest Rate Swap (two ways and three ways) - Cross currency Swaps. (Theory and Problems).

Unit-4: International Parity Relationships & Capital Budgeting: (13 Hours)

Purchasing Power Parity, Interest Rate Parity - Covered Interest Arbitrage, Uncovered Interest Arbitrage, International Fisher effects. International Capital Budgeting: Concept, Evaluation of a project, Factors affecting, Risk Evaluation, Impact on Value, Adjusted Present Value Method. (Theory and Problems).

Skill Developments Activities:

- Impact on international trade and investment.
- Strategies to manage foreign exchange risk, including hedging techniques and the use of derivatives.
- Financing available for international ventures, including international debt, equity, and project financing.
- function of global financial markets, including capital markets, foreign exchange markets, and international banking.
- How cultural differences affect financial practices, decision-making, and negotiations in an international context

Reference Books:

1. International Financial Management,Apte P. G., 7/e, Tata McGraw Hill Education (India) Private Limited, 2014.
2. International Financial Management, VyupthakeshSharan, 6/e, PHI Learning Private Limited, 2012.
3. International Financial Management (Text and Cases), V. K. Bhalla, 1/e, S. Chand and Company Private Limited, 2014.
4. Fundamentals of International Financial Management, S. Kevin, 1/e, PHI Learning Private Limited, 2009.
5. International Financial Management, MadhuVij, 3/3, Excel Books, 2010.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-

CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Financial Derivatives	**B25CBS712**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Minimize the risk in business using risk management tools and process.
CO2: Use futures and forwards to hedge the risk and make profits using arbitrage.
CO3: Analyze arbitrage opportunities using options and valuation of options.
CO4: Use option trading strategies to hedge the risk and make profits and assess the value of asset at risk.
CO5: Evaluate various risk management strategies using options, including hedging techniques and portfolio protection methods.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Risk Management: (08 Hours)

Introduction to Risk, Overview of risk, Risk identification and Risk Evaluation, Risk assessment & Management, Risk control, Derivatives: Types of derivatives, futures and forward markets, commodity futures market, commodities traded in India, trading and settlements and physical delivery of commodities.

Unit-2: Risk Management using futures and forwards: (12 Hours)

Difference between futures and forwards, valuation of forward contracts, valuation of futures, commodity futures, index futures, interest rate futures, hedging using futures and arbitrage opportunities, Margins, Mechanics of buying & selling futures.

Unit-3: Risk Management using Options: (12Hours)

Types of options, Valuation of option: Basic model, Binomial model, Black and Scholes Model, factors affecting option pricing, call and put options on dividend and non-dividend paying stocks, put-call parity mechanism of options, stock options, options on stock index, options on futures and interest rate, concept of exotic option, Arbitrage profits in options.

Unit-4: Hedging using options: (13 Hours)

Trading strategies involving options, Option Greeks. Value at Risk (VAR): Measure, Historical simulation, Model building approach, linear approach, Quadratic model, Monte Carlo simulation, stress testing and back testing.

Skill Developments Activities:

- How derivatives can be used to manage risk in various financial contexts, including interest rate risk, currency risk, and commodity price risk.
- Analyze case studies that illustrate the use of derivatives in corporate finance, investment strategies, and risk management.
- Organize a simulation where participants can engage in trading derivatives, helping them understand market dynamics and trading strategies.
- Various methods for valuing derivatives, including cash flow analysis and the use of binomial models.
- Ethical considerations and best practices in the use of financial derivatives, emphasizing the importance of transparency and risk disclosure

Reference Books:

1. Options, Futures & Other Derivatives, John C. Hull, 7/e, Pearson Education, 2016.
2. Futures and Options, N D Vohra & B R Bagri, 2/e, Tata McGraw-Hill Publishing Company Limited, 2007.
3. Introduction to Risk Management and Insurance, Mark S. Dorfman & David A. Cather, 10/e, Pearson Education, 2012.
4. Financial Derivatives (Theory, Problems and Concepts), S L Gupta, 2/e, PHI Learning Private Limited, 2017.
5. Financial Derivatives, S. S. S. Kumar, 2/e, PHI Learning Private Limited, 2008.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Strategic Cost Analysis & Performance Evaluation	**B25CBS811**	**3**	**2+0+1**	**45 hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:
CO1: Explain the role of strategic cost management in supporting strategy development and day-to-day operations of an organization.
CO2: Evaluate how models such as value chain analysis, porter's 5 forces may assist in the cost management process.
CO3: Explain modern business environment
CO4: Identify the costs involved at different stages of the life cycle
CO5: Derive and evaluate life cycle cost, target cost
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1-- Introduction to Strategic Cost Management: (9 Hours)

Strategic Cost & Management-Limitation of Traditional Cost Management- Vision, Mission & Objectives- Components of Strategic Cost Management- Strategic Positioning- Cost Driver Analysis- Value Chain Analysis (VCA)- Strategic Framework for Value Chain Analysis- Value Chain Approach assessing competitive advantage.

Unit 2 -- Modern Business Environment : (12 Hours)

Quality Management: Cost of Quality, Total Quality Management- Business Excellence Models. -Theory of Constraints- Through Put Accounting- Supply Chain Management – Process- Models- Gain Sharing Arrangement- Outsourcing.

Unit 3— Cost Management Techniques: (12 Hours)

Cost Control- Types of Target- Cost Reduction- Scope- Cost Reduction v/s Cost Control. Target Costing: Definition- Features- Scope- Steps- Principles- Pros & Cons, Impact of Target Costingon Profitability-Components of Target Costing.

Pareto Analysis- Life Cycle Costing (Concept & Problems).

Unit 4 — Performance Measurement and Evaluation: (12 Hours)

Performance Measurement- Responsibility Accounting [Cost, Revenue, Profit and Investment Centre] – Divisional Performance Measures: (i) Financial:- ROI- EVA- Residual Income. (ii) Non-Financial:-Balance score card- Building Block Model- The Performance Pyramid- Social & Environment- Triple Bottom Line.

Skill Developments Activities:

- Performing benchmarking exercises to compare their organization's costs and performance against industry standards and best practices.
- Implementation of performance measurement systems, including balanced scorecards and key performance indicators (KPIs).
- Role of cost analysis in pricing decisions, discussing various pricing strategies, including cost-plus and value-based pricing.
- Analyze case studies that illustrate the application of strategic cost analysis and performance evaluation in different industries.
- Ethical considerations in cost analysis and performance evaluation, emphasizing the importance of integrity and transparency

Reference:

- https://www.icai.org/post/14455
- *Strategic Cost Management: The New Tool for Competitive Advantage***,** John K. Shank, Vijay Govindarajan, Free Press.
- *Performance Measurement and Control Systems for Implementing Strategy*, Robert Simons, Pearson Education.
- *Cost Management: Measuring, Monitoring, and Motivating Performance*, Edward J. Blocher, David E. Stout, Paul E. Juras**, :** McGraw-Hill Education.
- *Strategic Performance Management*, Bernard Marr, Butterworth-Heinemann

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Advanced Capital Structure Theories	**B25CBS812**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Evaluate different financing decisions and their implications for an organization's capital structure and financial stability.
CO2: Apply empirical methods to analyze financial data, drawing insights into the financial characteristics of firms and their implications for performance.
CO3: Evaluate the factors influencing a firm's capital structure decisions, including business risk, tax considerations, and financial flexibility.
CO4: Assess the traditional view of an optimal capital structure that balances debt and equity to maximize firm value
CO5: Evaluate the trade-offs between risk and return in capital structure decisions, understanding how leverage can amplify both gains and losses.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Empirical Perspectives on the Financial Characteristics: (08 Hours)

Introduction – Finance Functions – Financing decisions, Analysis of Composite Cash flows, leverage, ownership structures, ROE, P/E ratios, Dividend payout- Dividend Yield- Leverage ratios- separation of ownership and control- conflicts of interest- Agency theory and leverage decisions- Balancing agency cost with information asymmetry. (Theory and Problem).

