

Study & Evaluation Scheme of Bachelor of Commerce

[Applicable for Batch 2022-25]

[As per CBCS guidelines given by UGC]



Approved in BOS	Approved in BOF	Approved in Academic Council
01-06-2022	06-08-2022	22-10-2022 Vide Agenda No. 8.4

Quantum University, Roorkee
22 KM Milestone, Dehradun-Roorkee Highway, Roorkee (Uttarakhand)
Website: www.quantumuniversity.edu.in

Study & Evaluation Scheme

Study Summary

Name of the Faculty	Faculty of Commerce and Finance
Name of the School	Quantum School of Graduate Studies
Name of the Department	Department of Commerce and Finance
Program Name	Bachelor of commerce
Duration	3 Years
Medium	English

Evaluation Scheme

Type of Papers	Internal Evaluation (%)	End Semester Evaluation (%)	Total (%)
Theory	40	60	100
Practical/ Dissertations/Project Report/ Viva-Voce	40	60	100
<i>Internal Evaluation Components (Theory Papers)</i>			
Mid-Term Examination	60 Marks		
Assignment –I	30 Marks		
Assignment-II	30 Marks		
Attendance	30 Marks		
<i>Internal Evaluation Components (Practical Papers)</i>			
<i>End Semester Evaluation (Practical Papers)</i>			
ESE Quiz	40 Marks		
ESE Practical Examination	80 Marks		
Viva- Voce	20 Marks		

Structure of Question Paper (ESE Theory Paper)

The question paper will consist of 5 questions, one from each unit. Student has to Attempt all questions. All questions carry 20 marks each. Parts a) and b) of question Q1 to Q5 will be compulsory and each part carries 2 marks. Parts c), d) and e) of Q1 to Q5 Carry 8 marks each and the student may attempt any 2 parts.

Important Note:

1. The purpose of examination should be to assess the Course Outcomes (CO) that will ultimately lead to attainment of Programme Outcomes (PO). A question paper must assess the following aspects of learning as planned for a specific course i.e Remember, Understand, Apply, Analyze, Evaluate & Create (reference to Bloom's Taxonomy). The standard of question paper will be based on mapped BL level complexity of the unit of the syllabus, which is the basis of CO attainment model adopted in the university.

2. Case Study / Case-let is essential in every question paper (wherever it is being taught as a part of pedagogy) for evaluating higher-order learning. Not all the courses might have case teaching method used as pedagogy.



3. There shall be continuous evaluation of the student and there will be a provision of real time reporting on QUMS. All the assignments will be evaluated through module available on ERP for time and access management of the class.

Program Structure – Bachelor of Commerce

Introduction

The 3-year Full-time B.Com Course offered two additional specialization B.Com(Honors) and B.Com(Honors) in Banking and Insurance by the University aims to educate and prepare young graduates with the knowledge, analytical abilities, skills and aptitudes needed to provide business leadership in the rapidly changing and competitive global marketplace. The rigorous program aims in achieving the stated learning objectives through a series of standardized core courses, open electives, program electives and choice-based electives; this has been standardized as per UGC guidelines. The program provides a comprehensive foundation in the fundamentals of business management.

The B.Com Program subjects are designed in such a way that students grasp maximum knowledge related to Management, Environmental oriented programs and domain Specializations. It will help students towards enhancing employability and entrepreneurial ability of the graduates. In order to harness regional specialties and to meet region-specific needs the Quantum University modify the content of syllabus as per the regional demands and needs The Quantum university offering the specializations Accounting and Finance, Marketing, Human Resource, Supply Chain and Operations, International Business, E-Commerce and Insurance and Banking

Experiential Learning Programme (ELP)/ Hands on Training (HOT)

This program will be undertaken by the students in all the semesters and will be done through Projects. All these Projects will be compulsory. Semester I and II Projects will be subject specific. Summer Internship will be largely specialization domain specific and Semester IV Project will be assigned by the Academic Guide as mentioned below:

- Summer Internship 6 to 8 Weeks (End of Sem IV)
- Internship Project Report (Semester VI)

Curriculum (Session: 2022-2025) Version 2022

**Quantum School of Graduate Studies
Department of Commerce and Finance**

Bachelor of Commerce-PC 03-3-01

Scheme & Syllabus

BREAKUP OF COURSE

SN	CATEGORY	CREDITS
1	Foundation Core (FC)	7+2*
2	Program Core (PC)	79
3	Program Electives (PE)	20 (7H& BI)
4	Open Electives (OE)	9
5	Internship/Report and Viva Voce	2
6	Project Report and Viva Voce	8
7	Managerial Skill Development Programs (Office Documentation, Stock Market & Mutual Fund, Tally, Detailed Project Report-DPR)	2
8	Value Added Programs (VAP)	10
9	General Proficiency (GP)	5
Total No. of Credits		141(7H& BI)

*Non-CGPA Audit Course

SEMESTER-WISE BREAKUP OF CREDITS

SN	CATEGORY	SEM-1	SEM-2	SEM-3	SEM-4	SEM-5	SEM-6	TOTAL
1	Foundation Core	5	1+2*(DM)	1	-	-	-	7+2*
2	Program Core	12	16	16	12	11	12	79
3	Program Electives	-	-	4(H& BI)	4	8 (3H& BI)	8	20 (7H& BI)
4	Open Electives	-	3	3	3	-	-	9
5	Project Report	-	-	-	-	-	2	2
6	MSDPs	-	2	2	2	2	-	8
7	Internship Report	-	-	-	After ESE	2 (Evaluate)	-	2
8	VAPs	2	2	2	2	2	-	10
9	GP	1	1	1	1	1	-	5
Total Credits		20	25	24(4 H& BI)	24	26 (3H& BI)	22	142 (7 H& BI)

*Non-CGPA Audit Course

Minimum Credit Requirements:

B.Com

: 142 credits

B.Com with Honors Specialization

: 142 +7= 149 credits

B.Com Honors with Banking and Insurance Specialization

: 142+7= 149 credits

Note: [H& BI: Honors and Banking & Insurance]

SEMESTER 1

Course Code	Category	Course Title	L	T	P	C	Version	Course Prerequisite
BC3101	FC	Principles of Management	3	0	0	3	1.0	None
BC3102	PC	Computer Aided Financial Accounting	4	0	0	4	1.0	None
BC3103	PC	Business Economics	4	0	0	4	1.0	None
CY3205	FC	Environmental Science	2	0	0	2	1.0	None
BC3105	PC	Business Mathematics	4	0	0	4	1.0	None
VP3101	VP	Communication and Professional Skills-I	1	0	2	2	1.0	None
GP3101	GP	General Proficiency	0	0	0	1	1.0	None
TOTAL			18	0	2	20		

Total Credits: 20

SEMESTER 2

Course Code	Category	Course Title	L	T	P	C	Version	Course Prerequisite
BC3202	PC	Business Statistics	4	0	0	4	1.0	None
BC3203	PC	Business Laws	4	0	0	4	1.0	None
BC3206	PC	Public Finance	4	0	0	4	1.0	None
BC3205	PC	Advance Accounting	4	0	0	4	1.0	None
	OE	Open Elective-I	3	0	0	3	1.0	None
VP3201	VP	Communication & Professional Skills-II	2	0	0	2	1.0	None
MS3241	PR	Office Documentation	2	0	0	2	1.0	None
HU3202	FC	United Nations Development Programme	1	0	0	1	1.0	None
CE3101	FC	Disaster Management*	2*	0	0	0	1.0	None
GP3201	GP	General Proficiency	0	0	0	1	1.0	None
TOTAL			26	0	0	25		

Total Credits: 24

OPEN ELECTIVE I

S.No.	Code	Name	Department (Offering)
1.	CE3011	Carbon Emission & Control	Civil Engineering
2.	CS3011	HTML5	Computer Science and Engineering
3.	CS3021	Mining and Analysis of Big data	Management + CSE
4.	AG3011	Ornamental Horticulture	Agriculture
5.	BB3011	Entrepreneurial Environment in India	Business & Management
6.	JM3011	Media Concept and Process (Print and Electronic)	Journalism
7.	HM3011	Indian Cuisine	Hospitality & Tourism
8.	MB3011	SAP I	Management
9.	EG3011	French Beginner A1	English
10.	CS3031	Microsoft Office Specialist (MSO-Word)	Computer Science and Engineering

SEMESTER- III

Course Code	Category	COURSE TITLE	L	T	P	C	Version	Course Prerequisite
BC3302	PC	Computer Aided Cost Accounting	4	0	0	4	1.0	None
BC3305	PC	Corporate Law	4	0	0	4	1.0	None
BC3306	PC	Financial Management	4	0	0	4	1.0	None
BC3307	PC	Financial Technology Services & Management	4	0	0	4	1.0	None
MS3342	PR	Stock Market & Mutual Funds	2	0	2	2	1.0	None
	PE	Program Elective	4	0	0	4	1.0	Honors & BI Specialization
	OE	Open Elective II	3	0	0	3	1.0	None
VP3301	VP	Communication & Professional Skills-III	1	0	2	2	1.0	None
HU3201	FC	Indian Knowledge System	1	0	0	1	1.0	None
GP3301	GP	General Proficiency	0	0	0	1	1.0	None
TOTAL			22	0	4	25		

Total Credits for General: 25

Total Credits for Honors: 29(25+4)

Total Credits for Banking & Insurance: 29(25+4)

Program Elective for Honors and Banking & Insurance

BH3304	PE	Principles and Practices of E-Commerce	4	0	0	4	1.0	Honors & Banking & Insurance
--------	----	--	---	---	---	---	-----	---

OPEN ELECTIVE II

S.No.	Code	Name	Department (Offering)
1.	CE3013	Environment Pollution and Waste Management	Civil Engineering
2.	CS3013	Java Script	Computer Science and Engineering
3.	CS3023	Big Data Analytics: HDOOP Framework	Management + CSE
4.	AG3013	Organic farming	Agriculture
5.	BB3013	Establishing a New Business	Business & Management
6.	JM3013	Photo Journalism	Journalism
7.	HM3013	Chinese Cuisine	Hospitality & Tourism
8.	MB3013	SAP 3	Management
9.	EG3013	French Intermediate B1	English
10.	CS3033	MS -Excel (Advanced) MSO Certification	Computer Science and Engineering

SEMESTER IV

Course Code	Category	COURSE TITLE	L	T	P	C	Version	Course Prerequisite
BC3401	PC	Income Tax and E-Filing	4	0	0	4	1.0	None
BC3402	PC	Management Accounting	4	0	0	4	1.0	None
BC3406	PC	Principles and Practices of Corporate Governance	4	0	0	4	1.0	None
	PE	Program Elective	4	0	0	4	1.0	None
	OE	Open Elective III	3	0	0	3	1.0	None
MS3443	PR	Tally with Taxation	1	0	2	2	1.0	None
VP3401	VP	Employability Skill-I (Numerical Abilities)	1	0	2	2	1.0	None
GP3401	GP	General Proficiency	0	0	0	1	1.0	None
TOTAL			21	0	4	24		

General

BC3404	PE	Business Strategy and Environment	4	0	0	4	1.0	General
--------	----	-----------------------------------	---	---	---	---	-----	----------------

Honors

BH3404	PE	Management of International Finance	4	0	0	4	1.0	Honors
--------	----	-------------------------------------	---	---	---	---	-----	---------------

Banking & Insurance

BI3404	PE	Principles and Practices of Banking	4	0	0	4	1.0	Banking & Insurance
---------------	----	-------------------------------------	---	---	---	---	-----	--------------------------------

Total Credits for General: 24

Total Credits for Honors: 24

Total Credits for Banking & Insurance: 24

OPEN ELECTIVE III

S.No.	Code	Name	Department (Offering)
1.	CS3015	Environment Pollution and Waste Management	Civil Engineering
2.	CS3025	Java Script	Computer Science and Engineering
3.	AG3015	Big Data Analytics: HDOOP Framework	Management + CSE
4.	BB3015	Organic farming	Agriculture
5.	JM3015	Establishing a New Business	Business & Management
6.	HM3015	Photo Journalism	Journalism
7.	MB3015	Chinese Cuisine	Hospitality & Tourism
8.	EG3015	SAP 3	Management
9.	CS3035	French Intermediate B1	English
10.	CS3015	MS -Excel (Advanced) MSO Certification	Computer Science and Engineering

SEMESTER V

Course Code	Category	COURSE TITLE	L	T	P	C	Version	Course Prerequisite
BC3501	PC	Corporate Accounting	4	0	0	4	1.0	None
BC3502	PC	Goods & Service Tax	4	0	0	4	1.0	None
BC3503	PC	Project Planning & Management	3	0	0	3	1.0	None
	PE	Program Elective -I	4	0	0	4	1.0	General Honors & BI
	PE	Program Elective -II	4	0	0	4	1.0	General Honors & BI
	PE	Program Elective -III	3	0	0	3	1.0	Honors & BI
MS3544	PR	Detailed Project Report-DPR	2	0	2	2	1.0	None
VP3501	VP	Employability Skills - II (GDPI)	1	0	2	2	1.0	None
BC3571	PR	Internship Report and Viva Voce	0	0	0	2	1.0	None
GP3501	GP	General Proficiency	0	0	0	1	1.0	None
TOTAL			25	0	4	29		

General

BH3509	PE-I	Principles and Practices of Auditing	4	0	0	4	1.0	General
BC3505	PE-II	Marketing Management	4	0	0	4	1.0	General

Honors

BH3509	PE-I	Principles and Practices of Auditing	4	0	0	4	1.0	Honors
BH3505	PE-II	Digital Marketing	4	0	0	4	1.0	Honors
BH3506	PE-III	International Business and Foreign Exchange	3	0	0	3	1.0	Honors

Banking & Insurance Specialization

BI3504	PE-I	International Banking	4	0	0	4	1.0	Banking & Insurance
BI3505	PE-II	Retail Banking	4	0	0	4	1.0	Banking & Insurance
BH3506	PE-III	International Business and Foreign Exchange	3	0	0	3	1.0	Banking & Insurance

Total Credits for General: 26

Total Credits for Honors: 29

Total Credits for Banking & Insurance: 29

SEMESTER VI

Course Code	Category	COURSE TITLE	L	T	P	C	Version	Course Prerequisite
BC3601	PC	Working Capital Management	4	0	0	4	1.0	None
BC3602	PC	Business Ethics and Corporate Social Responsibility	4	0	0	4	1.0	None
BC3603	PC	Research Methodology	4	0	0	4	1.0	None
	PE-I	Program Elective -I	4	0	0	4	1.0	Specialization
	PE-II	Program Elective-II	4	0	0	4	1.0	Specialization
BC3671	PR	Project Report and Viva Voce	0	0	0	2	1.0	None
TOTAL			20	0	0	22		

General

BB3602	PE-I	Entrepreneurship Development	4	0	0	4	1.0	General
BC3605	PE-II	Human Resource Management	4	0	0	4	1.0	General

Honors

B3602	PE-I	Entrepreneurship Development	4	0	0	4	1.0	Honors
BH3607	PE-II	Security Analysis and Portfolio Management	4	0	0	4	1.0	Honors

Banking & Insurance

BI3608	PE-I	Banking Operation Management	4	0	0	4	1.0	Banking and Insurance
BI3609	PE-II	Fundamentals of General and Medical Insurance	4	0	0	4	1.0	Banking and Insurance

Total Credits for General: 22

Total Credits for Honors: 22

Total Credits for Banking & Insurance: 22

B. Choice Based Credit System (CBCS)

Choice Based Credit System (CBCS) is a versatile and flexible option for each student to achieve his target number of credits as specified by the UGC and adopted by our university.

The following is the course module designed for the B.Com program with specialization Honors and Banking and Insurance.

Core competency: Students will acquire core competency in Commerce and Finance and its allied areas.

Program/Discipline Specific Elective Course (DSEC):

Skilled communicator: The course curriculum incorporates basics and advanced training in order to make a graduate student capable of expressing the subject through technical writing as well as through oral presentation.

Critical thinker and problem solver: The course curriculum also includes components that can be helpful to graduate students to develop critical thinking ability by way of solving problems/numerical using basic & advance knowledge and concepts of Commerce and Finance

Sense of inquiry: It is expected that the course curriculum will develop an inquisitive characteristic among the students through appropriate questions, planning and reporting experimental investigation.

Skilled project manager: The course curriculum has been designed in such a manner as to enabling a graduate student to become a skilled project manager by acquiring knowledge about mathematical project management, writing, planning, study of ethical standards and rules and regulations pertaining to business and trade related projects operation.

Ethical awareness/reasoning: A graduate student requires understanding and developing ethical awareness/reasoning which the course curriculums adequately provide.

Lifelong learner: The course curriculum is designed to inculcate a habit of learning continuously through use of advanced ICT technique and other available techniques/books/journals for personal academic growth as well as for increasing employability opportunity.

Value Added Course (VAC): A value added audit course is a non-credit course which is basically meant to enhance general ability of students in areas like soft skills, quantitative aptitude and reasoning ability - required for the overall development of a student and at the same time crucial for industry/corporate demands and requirements. The student

possessing these skills will definitely develop acumen to perform well during the recruitment process of any premier organization and will have the desired confidence to face the interview. Moreover, these skills are also essential in day-to-day life of the corporate world. The aim is to nurture every student for making effective communication, developing aptitude and a general reasoning ability for a better performance, as desired in corporate world. There shall be four courses of Aptitude in Semester I, II, III & IV semesters and two courses of Soft Skills in III & IV Semesters and will carry no credit, however, it will be compulsory for every student to pass these courses with minimum 50% marks to be eligible for the certificate. These marks will not be included in the calculation of CGPI. Students have to specifically be registered in the specific course of the respective semesters.

Skill Enhancement Course: This course may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

Generic/Open Elective Course (OE): Open Elective is an interdisciplinary additional subject that is compulsory in a program. The score of Open Elective is counted in the overall aggregate marks under Choice Based Credit System (CBCS). Each Open Elective paper will be of 3 Credits in II, III and IV semesters. Each student has to take Open/Generic Electives from department other than the parent department. Core / Discipline Specific Electives will not be offered as Open Electives.

Non-Credit CGPA : This is a compulsory non credit CGPA course that does not have any choice and will be of 3 credits. Each student of B.Com Program has to compulsorily pass the Environmental Studies and Disaster Management.

C. Program Outcomes of Bachelor of Commerce (B.Com)

The course has been structured and designed in such a way that contemporary and best possible knowledge coupled with industry oriented practical training, live projects, case analysis, IT enabled assignments and certificate courses ensure that our graduates add value to the organization they work with and to the society they live in. These graduates are employable across India. The Syllabus and curriculum of commerce will prepare the students aspiring to become chartered accountants, CFA, CS, CMA and will be able to compete in national level examinations like NET, SLET, SET. It transforms the students into quality finance professionals with a strong accounting and finance knowledge. These graduates will be ready to be absorbed anywhere in India and abroad.

PO-01	The curriculum planning of B.Com provides the students with the thorough and inclusive knowledge of the areas related to Finance, Human Resource Management, Marketing, International Business, Corporate and Business Laws, Accounting and Taxation etc.
PO-02	The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies.
PO-03	The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an Entrepreneur. The course will also help in developing analytical, leadership and decision-making skills among the students thereby making them better managers.
PO-04	The students are exposed to multiple functional areas of business. They will learn to integrate tools and concept from the various areas in solving business problems and are empowered to demonstrate the ability to innovate, ability to execute the most daunting of challenges in the real business scenarios.
PO-05	This programme enables the students to think of a given pragmatic scenario and situation from different perspectives like Economic, Financial, Social, National, Global etc. and broadens the horizon of their thought processes. It will not only help the students to add dimensions to their decision making skills but also in reaching to inclusive conclusions for their holistic growth.

PO-06	The students pursuing graduation in commerce will not just master the art of doing business but also abreast with the corporate culture and prepares them for their professional life.
PO-07	The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.
PO-08	Through the curriculum, the students will acquire practical skills to work as tax consultant, audit assistant and other Financial Services. The course will also prepare them for competitive exams like CA, CS, ICWA, CMA, and CFA. In addition to this the course also aims to cultivate entrepreneurial skills and mindset among the student through the subjects like entrepreneurship, marketing, finance, and advertising.

D. Program Specific Outcomes:

After successful completion of the program, the graduates:

PSO1	Will inculcate entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively and to integrate knowledge, skill and attitude that will help in sustaining an environment of learning and creativity within the business world. Thus assuring the society & nation building and catering to the manpower needs of companies in Accounting, Taxation, and Business Laws, Auditing, Financial analysis and Management.
PSO2	Will provide Exposure in research orientation, written & oral communication, publishing skill and understand the concepts of commerce & computer based application in operations. Able to demonstrate professional expertise in financial planning, Financial analysis, control, Decision support system and professional ethics in employees.

E. Program Educational Objectives (PEOs)

After successful completion of the program, the graduates will be:

PEO1	Able to enrich communication, ethical values, team work, professional and leadership skill sets of students and exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and academics and accounting, taxation, reporting and compliance knowledge in accounting firms, Taxation, Banking, Insurance and E-Commerce.
PEO2	Able to excel in contemporary knowledge of business and developing inclination towards lifelong learning and able to appear in Integrated Professional Competence Course (IPCC) and subsequently complete article ship, so as to enable to go for final CA.

F. Pedagogy & Unique practices adopted:

“Pedagogy is the method and practice of teaching, especially for teaching an academic subject or theoretical concept”. In addition to conventional time-tested lecture method, the institute will emphasize on experiential learning:

Role Play & Simulation: Role-play and simulation are forms of experiential learning. Learners take on different roles, assuming a profile of a character or personality, and interact and participate in diverse and complex learning settings. Role-play and simulation function as learning tools for teams and groups or individuals as they "play" online or face-to-face. They alter the power ratios in teaching and learning relationships between students and educators, as students learn through their explorations and the viewpoints of the character or personality they are articulating in the environment. This student-centered space can enable learner-oriented assessment, where the design of the task is created for active student learning. Therefore, role-play & simulation exercises such as virtual share trading, marketing simulation etc. are being promoted for the practical-based experiential learning of our students.

Video Based Learning (VBL) & Learning through Movies (LTM): These days technology has taken a front seat and classrooms are well equipped with equipment and gadgets. Video-based learning has become an indispensable part of learning. Similarly, students can learn various concepts through movies. In fact, many teachers give examples from movies during their discourses. Making students learn few important theoretical concepts through VBL & LTM is a good idea and method. The learning becomes really interesting and easy as videos add life to concepts and make the learning engaging and effective. Therefore, our institute is promoting VBL & LTM, wherever possible.

Field/Live Projects: The students, who take up experiential projects in companies, where senior executives with a stake in teaching guide them, drive the learning. All students are encouraged to do some live project other their regular classes.

Industrial Visits: Industrial visit are essential to give students hand-on exposure and experience of how things and processes work in industries. Our institute organizes such visits to enhance students' exposure to practical learning and work out for a report of such a visit relating to their specific topic, course or even domain.

MOOCs: Students may earn credits by passing MOOCs as decided by the college. Graduate level programs may award Honors degree provided students earn pre-requisite credits through MOOCs. University allows students to undertake additional subjects/course(s) (In-house offered by the university through collaborative efforts or courses in the open domain by various internationally recognized universities) and to earn additional credits on successful completion of the same. Each course will be approved in advance by the University following the standard procedure of approval and will be granted credits as per the approval. Keeping this in mind, University proposed and allowed a maximum of two credits to be allocated for each MOOC courses. In the pilot phase it is proposed that a student undertaking and successfully completing a MOOC course through only NPTEL could be given 2 credits for each MOOC course.

For smooth functioning and monitoring of the scheme the following shall be the guidelines for MOOC courses, Add-on courses carried out by the College from time to time.

- a) It will necessary for every student to take at least one MOOC Course throughout the programme.
- b) There shall be a MOOC co-ordination committee in the College with a faculty at the level of Professor heading the committee and all Heads of the Department being members of the Committee.
- c) The Committee will list out courses to be offered during the semester, which could be requested by the department or the students and after deliberating on all courses finalize a list of courses to be offered with 2 credits defined for each course and the mode of credit consideration of the student. The complete process shall be obtained by the College before end of June and end of December for Odd and Even semester respectively of the year in which the course is being offered. In case of MOOC course, the approval will be valid only for the semester on offer.
- d) Students will register for the course and the details of the students enrolling under the course along with the approval of the Vice Chancellor will be forwarded to the Examination department within fifteen days of start of the semester by the Coordinator MOOC through the Principal of the College.
- e) After completion of MOOC course, Student will submit the photo copy of Completion certificate of MOOC Course to the Examination cell as proof.
- f) Marks will be considered which is mentioned on Completion certificate of MOOC Course.
- g) College will consider the credits only in case a student fails to secure minimum required credits then the additional subject(s) shall be counted for calculating the minimum credits required for the award of degree.

Special Guest Lectures (SGL) & Extra Mural Lectures (EML): Some topics/concepts need extra attention and efforts as they either may be high in difficulty level or requires experts from specific industry/domain to make things/concepts clear for a better understanding from the perspective of the industry. Hence, to cater to the present

needs of industry we organize such lectures, as part of lecture-series and invite prominent personalities from academia and industry from time to time to deliver their vital inputs and insights.

Student Development Programs (SDP): Harnessing and developing the right talent for the right industry an overall development of a student is required. Apart from the curriculum teaching various student development programs (training programs) relating to soft skills, interview skills, Tally, Advanced excel training etc. that may be required as per the need of the student and industry trends, are conducted across the whole program. Participation in such programs is solicited through volunteering and consensus.

Industry Focused programmes: Establishing collaborations with various industry partners to deliver the programme on sharing basis. The specific courses are to be delivered by industry experts to provide practice-based insight to the students.

Special assistance program for slow learners & fast learners: The program has provision to identify slow and fast learners. Syllabus adhere the University Policy for slow and fast learners. Fast learners are given research problems and higher order learning assignments whereas slow learners are given additional resources and peer group learning across the subjects.

Induction program: Every year 3 weeks induction program is organized for 1st year students and senior students to make them familiarize with the entire academic environment of university including Curriculum, Classrooms, Labs, Faculty/ Staff members, Academic calendar and various activities.

Mentoring scheme: There is Mentor-Mentee system. One mentor lecture is provided per week in a class. Students can discuss their problems with mentor who is necessarily a teaching faculty. In this way, student's problems or issues can be identified and resolved.

Competitive exam preparation: Students are provided with one class in every week for Competitive exams preparation.

Extra-curricular Activities: organizing & participation in extracurricular activities will be mandatory to help students develop confidence & face audience boldly. It brings out their leadership qualities along with planning & organizing skills. Students undertake various cultural, sports and other competitive activities within and outside then campus. This helps them build their wholesome personality

Career & Personal Counseling: - Identifies the problem of student as early as possible and gives time to discuss their problems individually as well as with the parents. Counseling enables the students to focus on behavior and feelings with a goal to facilitate positive change. Its major role lies in giving: Advice, Help, Support, Tips, Assistance, and Guidance.

Participation in Flip Classes, Project based Learning(A2 Assignment), Workshops, Seminars & writing & Presenting Papers: Departments plan to organize the Flip Classes, Project based Learning(A2 Assignment), workshops, Seminars & Guest lecturers time to time on their respective topics as per academic calendar. Students must have to attend these programs. This participation would be count in the marks of general Discipline & General Proficiency which is the part of course scheme as non-credit course.

Formation of Student Clubs, Membership & Organizing & Participating events: Every department has the departmental clubs with the specific club's name. The entire student's activity would be performed by the club. One faculty would be the coordinator of the student clubs & students would be the members with different responsibility.

Capability Enhancement & Development Schemes: The Institute has these schemes to enhance the capability and holistic development of the students. Following measures/ initiatives are taken up from time to time for the same:



Career Counseling, Soft skill development, Remedial Coaching, Bridge Course, Language Lab, Yoga and Meditation, Personal Counseling.

Library Visit & Utilization of QLRC: Students may visit the library from morning 10 AM to evening 8 PM. Library created its resources Database and provided Online Public Access Catalogue (OPAC) through which users can be accessed from any of the computer connected in the LAN can know the status of the book. Now we are in process to move from OPAC to KOHA.

**FIRST YEAR
Semester 1**

BC3101	Title: Principles of Management	L T P C 3 0 0 3
Version No.	1.0	
Course Prerequisites		
Objectives	The purpose of this paper is to impart to the student an understanding of state of the art of the management with the developments in the concept, theories and practices in the field of commerce.	
Expected Outcome	Students will be able to know the <i>management</i> evolution and how it will affect future <i>managers</i> . Acquire familiarity and a working knowledge of the management practices.	
Unit No.	Unit Title	No. of hours (per Unit) 33
Unit I	Introduction of management and Planning	9
Introduction: Concept, Nature, Functions and Significance of Management. Levels of Management. Development of management thought: Classical, Neo Classical, Contingency and contemporary approach to management. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts. Management as a Science or an Art.		
Unit II	Planning and Organising	5
Planning - Steps, Importance, Components, M.B.O -Process, Advantages, Management By Exception-Advantages Management Information System- Concept, Components McKinsey's 7-S Approach, Organizing: Concept, Process and Significance of Organisation. Types of Organisation Structure. Delegation of Authority. Centralization and Decentralization of Authority. Span of Management. Accountability, Delegation, Formal and informal organization Group, Formation and Role of Groups in organization. Organizational Change: Introduction, Resistance to Change, Behavioural Reactions to Change, A. Approaches Or Models to Managing Organisational Change		
Unit III	Staffing	5
Staffing: Concept, Scope and Process of Staffing, Recruitment: Meaning and Sources, Selection Process of Selection, Types of Interviews and Essentials of Successful Interview, Training Concept, Significance and Methods.		
Unit IV	Motivation and Coordination	7
Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi. Leadership: Concept, Significance and Types of Leaders. Style of Leadership. ; Likert's System Management Coordination – Concept and Techniques. Communication – Concept, Process and Barriers to Communication		
Unit V	Directing and Controlling	7
Directing: Meaning, Elements and Significance of Directing. Principles of Directing. Adaptability to Change, Resistance to Change. Emerging Challenges for the Managers. Controlling: Meaning and Process of Controlling. Techniques of Controlling, PERT, CPM, Budgetary Control		
Text Books	1. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai and Co., Delhi 2. Prasad, Lallan and S.S. Gulshan. Management Principles and Practice. S. Chand and Co. Ltd, New Delhi 3. Basu. <i>Business Organisation and Management</i> . Tata McGraw Hill, New Delhi.	
Reference Books	LM Prasad, <i>Principles and Practices of Management</i> , Himalaya Publishing, New Delhi.	
Mode of Evaluation	Internal and external examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3101	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Principles of Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The student will come to know about the basic concept of Management, Theories, Approaches used in Management.	2	S
CO 2	The student will be able to understand the Organizing and Organization Structure.	3	S
CO 3	The student will be able to learn about the Concept and Process of Staffing, Recruitment and Selection Process in an organization.	2	S
CO 4	The student will be able to understand the meaning and concept of Motivation and Coordination in an organization.	3	S
CO 5	The student will be able to learn about concept of Directing and Controlling process in an organization.	3	S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	3	3	2	2	2	3	3	1
CO2	3	3	3	3	2	3	3	2	3	1
CO3	2	3	3	3	2	3	2	2	3	2
CO4	2	2	3	3	2	3	2	3	2	3
CO5	3	3	2	3	2	3	3	1	2	2
Average	2.6	2.4	2.8	3	2	2.8	2.4	2.2	2.6	1.8

BC3102	Title: Computer Aided Financial Accounting	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	To provide knowledge about basic components of a Computerized Financial Accounting and their significance, and hands on learning of applications of MS Excel and Tally Software.	
Expected Outcome	Students will be able to know the basic working of financial accounting with the help of advanced features of Tally.ERP9 and MS-Excel.	
Unit No.	Unit Title	No. of hours (per Unit) 46
Unit I	Introduction to Computers and different operating system	8
	Computer Fundamentals Brief History, Hardware and Software, Classification of Computer, Introduction to Python Computer language, Memory Concepts, Operating System and its types. Basics of Accounting: Introduction of accounting, features and Objectives of preparing accounting.	
Unit II	Accounting Concepts and classifications	8
	Functions of accounting, Limitations of accounting, Users of accounting, Accounting principles, concepts and conventions. Introduction to Journal, Ledger, cash book and Trial Balance with real business case handling, Final Accounts.	
Unit III	Introduction to MS-EXCEL	10
	Introduction to MsExcel, Calculations, Formula, Functions, Insert Row/Columns, Create Chart, and Format Sheet Tools Menu: Goal Seek, Scenario, and Auditing Data Menu: Sort, Filter, Advance Filter, Subtotal, Forms, Validations, Table, Consolidate, Pivot table, Window, Help, Cash Book, Royalty.	
Unit IV	Cases in Partnership Business	8
	Partnership accounts: Revaluation accounts, Partnership deed, Calculation of goodwill, admission of new partner, retirement of partner. Realization accounts, Methods of dissolution, Problems solving through dissolution accounts.	
Unit V	Branch Accounts, Hire Purchase & Insolvency	12
	Introduction to Branch Accounts, Concept and Accounting (Excluding Foreign Branch), Concept, introduction and accounting for Hire Purchase System, Accounting for insolvency.	
Text Books	S.N. Maheshwari, Financial Accounting, Vikas Publishing House Pvt. Ltd, Newdelhi. K.G. Gupta, Financial Accounting, K.G. Publication, Meerut. Bhardwaj SusheelPuneet Kumar, Kalyani Publication	
Reference Books	Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education, Newdelhi. Tulsian, P.C. Financial Accounting, Pearson Education, Newdelhi.	
Mode of Evaluation	Internal and external examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3102	BL	Employability (Emp)/ Skill(S)/ Entrepreneurs hip (Ent)/ None (Use , for more than One)
Paper Title	Computer Aided Financial Accounting		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The students will understand the concepts related to financial accounting.	2	Emp/S/Ent
CO 2	The students will Identify the profit and loss account and balance sheet	2	Emp/S/Ent
CO 3	Be able to use spreadsheet software (MS Excel) and presentation software (MS Power Point) and communication and information systems.	3	Emp/S/Ent
CO 4	The students will demonstrate the role of partnership, revaluation, goodwill, retirement.	3	Emp/S/Ent
CO 5	The students will analyze the royalty accounts and the hire purchase.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	3	1	2	3	3	2	2	3	1	2
CO2	3	3	2	3	3	3	2	3	2	3
CO3	3	2	2	3	3	2	2	3	1	2
CO4	3	2	1	3	3	3	2	3	3	1
CO5	3	2	2	3	3	3	2	3	2	1
Average	3	2	1.8	3	3	2.6	2	3	1.8	1.8

BC3103	Title: Business Economics	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	To provide exposure to the commerce students about Micro Economic concepts and inculcate an analytical approach to the subject matter.	
Expected Outcome	The student would be able to apply economic reasoning to the real problems of business.	
Unit No.	Unit Title	No. of hours (per Unit) 40
Unit I	Introduction	6
Meaning and Scope of Business Economics, Relationship of Business Economics with other branches of Knowledge, Basic problems of an economy, difference between Micro and Macro Economics.		
Unit II	Consumer Behavior and Demand Analysis	10
Consumption Function, Cardinal and Ordinal Approaches, Indifference Curve- Meaning, Properties and determination of Consumer's Equilibrium; Consumer's Surplus. Demand: Law of Demand; Elasticity of Demand- Concept and Measurement; Price, Income, Cross and Advertising Elasticity; Significance of Elasticity of Demand. Methods of Demand Forecasting, Supply - Law of Supply and Elasticity of supply.		
Unit III	Production and Cost analysis	8
Production Function- Law of Variable Proportions - Law of Returns to Scale, Isoquants, Economies and Diseconomies of Scale Internal and External, Concept of Costs- Short run and long run, short run cost curve and long run cost curve:- Envelop Cost		
Unit IV	Pricing under various Market conditions	8
Introduction to different Markets, Pricing Theory (short-run and long run) under conditions of –perfect competition, Monopoly, Monopolistic competition, Features of oligopoly, Duopoly ,Market equilibrium, Concepts of Revenue –TR, AR and MR with relationship.		
Unit V	Factor Pricing and Welfare Economics	8
Marginal Productivity theory of Distribution, Theories of Rent – Ricardian Theory of Rent, Modern Theory of Rent, Quasi Rent, Theory of wage determination concept of Minimum wages, Theories of profit. Innovation, Risk and Uncertainty Theories. Welfare Economics:- Problems in Measuring Welfare, Classical Welfare Economics , Pareto Criterion , Concept of a social welfare function, Compensation Principle: Kadlor, Hicks.		
Text Books	1. M. Adhikari, Business Economics, Excel book Publisher, New Delhi. 2. Ahuja H.L, Business Economics, S. Chand & Co., New Delhi.	
Reference Books	1. V. G. Mankar, Business Economics, Macmillan India Ltd. New Delhi.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3103	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Business Economics		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The students will understand the role of business economics in decision making.	2	Emp/S
CO 2	The students will understand and Analyse the demand determinants and measuring price elasticity of demand.	2	Emp/S
CO 3	The students will understand and Analyse the peculiarities of factors of production.	3	Emp/S
CO 4	The students will identify the supply and cost analysis of Total, Average and marginal curves	3	Emp/S
CO 5	The students will identify Equilibrium, price and output decisions in various market forms	3	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	3	3	2	3	3	3	3
CO2	1	3	2	3	3	3	2	3	1	2
CO3	1	3	2	3	3	2	3	1	1	3
CO4	1	3	3	3	3	2	3	3	1	2
CO5	3	3	1	3	3	2	3	3	1	1
Average	1.8	3	2	3	3	2.2	2.8	2.6	1.4	2.2