Unit-2: Capital structure and firm value: (12 Hours)

Assumptions and definitions - Theories of capital structure – NI approach, NOI approach, Modigliani Miller approach, traditional approach. Arbitrage process in capital structure. (Theory and Problem).

Unit-3: Capital Structure Decisions: (12Hours)

Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy (Theory and Problem).

Unit-4: Taxation and Capital Structure: (13 Hours)

Corporate taxes and Personal taxes – Personal taxes and income of debt holders and shareholders – effect of financial leverage on firm value with corporate and personal taxes – trade of theory – effect of

financial distresses' and agency cot - trade of model- Singling theory- Capital structure practices in India. (Theory and Problem).

Skill Developments Activities:

- Explore key theories, such as Modigliani and Miller Proposition, trade-off theory, pecking order theory, and market timing theory.
- How leverage impacts the cost of capital, risk, and overall firm valuation, including the calculation of weighted average cost of capital (WACC).
- How to analyze and determine the optimal capital structure for different types of firms using real-world examples and financial models.
- How capital structure decisions are influenced by factors such as taxation, regulations, and market conditions in different countries.
- Use simulation tools to allow participants to experiment with different capital structure scenarios and observe their impact on financial performance.

Reference Books:

1. Financial Management - Prasanna Chandra, 8/e,TMH, 2011.
2. Financial Management - M.Y. Khan & P.K. Jain, 6/e, TMH, 2011.
3. Financial Management - I.M. Pandey, 10/e, Vikas, 2011.
4. Financial Management: Theory & Practice - Brigham & Ehrhardt, 10/e, Cenage Learning, 2004.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Taxation Specialization:

Name of the Program: B. Com (Honors with Research/Honors)				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Corporate Tax Structure And Planning	**B25CBS721**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Identify the tax consequences relating to the formation of a corporation and calculate a corporate taxable income and tax liability.

CO2: Identify the tax consequences and planning strategies associated with corporate distributions—including dividends, redemptions, and liquidations.

CO3: Differentiate various decisions like owning or leasing, purchase of an asset through installment or hire purchase etc.,

CO4: Analyze complex corporate tax situation, identify the pertinent tax compliance and planning issues, apply the law and suggest appropriate strategies.

CO5: Understand the concept of Transfer Pricing and Evaluate the Double taxation relief

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Assessment of Companies: (12 Hours)

Computation of corporate tax: Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders. - Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. (Theory and Problem).

Unit-2: Introduction of Tax Planning: (08 Hours)

Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Residential Status and incidence of Tax (Theory only)

Unit-3: Tax Planning and Financial Management Decisions: (12Hours)

Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out

of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations. Private equity. (Theory and Problems).

Unit-4: Business Re-organisation: (13 Hours)

Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Transfer Pricing: Overview of Indian transfer pricing Foreign Collaboration and Double Taxation Relief: Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation. (Theory and Problem).

Skill Developments Activities:

- The compliance requirements for corporations, including filing deadlines, documentation, and reporting obligations.
- The principles of transfer pricing and its importance in multinational corporations, including regulatory compliance and documentation requirements.
- Analyze real-world case studies of corporate tax planning strategies, discussing their effectiveness and potential risks.
- How different corporate structures (C corporations, S corporations, LLCs) affect tax liabilities and planning.
- Emerging trends and developments in corporate taxation

Reference Books:

1. Dr. H.C. Mehrotra, and Dr. S.P Goyal, Corporate Tax Planning & Management, 18/e, sahitya bhawan publications, 2020.
2. Dr. H.C. Mehrotra, and Dr. S.P Goyal, Income Tax Including Tax Planning & Management, 40/e, Assessment Year 2019-20) - Sahitya Bhawan Publications, 2019.
3. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill, 2019.
4. Singhania,Vinod. K,Taxmann's, Direct Taxes, Law & Practice, 2019.
5. Ahuja. Girish & Ravi Gupta, Simplified Approach to CORPORATE Tax Planning & Management, 21/e, Bharat Law House Pvt. Ltd. 2020.
6. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning. Taxman, the Tax and Corporate Law Weekly.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-

CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Principles and Practice of International Taxation	**B25CBS722**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze and compare tax structures and rates across different countries, focusing on the implications of varying tax policies on economic performance.
CO2: Compare and contrast the OECD and United Nations model tax conventions, understanding their implications for international tax cooperation and policy formulation.
CO3: Conduct independent research on international taxation topics and present findings effectively, utilizing critical thinking and analytical skills.
CO4: Apply theoretical frameworks to critically analyze current tax policies and their economic effects, using empirical evidence where applicable.
CO5: Identify various forms of tax incentives, their rationale for implementation, and the potential problems and distortions they create in the economy.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: International comparison of taxes: (10 Hours)

Tax-GDP ratios; Direct and indirect taxes – inflation adjustment schemes in selected countries- The problems of international double taxation – The assignment rules: source versus-residence – methods to alleviate international tax duplication: Tax credit relief; (Theory and Problem).

Unit-2: International Tax policy: (12 Hours)

OECD Models; United Nations Model – International tax avoidance and evasion; transfer pricing; Tax havens – Anti-avoidance measures. Tax bases and tax policy – Determinants of tax yield – Classification of taxes: Direct and indirect taxes; OECD classification; Progressive, proportional and regressive taxes; Ad-valorem and specific taxes. (Theory only)

Unit-3: Taxes and inflation: (12 Hours)

Taxes and savings; Taxes and Labour supply – Tax equity: Benefit principle of Taxation; Ability-to-pay principle of taxation. Incidence of Taxation: Factors determining extent of tax shifting – Taxation and efficiency: Excess burden of taxation; Administrative costs; Compliance costs – Tax incentives: Various forms; Rationale; Problems created by tax incentives. (Theory only).

Unit-4: Tax Avoidance and Tax Evasion: (11 Hours)

Tax ratio, taxable capacity and tax effort. Distribution of taxation powers between the Centre and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Rationale for constitutional arrangements. (Theory only).

Skill Developments Activities:

- Strategies for effective tax planning, including deductions, credits, and timing of income and expenses to minimize tax liabilities.
- Analyze real-world case studies to illustrate the application of taxation principles in personal and corporate contexts.
- Ethical issues in taxation, including tax avoidance vs. tax evasion and the importance of compliance and transparency.
- Compliance requirements, including tax returns, deadlines, and necessary documentation for various types of taxes

Reference Books:

1. Richard Goode, *Government Finance in Developing Countries* (New Delhi. Tata- McGraw Hill Publishing Company Ltd., 1986)
2. Vinod K. Singhania, *Direct Taxes: Law and Practice* (Delhi :Taxmann Publications (P) Ltd.,) Latest edition.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Assessment of Various Entities	**B25CBS821**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze how the income of partners is assessed individually, including the treatment of share of profit, interest, and remuneration received.
CO2: Apply theoretical concepts to solve practical problems related to the assessment of partnership firms, including computation of income and tax liabilities.
CO3: Discuss the compliance requirements for AOPs in terms of filing returns and documentation, ensuring adherence to tax regulations.
CO4: Apply the principles of tax computation to determine the taxable income of a company, considering various revenue streams and expenses.
CO5: Apply theoretical concepts to solve practical problems related to the assessment of companies, including computation of income, deductions, and tax liabilities.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Assessment of Partnership Firms: (10 Hours)

Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm - Change in constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm (Theory and Problems).

Unit-2: Assessment of Partnership Firms Assessed As AOP: (12 Hours)

Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT – AMT-Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

Unit-3: Assessment of Co-Operatives and Trusts: (12 Hours)

Cooperative Societies: Meaning - Deduction u/s 80(p) - Other deductions - Computation of Tax (Theory and problems). Trusts: Definition – Creation – Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust (Theory and problems)..

Unit-4: Tax Avoidance and Tax Evasion: (11 Hours)

Tax ratio, taxable capacity and tax effort. Distribution of taxation powers between the Centre and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Rationale for constitutional arrangements. (Theory only).

Skill Developments Activities:

- Simulate the filing of income tax returns for individual partners of a firm, with a focus on showing how each partner's income is assessed separately.
- Organize a mock tax audit of a partnership firm, allowing students to engage in checking books of accounts, verifying income, and ensuring compliance with tax laws.
- Conduct a workshop on the compliance requirements of AOPs, covering topics such as PAN application, tax deduction at source (TDS) obligations, and annual return filings.
- Compliance requirements, including tax returns, deadlines, and necessary documentation for various types of taxes

Reference Books:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagawati Prasad: Direct Tax Laws and Practice
3. B.B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax and Tax.
4. 4.V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
5. Manmohan: Direct Taxes withTax Planning aspects
6. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
GST Audit and Assessment Procedure	**B25CBS822**	**3**	**2+0+1**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Impart knowledge of principles and provisions of GST.
CO2: Impart the theoretical knowledge regarding the important legislation dealing with indirect tax system in India
CO3: Develop theoretical skill in assessment under GST, tax liability, demand, audit and e way billing
CO4. Familiarize the GST laws for penalty, it's prosecution and appeal
CO5: Analyse the GST Procedures in the Business
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Concept of GST: (10 Hours)

Introduction to Indirect Tax Structure, Meaning and Objectives of GST, Salient features of GST, Comprehensive Structure of GST in India, Single and Dual GST, Advantages and Challenges of GST Implementation. Background, History, Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government)Defects in the structure of Indirect Taxes prior to GST;Rationale for GST. Classification under GST, Rates and Schedules, GST Council, GST Network, State Compensation Mechanism, Definitions under GST.

Unit-2: Valuation under GST: (12 Hours)

Registration of Assessees under GST, Person Liable for Registration, Procedure for registration and cancellation- Levy and collection of GST- Taxable event- "Supply" of Goods and Services, Scope of Supply- Place of Supply: Within state, Interstate, Import and Export, Time of supply; Valuation for GST Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme- Classification of Goods and Services: Composite and Mixed Supplies. Special Provisions Taxability of E-Commerce

Unit-3: Assessment Procedure and Audit: (12 Hours)

Objectives, Assessment under GST, Computation of Tax Liability, Types of Assessment, Unit II Audit in GST, General Audit, Special Audit- Demand, Recovery and Adjudication, Summary and Scrutiny- E-way bills, Zero-rated supply.

Unit-4: GST Assessment & Penalty, Prosecution and Appeal: (11 Hours)

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings

GST refund, Doctrine of unjust enrichment, Appeals and Revision, Appellate Authority and its Powers, Prosecution and Appellate Tribunals, Anti-Profiteering, Avoidance of dual control, Offences and Penalties.

Skill Developments Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

Reference Books:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law.
3. Scholar Tech Press. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications.
5. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017.
6. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws.
7. Cengage. Singhania V. K, GST & Customs Lax, Taxmann Publication. SisodiaPushpendra, GST Law, Bharat Law House.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Banking Specialization:

Name of the Program: B. Com (Honors with Research/Honors)				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Banking Systems and Operations	**B25CBS731**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the features of Indian Banking System.
CO2: Know the important provisions of RBI Act, 1934, Banking Regulation (BR) Act, 1949 and PML Act, 2002.
CO3: Understand the significance of the E banking in today's fast changing business environment.
CO4: Integrate the effectiveness of different types of risks and the reasons thereof and various methods to manage risks.
CO5:Analyse the contemporary issues in Banking
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Overview of Banking System and Regulatory Framework and Compliances: (10 Hours)

Indian Banking System – Evolution, Nationalization of Banks, Different Types of Banks in India. Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002. Government and RBI's Powers Opening of New Banks and Branch Licensing Constitution of Board of Directors and their Rights Banks Share Holders and their Rights CRR and SLR Concepts Cash Currency Management Winding up - Amalgamation and Mergers Powers to Control Advances - Selective Credit Control – Monetary and Credit Policy Audit and Inspection Supervision and Control - Board for Financial Supervision – its Scope and Role Disclosure of Accounts and Balance Sheets Submission of Returns to RBI, Corporate Governance

Unit-2: Electronic Banking and IT in Banks: (12 Hours)

IT in Banking: An Introduction. IT Applications in Banking- Computer-Based Information Systems for Banking; Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Supply Chain Management; Customer Relationship Management; Integrated Communication Networks for Banks Security and Control Systems - Cybercrimes and fraud management Planning and Implementation of Information Systems

Unit-3: Risk Management in Banks: (12 Hours)

Risk Management: An Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Special Issues- Risk Management Organisation; Reporting of Banking Risk; Risk Adjusted Performance Evaluation Basel III

Unit-4: Financial System Contemporary and Emerging Issues: An Overview: (11 Hours)

Introduction; Role of Financial System; Capital Flow Through Intermediary Financial Institutions; Direct Capital Flow; Primary Market Products; Primary Market Issue Facilitators; Secondary Market; Economic Importance of Financial Markets.

Ethics and Business, Corporate Governance, Corporate Social Responsibility, Governance in Financial Sector.

Skill Developments Activities:

- Case Study on RBI Act and Banking Regulation Act: Have students analyze case studies related to the RBI Act 1935 and Banking Regulation Act 1949, especially focusing on topics like the opening of new banks, branch licensing, CRR and SLR requirements, and board constitution.
- Arrange a session where students use real-world banking software to understand how IT systems operate within banks, focusing on electronic fund management and customer relationship management
- Risk Management Simulation: Conduct a risk management simulation where students take roles in a bank's risk management department to assess credit, market, and liquidity risks. They can create a risk mitigation plan for a hypothetical crisis
- Corporate Governance Debate: Organize debates on the role of corporate governance, business ethics, and corporate social responsibility (CSR) in the financial sector. Students can explore real-world examples of ethical banking practices and CSR initiatives

Reference Books:

1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K. Kataria
2. A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai
3. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited 5. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Banking	**B25CBS732**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Discuss and operate confidently in International banking environment.
CO2: Develop deep understanding about global trends and development in International financial centres and their operations.
CO3: Demonstrate the awareness and of asset liability management in international banking context.
CO4:Analyze and apply the understanding of international financial institutions and their role in international banking system
CO5: Demonstrate a comprehensive understanding of offshore financial centres and their functions within the global banking system.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: International Banking: (10 Hours)

Origin and Evolution of International banking – Global trends and development in international banking – financial activity following real-sector transactions – Regulatory, Tax and Supervisory explanations – Definitions – Growth and future prospects of International banking – Need for regulation of international banking in the current scenario - Outline of international banking and finance. Wholesale banking – Retail banking – Private banking – Interbank business – Regulatory framework – BASEL-II.