CY3205	Title: Environmental Studies	L T P C 2 0 0 2
Version No.	1.0	
Course Prerequisites	No	
Objectives	The aim is develop inquiring minds and curiosity about science and the natural world and to Make the students aware how to protect the Environment.	
Expected Outcome	Safeguarding the Environment and also develop awareness to the Society no further deteriorate it and also safeguard it.	
Unit No.	Unit Title	No. of hours (per Unit) 22
Unit I	Introduction to Environmental Studies & Ecosystems	3
Introduction to Environmental Studies, Scope and Importance, Need for public awareness. What is an ecosystem? Structure and Function of Ecosystem.		
Unit II	Natural Resources	5
Renewable and Non-renewable Resources, Land resources and land-use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs		
Unit III	Biodiversity and Conservation	5
Levels of biological diversity: genetic, species and ecosystem diversity; Bio- geographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity. Ecosystem and biodiversity.		
Unit IV	Environmental Pollution	4
Types, causes, effects and controls; Air, water, soil and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste.		
Unit V	Environment Policies, Practices and Human Health	5
Sustainability and sustainable development. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.		
Text Books	<ol style="list-style-type: none"> Gadgil, M. & Ramachandra, G.: This Fissured Land: An Ecological History of India; Univ of California Press. Gleeson, B. and Low, N. (eds.). Global Ethics and Environment, London, Routledge. McCully, P.: Silenced Rivers: The Ecology and Politics of Large Dams; Zed Books, London. 	
Reference Books	<ol style="list-style-type: none"> Sengupta, R.: Ecology and Economics (OUP): An Approach to Sustainable Development"; OUP Catalogue. Singh, J.S., S.P. Singh and S.R. Gupta: Ecology, Environment and Resource Ecology, Environment and Resource Conservation; Anamaya Publishers. 	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper	CY3205	Employability
--------------	---------------	----------------------

Code		BL	(Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Environmental Studies		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To Understand the definition, scope and importance of natural resources and associated problems	2	S
CO 2	To Understand the concept of ecosystem and different types of ecosystem	2	S
CO 3	To Understand biodiversity and its conservation	3	S
CO 4	To Understand causes, effects and control measures of environmental pollution	3	S
CO 5	To Understand the social issues and the various law to protect environment	3	S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	0	1	0	0	2	0	2	0	1	2
CO2	0	2	0	0	2	0	2	0	1	2
CO3	0	1	0	0	1	0	3	0	2	3
CO4	0	2	0	0	2	1	3	0	2	2
CO5	2	1	1	0	3	2	2	0	3	1
Average	0.4	1.4	0.2	0	2	0.6	2.4	0	1.8	2

BC3105	Title: Business Mathematics	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	To provide understanding to mathematical tools and their applications in real business life.	
Expected Outcome	Student will be able to apply mathematical techniques and knowledge in business and economic situations.	
Unit No.	Unit Title	No. of hours (per Unit) 43
Unit I	Matrices and Determinants	7
Definition of a matrix; types of matrices; Algebra of matrices, Properties of determinants; calculations of values of determinants up to third order; Adjoins of a matrix, elementary row and column operations; solution of a system of linear equations having unique solution and involving not more than three variables		
Unit II	Differential Calculus	8
Calculus; Partial Derivatives upto second order; Homogeneity of functions and Euler's Theorem; Total Differentials; Differentiation of implicit function . Higher order derivatives.		
Unit III	Percentage and profit and loss	10
Concept of Profit & Loss, Problems on selling price and Cost price, Concept of percentages, Problems on Percentages & Average and Data interpretation using Percentage.		
Unit IV	Mathematics of Finance	8
Simple and compound interest, annuity, sinking fund, present value of an annuity/ amortization, present value concept in capital expenditure, leasing and bonds.		
Unit V	Ratio and Proportion	10
Overview of Ratios, Types of Ratios, Inverse and duplicate ratios, Cross product rule , Invertendo, Altertendo, Componendo, Dividendo, Compodendo and DividendoAddendo, overview of Logarithms		
Text Books	<ul style="list-style-type: none"> Budnick, P. <i>Applied Mathematics</i>. McGraw Hill Publishing Co. Dowling, E.T. <i>Mathematics for Economics</i>, Schaum's Outlines Series. McGraw Hill Publishing Co. Mizrahi and John Sullivan. <i>Mathematics for Business and Social Sciences</i>. Wiley and Sons Thomson Learning. 	
Reference Books	<ul style="list-style-type: none"> PK Gupta, Business Mathematics and Business Statistics, Sultan Chand & sons Dr J.K. Thukral, Business Mathematics and Statistics, maxima publications 	
Mode of Evaluation	Internal & External Examination	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3105	BL	Employability (Emp)/ Skill(S)/ Entrepreneurs hip (Ent)/ None (Use , for more than One)
Paper Title	Business Mathematics		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Memorize and apply the knowledge of matrices in solving business problems	2	Emp/S
CO 2	To understand the basic concepts of limits and differentiation and to use them to solve the problems in business	2	Emp/S
CO 3	To understand the basic concepts of Integration to solve the problems in Economics and its related areas.	3	Emp/S
CO 4	To understand the methods of solving problems on simple interest, compound interest, annuities etc, related to business finance	3	Emp/S
CO 5	To understand the basic concepts of Ratio and Proportion and to use them to solve the problems in business.	3	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	1	3	1	0	2	1	1	2	3	1
CO2	3	3	1	2	3	0	2	3	1	3
CO3	2	3	2	3	3	2	1	3	3	2
CO4	1	3	2	2	2	1	2	2	1	1
CO5	2	3	2	3	3	3	2	3	3	3
Average	1.8	3	1.6	2	2.6	1.4	1.6	2.6	2.2	2

VP3101	Title: Communication and professional Skill-I	L T P C 1 0 2 2
Version No.	1.0	
Course Prerequisites	None	
Objectives	The objective of the course is to familiarize the students about the different aspects of communication and Professional skills	
Expected Outcome	The students will be able to effectively contribute to organization by development by enhancing their communication and professional skills	
Unit No.	Unit Title	No. of hours (per Unit) 22
Unit I	Personality Development	2
Meaning of Personality Development, importance, Determinants of Personality Development, Maslow's need hierarchy theory		
Unit II	Communication Skills	8
Introduction, Communication skills, Listening skills, Speaking skills, Speaking skills 1:Vocabulary games, story telling, just a minute, volte face speaking skills Speaking skills 2: Short speech, Role-Play, Face-Off Speaking skills 3- Group discussion, debate, presentations		
Unit III	Reading Skills	2
Passage reading, news paper, success story, passage,		
Unit IV	Self management skills	8
Self management skills: Goal setting, SWOT analysis, Self motivation Body language: gestures & postures, Facial Expressions, Physical appearance Soft skills: leadership skills, Team work Interpersonal Skills: Image building skills, Interpersonal skills		
Unit V	Writing Skills	2
Writing letter, E-mail etiquettes, Applications, Project writing, invitations, Resume writing		
Text Books	<ol style="list-style-type: none"> 1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst (2013), Human Resource Management, John Wiley and Sons, New Delhi. 2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy (2016), Managing Human Resources, Prentice Hall, New Jersey. 	
Reference Books	<ol style="list-style-type: none"> 1. Bhattacharyya, Dipak Kumar (2012) – Human Resource Management, Text and Cases (Excel Books) 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	VP3101	Employability (Emp)/ Skill(S)/
-------------------	---------------	---------------------------------------

		BL	Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Communication and professional Skill-I		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Student(s) should be able to write/understand and create sentences in English of all tenses, Student(s) will heighten their awareness of correct usage of English grammar in writing and speaking and will be able to improve their speaking ability in English both in terms of fluency and comprehensibility.	2	Emp/S/Ent
CO 2	Student(s) should be able to take part in daily routine conversation in English language.	2	Emp/S/Ent
CO 3	Student(s) should be able to understand and partially be groomed in corporate etiquettes and culture.	2	Emp/S/Ent
CO 4	Student(s) will learn new vocabulary words, use them correctly in a sentence while speaking and writing, , and understand their meaning in the text.	2	Emp/S/Ent
CO 5	Student(s) should learn to use strategies to listen actively, will be able to distinguish more important ideas from less important ones and will participate in the discussions. It will help the students to improve their reading and writing skills.	2	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	3	1	2	2	3	2	1	1
CO2	1	1	1	3	3	1	2	3	1	2
CO3	2	3	1	2	1	2	3	3	3	3
CO4	1	2	2	1	2	2	3	1	3	1
CO5	1	3	3	1	2	1	1	2	2	1
Average	1.6	2.2	2	1.6	2	1.6	2.4	2.2	2	1.6

SEMESTER -II

BC3202	Title: Business Statistics	L T P C 4-0-0-4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The objective of this course is to familiarize students with the basic statistical tools to apply on quantitative & qualitative data to summarize and analyze information for decision making.	
Expected Outcome	The student is expected to be equipped with the tools of processing and description of statistical data manually and learn the situations where to apply the specific tools.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction to Statistics	5
Nature, Scope and limitations of statistics, uses of statistics to business and industrial activities ,Primary and secondary data, Collection of data, Frequency, Stem and Leaf Display, Frequency Distributions, Data Grouping: Discrete and Continuous, Graph for Quantitative variables Classification and tabulation of data, Diagrammatic and graphic representation of data-pictographs, bar diagram, scatter diagram, histogram, pie chart, frequency curve and frequency polygon, Questionnaire – Its characteristics and drafting.		
Unit II	Statistical Data and Descriptive Statistics	10
Measures of Central Tendency: Mathematical Averages Including Arithmetic Mean Geometric Mean and Harmonic Mean. Properties and Applications. Positional Averages Mode, Median (and Other Partition Values Including Quartiles, Deciles, and Percentiles). Measures of Variation: Absolute and Relative. Range, Quartile Deviation, Mean Deviation, Standard Deviation, and their Co-efficient, Properties of Standard Deviation/Variance. Concept of Skewness and Kurtosis; Measures of Skewness: Absolute and Relative; Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's; Moments and Moments based measures of Skewness (β_1)and Kurtosis (β_2)		
Unit III	Probability	10
Concepts of Probability, Addition and Multiplication rule, Conditional Probability and Baye's Theorem, Random Variable, Expectation and Variance of a Random Variable , Probability Distribution , Binomial, Poisson and Normal Distributions and their Importance, Sampling Method, Sampling and Non-sampling errors. Test of Hypothesis, Type- I and Type -II Errors, Large and Small sample tests		
Unit IV	Simple Correlation and Regression Analysis	12
Correlation Analysis: Meaning of Simple Correlation; Linear and non-Linear, Causation and Correlation, Scatter Diagram, Pearson's Co-efficient of Correlation; Calculation and Properties (Proofs not required). Probable and Standard Errors, Rank Correlation. Simple Regression Analysis: Principle of Least Squares and Regression Lines. Regression Equations and Estimation, Standard Error of Estimates.		
Unit V	Index Numbers and Time Series	7
Index Numbers: Utility of Index Numbers. Problems in the Construction of Index Numbers, Simple and Weighted Index Number, Base Shifting, Fisher's Ideal Index Number and Reversibility Tests, Application of Index Numbers. Analysis of Economic Time Series: Component of Time Series, Calculation of Secular Trend, Moving Average method and Method of Least squares. Measurement of seasonal variations - method of simple averages, ratio to trend method.		
Text Books	1. S.P. Gupta, Business Statistics, S. Chand & Sons, New Delhi. 2. J.K. Thukral, Business Statistics, Taxman publication Ltd, New Delhi.	
Reference Books	1. D.N. Elhance, Fundamentals of Statistics, Kitab Mahal Publishers. 2. S.C. Sharma, Business Statistics, Arya Publishing Company.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic	20/10/2022	

Council	
----------------	--

Paper Code	BC3202	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Business Statistics		
Course Outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Students will able to understand about the statistics and gain the knowledge of data representation through graphs and tables.	2	Emp/S/Ent
CO 2	Students gain the knowledge of data analysis through different methods.	2	Emp/S/Ent
CO 3	Students learn the concept of probability.	3	Emp/S/Ent
CO 4	Student understand about the correlation and regression concept and also different methods (Scatter diagram, Karl Pearson's and Spearman's method) of finding correlation coefficient.	3	Emp/S/Ent
CO 5	Students gain the knowledge of time series analysis and index numbers.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	2	2	2	2	1	1	2	2	3
CO2	1	3	3	1	1	1	2	3	2	1
CO3	1	3	2	2	0	0	1	2	1	1
CO4	1	2	2	2	0	0	2	1	1	2
CO5	2	2	2	2	0	1	2	3	1	1
Average	1.4	2.4	2.2	1.8	0.6	0.6	1.6	2.2	1.4	1.6

BC3203	Title: Business Law	L T P C 4 0 0 4
---------------	----------------------------	----------------------------------

Version No.	1.0	
Course Prerequisites		
Objectives	The purpose of this paper is to familiarize the students with the meaning, scope and the sources of business law in India. Enhancing the level of students with reference to understanding of regulation in business	
Expected Outcome	Demonstrate an advanced and integrated understanding of business law and understand the impact of these laws on business practice.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	The Indian Contract Act, 1872	10
Contract- Meaning, Characteristics and kind. Essential of valid contract- Offer and Acceptance, Consideration and Capacity, Free Consent, Legality of Object. Discharge of Contract, Breach of Contract and its remedies.		
Unit II	Special Indian Contract Act	10
Contract of Indemnity and Guarantee, Contract of Bailment and Pledge and Contract of Agency.		
Unit III	The Sale of Goods Act, 1930	8
Contract of Sale, Essential element of contract of sale, Sale and Agreement to Sell/Hire purchase agreement, Condition and Warranties Transfer of Property, Breach of contract of Sale and Auction sale. Unpaid seller – Meaning and right of unpaid seller against the goods and the buyer.		
Unit IV	The Partnership Act, 1932 and The Limited Liability Partnership Act	8
Indian Partnership Act, 1932: The Nature of Partnership ,Relations of Partners to one another and to third party, Incoming and Outgoing Partner, Registration of Partnership Firm, Dissolution of Partnership Firm. LLP Act 2008- Meaning and features of LLP, Difference between LLP and partnership, LLP and company. LLP agreement, partner and designated partner. Incorporation document. Rules regarding change of registered office and name of LLP. Partner and their relation, Liability of LLP and partner		
Unit V	The Negotiable Instrument Act, 1881 and The IT Act, 2000	8
Definition and essential features of Negotiable Instruments, Promissory Notes, bill of exchange, & Cheques, Endorsement and types of endorsement, Holder and holder in due course, Dishonor of Instrument. Information Technology Act, 2000- Definition, Digital Signature, Electronic Governance, Digital signature Certificates, Duties of subscribers, Penalties and adjudication, Appellate tribunal, Offences.		
Text Books	<ol style="list-style-type: none"> 1. M. C. Kuchhal, <i>Business Law</i>, Vikas Publication. 2. N. D. KAPOOR, <i>Elements of Mercantile Law</i>, Sultan Chand & Sons. 3. Meheshwari&Meheshwari, “Business Law” National Publishing House, New Delhi. 4. Paintall, D. “Law of Information Technology” Taxmann Publication Pvt. Ltd., New Delhi 5. P. C. Tulsian, <i>Business Law</i>, TMH. 6. Sharma, J.P., SunainaKanojia, “Business Law”. Ane Book Pvt. Ltd., New Delhi. 	
Reference Books	1. Avtar Singh, <i>Principles of Mercantile Law</i> , Eastern Book Co.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3203	Employability (Emp)/ Skill(S)/
-------------------	---------------	---------------------------------------

		BL	Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Business Laws		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Understand and apply the concepts of Indian Contract Act in business dealings	2	Emp/S/Ent
CO 2	Understand and apply the concepts of Indian special Contract Act related to indemnity and Bailment	2	Emp/S/Ent
CO 3	Understand the need of sale of goods act, apply its laws for conduction of smooth business and analyze the legal issues to solve disputes	3	Emp/S/Ent
CO 4	Understand the basic principles of laws related with the IT sector and analyze the issues for dispute solving machinery	3	Emp/S/Ent
CO 5	Understand the rule of partnership as per the Partnership Act, analyze the problems of partnership firm and evaluate the method for registration of a partnership firm	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	2	2	0	1	3	3	1	3
CO2	3	1	2	2	0	2	3	3	2	3
CO3	3	1	3	2	0	3	3	3	2	3
CO4	3	1	2	2	3	1	3	3	3	2
CO5	2	1	2	1	0	2	3	2	1	2
Average	2.8	1	2.2	1.8	0.6	1.8	3	2.8	1.8	2.6