Unit-2: International Banking Operations: (12 Hours)

Off-shore financial centres – Rationale – Characteristics of offshore financial centres – Types of offshore centers – Benefit and reasons for growth – Factors of success – Tax Havens – Major Offshore Financial Centres – International Banking facilities – Special Economic Zones (SEZs) – Regulatory concerns. Correspondent banking – Origin and Growth of Correspondent banking – Challenges for correspondent banking – clearing house functions – payments and collections – credit services – Foreign exchange management control – Foreign Bank Branches' operations - Factors behind overseas branch expansion – Objectives of abroad branches - International loan agreements – International debt management.

Unit-3: Asset liability management: (12 Hours)

Profitability of international banking operations – Investment banking – Correspondent banking – Bank Regulation: Regulation and prudential supervision of banks in the UK and EU. International regulatory and supervisory convergence. Regulating the multifunctional bank.

Unit-4: International financial institutions: (11 Hours)

IMF – IBRD – BIS- IFC - IDA – MIGA- ADB - WTO – international competitiveness – implications and effectiveness and country risk. Treasury and risk management – bank risk management – letters of credit mechanism – buyers and sellers credit – bilateral and counter trade - Arbitration and Mediation in International Banking - Approaches to Risk Management in International Banking.

Skill Developments Activities:

- How foreign exchange markets operate, including currency trading, exchange rate determination, and hedging strategies.
- Various payment systems used in international transactions, including SWIFT, SEPA, and letter of credit processes.
- The regulatory framework governing international banking, including Basel III and anti-money laundering (AML) regulations.
- Emerging trends in international banking, including digital banking, fintech disruptions, and the impact of globalization

Reference Books:

1. Fundamentals of International Banking, Rupnarayan Bose,2/e, Macmillan India Ltd. 2014.
2. International Finance, G. Shailaja, 2/e, University Press (India) Pvt. Ltd, 20018.
3. International Financial Management Apte-P.g, 5/e, Tata McGraw-Hill Education, 2010.
4. International Banking Regulation, Carl Felsenfeld, 3/e, Juris Publications.
5. International Banking Operations, Indian Institute of Banking & Finance, Macmillan Publishers India.
6. Handbook of International Banking, A.W. Mullineux & Victor Murinde, Edward Elgar Publishing, 2003.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-

CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Introduction to Financial Technology	**B25CBS831**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand the evolution and impact of FinTech across different sectors.
CO2: Analyze the regulatory challenges and frameworks for mobile money and cryptocurrencies.
CO3: Assess the implications of blockchain technology and cryptocurrencies on the future of payments.
CO4: Assess the implications of emerging technologies, including AI and blockchain, for the future of finance.
CO5: Evaluate the implications of GDPR, PSD2, and other regulations on data management practices.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (10 Hours)

FinTech Transformation- FinTech Evolution 1.0: Infrastructure- FinTech Evolution 2.0: Banks- FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets- Industry Showcase: Collaboration between Financial Institutions and Startups- FinTech Typology- Emerging Economics: Opportunities and Challenges- From too-Small-To-Care to Too-Big-To-Fail- Introduction to Regulation- Industry Showcase: The Future of RegTech and 6 Technologies.

Unit-2: Payments, Cryptocurrencies and Blockchain: (12 Hours)

Off-shore financial centres – Rationale – Characteristics of offshore financial centres – Types of offshore centers – Benefit and reasons for growth – Factors of success – Tax Havens – Major Offshore Financial Centres – International Banking facilities – Special Economic Zones (SEZs) – Regulatory concerns. Correspondent banking – Origin and Growth of Correspondent banking – Challenges for correspondent banking – clearing house functions – payments and collections – credit services – Foreign exchange management control – Foreign Bank Branches' operations - Factors behind overseas branch expansion – Objectives of abroad branches - International loan agreements – International debt management.

Unit-3: Digital Finance and Alternative Finance: (12 Hours)

A Brief History of Financial Innovation- Digitization of Financial Services- FinTech & Funds- Industry Showcase: How AI is Transforming the Future of FinTech- Industry Showcase: Ensuring Compliance

from the Start: Suitability and Funds- Crowdfunding - Regards, Charity and Equity P2P and Marketplace Lending- The Rise of Chinese TechFins - New Models and New Products- What is an ICO?

Unit-4: Data & TechFin: (11 Hours)

History of Data Regulation- Data in Financial Services- Industry Showcase : Application of Data Analytics in Finance- European Big-Bang: PSD2 / GDPR / Mifid2- Industry Showcase : PSD2: Open Banking API Will Help Startups- Industry Showcase : Methods of Data Protection: GDPR Compliance and Personal Privacy- Digital Identity- Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD)- AI & Governance- New Challenges of AI and Machine Learning- Data, Metadata and Differential Privacy- Data is the New Oil: Risk of Breach- Industry Showcase : Cybersecurity Industry Update.

Skill Developments Activities:

- Various digital payment methods, such as mobile wallets, peer-to-peer payment systems, and cryptocurrencies, exploring their functionalities and benefits.
- The basics of blockchain technology, how cryptocurrencies work, and their implications for financial services.
- The regulatory environment surrounding FinTech, including compliance requirements, data protection laws, and the role of regulatory bodies.
- Analyze crowdfunding platforms and peer-to-peer lending models, examining how they democratize access to capital and the risks involved

Reference Books:

1. Chandrahauns Chavan (Author), Atul Patankar (Author) "Introduction to Fintech, Ist Edition | Technology In Specific Financial Process | Cutting-Edge Technology | - Pearson Paperback – 22 May 2024
2. Jaspal Singh (Author) "Financial Technology (FinTech) and Digital Banking in India Hardcover – 1 November 2022Publishers India.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-

CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Anti-Money Laundering and Know Your Customer	**B25CBS832**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand advanced Knowledge in Anti Money Laundering.
CO2: Develop the professional competence.
CO3: Know the Indian Laws of Money Laundering
CO4: Understand the consequences of Money Laundering.
CO5: Assess the process of AML in Operations and Evaluate the policies of KYC
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Anti Money Laundering: (10 Hours)

Money Laundering - Origin - Definition - Techniques Impact on Banks -Structuring; Integration, Preventive Legislations - International Co-operation - UK; USA; India - Basel Committee - PMLA Objectives - RBI Guidelines – System Adequacy to Combat Money Laundering - Antiterrorism finance - Financial Intelligence Unit (FIU) The Financial Action Task Force (FATF) - IBA Working Group - Software for AML Screening: Money Laundering and Correspondent Banking - Exchange Companies – Foreign Branches.

Unit-2: Risk-Based Approach, Culture and Governance: (12 Hours)

What is a risk-based approach? - Implementing a risk-based approach - Risk assessment – assessing money laundering and terrorist financing risks - Different approaches to developing a risk assessment - Root cause analysis - what went wrong and what can we do about it? - Fishbone and 'five whys' analysis - Foresight and emerging risk - Risk appetite - Mitigating money laundering and terrorist financing risks - Culture and conduct - AML governance - Policy - Three lines of defence - Senior management engagement - Training - Recordkeeping and management information - Monitoring and quality assurance - Remediation

Unit-3: AML in Operation: (11 Hours)

Anti-money laundering controls - Regulatory context – legal expectations across borders and through value chains. 'Reliance'. - Customer onboarding - Practical tools for customer review - In-person based client onboarding - Online - Performing CDD in different art market transactions - Source of wealth/source of funds - Politically exposed persons (PEPs) - High-value customer risks - Press

speculation - Complex offshore structures or layered companies - High-risk jurisdictions - Tax issues - Money service businesses (MSBs) - Other art market participants - Facilitation (grease) payments - Transaction monitoring - Maintaining CDD.