		4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	The objective of the course is to provide the students with a thorough knowledge and understanding of the economic functions of government in an economy.	
Expected Outcome	To have conceptual clarity of public expenditure and revenue theories; To apply the principle of optimal taxation in analyzing various governments tax policies; To know the application of public economics in analyzing various economic policies.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction of Public Finance	08
	Meaning, Nature & Scope, Importance, Role of Government in Changing Perspective; Government as an agent of economic growth and development; Fiscal Functions of the Government; Classification of Goods: Private, Public, Social, Merit and Mixed Goods. Principles of Maximum Social Advantage	
Unit II	Public Revenue	08
	Public Revenue: Sources of Revenue, Taxation, characteristics of a good taxation system, tax Revenue and Non Tax Revenue- Laffer Curve, Canons of taxation, direct vs. indirect taxes, principles of taxation, effects of taxation, taxable capacity, impact and incidence of taxation; Tax structure in India and Recent Reforms GST. First Set Of theories- Expediency Theory, Social Political Theory, Second set of theories- Benefits received Theory. Ability to Pay theory	
Unit III	Public Debt	08
	Public Debt: Meaning of Public and Private Debt, Sources of Public Debt, Burden of public debt, theories, effects of public debt, methods of debt redemption, Public Debt Management in India. Public Debt and Economic Growth, Debt burden and Future generation, Public Debt and Regulation	
Unit IV	Federal Finance/ Indian Public Finance	10
	Finance commissions and the planning commission, Niti Ayog Devolution of Resource & Grants; Resources transfer from Union to States. Criteria for transfer of resources; Centre-State Financial Relation in India. The Role Finance Commission, 14 th Finance commissions. Fiscal Policy: meaning and objective, fiscal multipliers, compensatory fiscal policy, functional finance approach, fiscal policy for inflation, full employment and economic growth. Railway Finance, State Finance, Agricultural Taxation In India	
Unit V	Public Expenditure	10
	Public Expenditure: Meaning and Classification, Theories of Public Expenditure, Wagner Law of Increasing State Activities- Extending Wagner Law, Wiseman Peacock Hypothesis Maximum Social Advantage, Normative and Positive Theories, Growth in Public Expenditure, Canons of Public Expenditure, Effects of Public Expenditure on Production, Distribution and economic growth, Criteria for public investment social cost-benefit analysis.	
Text Books	1. Backhaus, J. G. & Wagner, R. E. (2004): Handbook of Public Finance, Springer, US. 2. Bhatia, A. K. (2013): Public Economics, Wisdom Press, India. 3. Choudhary, R. K. (2014): Public Finance and Fiscal Policy, Kalyani Publishers, New Delhi	
Reference Books	1. Gupta, J. R. (2011): Public Economics in India: Theory and Practice, Atlantic Publishers. 2. Jha, Raghendra (2010): Modern Theory of Public Finance, New Age International Pvt. Ltd. India	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3206	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Public Finance		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Students would be able to understand the basic concepts of public finance and analyze the functioning of a democratic government	2	Emp/S
CO 2	Students would be to apply the principle of optimal taxation in analyzing various government taxation policies.	2	Emp/S/Ent
CO 3	Students would be able to know the application of public finance in management and redemption of public debt.	3	Emp/S/Ent
CO 4	Students would be able to understand the working of Finance Commissions	3	Emp/S/Ent
CO 5	Students would be able to analyze approach to various expenditures and its effects on developing economies.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	1	1	3	2	1	2	3	2	2
CO2	3	2	3	2	2	1	1	3	2	3
CO3	2	1	3	3	2	3	1	1	3	2
CO4	2	1	2	1	2	3	3	3	3	3
CO5	4	3	1	2	1	2	1	2	2	2
Average	2.6	1.6	2	2.2	1.8	2	1.6	2.4	2.4	2.4

		4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.	
Expected Outcome	Students will demonstrate progressive affective domain development of values, including but not limited to receiving and responding to: the role of accounting in society, business ethics, environmental and global societal sustainability, and/or career opportunities. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.	
Unit No.	Unit Title	No. of hours (per Unit) 48
Unit I	Accounting of Non-Profit Organizations	8
Non-Profit entities-Features of non-profit entities, Accounting process, Preparation of summaries- Receipts and Payments Account-meaning and special features, Procedure for preparation-uses and limitations. Income and Expenditure Account features, procedure for preparation of Balance Sheet		
Unit II	Value Added Accounting	10
Meaning, Concept and types, reporting of value added causes of value added advantages and limitations of value added, preparation of values added statement. Consignment: Meaning & objectives of Consignment, accounting in the books of Consignor & Consignee.		
Unit III	Royalty Accounts	10
Minimum rent, Short workings/Redeemable dead rent, Excess Workings, Ground rent, Recoupment of short workings, Strike and lockout. Hire-Purchase and Installment Payment Systems: Meaning and Concept of Hire-Purchase, Accounting for Hire Purchase transactions, Problems based on installment payment system		
Unit IV	Banking and Insurance Companies-Banking Companies	8
Legal provisions, Accounts and Books, Final Accounts of Banking. Insurance Companies General: Various Types of insurance, Regulation of insurance business, Final accounts, Life insurance Business, Reserve for Unexpired risks.		
Unit V	Insurance Claim and Insolvency	12
Introduction, Need, Loss of Stock Policy, Steps for ascertaining Fire insurance claim, Treatment of Salvage, Average Clause, Treatment of Abnormal Items, Computation of Fire insurance claims. Insolvency: Meaning of insolvency, insolvency procedure, Presidency Towns Insolvency Act 1909, Provisional Insolvency Act 1920, statement of affairs, deficiency account, Difference between Profit and Loss Account and Deficiency Account, Difference between Balance Sheet and Statement of Affairs.		
Text Books	<ol style="list-style-type: none"> 1. Arulanandam & Raman; Advanced Accountancy, HPH 2. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication 3. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication . 	
Reference Books	<ol style="list-style-type: none"> 1. Souandrajan & K. Venkataramana, Financial Accounting, SHBP. 2. A Bannerjee; Financial Accounting. 3. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand 4. M.C. Shukla and Grewel, Advaced Accounting , S Chand 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3205	Employability (Emp)/ Skill(S)/
-------------------	---------------	---------------------------------------

		BL	Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Advanced Accounting		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand how to use and apply the basic accounting concept for Nonprofit making organization.	2	Emp/S/Ent
CO 2	To understand and apply the numerical of GDP accounting in the context of enterprise form of Value added statement. To understand the accounting of consignments.	2	Emp/S/Ent
CO 3	To understand the accounting of Royalty and Hire purchase of assets.	3	Emp/S/Ent
CO 4	To understand how to use a basic accounting system to create the data needed in the banking and insurance sector companies.	3	Emp/S/Ent
CO 5	To understand the various concept to claim of loss of business from insurance company in the context of accounting information.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	2	2	1	1	3	3	1	3
CO2	2	1	2	2	2	2	3	3	2	2
CO3	3	2	3	2	1	3	3	1	2	3
CO4	3	1	2	2	3	1	3	3	3	2
CO5	2	1	2	1	1	2	3	2	1	2
Average	2.6	1.2	2.2	1.8	1.6	1.8	3	2.4	1.8	2.4

HU3202	Title: United Nations Development Programme	L T P C 1 0 0 1
Version No.	1.0	
Course Prerequisites	Nil	
Objectives		
Paper Code	HU3202	
Paper Title	United Nations Development Programme	Number of
Unit Name	Unit Title	hours
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>	(per unit)
Unit CO 1	Students will learn about the Structure, Mission, Introduction, Goals of UNDP.	2
CO 2	Introduction to UNDP, Mission and Vision of UNDP, Goals of UNDP, Structure of UNDP Executive Board and function of UNDP Board members, Expertise of UNDP, UNDP in India: Projects of UNDP in India.	
CO 3	Students will learn and explore about the Human Development index to promote wellbeing at all ages.	
Unit CO 4	To impart better education on SDGs goals for sustainable Gender Equality and Provide Access to Justice to All	
CO 5	Vision and Strategy for Sustainable Livelihoods: Hill Agriculture / Horticulture, Tourism and Other avenues for generating Sustainable Livelihoods. Strategies for End of hunger, achieve food security and improved nutrition and promote sustainable agriculture Promote Sustained, Inclusive and Sustainable Economic Growth, Full and Productive Employment and Decent Work for All. Build Resilient Infrastructure, Promote Inclusive and Sustainable Industrialization and Foster Innovation	
Unit 3	Human Development	2
	Access and explore human development data for 191 countries and territories worldwide. Ensure healthy lives and promote well-being for all at all ages, Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities, Ensure availability and sustainable management of water and sanitation.	
Unit 4	Social Development	2
	Achieve Gender Equality and Empower All Women and Girls, Reduce Inequality within and Among Countries, Promote Peaceful and Inclusive Societies for Sustainable Development, Provide Access to Justice to All and Build Effective, Accountable and Inclusive Institutions at All Levels	
Unit 5	Environmental Sustainability	3
	Ensure access to affordable, reliable, sustainable and modern energy, Make Cities and Human Settlements Inclusive, Safe, Resilient and Sustainable, Ensure Sustainable Consumption and Production Patterns, Urgent Action to Combat Climate Change and its Impacts, Protect, Restore and Promote Sustainable Use of Terrestrial Ecosystems, Sustainably Manage Forests, Combat Desertification, and Halt and Reverse Land Degradation and Halt Biodiversity Loss.	
Text Books		
Reference Books	http://web.undp.org/evaluation/documents/Books/Evaluation_for_Agenda_2030.pdf Digambar Bhouraskar, 2014, United Nations Development Aid: A History of Undp, Academic Foundation Publisher, 230	
Mode of Evaluation	Internal and External Examination	
Recommended by the Board of Studies on	01/06/2022	
Date of approval by the Academic Council on	22/10/2022	

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	0	0	0	1	1	0	3	1	1	0
CO2	0	1	2	0	1	0	3	2	0	1
CO3	1	0	0	1	2	1	3	1	1	1
CO4	0	0	1	0	3	0	2	3	0	1
CO5	1	1	2	1	3	1	2	3	1	2
Average	0.4	0.4	1	0.6	2	0.4	2.6	2	0.6	1

MS3241	Title: Office Documentation	L T P C 2 0 2 2
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The purpose of this course is to teach students how to develop time management techniques, Office Records, and identify the basic skills of an administrative professional.	
Expected Outcome	Learn how to become a professional, Learn how to manage and organize yourself, Understand the workplace team, Review how to communicate with technology, Plan for meetings and events, Learn how to manage physical records, Learn how to manage electronic records and mail	
Unit No.	Unit Title	No. of hours (per Unit) 25

Unit: 1	Office	6
Business Enterprise, Office, Office Staff, Common Forms of Business Organization, Advantages of Office Work, Categories of Office Career and Job Classifications under Each Category, Specific Skill Requirements for Office Jobs, Duties and Responsibilities of Office Staff. Stress Management- Definition, Causes of Stress, Positive and Negative stress, overcome of stress in the Office.		
Unit II	Records Management	4
Objectives of Record Keeping; Filing, Different Kinds of Filing System, Steps in Filing; Indexing; Selecting the Appropriate Filing System; How to handle Incoming & Outgoing Mails.		
Unit III	Documents and Report Writing	5
Key points to write a document: The 5w-h plan for writing; Steps in writing workplace documents; Important things to remember when editing seven layout mistakes to avoid; Quick tips for report Writing; Basics of Meetings.		
Unit IV	Secretarial Services-I	5
Secretarial Services- Professional and Personal Quality of a Secretary, Duties and Responsibility of a Personal Secretary. Public Relation- Needs Functions and Developments. Organizing Meetings- Notice, Agenda, Quorum, Minutes etc & Mock Practice thereof		
Unit V	Secretarial Services-II	5
Secretarial Services- Professional and Personal Quality of a Secretary, Duties and Responsibility of a Personal Secretary, Use of Ready Recknor, Office Manuals & Emergency Services.		
Text Books	1. Office Management, By Ankita Bhatia & Dr. R. K. Chopra 2. Office Management, By Dr. P. Rizwan Ahmed	
Reference Books	3. Office Management, By R S N Pillai	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	MS3241	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Office Documentation		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand the basic concept of Office. To understand the advantages of office work, categories of office, , duties and responsibilities of office staff, specific skill requirements for office jobs.	2	Emp/S/Ent
CO 2	To understand the basic concept of Records Management in an office. To Extend the knowledge about objectives of Record Keeping; Filing	2	Emp/S/Ent

	System, Steps in Filing; Indexing; Selecting the Appropriate Filing System.		
CO 3	To know about the concept of Document/Report writing. To understand the key points to write a document: The 5w-h plan for writing; steps in writing workplace documents; tips for report writing and Basics of office meetings.	3	Emp/S/Ent
CO 4	To provide a learning about the organizational Leadership & Motivation in an office. To know about the various types of organizational leadership, qualities of a Leader, leadership ethics, traits of a leader, leadership styles.	3	Emp/S/Ent
CO 5	To extend the knowledge about Documentation Practices. To provide the knowledge related to types of documents that used in an office, documents property and categories, documents format and management, Templates design, documents development process and control.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	1	1	3	2	1	2	3	2	2	2
CO2	2	1	2	1	1	1	3	2	3	3
CO3	1	3	3	2	3	1	1	3	2	2
CO4	1	2	1	2	2	3	3	1	3	1
CO5	2	1	1	1	2	1	2	2	1	2
Average	1.4	1.6	2	1.6	1.8	1.6	2.4	2	2.2	2

CE3101	Title: Disaster Management	L T P C 2 0 0 0
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The course is intended to provide a general concept in the dimensions of disasters caused by nature beyond the human control as well as the disasters and environmental hazards induced by human activities with emphasis on disaster preparedness, response and recovery.	
Expected Outcome	Enhance the knowledge by providing existing models in risk reduction strategies to prevent major casualties during disaster.	
Unit No.	Unit Title	No. of hours (per Unit) 24
Unit: 1	Introduction on Disaster	5
	Different Types of Disaster : A) Natural Disaster: such as Flood, Cyclone, Earthquakes, Landslides etc B) Man-made Disaster: such as Fire, Industrial Pollution, Nuclear Disaster, Biological Disasters, Accidents (Air, Sea, Rail & Road), Structural failures(Building and Bridge), War & Terrorism etc. Causes, effects and practical examples for all disasters.	
Unit II	Risk and Vulnerability Analysis	4
	Risk: Its concept and analysis 2. Risk Reduction 3. Vulnerability: Its concept and analysis 4. Strategic Development for Vulnerability Reduction.	
Unit III	Disaster Preparedness	5
	Disaster Preparedness: Concept and Nature. Disaster Preparedness Plan Prediction, Early Warnings and Safety Measures of Disaster. Role of Information, Education, Communication, and Training. Role of Government, International and NGO Bodies. . Role of IT in Disaster Preparedness and Role of Engineers on Disaster Management.	
Unit IV	Disaster Response	5
	Introduction Disaster Response Plan Communication, Participation, and Activation of Emergency Preparedness Plan Search, Rescue, Evacuation and Logistic Management Role of Government, International and NGO Bodies Psychological Response and Management (Trauma, Stress, Rumor and Panic). Relief and Recovery Medical Health Response to Different Disasters.	
Unit V	Rehabilitation, Reconstruction and Recovery	5
	Reconstruction and Rehabilitation as a Means of Development. Damage assessment, Post Disaster effects and Remedial Measures. Creation of Long-term Job Opportunities and Livelihood Options, Disaster Resistant House Construction Sanitation and Hygiene Education and Awareness, Dealing with Victims' Psychology, Long-term Counter Disaster Planning and Role of Educational Institute.	
Text Books	1. Disaster Science and Management by Bhattacharya published in McGraw Hill Education (India) Pvt. Ltd.	
Reference Books	1. Disaster Management by Dr. Mrinalini Pandey published in Wiley India Pvt. Ltd. Tushar. 2. Disaster Management : Future Challenges and Opportunities by Jagbir Singh published in K W Publishers Pvt.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	CE3101	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Disaster Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Students should be able to understand the basic concepts of disasters and its relationships with development	2	S
CO 2	Students should be able to understand the approaches of Disaster Risk Reduction (DRR) and the relationship between vulnerability, disasters, disaster prevention and risk reduction	2	S
CO 3	Students should be able to understand the Medical and Psycho-Social Response to Disasters.	2	S
CO 4	To understand and gain the detailed knowledge of disaster responses	2	S
CO 5	Students should have awareness of Disaster Risk Management institutional processes in India.	2	S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	0	0	0	0	1	0	3	1	0	2
CO2	0	1	2	0	1	0	3	2	0	2
CO3	0	0	0	0	2	1	3	1	0	1
CO4	0	0	1	0	3	0	2	3	0	1
CO5	1	1	2	0	3	1	2	3	0	2
Average	0.2	0.4	1	0	2	0.4	2.6	2	0	1.6

SEMESTER -III

BC3307	Title: Financial Technology Services & Management	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The major areas in FinTech, including Money and Payment, Digital Finance and Alternative Finance. Major technological trends, including cryptocurrencies, Blockchain, AI and Big Data. FinTech Regulation and RegTech. The fundamental role of Data and Security in data-driven finance. Business and regulatory implications of technology for the financial industry. Ways to analyze and evaluate what is driving technology innovation in Finance.	
Expected Outcome	Knowledge in FinTech, Digital finance and RegTech.	
Unit No.	Unit Title	No. of hours (per Unit) 40
Unit I	Introduction	6
FinTech: Introduction - Transformation – FinTech Evolution: Infrastructure, Banks Startups and Emerging Markets - Collaboration between Financial Institutions and Startups –FinTech Typology - Emerging Economics: Opportunities and Challenges - 8 From too-Small-To-Care to Too-Big-To-Fail – Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it.		
Unit II	Payments, Crypto Currencies & Block-Chain	10
Payments, Crypto currencies and Blockchain – Introduction - Individual Payments –Digital Financial Services – Mobile Money – Regulation of Mobile Money – SFMS - RTGS - NEFT –NDS Systems – Crypto currencies – Legal and Regulatory Implications of Crypto currencies –What is Blockchain? – The Benefits from New Payment Stacks.		
Unit III	Digital Finance & Alternative Finance	8
Digital Finance and Alternative Finance - Introduction – Brief History of Financial Innovation – Digitization of Financial Services - FinTech & Funds- Crowd funding– Regards, Charity and Equity - P2P and Marketplace Lending – New Models and New Products - What is an ICO		
Unit IV	Fin-Tech Regulation & Reg-Tech	8
FinTech Regulation and RegTech - Introduction - FinTech Regulations Evolution of RegTech – RegTech Ecosystem: Financial Institutions – RegTech Ecosystem Ensuring Compliance from the Start: Suitability and Funds – RegTech Startups: Challenges – RegTech Ecosystem: Regulators Industry – Use Case of AI in Smart Regulation and Fraud Detection – Regulatory Sandboxes – Smart Regulation – Redesigning Better Financial Infrastructure		
Unit V	Data & Technology	8
Introduction - History of Data Regulation – Data in Financial Services –Application of Data Analytics in Finance - Methods of Data Protection: GDPR Compliance and Personal Privacy – How AI is Transforming the Future of FinTech – Digital Identity – Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD) - AI & Governance – New Challenges of AI and Machine Learning - Challenges of Data Regulation - Data is the New Oil: Risk of Breach – The Future of Data-Driven Finance - Case Studies		
Text Books	3. Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 4. Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016	
Reference Books	1. Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018	
Mode of Evaluation	Internal and External Examinations	

Recommendation by Board of Studies on	01/06/2022
Date of approval by the Academic Council	20/10/2022

Paper Code	BC3307	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Financial Technology Services & Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To educate student to Fin-Tech Services about meaning history, types, users , advantages and career prospective	2	Emp/S/Ent
CO 2	To aware the students about digital payment, Crypto-currency and Block-Chain concept.	2	Emp/S/Ent
CO 3	To educate student about digital finance and alternative finance and their benefits and limitations	2	Emp/S/Ent
CO 4	To Create basic understanding between students for applicable regulation in Fin-Tech	2	Emp/S/Ent
CO 5	To create understanding in students about data protection methods used in Fin-Tech, their benefits and limitations	2	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO 2
CO1	1	1	2	3	2	1	2	1	2	1
CO2	1	1	3	2	1	3	3	3	3	1
CO3	1	1	3	2	1	2	2	2	2	1
CO4	1	1	2	2	1	1	1	2	1	1
CO5	1	1	1	3	2	2	1	1	2	1
Average	1	1	2.2	2.4	1.4	1.8	1.8	1.8	2	1

BC3302	Title: Computer Aided Cost Accounting	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites		
Objectives	To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control & decision-making by using various computer tools	
Expected Outcome	On completion of the syllabi the student will gain an insight to the emerging perspectives in Cost Accounting.	
Unit No.	Unit Title	No. of hours (per Unit) 46
Unit I	Introduction	6
Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting. Cost concepts and classifications, Role of a cost accountant in an organization.		
Unit II	Materials and Labour	10
Materials: Purchases and Stores Routine, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average. Material Shortages- Reasons for stock Discrepancies, steps to avoid Discrepancies, Material inventory control- concept and techniques, Perpetual Inventory System. Continuous Stock taking System. Two – Bin System, Accounting and control of purchases, storage and issue of materials, Inventory Control ratios. Labour: Accounting and Control of labour cost-Time Rate remuneration Plans, Piece rate remuneration Plans, Group Bonus Plans		
Unit III	Overhead	10
Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Administration Overhead, Selling and Distribution Overhead, Machine Hour Rate.		
Unit IV	Methods of Costing	14
Reconciliation of cost and Financial Accounts, Preparation of Cost-Sheet, tender price, Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products) Activity based costing. Service Costing		
Unit V	Applications of Computer in Cost Accounting	6
Uniform Costing , Cost Audit, Working on spread sheet, MS excel and its applications, working of MS-Excel, Operating Cost.		
Text Books	1 Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi 2. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers	
Reference Books	1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3302	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Computer Aided Cost Accounting		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Students would be able to get a clear picture of cost concept; role of management accounting in the business, students will be able to take a decision while solving the problems of Business.	2	Emp/S/Ent
CO 2	To explain the detailed knowledge of material and labour in cost accounting, and Solve problems relevant to cost accounting systems using ideas and techniques some of which are at the forefront of the discipline.	2	Emp/S/Ent
CO 3	To illustrate the classification, allocation and absorption of overhead, and Use organization skills (including task and time management) relevant to cost accounting systems both individually and in a group situation.	3	Emp/S/Ent
CO 4	Students would analyse the motive behind preparing the various budgets, establishing a budgetary control system and its administration, Evaluating the real problems while preparing the budget in Business.	3	Emp/S/Ent
CO 5	The student will evaluate the application of computer in cost accounting, and understand the application of computer in cost accounting, and Exercise appropriate judgment in selecting and presenting information using various methods relevant to cost accounting.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	2	2	1	1	3	3	1	3
CO2	3	1	2	1	1	2	3	3	2	2
CO3	2	1	1	2	1	3	3	3	2	3
CO4	3	1	2	2	2	1	3	3	3	1
CO5	2	1	2	1	1	2	3	2	1	2
Average	2.6	1	1.8	1.6	1.2	1.8	3	2.8	1.8	2.2

BC3305	Title: Corporate law	L T PC 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	The purpose of this paper is to familiarize the students with the meaning, scope and the sources of company law in India. Enhancing the level of students with reference to understanding of regulation of company.	
Expected Outcome	Students will know an advanced and integrated understanding of company law and understand the impact of these laws on business.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction of Company Law	10
Company- Meaning, Characteristics and types of company, Private limited Company, Public limited Company, Lifting of the corporate veil, Difference between company and partnership, Company Law in India. Introduction of company act 2013.		
Unit II	Formation of Company	9
Incorporation of Company, Mode of incorporation of company, Document to be filed with the registrar, Effect of registration of company, promoter role of promoters of company, legal position of Promoters, Liabilities and Remuneration of Promoters.		
Unit III	Memorandum of Association & Article of Association	9
Memorandum of Association: Meaning, and importance of memorandum for company, Contents of memorandum, Alteration of memorandum, Doctrine of ultra vires, Article of association meaning and concept, content of Article, Alteration of article, MOA vs AOA. Doctrine of Indoor management		
Unit IV	Prospectus & Company Management	8
Prospectus: meaning, dating of prospectus, registration of prospectus, Contents of prospectus ,Shares - Meaning, Types of Shares and Transfer of shares, Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights Debenture - Meaning, Types, Charge-Fixed and Floating, Crytalisation of Floating charge, Borrowing Powers - Effective of unauthorized borrowings, Members and Membership Rights -Modes of acquiring Membership, Rights and Previliges of Members and Shareholders, Transfer and Registration of Transfer of Securities, Transmission of Securities , Dividend - Rules as to Payment of Dividend, Directors: Definition, number of Directors, Appointment of Directors, Position of Directors, Meetings of directors, powers of directors, duties of directors		
Unit V	Meetings & Winding Up of Company	8
Meetings: Types of company, notice of meeting, ordinary business and special business, Quorum for meeting, Chairman of the meeting, Minutes of meetings, resolutions, Prevention of oppression and Mismanagement Winding Up of company: Meaning, modes of winding up, grounds for compulsory winding up, procedure of winding up by the court.		
Text Books	1. N. D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons. 2. G.K. Kapoor, Company Law, Taxmann Publication Pvt.Ltd.	
Reference Books	1. K.C. Garg, Company Law, Kalyani Publishers.	
Mode of Evaluation	Internal and External Examination	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3305	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Corporate law		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The student will remember the meaning and the type of companies.	2	Emp/S
CO 2	The student will remember and understand the formation of the companies under the companies act, 2013.	2	Emp/S
CO 3	The student will remember, understand prospectus, memorandum and the article of association	3	Emp/S
CO 4	The student will remember and analyse the management of the companies under companies act, 2013.	3	Emp/S
CO 5	The student will remember, analyze the share capital and winding up of the company concepts	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	0	1	1	0	2	2	3	3	2
CO2	2	1	2	1	2	3	1	3	3	3
CO3	3	1	2	1	2	2	2	3	1	2
CO4	2	1	3	1	1	3	2	1	2	3
CO5	3	2	1	2	3	1	3	3	3	1
Average	2.6	1	1.8	1.2	1.6	2.2	2	2.6	2.4	2.2

BC3306	Title: Financial Management	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	This course exposes students to the theory and functioning of the financial management and to familiarize the students with the principles and practices of financial management.	
Expected Outcome	This allows students to understand current monetary policies and financial market outcomes. It also enables them to critically evaluate policies.	
Unit No.	Unit Title	No. of hours (per Unit) 42
Unit I	Introduction to Financial Management	8
Nature, scope and objectives of financial management, Agency problem, Time value of money, Risk and return- Concept and Calculation (including Capital Asset Pricing Model).		
Unit II	Capital Budgeting	8
The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Rate.		
Unit III	Cost of Capital and Financing Decision	8
Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage, Determinants of capital structure.		
Unit IV	Dividend Decision and Working Capital Decisions	10
Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends, Dividend policies in practice and Determinants of Dividend. Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.		
Unit V	Corporate Restructuring	8
Merger and Acquisitions- Types, Sources of Takeover gains, Valuation and Financing of Acquisitions, analysis of some case studies based on above topics.		
Text Books	<ol style="list-style-type: none"> 1. Khan, M.Y. and P.K. Jain, <i>Financial Management: Text and Problems</i>, TataMcGraw Hill 2. Horne, Van; James C., John Wachowicz, <i>Fundamentals of Financial Management</i>, Pearson Education 3. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, <i>Corporate Finance</i>, Tata McGraw Hill 	
Reference Books	<ol style="list-style-type: none"> 1. Singh, J.K. <i>Financial Management-text and problems</i>, 2nd edition, Dhanpat Rai and Company, Delhi 2. Sharma, G.L., and Y.P. Singh. <i>Contemporary issues in Finance and Taxation</i>. Academic Foundation Delhi 3. Rustagi, R.P., <i>Financial Management</i>, Galgotia Publishing Company 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3306	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Financial Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The student will remember the overview of financial management	2	Emp/S
CO 2	The student will explain the capital budgeting techniques.	2	Emp/S
CO 3	The student will illustrate and explain the cost of capital and capital structure.	3	Emp/S
CO 4	The student will illustrate and explain the different dividend policy.	3	Emp/S
CO 5	The student will evaluate the management of working capital.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	1	1	1	0	2	2	3	3	2
CO2	2	1	2	1	2	3	2	3	3	3
CO3	2	1	2	1	2	2	2	2	1	2
CO4	1	2	3	1	1	3	2	3	2	3
CO5	1	1	1	2	3	3	3	3	3	1
Average	1.6	1.2	1.8	1.2	1.6	2.6	2.2	2.8	2.4	2.2

BH3304	Title: Principle and Practices of E-Commerce	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Honors & BI	
Objectives	To enable the student to become familiar with the mechanism for Conducting business transactions through electronic means...	
Expected Outcome	After Completion of the subject student should be able to • Understand basic concepts and technologies used in the field of management information systems; • Have the knowledge of the different types management information systems; • Understand the processes developing and implementing information systems; • Be aware of ethical, social, and security issues of information systems;	
Unit No.	Unit Title	No. of hours (per Unit) 42
Unit I	E-commerce and its Technological Aspects	7
E-commerce and its Technological Aspects Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.		
Unit II	Consumer Oriented E- Commerce	10
Consumer Oriented E Commerce E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Business to Business Electronic Commerce		
Unit III	Electronic Data Interchange	10
Electronic Data Interchange: Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.		
Unit IV	Security in E Commerce	8
Security in E Commerce:- Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
Unit V	Issues in E Commerce	7
Issues in E Commerce :-Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.		
Text Books	1. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.	
Reference Books	1. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education 2. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education 3. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	

Date of approval by the Academic Council	20/10/2022
---	------------

Paper Code	BH3304	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Principle and Practices of E-Commerce		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand the brief history of E-commerce.	2	Emp/S
CO 2	To explain the E- commerce of business models and concepts.	2	Emp/S
CO 3	To illustrate the building of an E-commerce website, security and payment system.	3	Emp/S
CO 4	To explain the concept of E-commerce marketing, online retailing and services.	3	Emp/S
CO 5	To explain the detailed knowledge of social networks , auctions and portals.	3	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	1	3	2	3	2	2	2	1
CO2	1	2	3	1	3	2	3	2	1	1
CO3	2	1	1	1	1	1	2	3	2	2
CO4	2	2	1	3	1	1	2	2	3	1
CO5	2	1	1	3	2	2	1	2	2	3
Average	2	1.8	1.4	2.2	1.8	1.8	2	2.2	2	1.6

MS3342	Title: Stock Market and Mutual Funds	L T P C 2 0 2 2
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The primary objective of this subject is to encourage the under graduating students to involve in stock market investing and trading and highlighting the importance of stock market education within undergraduate students.	
Expected Outcome	This subject would develop an understanding among students about early investment and where to invest and how to invest.	
Unit No.	Unit Title	No of hours (per Unit) 28
Unit I	Introduction	5
	Meaning of financial services, types, players in financial services, merchant banking, functions, managing new issue, venture capital, need, functions, benefits, mutual funds, types, factoring, services, securitization, creditrating, CARE, ICRA, and CRISIL.	
Unit II	Primary Market	6
	Face value of shares, issue of debenture & shares on premium, par & discount, Right Issue, Bonus Issue, initial public offer (IPO), Follow on Public Offer (FPO), Private placement, book building process, cut-off price, allotment of shares, draft offer document, listing of securities de-listing of securities. CDSL and NSDL: Functioning and Importance.	
Unit III	Secondary Market	5
	Secondary market: introduction, differences b/w primary and secondary market, role of stock exchanges, demutualization of stock exchanges, screen based trading NCEAT internet based trading, contract note brokerage, products in the secondary markets, equity investments, debit investments.	
Unit IV	Secondary Market Structure	6
	B.S.E. & N.S.E: organizational structure, index construction, sensex, NIFTY, settlement, rolling settlement pay in and pay out, no delivery period, auction of shares, investor protection fund, Derivatives: Hedging Arbitrage, Speculation, Option Trading, Swaps, Future, Contract. Demat- Prerequisites for Demat account Practical training on Money bhai.com and Demat account. Mutual Funds: Types, Features and Management, SIPs, AMCs, AMFI.	
Unit V	Commodities Markets	6
	Introduction to Commodity Market -Emergence of Commodity Market, Dynamics of global commodity markets, Commodity Market in India -Commodity Exchanges in India, Role of Information in Commodity Markets, Linkages between equity markets and commodity markets, Commodity markets - Logistics and Warehousing, Commodity Exchanges - Function & Role Trading & Clearing methods, Commodity futures, Commodity Specific Exchanges Vs Multi Commodity Exchanges	
Text Books	1. Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by Author – John. C. Bogle, 2010. 2. The Intelligent Investor Unknown Binding- Benjamin Graham, 2013.	
Reference Books	1. A Beginner's Guide to the Stock Market: Everything You Need to Start Making Money Today Paperback – Matthew R. Kratter, 2019.	
Mode of Evaluation	Internal and External Examination	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	MS3342	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Stock Market and Mutual Funds		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Understand some basic concepts of Stock market and its working.	2	Emp/S
CO 2	Identify Nifty and Sensex, and compare both tradings	2	Emp/S
CO 3	To illustrate the trading in stock market, to understand the NSDL, CSDL and compare the BSE and NSE	3	Emp/S
CO 4	To Understand the stock market and analysing the trends of the market.	3	Emp/S
CO 5	Create the Demat Account transactions, IPOs, and plan for future tradings, in stock markets.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	1	3	2	3	2	2	2	1
CO2	1	2	3	1	3	2	3	2	1	1
CO3	2	1	1	1	1	1	2	3	2	2
CO4	2	2	1	3	1	1	2	2	3	1
CO5	2	1	1	3	2	2	1	2	2	3
Average	2	1.8	1.4	2.2	1.8	1.8	2	2.2	2	1.6

VP3301	Title: Communication & Professional Skills-III	L T P C 1 0 2 2
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	This module is prescribed to appraise students about uses of English communication in hotels.	
Expected Outcome	Students will be able to familiarize with the use of English in Hotels.	
Unit No.	Unit Title	No. of hours (per Unit)
Unit I	Communication - Introduction, Meaning & Definition	7
Communication: Meaning and Concept, Historical Background of Communication- Fayol's Contribution, Barnard's Contribution, Definitions of Communication, Models of Communication- Shannon's Model of the Communication Process, Intermediary Models of the Communication Process, The Communication Process, Functions of Communication, Importance of Communication, Types of Communication.		
Unit II	Communication Networks, Directions of Communication, Types Of Communication	6
Definition of Communication, Characteristics of Communication, Communication Networks- Formal Communication Network, Informal Communication Network, Directions of Communication- Downward Communication, Upward Communication, Horizontal Communication, Diagonal Communication, Types of Communication Verbal Communication, Non-Verbal Communication		
Unit III	Differences Between Oral and Written Communication, Directions Of Communication, Barriers and Gateways to Communication	7
Oral Communication-Meaning of Oral Communication, Advantages of Oral Communication, Limitations of Oral Communication, Written Communication- Meaning of Oral Communication, Advantages of Oral Communication, Limitations of Oral Communication, Difference between Oral Communication and Written Communication, Directions of Communication- Downward Communication, Upward Communication, Horizontal Communication, Diagonal Communication, Barrier and Gateway to Communication		
Unit IV	Stages of Writing, Purpose of Written Communication in Professional Environment	5
Stages of Writing, Purpose of Written Communication in Professional Environment, The Importance of Communicating in the Tourism Industry-Computers in Airlines, Computers in Hotels, Application Areas, Written Complaints.		
Unit V	Types of Written Communication, Report Writing, Proposals, Circulars, Memos, Noting, Agendas, Minutes and Drafting	6
Types of Written Communication, Report Writing-Categories of Reports, Understanding the Sections of Your Report, Reviewing the Draft, Memos-Memoranda: Important Purposes, Format of a Memo, Memos vis à vis E-mails, Making the Memos readable, Good Qualities, Unwelcome Qualities, Procter & Gamble: Memo, Note, Minutes, Proposal, Circulars, Agenda, Drafting.		
Text Books	<ol style="list-style-type: none"> 1. Fluency in English - Part II, Oxford University Press, 2006. 2. Business English, Pearson, 2008. 3. Lesikar & Flatley, Basic Business Communication, Publisher Tata Mc Graw Hills 	
Reference Books	<ol style="list-style-type: none"> 1. Language, Literature and Creativity, Orient Blackswan, 2013.\ 2. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval	20/10/2022	

by the Academic Council	
--------------------------------	--

Paper Code	VP3301	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Communication & Professional Skills-III		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Understand some basic concepts of Stock market and its working.	2	Emp/S
CO 2	Identify Nifty and Sensex, and compare both tradings	2	Emp/S
CO 3	To illustrate the trading in stock market, to understand the NSDL, CSDL and compare the BSE and NSE	3	Emp/S
CO 4	To Understand the stock market and analysing the trends of the market.	3	Emp/S
CO 5	Create the Demat Account transactions, IPOs, and plan for future tradings, in stock markets.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	1	3	1	3	2	3	2	2	2	1
CO2	1	2	3	1	3	2	3	2	1	2
CO3	2	1	1	1	1	1	2	3	2	2
CO4	2	2	1	3	2	1	2	2	3	1
CO5	1	2	1	3	2	2	2	1	3	3
Average	1.4	2	1.4	2.2	2	1.8	2.2	2	2.2	1.8

HU3201	Title: Indian Knowledge System	LTPC 1001
Version No.	1.0	
Course Prerequisites	Nil	
Objectives		
Unit Nos.	Unit Title	Number of hours (Per Unit)
Unit 1	Overview of IKS	2