Unit-4: Know Your Customer - Introduction and overview: (12 Hours)

Customer Profile - KYC Policies - Countries Deficient in KYC Policies, Initiatives by the RBI - Organized Financial Crimes Customer - Definition under the KYC Principles - Transaction Profile - Organizational Structure - Important KYC framework in RBI prescriptions - Operating Guidelines. Introduction of new accounts - Guidelines for Opening Accounts of Companies, Trusts, Firms, Intermediaries etc., Client Accounts opened by Professional Intermediaries - Trust/ Nominee or Fiduciary Accounts - Accounts of Politically Exposed Persons (PEPs) Residing Outside India, Accounts of 'non-face-to-face' Customers - Qualitative data - Joint accounts - Minor accounts - KYC for existing accounts - KYC for low income group customers. Monitoring Accounts - Customer research - Suspicious transactions.

Skill Developments Activities:

- The compliance obligations for financial institutions, including Know Your Customer (KYC) procedures, reporting requirements, and risk assessment.
- Developing and implement effective AML policies and procedures tailored to their organization's needs.
- Analyze real-world case studies of AML failures, discussing the consequences and lessons learned to improve compliance practices.
- The role of technology in enhancing AML efforts, including transaction monitoring systems, data analytics, and artificial intelligence.
- Emerging trends in money laundering and the evolving challenges faced by AML professionals

Reference Books:

1. Kevin Sullivan :Anti-Money Laundering: What You Need to Know (UK Banking Edition)
2. John Madinger: Money Laundering: A Guide for Criminal Investigators
3. Guy Stessens: Money Laundering: A New International Law Enforcement Model
4. ICA Specialist Certificate in Anti Money Laundering and Art
5. www.iibf.org.in

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-

CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

International Business Specialization:

Name of the Program: B. Com (Honors with Research/Honors)				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Global Business Environment	**B25CBS741**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Discuss and operate confidently in international business environment.
CO2: Develop deep understanding about Regional Economic Co-operation and Integration between Countries.
CO3: Demonstrate the awareness and skills to operate in foreign exchange markets within the regulations of FEMA.
CO4: Analyze and apply the understanding of international transaction exposure , foreign exchange risk management and recent developments in International Business.
CO5: Identify key participants in the foreign exchange markets (banks, corporations, governments, and speculators).
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: International Business: (10 Hours)

Nature, importance and scope; Modes of entry into International Business; Frame work for analyzing international business environment; Economic, Technological, Socio-cultural, Political and legal environment; International Economic Environment-- International financial system; Institutional support to International Business-- UNO, IMF, World Bank; UNCTAD; WTO.

Unit-2: Regional Economic: (12 Hours)

Co-operation and Integration between Countries; Different levels of integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN community, MERCOSUR. Multinational Corporations: Conceptual Frame work of MNCs; MNCs and Host and Home Country relations; International Technology Transfers – importance and types, Foreign Technology Acquisition.

Unit-3: Foreign Exchange Markets: (12 Hours)

Determining exchange rates; Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; Cash and Spot exchange market; Exchange rate quotes; LERMS,; Factors affecting

exchange rates – spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures.

Unit-4: Foreign Investment: (11 Hours)

Capital flows – types and theories of foreign investment; foreign investment flows and barriers.- Foreign Direct Investment (FDI), Exchange rate arrangement in India; Overview of FEMA; Exchange dealings and currency possession; Information and communication. Recent Developments in International Business: Ecological issues; Social aspects.

Skill Developments Activities:

- Understanding cultural differences and their implications for international business communication and negotiation.
- Key international trade agreements, tariffs, and regulations that affect cross-border business operations.
- How to analyze key economic indicators (GDP, inflation, unemployment rates) and their relevance to the global business environment.
- Risks involved in international business, including political, economic, and operational risks, and how to mitigate them

Reference Books:

1. Global Business Management, F.Adhikary, Manab, Macmillan, New Delhi
2. International Business, Charles W. L Hill, G. Thomas M Hult, Rohit Mehtani, 11e, Mc Graw Hill, 2019.
3. International Business Environment, Black and Sundaram, PHI New Delhi.
4. The Essence of International Money, F Buckley, Ardin, PHI New Delhi.
5. Going International Response Strategies for Indian Sector, Bhattacharya, B Wheeler
6. International Economics Policies and Theoretical Foundations, Letiche, John M Academic Press, New York

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Business Law	**B25CBS742**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Analyze the complexities arising from different legal systems, cultural differences, and international regulations.

CO2: Identify key legal provisions that govern international contracts, such as the United Nations Convention on Contracts for the International Sale of Goods (CISG

CO3: Analyze the role of regional trade agreements (RTAs) within the WTO framework.

CO4: Analyze case studies to illustrate how the dispute settlement mechanism operates in practice.

CO5: Assess the legal frameworks for protecting IPR across borders, including relevant treaties such as the Paris Convention and TRIPs.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Legal Framework of International Business: (10 Hours)

Nature and complexities; Code and common laws and their implications to business; International business contract – legal provisions; Payments terms; International sales agreements; Rights and duties of agents and distributors.

Unit-2: Regulatory Framework of WTO: (12 Hours)

Basic principles and charter of GATT/WTO; GATT/WTO provisions relating to preferential treatment of developing countries; Regional groupings, subsidies, technical standards, antidumping duties and other non-tariff barriers, custom valuation and dispute settlement; Implications of WTO to important sectors – GATS, TRIPs and TRIMs.

Unit-3: Regulations and Treaties: (12 Hours)

Relating to - Licensing; Franchising; Join ventures, Patents and trademarks; Technology transfer, Telecommunications. Framework relating to Electronic Commerce. Regulatory Framework and Taxation - Electronic Commerce – Cross Border Transactions – On-line Financial Transfers – Legal Safeguards – International Business Taxation – Tax Laws – Multilateral and Bi-lateral treaties – Sharing of Tax revenues.

Unit-4: Indian Laws and Regulations: (11 Hours)

Governing International Transactions: FEMA; Taxation of foreign income; Foreign investments; Setting up offices and branches abroad; Restrictions on trade in endangered species and other commodities.
Skill Developments Activities: • The key elements of international contracts, including terms, conditions, and dispute resolution mechanisms. • The importance of protecting intellectual property in international business, including patents, trademarks, and copyrights across different jurisdictions. • Various methods of dispute resolution, such as arbitration and mediation, emphasizing their advantages in international contexts. • International anti-corruption laws, such as the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act, and their relevance to multinational companies

Reference Books:

1. Daniels, John, Emest W. Ogram and Lee H. Redebungh, International Business, Environments and Operations. Kapoor Nd, Commercial Law; Sultan Chand & Co., New Delhi.
2. Lew, Julton D.M And Clive Stand Brook (Eds), International Trade Law and Practice, Euromoney Publications, London.
3. Motiwal Op, Awasthi, International Trade – The Law and Practice, Bhowmik and Company, New Delhi.
4. Schmothoff C.R: Export Trade, The Law and Practice of International Trade.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Strategic Management	**B25CBS841**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Demonstrate a deep understanding of the concept of international strategic management and locate its relevance.
CO2: Analyse and apply the concepts of core competence and value chain analysis in MNCs
CO3: Understand and analyse the external and internal forces influencing the corporate objectives and strategic management in MNCs.
CO4: Apply the knowledge of various corporate strategies and deciding the right option for the MNC.
CO5: Analyze the process of evaluating potential targets and the challenges involved in integration post-merger.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (10 Hours)

Concept, Characteristics and Dimensions of Strategic Management – Emergence of International Strategic Management (ISM) – Logic and process of Internationalization – Forces necessitating the adoption of ISM concept by MNC's as well as Indian Companies – Corporate global strategy Nature, components and significance of environmental scanning – Corporate capability analysis –Diagnosing industry globalization potential – Building global market participation – Competition in global industries.