Survey of IKS Domains: A broad overview of disciplines included in the IKS, and historical developments. Sources of IKS knowledge, classification of IKS texts, a survey of available primary texts, translated primary texts, and secondary resource materials. Differences between a sutra, bhashya, karika, and varatika texts. Fourteen/eighteen vidyasthanas, tantrayukti		
Unit 2	Vocabulary of IKS	2
Introduction to Panchamahabhutas, concept of a sutra, introduction to the concepts of non-translatable (Ex. dharma, punya, aatma, karma, yagna, shakti, varna, jaati, moksha, loka, daana, itihaasa, puraana etc.) and importance of using the proper terminology. Terms such as praja, janata, loktantra, prajatantra, ganatantra, swarjya, surajya, rashtra, desh,		
Unit 3	Philosophical foundations and Methods of IKS	3
Philosophical foundations of IKS: Introduction to Samkhya, vaisheshika and Nyaya Methods in IKS: Introduction to the concept of building and testing hypothesis using the methods of tantrayukti. Introduction to pramanas and their validity, upapatti; Standards of argumentation in the vada traditions (introduction to concepts of vaada, samvaada, vivaada, jalpa, vitanda). Concept of poorvapaksha, uttarapaksha		
Unit 4	Case Studies	2
<ul style="list-style-type: none"> Mathematics of Madhava, Nilakantha Somayaji Astronomical models of Aryabhata Wootz steel, Aranumula Mirrors, and lost wax process for bronze castings Foundational aspects of Ayurveda Foundational aspects of Ashtanga yoga Foundational aspects of Sangeeta and Natya shastra 		
Unit 5	India and the World	3
Influence of IKS on the world, knowledge exchanges with other classical civilizations, and inter-civilizational exchanges.		
Text Books		
Reference Books	<ul style="list-style-type: none"> An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India). Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd). The Beautiful Tree: Indigenous India Education in the Eighteenth Century, Dharampal, Biblia Impex, New Delhi, 1983. Reprinted by Keerthi Publishing House Pvt Ltd., Coimbatore, 1995. Indian Science and Technology in the Eighteenth Century, Dharampal. Delhi: Impex India, 1971. The British Journal for the History of Science. The Wonder That Was India, Arthur Llewellyn Basham, 1954, Sidgwick & Jackson. The India they saw series (foreigner visitors on India in history from 5CE to 17th century), Ed. Meenakshi Jain and Sandhya Jain, Prabhat Prakashan 	
Mode of Evaluation	Internal and External Examination	
Recommended by the Board of Studies on	09/07/2022	
Date of approval by the Academic Council on	20/10/2022	

Unit-wise Course Outcome	Descriptions	BL Level	Employability (Emp.)/ Skill(S)/ Entrepreneurship (Ent.)/ None (Use , for more than One)
CO1	The students will be able to understand the Indian Knowledge System such as historical development, sources and scope.	2	S

CO2	The students will be able to understand the vocabulary system of Indian knowledge system.	2	S
CO3	The students will be able to understand and apply the philosophical foundations and methods of IKS.	3	N
CO4	The students will be able to execute the case studies based on the Indian knowledge system.	3	N
CO5	The students will be able to understand the influence of Indian Knowledge System on world.	2	S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	0	0	0	1	1	0	3	1	1	0
CO2	0	1	2	0	1	0	3	2	0	1
CO3	1	0	0	1	2	1	3	1	1	1
CO4	0	0	1	0	3	0	2	3	0	1
CO5	1	1	2	1	3	1	2	3	1	2
Average	0.4	0.4	1	0.6	2	0.4	2.6	2	0.6	1

SEMESTER 4

BC3401	Title: Income Tax and E-Filing	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.	

Expected Outcome	Students will be able to know the Rules of Income Tax and Assess the Tax Liabilities.	
Unit No.	Unit Title	No. of hours(per Unit) 48
Unit I	An Introduction and Basic Definitions	7
Introduction to Income Tax; Historical Background; Residence and Tax Liability; Agricultural Income, Important Definitions i.e. Causal Income, Assessment Year, Previous Year, Gross Total Income; Total Income. Concept of Tax Evasion, Tax Avoidance & Tax Planning. Scope of Total Income; Incomes which do not form part of total income, Assessment on Agricultural Income		
Unit II	Salaries & House Property	16
Definition of 'Salary' Characteristics of Salary, Computation of Salary Income: Salary u/s 17(1) Annual Accretion, Allowances, Perquisites, Profits in lieu of Salary, Deductions u/s 16, Problems on computation of Income from Salary. Definition of 'House Property' Exempted House Property incomes, Annual Value, Determination of Annual Value for Let-out House and Self-occupied House, Deductions u/s.24, Problems on computation of Income from House Property.		
Unit III	Business Incomes, Capital Gains and Other Sources	14
Definition of 'Business and Profession' Procedure for computation of Income from Business, Rules, Revenue and Capital nature of Incomes and Expenses, Allowable Expenses u/s. 30 to 37, Expenses expressly disallowed, Income from Profession: Rules, procedure, problems on computation of Income from Profession. Introduction, Meaning, Scope of Short term and Long term Capital Assets, Transfer of Capital Asset, Deemed Transfer, Transfer not regarded as Transfer, Determination of Cost of Acquisition, Procedure for computation of Long-term and Short-term Capital Gains/Losses Exemptions in respect of certain Capital Gains u/s. 54, Problems on computation of capital gains. General Incomes u/s. 56(1), Specific Incomes u/s. 56(2), Dividends u/s. 2(22), Interest on Securities, Gifts received by an Individual, Casual Income, Family Pension, Rent received on let out of Furniture- Plant and Machinery with/without Building, Deductions u/s. 57, Problems on computation on Income from Other Sources.		
Unit IV	Set-off & Carry Forward of Losses & General Deductions	6
Income of other persons included in the total income of Assessee, Income from Firm and AOP, Clubbing Provisions, Deemed Incomes, Provisions of set-off and Carry forward of losses, computation of Gross Total Income, Deductions from GTI u/s 80C to 80U, Problems on Computation of Taxable Income, Set-off and Carry Forward of Losses; Deductions to be Made in Computation of Total Income; Rebates and Reliefs, Set-off and Carry Forward of Losses; Deductions to be Made in Computation of Total Income; Rebates and Reliefs		
Unit V	Tax Liability & Tax Management	5
Assessment of Individuals; HUF; Firms and Association of Persons, Tax Deduction at Source; Advance Payment of Tax; Assessment Procedures, Penalties, Appeal and Revision, Tax Planning, Recovery and Refund of Tax, Advance Payment of Tax, Income Tax Authorities & Their Powers, E-Filing and Computation with Form 16.		
Text Books	1. Agarwal, B.K. and Rajeev Agarwal: Income Tax: Law & Accounts: Nirupam Publications, Agra. 2. Mehrotra, H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.	
Reference Books	1. Chandra, Mahesh and D.C. Shukla: Income Tax Law and Practice; Pragati Publications, New Delhi. 2. Singhanian, V.K. : Students' Guide to Income Tax; Taxmann, New Delhi 3. Ahuja, Girish and Ravi Gupta: Systematic Approach to Income Tax: Bharat Law House, New Delhi.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3401	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
------------	---------------	-----------	--

Paper Title	Income Tax & E-Filling			
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>			
CO 1	The student will remember the taxation law definitions and basic concepts of personal and business taxation system.	2	Emp/S/Ent	
CO 2	The student will remember and understand the approaches used in computation of salary income and income from house property.	2	Emp/S/Ent	
CO 3	The student will remember, understand and apply concept in computation of income from business and profession ,capital Gain and IFOS.	3	Emp/S/Ent	
CO 4	The student will remember and apply about the carry out and clubbing provisions.	3	Emp/S/Ent	
CO 5	The student will remember, analyze and evaluate the deductions, rebate, relief and E-filing	4	Emp/S/Ent	

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	3	1	2	2	1	3	3	3	2	3
CO2	3	2	2	3	2	3	2	3	1	1
CO3	3	2	3	3	2	3	3	3	1	2
CO4	3	1	2	2	1	3	1	3	3	3
CO5	3	2	2	2	2	3	3	3	1	2
Average	3	1.6	2.2	2.4	1.6	3	2.4	3	1.6	2.2

BC3402	Title: Management Accounting	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	The objectives of this paper are to familiarize the student with the tools and skills of decision making in management accounting.	
Expected Outcome	These decision making skill and analytical skills would be muchsupportive in to sorting the complexities of Corporate Business transactions.	
Unit No.	Unit Title	No. of hours

		(per Unit) 44
Unit I	Introduction to Management Accounting	6
Management Accounting: Nature, scope and functions of management accounting, Role of management accounting in decision making, Limitations, Tools and techniques of Management accounting, Management accounting Vs. financial accounting.		
Unit II	Budgetary Control Process	10
Budgeting for Profit Planning and control: Meaning of budget and budgetary control, Objectives; Merits and limitations. Types of budgets; Cash budget, Fixed and flexible budgeting, Zero bases budgeting, Performance budging.		
Unit III	Marginal Costing and Break Even Analysis	11
Marginal Costing & Break Even Analysis: Concept of Marginal costing, variable & absorption costing, Benefits and limitation. Cost, volume and profit analysis Break Even Point. Margin of safety. Make or buy decision.		
Unit IV	Analysis of Variances	10
Standard Costing & Variance Analysis: Standard costing and Historical costing. Establishment of cost standards. Variance analysis- Material variance, Labour variance, overheads variance.		
Unit V	Contemporary issues in Management Accounting	7
Supply Chain and Value chain Analysis, Responsibility Accounting, Life Cycle Costing, Product Life-Cycle Costing, Quality Management Systems, Enterprise Resource Planning, and Materials Requirement Planning, manufacturing Resource Planning.		
Text Books	<ol style="list-style-type: none"> 1. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi. 2. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi. 3. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. 	
Reference Books	<ol style="list-style-type: none"> 1. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley (India) Pvt. Ltd. 2. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi. 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3402	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Management Accounting		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To enlighten the students thought and knowledge on management Accounting, differentiate the Financial and management accounting.	2	Emp/S/Ent
CO 2	To give proper idea on financial statement analysis in practical point of view for the Business purpose.	2	Emp/S/Ent
CO 3	To provide knowledge about budgetary control keeping in mind the scope of the concept of the Business, analyse and apply the budgetary tool in business.	3	Emp/S/Ent
CO 4	To develop the know-how and concept of marginal costing and absorption costing with practical problem of the companies and manufacturing units, and apply & evaluate the BEP, CVP and other tools.	3	Emp/S/Ent
CO 5	Outline and apply management tools and techniques such as the variance analysis, operational performance measures, quality, and environmental cost management, and create management report to the management on the basis of evaluation and analysis of data.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	3	1	1	3	3	3	3	1
CO2	3	2	3	1	1	3	2	3	1	1
CO3	3	2	3	1	1	3	2	3	3	3
CO4	3	2	3	1	3	3	3	3	3	3
CO5	3	3	3	1	1	3	2	3	3	1
Average	3	2	3	1	1.4	3	2.4	3	2.6	1.8

BC3406	Title: Principles and Practices of Corporate Governance	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context	
Expected Outcome	Critically apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments. Show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Conceptual Framework of Corporate Governance	8
Meaning, Theories of Corporate Governance, Models of Corporate Governance, Governance v Good Corporate Governance, Corporate Governance v Corporate Excellence, Insider Trading, Rating Agencies, Whistle Blowing, Benefits of Good Corporate Governance, Corporate Governance Reforms, Initiatives in India.		
Unit II	Indian Model of Corporate Governance	8
Director, Board Role, Responsibilities, Powers, Number of Directors, Disqualifications, Board Meetings, Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Clause 49 of Listing Agreement, Corporate Governance in Public Sector Undertakings.		
Unit III	Board Committees and their Functions	8
Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee.		
Unit IV	Major Corporate Governance Failures	10
Introduction to Corporate Frauds, Major Corporate Frauds – Case Studies, Whistle-blowing and Corporate Governance Case studies- Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures.		
Unit V	Legal Framework for Corporate Governance	10
Legal Framework for Corporate Governance -Companies Act 2013: Listed Companies, Unlisted Company that satisfies threshold, Provisions of Companies Act 2013 promotion Corporate Governance: Shareholders' Approval & Participation for important decisions, E-voting by Shareholders, Virtual Board Meeting, Special Resolution in most cases, Prevention of Oppression & Mismanagement.		
Text Books	<ol style="list-style-type: none"> 1. J. P. Sharma Corporate Governance, Business Ethics & CSR, Ane Books Pvt.Ltd., New Delhi 2. Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and SocialResponsibilities of Business Pearson Education, New Delhi. 3. D Geeta Rani & R K Mishra, Corporate Governance-Theory and Practice, ExcelBooks, New Delhi 4. Christine A Mallin, Corporate Governance (Indian Edition), Oxford UniversityPress, New Delhi. 	
Reference Books	<ol style="list-style-type: none"> 1. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (IndianEdition), Oxford University Press, New Delhi. 2. Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford UniversityPress, New Delhi. 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3406	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Principles & Practices of Corporate Governance		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To familiarize the basic concepts of framework and ethical business practices in the context Indian corporate houses.	2	Emp/S
CO 2	To understand the approaches used in Indian regulatory and Clause 49.	2	Emp/S
CO 3	To aware the constituents and factions of ethical business practices committee .	3	Emp/S
CO 4	To understand about white collar scams of different countries .	3	Emp/S
CO 5	To understand about the Principles of Good Governance and Code of Best Practice, 2000 Sarbanes-Oxley (SOX) Act, 2002.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	3	3	2	1	3	3	3	3	3	3
CO2	1	2	1	1	1	3	3	2	2	3
CO3	3	3	2	3	1	3	3	3	3	2
CO4	2	1	2	3	2	1	1	2	2	3
CO5	1	2	1	1	2	2	1	1	3	3
Average	2	2.2	1.6	1.8	1.8	2.4	2.2	2.2	2.6	2.8

BC3404	Title: Business Strategy and Environment	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	General	
Objectives	The purpose of this paper is to familiarize the students with the scope, nature & elements of business environment. Providing detail knowledge of each element of business environment and strategic use of business environment knowledge in business strategic planning.	
Expected Outcome	Students will develop an advanced and integrated understanding of Business Environment and its strategic planning of business.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction to Business Environment	8
Concept, Significance and Nature of Business Environment. Types of environment, Interaction between Internal and External environments, Nature and Structure of Economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting.		
Unit II	Economic Environment	10
History of Economic Systems, Market, Planned and Mixed Economy, Planning in India: Emergence and Objective; Planning Monetary Policy, Fiscal Policy. Union Budget as instrument of growth and its Impact on Business, Industrial Policy: Meaning Objective and Recent Development in New Economics Policy (1991) and its Impact on Business.		
Unit III	Politico-Legal Environment	10
Relationship between Business and Government, Economics, Planning, Regulatory, Promotional and Entrepreneurial Roles of Government, Constitutional Provisions affecting Business. An overview of major Laws affecting business, Consumerism, Social Responsibility of Business.		
Unit IV	Technological Environment & Demographic and Socio-Cultural Environment	8
Technological Environment: Factors Influencing Technological Environment, Role and Impact of Technology on Business. Transfer of Technology-Channels, Methods and Limitations. Demographic and Socio-Cultural Environment: Population Size, Falling Birth Rate, Changing age structure and its impact on business, Business and Society, Business and Culture, Culture and Organisational Behaviour.		
Unit V	Foreign Investment & Trade and Business Strategy	8
Foreign Direct Investment, Foreign Institutional Investment, WTO and India: an overview, Regulation of Foreign Trade, Disinvestment in Public Sector Units. Strategic use of elements of Business Environment in Business Planning.		
Text Books	<ol style="list-style-type: none"> 1. Cherunilam, Francis –<i>Business Environment</i>, Himalaya Publishing House. 2. Paul, Justin-<i>Business Environment</i>, Tata McGraw Hill, New Delhi 3. Aswathappa, K., <i>Business Environment and Strategic Management</i>, HPH 	
Reference Books	<ol style="list-style-type: none"> 1. Mukherjee Sampath, <i>Economic Environment of Business</i>. 2. I.C. Dhingra, <i>Indian Economics: Environment and Policy</i>, 25th ed., Sultan Chand & Sons, New Delhi, 2012 3. SK Mishra and VK puri, 4th ed., <i>Economic Environment of Business</i>, Himalaya Publishing House, Mumbai, 2011. 4. H.L. Ahuja, <i>Economic Environment of Business-Macroeconomic Analysis</i>, S. Chand 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3404	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Business Strategy and Environment		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Develop understanding of importance of business environment studies.	2	Emp/S/Ent
CO 2	Skill of analyzing business environment..	2	Emp/S/Ent
CO 3	Based on the available data students will be able to predict and forecast emerging business opportunities and threats.	3	Emp/S/Ent
CO 4	Acquire knowledge of components of Economic, Political, Legal, Technological, Social, International Environment and their importance.	3	Emp/S/Ent
CO 5	Skill of designing business strategy after analyzing business environment.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	3	3	2	2	3	1	3	3	3
CO2	2	3	1	1	2	3	2	1	1	2
CO3	1	1	3	2	1	1	2	1	2	2
CO4	3	3	3	3	3	2	1	3	1	1
CO5	3	1	1	3	3	3	3	2	3	1
Average	2.2	2.2	2.2	2.2	2.2	2.4	1.8	2	2	1.8

BH3404	Title: Management of International Finance	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Honors	
Objectives	To provide knowledge about the international financial environment and different issues and concepts of foreign exchange market globally.	
Expected Outcome	Students will be able to deal in international financial transactions which consequently help them to expand their business throughout the world.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	International financial Environment	8
The Importance, rewards & risk of international finance- Goals of MNC- International Business methods – Exposure to international risk- International Monetary system- Multilateral financial institution		
Unit II	International Flow of Funds And International Monetary System	8
International Flow of Funds: Balance of Payments (BoP), Fundamentals of BoP, Accounting components of BOP, Factors affecting International Trade and capital flows, Agencies that facilitate International flows. BOP, Equilibrium & Disequilibrium. Trade deficits. Capital account convertibility (problems on BOP) International Monetary System: Evolution, Gold Standard, Bretton Woods system, the flexible exchange rate regime, the current exchange rate arrangements, the Economic and Monetary Union (EMU).		
Unit III	Foreign Exchange Market	10
Function and Structure of the Forex markets, Foreign exchange market participants, Types of transactions and Settlements Dates, Exchange rate quotations, Nominal, Real and Effective exchange rates, and Determination of Exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behaviour-Cross Rates-Arbitrage profit in foreign exchange markets, Swift Mechanism. Triangular and Locational arbitrage.		
Unit IV	International Financial Markets and Instruments	10
Foreign Portfolio Investment. International Bond & Equity market. GDR, ADR, Cross listing of shares Global registered shares. International Financial Instruments: Foreign Bonds & Eurobonds, Global Bonds. Floating rate Notes, Zero coupon Bonds. International Money Markets International Banking services –Correspondent Bank, Representative offices, Foreign Branches. Forward Rate Agreements		
Unit V	International Parity Relationships & Forecasting Foreign Exchange rate	8
Measuring exchange rate movements-Exchange rate equilibrium – Factors effecting foreign exchange rate- Forecasting foreign exchange rates .Interest Rate Parity, Purchasing Power Parity & International Fisher effect. Covered Interest Arbitrage		
Text Books	<ol style="list-style-type: none"> 1. Apte pg- international financial management 2. Keithpil beam- international finance 	
Reference Books	<ol style="list-style-type: none"> 1. L levimd- international finance 2. Singh p- investment management 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BH3404	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Management of International Finance		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To provide introduction and understanding about International Financial Management, regarding business and finance.	2	Emp/S
CO 2	To create awareness about capital structure and theories of capital structure, apply and analyse the capital structure for the company and business purpose.	2	Emp/S
CO 3	To make them understand the cost of capital in wide aspects, and analyse & evaluate all the concept of cost of capital	3	Emp/S
CO 4	To provide knowledge about dividend policies and various dividend models, analyse and evaluate the policies for dividend distribution	3	Emp/S
CO 5	To enable them to understand working capital management, evaluate, apply and analyse the WCM for business management.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	3	3	3	2	1	1	1
CO2	1	3	3	2	2	2	3	2	2	1
CO3	2	1	3	1	1	2	3	3	1	3
CO4	3	1	3	3	2	2	2	1	3	1
CO5	3	1	3	2	1	2	1	2	2	3
Average	2.4	1.6	2.6	2.2	1.8	2.2	2.2	1.8	1.8	1.8

BI3404	Title: Principles and Practices of Banking	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Banking & Insurance	
Objectives	To give exposure to the students of banking principles and concepts.	
Expected Outcome	This would be helpful to understand the banking procedures and smoothening in online money transactions.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction of Banking	08
Definition and Meaning of Banking, Systems of Banking, Branch Banking, Unit banking, Correspondence Banking, Indian Banking, Bank Nationalization in India, Banking Regulation Act		
Unit II	Banking Practices	08
Commercial Banks-Introduction, Meaning and functions of commercial banks (Primary, Secondary and General utility functions), Types of commercial banks, Credit creation Cooperative Banks-Introduction, Meaning and functions of cooperative banks, Structure of cooperative banking, advantages and disadvantages of cooperatives banking		
Unit III	Banking Regulations And Financial Stability	08
Banking Regulations And Financial Stability -Need And Importance Of Banking Regulations In India, Banking Regulation Act 1949 – KYC And AML Guidelines, Banking Fraud , Banking Code - Basel Norms SARFAESI ACT - Arcs - Banking Ombudsman Scheme - Policies With Respect To Priority Sectors And MSMEs		
Unit IV	Central Banking Practices	10
Introduction, Meaning and functions of central banks- (Currency Authority, Banker, Agent and Advisor to the Government, Banker’s Bank and Supervisor, Bank Rate, Repo Rate, Reverse Repo Rate, Open Market Operations, Statutory Liquidity Ratio, Cash Reserve Ratio, Moral Suasion, Selective Credit Controls.		
Unit V	E- Banking Facilities	10
E-Banking: Introduction to E- Banking, Benefits of E- Banking, Various Activities Under E-Banking, Types of Credit Cards And Their Uses, ATM, Internet Banking, Tele Banking, reforms in E- Banking In India.		
Text Books	1. Sundharam and Varshini, “Banking Law, Theory And Practicies”, Sultan Chand & Sons 2. N.R. Mohan, “Banking Risk and Insurance”. Vikas Publication.	
Reference Books	1. Nirmala Prasad, “Banking And Financial System”, Himalaya Publishing House. 2. Radhaswamy, “Text Book of Banking”, S. Chand & Co. New Delhi. 3. Khan, M.Y., <i>Financial Services</i> , Tata McGraw Hill, New Delhi	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BI3404	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Principles and Practices of Banking		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand the basic concept of Banking system. To understand about Indian Banking, Bank Nationalization in India, Banking Regulation Act.	2	Emp/S
CO 2	To understand the basic concept of Commercial Banking. To Extend the knowledge about various functions of commercial banks (Primary, Secondary and General utility functions).	2	Emp/S
CO 3	To know about the concept of Cooperative Banking. To understand the various functions of cooperative banks, Structure of cooperative banking, advantages and disadvantages of cooperatives banking.	3	Emp/S
CO 4	To provide a learning about the Central Bank. To know about the various types of functions of central bank- (Currency Authority, Banker, Agent and Advisor to the Government).	3	Emp/S
CO 5	To extend the knowledge about E- Banking. To provide the knowledge related to Benefits of E- Banking, Various Activities Under E-Banking.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	1	1	1	1	1	2	3	1	3	3
CO2	3	2	3	1	3	1	2	1	3	1
CO3	1	3	1	3	1	3	2	2	3	1
CO4	1	2	2	3	1	2	3	2	1	3
CO5	2	3	1	1	1	3	3	2	3	3
Average	1.6	2.2	1.6	1.8	1.4	2.2	2.6	1.6	2.6	2.2

MS3443	Title: Tally with Taxation	L T P C 1 0 2 2
Version No.	1.0	
Course Prerequisites	None	
Objectives	To provide understanding of Tally ERP 9.0 and also provide adequate skills to apply their gained knowledge into practical working. The main objective of the course is enhanced the internal capabilities of the students and helping them to perform efficiently. The program provides depth skills for tally application.	
Expected Outcome	Student will be able to apply different functions of tally in business operations like sal management, purchase management, taxation, inventory management and Payroll Management.	
Unit No.	Unit Title	No. of hours (per Unit) 25
Unit I	Basics of Accounting and Computerized Accounting	4
Introduction, Types of Accounts, Accounting Principles or concepts, Mode of Accounting, Rules of Accounting, Double entry system of book keeping, Financial Statement of company, Bank Reconciliation Statement, computerized accounting advantages and limitation in current business scenario.		
Unit II	Basics of Tally ERP 9.0	4
Introduction, features , Installing and activating tally ,Setting of a Company, Split financial years, Security controls, Tally Vault, Tally Audit features, maintaining group company in Tally ERP,Features and configurations in Tally ERP, Setting of account heads and entering opening balances.		
Unit III	Voucher Entry in Tally ERP 9.0	7
Voucher Types in Tally ERP, Creating Voucher Type , Entering transaction in tally, Stock Journal, Inventory ledge creation, Manufacturing voucher creation, Bill of material creation , Production entry recording , Godown stock Management and stock management.		
Unit IV	Generating Reports and financial management tools	5
Generating Reports – Profit and Loss, Balance sheet, cash book, purchase register, sales register, day book, Bank reconciliation statements, stock register, variance analysis, budgeting and control, fund flow statement, cash flow statement and ratio analysis.		
Unit V	e- Filling with Tally ERP 9.0	5
Generating GST Returns, Filling procedure for GST Returns, Income tax return filling with tally data and audit features available in Tally ERP 9.0		
Text Books	<ul style="list-style-type: none"> • Behera, S. R. (2014). Learn Tally.ERP 9. B. K. Publications. • Nadhani, A. K. (2012). Tally.ERP 9 Made Simple Basic Financial Accounting. BPB Publications. • Nadhani, A. K. (2007). Implementing Tally.ERP 9.0. BPB Publications. 	
Reference Books	ICAI- 100 hours Information Technology Training Module	
Mode of Evaluation	Internal & External Examination	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	MS3443	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Tally with Taxation		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To educate student for computerized accounting and also revise the basic principles of financial accounting	2	Emp/S
CO 2	To introduce the application of tally and basic application like creating company, configuring company in Tally, recording opening balance and ledger creation in business sector	2	Emp/S
CO 3	To train students for vouching entry, inventory entry, manufacturing entry and production entry.	3	Emp/S
CO 4	To understand how to generate various report in Tally ERP 9.0.	3	Emp/S
CO 5	To understand and learn e Filling of various report and returns to different authority.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	1	1	3	2	1	2	3	2	2
CO2	3	2	3	2	2	1	1	3	2	3
CO3	2	1	3	3	2	3	1	1	3	2
CO4	2	1	2	1	2	3	3	3	3	3
CO5	4	3	1	2	1	2	1	2	2	2
Average	2.6	1.6	2	2.2	1.8	2	1.6	2.4	2.4	2.4

VP3401	Title: Numerical Ability	L T P C 1 0 2 2
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The objective of conducting Logical Reasoning tests is to check if candidates have the adequate problem solving and analytical skills needed in an organization.	
Expected Outcome	students will demonstrate an enhanced ability to draw logical conclusions and implications from the analysis of an issue or problem.	
Unit No.	Unit Title	No. of hours (per Unit)
Unit I	Square , Square root , Cube , Cube root , H.C.F. and L.C.M Simplification Percentage	6
Unit II	Average, Simple Interest, Compound Interest, Partnerships , Unit digit	8
Unit III	Time and Work , Problem on Ages, Boats and Streams, Profit and Loss, Problem on Trains	6
Unit IV	Time Speed and Distance, Problem on Trains , Volume and Surface Areas, Pipes and Cisterns,	8
Unit V	Linear Equations in Two Variables, Quadratic Equations, algebra, Trigonometry	6
Reference Books	1. R.S. Aggarwal, "Objective Arithmetic." S. Chand & Company NewDelhi. 2. R.S. Aggarwal, "Verbal and Non-Verbal Reasoning." S.Chand& Company New Delhi 3. R.S. Aggarwal, "Quantitative Aptitude." S. Chand & Company New Delhi 4. R.D. Sharma, "Senior Secondary Mathematics" Vol: 1 and Vol: 2 New Delhi	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	VP3401	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Employability Skills-I (Numerical Ability)		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	This program lead to improve numerical skills of the students to do calculative part in short period of time.	2	Emp/S
CO 2	Understanding of directions, blood relations, ranking, coding-decoding, calendar, clock enhance the analyzing power of students.	2	Emp/S
CO 3	Understanding how a person efficiency impact on TIME AND WORK, And let to know the power of compounding in COMPUND INTEREST, also Know about the percentage calculation in various aspects.	3	Emp/S
CO 4	Calculate Time Speed and Distance in various aspects,, how Selling price and Cost price lead to profit or lose.	3	Emp/S
CO 5	With the help of this student can qualify for various competitive exams (BANK, SSC, POLICE, DEFENCE, ETC.) This will be helpful for written exam of various companies.	2	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	2	2	2	1	2	2	3	2	2	2
CO2	2	2	3	3	1	3	1	2	2	3
CO3	2	1	3	2	3	3	3	3	1	3
CO4	3	1	1	3	3	1	3	3	3	2
CO5	1	2	2	3	1	3	3	2	1	1
Average	2	1.6	2.2	2.4	2	2.4	2.6	2.4	1.8	2.2

Third Year

Semester 5

BC3501	Title: Corporate Accounting	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	This course introduces the students to enable them to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.	
Expected Outcome	On completion of the syllabi the student will gain an insight to the emerging perspectives in Corporate accounts.	
Unit No.	Unit Title	No. of hours (per Unit) 48
Unit I	Accounting for Share Capital & Debentures	10
	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	
Unit II	Final Accounts	8
	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits	
Unit III	Valuation of Goodwill, Shares and Accounts of Banking Companies	10
	Concepts and calculation: simple problem only, Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)	
Unit IV	Amalgamation of Companies	10
	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	
Unit V	Accounts of Holding Companies/Parent Companies	10
	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)	
Text Books	<ol style="list-style-type: none"> 1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi 2. S.. N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi 	
Reference Books	<ol style="list-style-type: none"> 1. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand 2. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3501	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Corporate Accounting		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand and apply the concepts of share and debenture procurement accounting	2	Emp/S
CO 2	To apply the policies of preparation of financial statement	2	Emp/S
CO 3	To understand and apply the rules of valuation of goodwill and shares	3	Emp/S
CO 4	To understand and apply about the amalgamation accounting of corporates	3	Emp/S
CO 5	To understand the accounting of holding company.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	1	0	2	3	2	3	1	3	3	2
CO2	3	2	3	3	3	3	3	3	3	2
CO3	1	2	2	3	2	3	3	2	3	1
CO4	2	2	2	3	3	3	3	2	1	3
CO5	1	2	2	3	3	3	3	2	1	1
Average	1.6	1.6	2.2	3	2.6	3	2.6	2.4	2.2	1.8

BC3502	Title: Goods and Service Tax	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	To provide knowledge of Indirect Tax laws in India with respect to GST Act and norms.	
Expected Outcome	The students will be able to apply GST knowledge in filling GST returns of a firm.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Overview of GST	8
Indirect taxes before GST: Concept of VAT; Meaning and Methods; Major shortcomings in the structure of Indirect taxes prior to the GST; Need of GST in India; Meaning and features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; GST Network ,GST Council, Levy and exemption from GST		
Unit II	Structure and Registration	8
Structure of GST including SGST, CGST, UTGST and IGST, Process of Registration; types of Registration, Liability for Registration, Exemption from Registration. GST Unique Identity Number (GSTIN), Deemed Registration, Amendments, cancellation and revocation of registration, Migration of existing taxpayers to GST.		
Unit III	Levy and collection under GST	8
Taxable event; Supply of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Meaning, Provisions to determine time of supply of Goods and Services, Harmonized System of Goods (HSN), Tariff classifications		
Unit IV	Input Tax Credit(ITC)	10
Eligible and Ineligible Input Tax Credit; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Taxes; Refund; Doctrine of unjust enrichment; Tax Deducted at Source(TDS), Tax Collected at Source(TCS). Reverse Charge Mechanism, Job work		
Unit V	Payment of GST	10
Maintenance of Records, Mode of payment, Process of payment, Maintenance of e- ledgers, ITC utilization rules. Types and periodicity of Returns: Monthly Returns, Quarterly Return for Taxpayers under Composition Scheme, Types of Assessments, Audit by Tax Authorities, penalty against nonpayment of GST.		
Text Books	Professional guide to GST, Abhishek Rastogi, Lexis Nexis(followed by shri Arun Jaitley) Basics of GST, Nitiya Tax Associates	
Reference Books	GST ready Reckoner, VS datey, Taxman publications	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3502	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Goods and service Tax		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To aware about the definitions and conceptual idea of goods and service tax	2	Emp/S/Ent
CO 2	To understand about the structure of GST organization and procedure of registration	2	Emp/S/Ent
CO 3	To aware and understand about levy and collection mechanism.	3	Emp/S/Ent
CO 4	To understand and analysis about input tax credit system	3	Emp/S/Ent
CO 5	To understand, explain and evaluating the payment of goods and service tax.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	3	1	3	3	1	3	3	3	2	1
CO2	3	1	2	3	1	3	3	3	2	2
CO3	3	1	3	3	1	3	3	3	2	3
CO4	3	2	3	1	2	3	3	3	2	3
CO5	3	2	3	3	1	3	3	3	2	1
Average	3	1.4	2.8	2.6	1.2	3	3	3	2	2

BC3503	Title: Project Planning & Management	L T P C 3 0 0 3
Version No.	1.0	
Course Prerequisites	None	
Objectives	Developing the student's project management skills through greater theoretical understanding and practical application of the project management principles.	
Expected Outcome	Students will be able to initiate a project and their expertise in Project Management will help them execute the project successfully.	
Unit No.	Unit Title	No. of hours (per Unit) 40
Unit I	Project Management Overview	8
Introduction, Need for Project Management, Project Management , Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles		
Unit II	Planning a Project & Project Selection	08
Project Identification and Selection- Introduction, Project Identification Process, Project Initiation, project planning, Pre-Feasibility Study, Feasibility Studies, Project Break-even point. Macro Parameters in project selection Project formulation preparation of project profile, project report and detailed project report. Board criteria for pre- investment decisions.		
Unit III	Project Appraisal	10
Project appraisal – different types of appraisal – technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility, discounted cash flow and non-discounted cash flow methods, social cost benefit analysis and economic rate of return, introduction to PERT and CPM models		
Unit IV	Project financing	07
Project financing, pattern of financing. Sources of finance, impact of taxation, Public loans, small savings surplus of public enterprises, deficit financing, foreign aid, public sector project financing. Role of tax planning in project financing.		
Unit V	Conflict and Negotiation	7
The Nature and Type of Negotiation, Project Review and Administrative Aspects, Post Completion Audits, Abandonment Analysis		
Text Books	C.B. Gupta, "Project management", A.P.H Publishing Corporation, New Delhi, 2000 Chandra. Prasanna, <i>Project Preparation Appraisal and Implementation</i> . Tata McGraw Hill	
Reference Books	Gray, Clifford .F. <i>Project Management</i> . McGraw Hill.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3503	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Project Planning and Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To make students understand the overview of project management and various principles in the project management	2	Emp/S/Ent
CO 2	Students will understand project characteristics and various stages of a project and also conceptual clarity about project organization and feasibility analyses	2	Emp/S/Ent
CO 3	Students will be made aware regarding the various projects appraisal techniques along with financial appraisal and various other discounting techniques.	3	Emp/S/Ent
CO 4	Students will analyze regarding the various sources of finance and the role of tax planning	3	Emp/S/Ent
CO 5	Students will analyze regarding post completion audit and abandonment analysis in project.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	2	1	3	1	2	3	3	3	2	2
CO2	2	1	3	1	1	3	1	3	2	3
CO3	2	1	3	2	3	3	3	3	1	3
CO4	3	2	3	2	3	3	2	3	3	2
CO5	3	0	3	2	1	3	3	3	1	1
Average	2.4	1	3	1.6	2	3	2.4	3	1.8	2.2