Unit-2: Core competencies: (12 Hours)

Significance of core competence- Regional strategy - concept in strategy making –- GAP analysis – Mc Kinsey's 7s Framework – GE 9 cell model. Value Chain Analysis – Significance of value chain analysis in strategy making – Balanced Scorecard to link today's action with tomorrow's goals.

Unit-3: Setting corporate objectives in MNC's: (12 Hours)

External and internal forces interacting with corporate objectives – Identifying strategic alternatives Generic strategies - Business level - Corporate level– Stability strategy – Growth and diversification strategy – Merger , acquisitions and retrenchment.

Unit-4: Choice of corporate strategy: (11 Hours)

CIT, CASCADE and PORTFOLIO MODELS – Formulating generic competitive strategy – Implementing corporate strategy – Strategic control and operational control.

Skill Developments Activities:

- The impact of cultural differences on strategic decision-making, focusing on how cultural dimensions affect management practices.
- The role of sustainability and corporate social responsibility in shaping international strategies, including ethical sourcing and environmental practices.
- Analyze successful and unsuccessful international strategies of well-known companies, discussing the lessons learned and best practices.
- The formation and management of strategic alliances, including the challenges and benefits of collaborating with foreign partners

Reference Books:

1. Crafting and Executing strategy concepts and cases, Thomson, Peteraf, Gamble and Strickland 21/e, Tata Mc. Graw Hill. 2017.
2. Strategic Management (SIE) John A. Pearce II, Richard B. Robinson, and Amita Mital, 14/e, McGraw Hill Education, 2018.
3. Strategic Management concepts and cases" Eastern Economy education, Fred R. David, PHI learning Pvt. ltd., 2015.
4. "Strategic Management", Azhar Kazmi and Adela Kazmi, 5/e, Tata McGraw-Hill Publishing Co Ltd, New Delhi. .2017
5. Management Policy and Strategic Management, Srivastava, Himalaya Publishing Co.
6. Competitive Strategy Techniques for Analyzing Industries and competitors, Porter.M, The Free Press, New York.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
International Supply Chain Management and Logistics	**B25CBS842**	**3**	**2+1+0**	**45 hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand and analyze operations and supply chain management issues in a firm.

CO2: Analyze the global business environment.

CO3: learn the integration of business processes across organizations.

CO4: Learn to create models that help businesses determine the supply chain and operations processes,

CO5: Creating models for adding value to the company and supporting outstanding customer service.

CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit 1-- Introduction to Supply Chain Management: (9 Hours)

Introduction to Supply Chain Management – Concepts, Objectives and functions of Supply Chain Management, Issues in Supply Chain Management; Managing networks and relationships; Sourcing Internationally, International Distribution Management: Types of Intermediaries, Channel Selection and Management.

Unit 2 –Strategic Issues in Supply Chain: (12 Hours)

Strategic issues in Supply Chain – Strategic Partnership, Logistics Management: Concept, Objective and Scope, Transportation, Warehousing, Inventory Management, Packing & Unitization, Control & Communication, Role of Information Technology in Logistics, Logistics Service Firms, Third Party Logistics, 4PL(Fourth Party Logistics), Reverse Logistics- Supply Chain Resilience and Risk Management- Agile Supply Chain and Just-in-case Inventory Models.

Unit 3— Logistics Network Design for Global Operations: (12 Hours)

Logistics Network Design for Global Operations Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Trade-offs Associated with each Approach, Mapping the different Approaches, Capacity Expansion Issues; Information Management for Global Logistics: Characteristics of Logistics Information and Telecommunication Systems, Capabilities and Limitations.

Unit 4 — Performance Measurement and Evaluation in Global Logistics: (12 Hours)

Operations and Logistics Control: Key Activities Performance Information, Measuring Performance in Functional Integration, Measuring Performance in Sectoral Integration, SCOR Model. Global Supply Chain: Societal, business, cultural contexts and impact. Perspectives for business, social science, engineering, and legal environment, Drivers for economic globalization (labor costs, resources, regulation, etc.), Influence on world and national economies.

Skill Developments Activities:

References:

- Analyze real-world case studies of international supply chains (e.g., Apple, Amazon, or automotive industries). Discuss how companies manage sourcing, manufacturing, logistics, and customer service in different parts of the world.
- Use supply chain simulation software to make decisions on inventory, transportation, warehousing, and distribution. Simulate scenarios like demand fluctuations, supply disruptions, or geopolitical risks.
- Role-play as buyers, suppliers, or logistics providers negotiating international contracts. Include discussions on pricing, delivery terms, quality standards, and risk management.
- Create a visual map of a global supply chain, tracing products from raw materials to end consumers. Include details on suppliers, transportation routes, and manufacturing hubs.

Reference Books:

1. Rushton, A., Croucher, P. and Peter Baker: Handbook of Logistics and Distribution Management, Kogan Page Pub , 4th edition, (Chapter 4, 32)
2. Christopher Martin: Logistics and Supply Chain Management, Creating Value-adding Networks, Pearson Education , 4th edition, (Chapter 1, 9,11)
3. Global Supply Chain Management and International Logistics, Alan E. Branch, Routledge (2009), ISBN: 978-0415459886
4. Global Supply Chain and Operations Management: A Decision-Oriented Introduction to the Creation of Value, Dimitrios Kouvelis, Wolfgang Stölzle, and Martin Stuckenschmidt, Springer (2020), ISBN: 978-3030137035

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	-	-	-	-	3	-	-
CO-02	3	3	-	-	-	-	3	-	-
CO-03	3	3	-	-	-	-	3	-	-
CO-04	3	3	-	-	-	-	3	-	-
CO-05	3	3	-	-	-	-	3	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Human Resource Specialization:

Name of the Program: B. Com (Honors with Research/Honors)				
Course Title	**Course code**	**Course Credits**	**Credit Pattern L-T-P**	**Total Contact Hours**
Leadership and Development	**B25CBS751**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: understand Effectiveness and complexities of leadership.
CO2: Identify, compare and contrast leadership theories and styles.
CO3: Successfully assess leadership effectiveness and develop interpersonal relationships.
CO4: Effectively evaluate organizational development interventions.
CO5: Discuss the limitations of the trait approach and the importance of context in leadership effectiveness.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction to Leadership: (10 Hours)

Leadership, role and functions of a Leader, Leadership motives Characteristics of an Effective Leader, Leadership as a process - the complexities of leadership - Effective leadership behaviors and attitudes – Leadership and power, coercion, Management, Trait approach, Leadership Behaviour and styles – Lewin's Leadership styles, Ohio state Leadership study, The University of Michigan Study, Blake and Mouton's Managerial Grid.

Unit-2: Leadership Theories and styles: (12 Hours)

Contingency theories of Leadership- Fiedler's Contingency Model, The path-Goal Theory, The Hersey-Blanchard Situational Leadership Theory, Transformational Leadership, Transactional Leadership Style, Charismatic Leadership. Leadership and Empowerment, Servant leadership, Team leadership, Leadership Ethics.

Unit-3: Development: (12 Hours)

Employee development, Essential ingredients of Management Development, Strategy and Development, Approaches to Employee Development – Interpersonal Relationships, development Planning Process, company's strategies for providing development, e-learning and employee development. Organization development- Concept and process; Assumptions, values, and Beliefs in OD, Foundations of organization development.

Unit-4: Organizational Development Interventions: (11 Hours)

Designing interventions; Evaluating and institutionalizing interventions; Action research; Human Process interventions, Techno-Structural Interventions, HRM Interventions, Strategic interventions, Team Interventions - Other Interventions- T- Groups, Behavior Modelling, Life and Career Planning.

Skill Developments Activities:

- Essential communication techniques for leaders, including active listening, giving constructive feedback, and conflict resolution.
- Frameworks and techniques for effective decision-making, including group problem-solving exercises and case study discussions.
- Team-building exercises that emphasize collaboration, trust-building, and the importance of diverse perspectives in achieving goals.
- The principles of mentorship and coaching, including how to develop and implement effective mentoring relationships.
- Analyze case studies of successful and unsuccessful leaders, discussing the lessons learned and best practices for effective leadership

Reference Books:

1. Effective Leadership – Lussier/Achus, 5th edition, Thomson South western, 2012
2. Leadership – Enhancing the lessons of experience, Hughes, Ginnet, curphy, 7th edition,
3. Tata McGraw Hill, 2006
4. Raymond A Noe, Amitabh Deo Kodwani, Employee Training and Development, 7th edition, McGraw Hill, 2018
5. Organizational development - Ramnarayan S and Rao T V, 2nd edition, Sage Publication, 2011.
6. Organization Development - Wendell L. French, Cecil H. Bell, Veena, Jr, Pearson Education, 2017
7. Leadership in Organizations, Gary Yukl, PerasonEducation , 8th Edition. 2017
8. DUBRIN, A J Principles of leadership South-Western/Cengage Learning, 7th edition, 2013
   Organizational Change and Development – Kavitha Singh, Excel Books,2010

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	3	3	3	-	-	-	-	-	-
CO-02	3	3	3	-	-	-	-	-	-
CO-03	3	3	3	-	-	-	-	-	-
CO-04	3	3	3	-	-	-	-	-	-
CO-05	3	3	3	-	-	-	-	-	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Performance Management System	**B25CBS752**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Significance of Performance Management
CO2: Communication of Performance Management and Development of Employees
CO3: Reward System and Legal Issues
CO4: Performance Management Techniques
CO5: Analyze the components of effective pay structures, including base pay, variable pay, and benefits.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Performance Management: (10 Hours)

Scope and Significance - Advantages of Performance Management - Organizational Structure - Impact of Organizational structure and Operational Problems - Performance management process - Performance Planning - Performance Appraisal - Performance Mentoring - Performance Management Strategic Planning.

Unit-2: Communication of Performance Expectations and Employee Development: (12 Hours)

Job Description - Gathering performance Information – Presentation, Information and Taking Corrective action – Metrics- Types of Metrics - Critical Success Factors Indicators– managing Metrics- Ownership and Responsibility. Performance Management Skills, performance Management Framework, Employee Assessment system, Role of HR Professionals in Performance management.

Unit-3: Reward Systems and Legal Issues: (12 Hours)

Reasons for introducing contingent Pay Plan, Problems associated with contingent pay plans- Selecting a contingent pay plan- Pay Structures- Job Evaluation- Broad Banding- Legal Principles affecting Performance Management.

Unit-4: Performance Management Techniques: (11 Hours)

Bench marking, Six Sigma, Competency Mapping, Balance Score card, Coaching and Mentoring Pygmalion effect, Job Analysis, High Performance Work Teams, Steps for Building High Performance Work Teams, Reward Practices in World- Class Organizations.

Skill Developments Activities:

- How to create Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) goals for employees and teams.
- Various appraisal methods (360-degree feedback, self-assessments, peer reviews) and their advantages and challenges.
- The importance of fostering a culture of continuous feedback, including techniques for providing constructive feedback throughout the year.
- How to develop and implement KPIs that align with organizational objectives and drive performance improvement.
- analyse case studies of organizations with successful performance management practices, discussing the strategies that led to their success

Reference Books:

1. Soumendra Narian Bagchi, Performance Management, 2e, Cengage Learning 2013.
2. Herman Aguinis, Performance management, 3e, Pearson, 2014.
3. A S Kohli, T.Deb, Performance Management, Oxford Higher Education, 2012.
4. Prem Chadha, Performance Management, Macmillan, 2012.
5. Anjali Ghanekar, Essentials of Performance Management, Everest Publishing House, 2010.
6. Arup Varma, Pawan S. Budhwar, Angelo S. DeNisi, Performance Management Systems: A Global Perspective, Routledge, 2008.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	3	3	-	-	-	-	3	-
CO-02	-	3	3	-	-	-	-	3	-
CO-03	-	3	3	-	-	-	-	3	-
CO-04	-	3	3	-	-	-	-	3	-
CO-05	-	3	3	-	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Cross Cultural Management	**B25CBS851**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: The importance of cross culture in conduct of business.
CO2: Behavioural skills appropriate for different cross situations
CO3: Behaviour, attitudes and communication styles of people from different cultures correctly.
CO4: Cross cultural team management.
CO5: Analyze how cultural differences influence business communication practices and expectations.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (10 Hours)

Determinants of Culture – Facets of culture – Levels of Culture – National Cultural dimensions in the business context – The influence of National Culture on business culture. Business Cultures: East and West. Cultural Dimensions and Dilemmas: Value orientations and Dimensions – Reconciling cultural dilemmas – Culture and Styles of Management: Management tasks and cultural values.

Unit-2: Culture and Organizations: (12 Hours)

Culture and corporate structures – Culture and Leadership – Integrated Cross-Cultural Model of Leadership - Strategy of Cross Cultural Management: Designing and Implementing Strategy: Formal Strategy Planning – Analyzing Resources and the Competition – Positioning the Company – Implementation – Emergent Strategy – Cultural change in Organizations- Culture and marketing – Cultural Diversity.

Unit-3: Culture and Communications: (12 Hours)

Business communication across cultures – Cross culture communication process – communication styles - Barriers to intercultural communication – Negotiation and Conflict Resolution across Cultures - Negotiating Internationally.

Unit-4: Cross Cultural Team Management: (11 Hours)

Working with International teams – Groups processes during international encounters – Conflicts and cultural difference – Multicultural Work Groups - Understanding and dealing with conflicts – Developing Intercultural relationships.
Skill Developments Activities: • Team-building exercises that encourage collaboration among diverse groups, emphasizing the importance of understanding and leveraging cultural differences. • Analyze real-world case studies of cross-cultural management challenges and successes, discussing strategies for overcoming obstacles. • Various leadership styles that are effective in different cultural contexts and how leaders can adapt their approaches to manage diverse teams. • Role-playing exercises that simulate cross-cultural interactions, allowing them to practice and reflect on their communication and management skills. • Develop strategies for managing cross-cultural teams and operations, including considerations for local customs and business practices

Reference Books:

1. Understanding Cross-Cultural Management, Marie-Joelle Browaeys and Roger Price:, Pearson, 4/e, 2019.
2. Cross Cultural Management, David C.Thomas:, 4/e, Sage Publications, 2019.
3. Cross Cultural Management: Knowledge Management Perspective, Nigel Holdon, , Pentice Hall, 2012.
4. Parissa Haghirian: Multinational and Cross-Cultural Management, Routledge, 2012.
5. Richard Mead: International Management-Cross cultural Dimension, 3/e, Blackwell, 2015.
6. Jerome Dumetz -Cross-cultural management textbook: Lessons from the world leading experts in cross-cultural management, Create Space Independent Publishing Platform; Student edition (September 5, 2012), Oakland, USA

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	-	-	3	-	-	-	3	-
CO-02	-	-	-	3	-	-	-	3	-
CO-03	-	-	-	3	-	-	-	3	-
CO-04	-	-	-	3	-	-	-	3	-
CO-05	-	-	-	3	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

Name of the Program: B. Com (Honors with Research/Honors)

Course Title	Course code	Course Credits	Credit Pattern L-T-P	Total Contact Hours
Team Dynamics At Work	**B25CBS852**	**3**	**2+1+0**	**45 Hours**

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

Course Outcomes: On successful completion of the course, the students will be able to:

CO1: Understand importance of teams and teamwork in organizations
CO2: Identify and develop personal skills to become a more effective team member
CO3: Develop practical skills for leading and motivating team members
CO4: Build strategies for coping with team challenges.
CO5: Analyze techniques for identifying and articulating the core issues that need to be addressed.
CO6: Develop self-disciplinary skills.

Detailed Syllabus

Unit-1: Introduction: (10 Hours)

Communication skills, The communication processes, Importance of team communication skills, benefits of effective team communication - Negotiation skills and Strategies for team building – Team morale, conflict resolution in teams - The Importance of team work, Team Dynamics vs. Group Dynamics-Types of Work Teams (functional, cross-functional, virtual, problem-solving, self-managed)-Team Spirit, facilitation and collaboration - Impact of Team dynamics on performance.

Unit-2: Collaborative decision making: (12 Hours)

Framing the problem, Brainstorming, generating alternatives, evaluating alternatives and choosing the one, Implementing the one, Evaluation and corrective measures -Team composition, formation and development - Forming and leading powerful teams **–** Forming, Storming, Norming, Performing, Adjourning.

Unit-3: Group Dynamics at work: (12 Hours)

Team performance and Motivation – Team conflict and leadership – Team decision making- Discovering the interpersonal orientation through FIRO-B – Competitive vs collaborative behaviour, developing collaboration. Multi-ethnic and multicultural Teams - Multiculturalism at the workplace, Work force diversity at the workplace. - Team Challenges and Discrepancies - Role ambiguity, Multiple reporting lines, Power battles, Lack of empathy, Lack of recognition and appreciation, Lack of Leadership.

Unit-4: Motivating and Engaging team members: (11 Hours)

Leadership, Communication, Authority, Responsibility, accountability, Effective conflict resolution, Training and Development, Recognition and Appreciation, Rewarding and Awarding

Experiential learning methodologies – T-group sensitivity training – encounter groups – Appreciate enquiry - Discovering facets of interpersonal trust through Johari window.

Skill Developments Activities:

- Identify and analyze different roles within a team and how they contribute to team effectiveness.
- Develop effective communication strategies to enhance collaboration and reduce conflicts within teams.
- Evaluate various leadership styles and their influence on team motivation, performance, and cohesion.
- Recognize the importance of diversity in teams and apply inclusive practices to enhance team performance and innovation.
- Explore strategies to build trust within teams and understand its significance for effective collaboration.

Reference Books:

1. Group Dynamics for Teams, Daniel Levi, Cal poly, San Luis Obipo- SAGE Publications – 2e, 2007.
2. Individuals and Groups in Organizations, Bobbie Turniansky, A Paul Hare- SAGE Publications
3. Group Dynamics for Teams, Daniel Jay Levi, SAGE Publications – 5e, 2007.
4. Group Dynamics for Teams, Daniel J. Levi, 5e, SAGE Publications
5. Group Dynamics and Team Interventions: Understanding and Improving Team Performance, 1e, Timothy M. Franz , SAGE Publications
6. Leading Teams: Setting the Stage for Great Performances 1st Edition, J. Richard Hackman, SAGE Publications.

CO-PO Mapping									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO-01	-	-	-	3	-	-	-	3	-
CO-02	-	-	-	3	-	-	-	3	-
CO-03	-	-	-	3	-	-	-	3	-
CO-04	-	-	-	3	-	-	-	3	-
CO-05	-	-	-	3	-	-	-	3	-
CO-06	-	-	-	-	-	-	-	-	3
Average									

Mapping Levels: 3- Highly relevant; 2- Medium; 1- Low

CAREER DEVELOPMENT AND PLACEMENT

Having a degree will open doors to the world of opportunities for you. But Employers are looking for much more than just a degree. They want graduates who stand out from the crowd and exhibit real life skills that can be applied to their organizations. Examples of such popular skills employers look for include:

- Willingness to learn
- Self -motivation
- Team work
- Communication skills and application of these skills to real scenarios
- Requirement of gathering, design and analysis, development and testing skills
- Analytical and Technical skills
- Computer skills
- Internet searching skills
- Information consolidation and presentation skills
- Role play
- Group discussion, and so on

REVA University therefore, has given utmost importance to develop these skills through variety of training programs and such other activities that induce the said skills among all students. A full-fledged Career Counselling and Placement division, namely Career Development Centre (CDC) headed by well experienced senior Professor and Dean and supported by dynamic trainers, counsellors and placement officers and other efficient supportive team does handle all aspects of Internships and placements for the students of REVA University. The prime objective of the CDC is to liaison between REVA graduating students and industries by providing a common platform where the prospective employer companies can identify suitable candidates for placement in their respective organization. The CDC organizes Pre-placement training by professionals and also arranges expert talks to our students. It facilitates students to career guidance and improve their employability. In addition, CDC forms teams to perform mock interviews. It makes you to enjoy working with such teams and learn many things apart from working together in a team. It also makes you to participate in various student clubs which helps in developing team culture, variety of job skills and overall personality.

The need of the hour in the field of commerce is knowledge not only in the subject, but also the skill to do the job proficiently, team spirit and a flavour of innovation. This kept in focus, the CDC has designed the training process, which will commence from second semester along

with the curriculum. Special coaching in personality development, career building, English proficiency, reasoning, puzzles, and communication skills to every student of REVA University is given with utmost care. The process involves continuous training and monitoring the students to develop their soft skills including interpersonal skills that will fetch them a job of repute in the area of his / her interest and m arch forward to make better career. The School of Applied sciences also has emphasised subject based skill training through lab practice, internship, project work, industry interaction and many such skilling techniques. The students during their day to day studies are made to practice these skill techniques as these are inbuilt in the course curriculum. Concerned teachers also continuously guide and monitor the progress of students.

The University has also established University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director to facilitate skill related training to REVA students and other unemployed students around REVA campus. The center conducts variety of skill development programs to students to suite to their career opportunities. Through this skill development centre the students shall compulsorily complete at least two skill / certification based programs before the completion of their degree. The University has collaborations with Industries, Corporate training organizations, research institutions and Government agencies like NSDC (National Skill Development Corporation) to conduct certification programs. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana.

The University has also signed MOU's with Multi-National Companies, research institutions, and universities abroad to facilitate greater opportunities of employability, students' exchange programs for higher learning and for conducting certification programs.

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