BH3509	Title: Principle and Practices of Auditing	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	General & Honors	
Objectives	This course introduces the students to enable them to acquire the basic knowledge of the Auditing and to learn the techniques of preparing the Audit Report.	
Expected Outcome	On completion of the syllabi the student will gain an insight to the emerging perspectives in Auditing.	
Unit No.	Unit Title	No. of hours (per Unit) 48
Unit I	Auditing Standards, Statements and Guidance Notes	10
Meaning and Objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit, Elements of system of quality control, Leadership responsibilities for quality within the firm, Acceptance and Continuance of client's relationships and specific engagements, Engagement Performances.		
Unit II	Audit Planning, Strategy and Execution	8
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, Vouching and Meaning of Audit Assertions, Types of Audit Assertions.		
Unit III	Risk Assessment and Internal Control	10
Evaluation of internal control procedures, Components of internal controls, Internal control and risk assessment, Risk-based audit risk analysis, general steps, Internal audit, Reporting on internal control weaknesses, Framework on Reporting of Internal Controls, Audit walk through.		
Unit IV	Special Aspects of Auditing in an Automated Environment	10
Key features of automated environment, related risks and controls, Standards, Guidelines and procedures, using relevant frameworks and best practices, understanding and documenting automated environment, Enterprise Risk management overview, Assessing IT-related risks and controls, Evaluating risks and controls at entity level and process level.		
Unit V	Practice of Auditing	10
Appointment of auditor, Powers, Duties and Liabilities, Audit Reports, Audit Committee and Corporate Governance, Audit of Consolidated Financial Statements, Special features of audit of Banks, Insurance & Non-Banking Financial Companies, Audit under Fiscal Laws, Liabilities of Auditors, Internal Audit, Due Diligence, Investigation and Forensic Audit, Peer Review and Quality Review, Professional Ethics.		
Text Books	<ol style="list-style-type: none"> 1. L.N. Chopde, D.H. Choudhari, Dr. Baban Taywade. Auditing, Sheth Publishers, Mumbai 2. Dr. K. R. Dixit, Auditing – Vishwa Publishers & Distributors, Nagpur 3. B. N. Tandon, S. Sudharsanam, S. Sundharabahu. Practical Auditing, S. Chand & Company. 	
Reference Books	<ol style="list-style-type: none"> 1. Comptroller & Auditor Generals Manual of Standing Orders (Audit) 2. Auditing Standards issued by the C&AG of India 3. Manual of Instructions for Audit of Autonomous Bodies of C&AG of India 4. Performance Audit Guidelines issued by C&AG of India 	
Mode of Evaluation	Internal and external examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BH3509	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Principle and Practices of Auditing		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The student will remember the basic principles and techniques of Auditing	2	Emp/S
CO 2	The student will explain the cost audit, tax audit and SAs	2	Emp/S
CO 3	The student will explain the detailed knowledge of appointment and the qualification, Dis-qualification of the auditor	3	Emp/S
CO 4	The student will illustrate and analyse the various Auditors reports	3	Emp/S
CO 5	The student will evaluate the investigation process of auditing in banks and corporate houses	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	1	2	3	2	3	1	2	2	3	1
CO2	1	3	3	1	2	1	2	1	1	2
CO3	3	3	1	3	3	2	2	1	2	3
CO4	3	1	3	3	1	2	1	1	2	2
CO5	2	2	2	3	2	2	1	3	3	1
Average	2	2.2	2.4	2.4	2.2	1.6	1.6	1.6	2.2	1.8

BC3505	Title: Marketing Management	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites		
Objectives	The basic objective of this paper is to understand the fundamentals and contribution of marketing to the business enterprise.	
Expected Outcome	Identify core concepts of marketing and the role of marketing in business and society. Knowledge of social, legal, ethical and technological forces on marketing decision-making.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction of Marketing	7
Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment. Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions		
Unit II	Market and Product Management	10
Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance and Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.		
Unit III	Pricing and Promotion Management	10
Pricing: -Significance, Factors affecting price of a product and Pricing policies and strategies. Promotion: Nature and importance of promotion; Communication process, Brand Equity, Promotion Mix: factor affecting promotion Mix Decisions, Personal selling, direct selling, and sales promotion, e-advertising.		
Unit IV	Distribution and Retailing	9
Channels of distribution - meaning and importance and Types, Wholesaling and retailing; Factors affecting choice of distribution channel; Physical distribution. Retailing: Types of Retailing, Store based and non store based retailing, Chain stores, Specialty stores, Supermarkets.		
Unit V	Current trends in marketing	8
Recent developments in marketing – online marketing, green and sustainable marketing. An introduction to Internet Marketing, Multi level Marketing, and Introduction of CRM & EVENT marketing, Marketing Research, Marketing Information System - Introduction, Characteristics of MKIS, Benefits, Types, Components		
Text Books	1. Kotler, Philip and Gary Armstrong. <i>Principles of Marketing</i> . Prentice- Hall of India, New Delhi. 2. Chabra, T.N. and S.K. Grover. <i>Marketing Management</i> . Dhanpat Rai & Company.	
Reference Books	McCarthy, E. Jerome., & William D. Perreault. <i>Basic Marketing</i> . Richard D. Irwin.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3505	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Marketing Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Know basic concept of marketing and its application towards the development of organizational goal.	2	Emp/S/Ent
CO 2	Illustrate different ways to elevate the sales of your organization practically.	2	Emp/S/Ent
CO 3	Understand fundamental marketing concepts, theories, and principles in areas of marketing.	3	Emp/S/Ent
CO 4	Apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape	3	Emp/S/Ent
CO 5	Develop creative solutions to marketing problems	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	3	1	3	3	2	2	2	1	3	1
CO2	3	2	3	3	3	2	2	3	3	1
CO3	3	0	3	3	3	3	3	1	2	2
CO4	3	1	3	3	2	3	1	1	1	3
CO5	2	2	3	3	1	2	2	1	2	2
Average	2.8	1.2	3	3	2.2	2.4	2	1.4	2.2	1.8

BH3505	Title: Digital Marketing	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Honors	
Objectives	The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success and to get introduced to various digital channels, their advantages and ways of integration.	
Expected Outcome	Students will be able to identify the importance of the digital marketing for marketing success, to manage customer relationships across all digital channels and build better customer relationships, to create a digital marketing plan, starting from the SWOT analysis and defining a target group, then identifying digital channels, their advantages and limitations, to perceiving ways of their integration taking into consideration the available budget.	
Unit No.	Unit Title	No. of hours (per Unit) 40
Unit I	Introduction to Digital Marketing	6
Introduction to Digital Marketing: The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world-latest practices.		
Unit II	Social Media Marketing	8
Social Media Marketing -Introduction to Blogging, Create a blog post for your project. Include headline, imagery, links and post, Content Planning and writing. Introduction to Face book, Twitter, Google +, LinkedIn, YouTube, Instagram and Pinterest; their channel advertising and campaigns		
Unit III	Acquiring & Engaging Users through Digital Channels	8
Acquiring & Engaging Users through Digital Channels: Understanding the relationship between content and branding and its impact on sales, search engine marketing, mobile marketing, video marketing, and social-media marketing. Marketing gamification, Online campaign management; using marketing analytic tools to segment, target and position; overview of search engine optimization (SEO).		
Unit IV	Designing Organization for Digital Success	10
Designing Organization for Digital Success: Digital transformation, digital leadership principles, online P.R. and reputation management. ROI of digital strategies, how digital marketing is adding value to business, and evaluating cost effectiveness of digital strategies		
Unit V	Digital Innovation and Trends:	10
Digital Innovation and Trends: The contemporary digital revolution, digital transformation framework; security and privatization issues with digital marketing Understanding trends in digital marketing – Indian and global context, online communities and co-creation		
Text Books	1. Ian Dodson. The art of Digital Marketing. Wiley	
Reference Books	1. Philip Kotler. Marketing 4.0: Moving from Traditional to Digital 2. Vandana, Ahuja; Digital Marketing, Oxford University Press India (November, 2015)	
Mode of Evaluation	External and Internal Examination	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	22/ 10/2022	

Paper Code	BH3505	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Digital Marketing		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The student will remember the basic concepts and the overview of the Digital Marketing	2	Emp/S/Ent
CO 2	The student will remember and understand the different theories of traditional vs modern marketing and the strategies of the current era in marketing	2	Emp/S/Ent
CO 3	The student will remember, analyse the mobile marketing process	3	Emp/S/Ent
CO 4	The student will remember and analyse and use the search engine marketing	3	Emp/S/Ent
CO 5	The student will remember, analyze the different e-mail marketing and budget resource planning	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	2	2	0	1	3	3	1	3
CO2	3	1	2	2	0	2	3	3	2	3
CO3	3	1	3	2	0	3	3	3	2	3
CO4	3	1	2	2	3	1	3	3	3	2
CO5	2	1	2	1	0	2	3	2	1	2
Average	2.8	1	2.2	1.8	0.6	1.8	3	2.8	1.8	2.6

BH3506	Title: International Business and Foreign Exchange	L T P C 3 0 0 3
Version No.	1.0	
Course Prerequisites		
Objectives	To provide an overview of different factors that impact business at international level.	
Expected Outcome	The student will be able to analyze factors impacting international business.	
Unit No.	Unit Title	No. of hours (per Unit) 36
Unit I	Introduction	7
	Introduction of International Business, Driving and Restraining Forces, Domestic to Transnational Business, Modes of Entry, Globalization – Forces, Meaning, dimensions and stages in Globalization, Characteristics and role of MNCs. International Business Environment	
Unit II	Theories of international trade	8
	International Trade Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Factor endowment theory, International Product life Cycles Theory, Theory of Capital Movements, Market Imperfections theory; Internationalization Theory; Location Specific Advantage Theory; Free Trade.	
Unit III	Trade Blocks and Tariffs	8
	WTO and Trade blocks - WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks, LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU. Tariff Concept, types of tariff, Subsidies, Import Quotas, Voluntary Export Restraints, Administrative Policy and Anti-dumping Policy.	
Unit IV	Foreign Exchange	6
	Foreign exchange markets overview - Introduction – Participants – Settlement of transactions – Functions of foreign exchange markets – Foreign currency accounts – VOSTRO – NOSTRO -LORO - Determination of exchange rates – Foreign Exchange Management Act – Administration of foreign exchange.	
Unit V	Foreign Exchange transactions	7
	Spot - Forward - Swap transactions – Exchange quotations – Direct Quotations – Indirect Quotations - Foreign exchange rates – Bases – Types of rates – Buying Rate - Selling rates – Cross rates.	
Text Books	1. C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons. 2. T.S. Balagopal, Export Management, Himalaya Publishing House. 3. K P M Sundaram&Rudradatta, Indian Economy ,S. Chand & Co., New Delhi.	
Reference Books	1. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	22/ 10/2022	

Paper Code	BH3506	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	International Business and Foreign Exchange		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The student will remember the basic concepts and the overview of the international business	2	Emp/S/Ent
CO 2	The student will remember and understand the different theories of the international trade prevailing in the international market	2	Emp/S/Ent
CO 3	The student will remember, understand the international trade and international financial institution	3	Emp/S/Ent
CO 4	The student will remember and analyse the tariffs and its different types	3	Emp/S/Ent
CO 5	The student will remember, analyze the different foreign exchange concepts and the processes	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	3	1	2	3	2	1	3	1
CO2	2	1	2	2	2	3	3	1	2	3
CO3	1	2	2	3	1	3	1	2	3	1
CO4	1	3	3	2	3	1	3	1	2	1
CO5	2	2	2	2	3	1	2	2	2	3
Average	1.8	2.2	2.4	2	2.2	2.2	2.2	1.4	2.4	1.8

BI3504	Title: International Banking	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Banking & Insurance	
Objectives	This course will provide the students the theoretical understanding and functioning of the monetary and financial sectors of the economy. It highlights the organization, structure, and role of financial markets and institutions. It also discusses interest rates, monetary management, and instruments of monetary control. Financial and banking sector reforms and monetary policy with special reference to India are also covered.	
Expected Outcome	After studying this subject contents, the students will be able to understand the current international banking policies and financial market outcomes. It also enables them to critically evaluate policies.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction	08
Meaning of international banking, history of international banking, forms of international banking, reason for growth and Development.		
Unit II	International Financial Institution	12
World bank functions and scope, International development association, International financial corporations, Multilateral investment guarantee agency, Asian development bank, international monetary fund's Role of IMF and World Bank in International debt crisis management		
Unit III	International Banking operations	06
International whole sale banking-product category, International retail banking-product category, International Inter-bank business, International private banking services. Anti-money laundering laws		
Unit IV	Offshore financial centers	10
Meaning and characteristics and benefits of Offshore financial centers, types of Offshore financial centers, International banking facilities of USA, SEZs,		
Unit V	Regulation of International banking	08
Need for regulation international banking, Basel committees on banking supervision, legal issues in international banking. Financial Aspect of Crypto currency, Initial Coin Offers (ICO). Emergence of Crypto currency - Overview, Brief Overview of Bitcoin and other Crypto Currencies, Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency.		
Text Books	1. Rupnarayan Bose, Fundamental of International Banking, McMillan Publishing House 2.O.P Aggarwal, Fundamental of International Banking and Finance, Himalaya Publishing House	
Reference Books	1. IIBF, Fundamental of International Banking-Legal Regulatory Aspect, McMillan Publishing House	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BI3504	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	International Banking		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	After the completion of unit students will understand the various concepts and working structure of international financial system along with the knowledge of international monetary system.	2	Emp
CO 2	After completion of this course the students would be able to understand the investment avenues available for investment in international markets such as international equity market.	2	Emp
CO 3	After completion of this course the students would be able to demonstrate knowledge and critical understanding of international banking environment and operations of banks from global perspective.	3	Emp
CO 4	After completion of this course the students would be able to understand the benefits of off shore financial centre and SEZ.	2	Emp
CO 5	After completion of this course the students would be able to understand various payment system that can be used in international lending operations and the knowledge about crypto currency guides in a modern investment alternative.	2	Emp

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	2	1	3	3	2	3	3	2	3
CO2	2	3	3	2	2	2	1	1	3	2
CO3	1	1	1	2	2	2	1	3	1	3
CO4	2	1	2	3	3	2	2	3	3	3
CO5	3	3	2	2	2	2	3	3	1	2
Average	2	2	1.8	2.4	2.4	2	2	2.6	2	2.6

BI3505	Title: Retail Banking	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Banking & Insurance	
Objectives	To make the students understand the Retail banking systems which aim to provide banking services like checking accounts, opening accounts, savings accounts, loans, debit cards, and more to the citizens. This system targets members of the general public and their personal needs of handling money.	
Expected Outcome	This retail banking courses will provide to students with a comprehensive understanding of the ever-changing retail banking landscape so they can make better investment decisions and effectively minimize risk.	
Unit No.	Unit Title	No. of hours (per Unit) 42
Unit I	Introduction	8
	History and definition, Distinction between Retail and Corporate / Wholesale Banking, Retail Products Overview:Customer requirements, products development process, Liabilities and Assets Products, Approval process for retail loans, credit scoring	
Unit II	Retail Assets Products	8
	Home loans, Auto/vehicle loans, Personal loans, Educational loans -Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection; Credit/Debit Cards-Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points; Other products/Remittances/Funds Transfer	
Unit III	Retail Strategies	10
	Retail Strategies, Delivery Channels, Selling Process in retail products-Direct Selling Agents, Customer Relationship Management, Technology for Retail Banking, Accounting entries, Loan process and the relevant accounting including EMI Computation. Customer Relationship Management-Role and impact of customer relationship management, stages in CRM process; Technology for retail banking	
Unit IV	Trends in Retailing	8
	Trends in Retailing-New products like insurance, Demat services, online/phone banking, property services, investment advisory/wealth management, Reverse Mortgage-Growth of e-banking, Cross selling opportunities	
Unit V	Supervisory and Regulatory aspects	8
	Banking Regulation Act, Role of R.B.I., R.B.I. guidelines on Deposits, Management Information System. Recovery of Retail Loans-Defaults, Rescheduling, recovery process-SARAFESI Act, DRT Act, use of Lok Adalat forum	
Text Books	Macmillan: CAIIB Retail Banking Huge Oxford: The Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking	
Reference Books	Keith Pond: Retail Banking Thomas Herold: Banks & Banking Terms - Financial Education Is Your Best Investment	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BI3505	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Retail Banking		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	The students will be able to learn about the different concepts of Retail Banking.	2	Emp/S/Ent
CO 2	The students will be able to learn about different retail banking products that are offered to customers in the market.	2	Emp/S/Ent
CO 3	The student will be able to learn about the marketing techniques of promoting retail banking products in the market.	3	Emp/S/Ent
CO 4	The students will be able to learn about the different guidelines or measures issued by RBI in case of default on part of the retail banks or customers available in the market	3	Emp/S/Ent
CO 5	The students will be able to gain knowledge of different types of meetings and minutes of the meeting. Moreover students will be able to winding up procedure of the company.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	1	2	2	3	3	3	1	3
CO2	1	1	1	2	2	2	2	2	2	2
CO3	2	2	3	2	3	3	2	2	3	2
CO4	1	1	1	3	2	3	1	1	3	2
CO5	3	1	3	3	3	1	3	1	2	2
Average	2	1.2	1.8	2.4	2.4	2.4	2.2	1.8	2.2	2.2

MS3544	Title: Detailed Project Report	L T P C 2 0 2 2
Version No.	1.0	
Course Prerequisites	None	
Objectives	To provide understanding about preparing and analyzing Detailed Project report also provide knowledge about project approvals and legal formalities associated with projects.	
Expected Outcome	Student will be able understand, learned and apply the fundamentals essential elements detailed report making, students also able to analyze projects and also understand le framework related to project.	
Unit No.	Unit Title	No. of hours (per Unit) 24
Unit I	Introduction of DPR	5
Introduction, Meaning, Characteristics, Sub-division (Components), Format, Steps, Essential elements (Points) of a prospective detailed Project Report.		
Unit II	DPR Preparation process and Steps	5
Process, Steps of DPR preparation, DPR evaluation.		
Unit III	Essential Reporting Factor of DPR	5
Location, Layout, Equipment & process Technology, Environmental impact analysis.		
Unit IV	Aspect of DPR	5
Reporting on Technical Aspect, Commercial Aspect, Financial Aspect, Socio-economic Aspects.		
Unit V	Project Approvals	4
General Approvals, Legal Approvals, Financing related Approvals, Government Approvals and other related approvals		
Text Books	<ul style="list-style-type: none"> Taha.H.A ,operation Research : An Introduction, McMilan publishing Co., 1982. 7 th ed. Ravindran A, Philips D.T & Solbery.J.J, Operations Research: Principles and practice, John Wiley & Sons, New York, 1987. 	
Reference Books	<ul style="list-style-type: none"> Kanti Swarup, Gupta.P.K. & Man Mohan, operations Research, S.Chand & Sons. 	
Mode of Evaluation	Internal & External Examination	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	MS3544	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Detailed Project Report		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To aware of the components of detailed project report.	2	Emp/S/Ent
CO 2	To understand the process of preparation of detailed project report	2	Emp/S/Ent
CO 3	To know about factors of project to get competency of preparation of business viability report.	3	Emp/S/Ent
CO 4	To understand the technical, commercial, financial and socio economic aspects.	3	Emp/S/Ent
CO 5	To ability to get applying the legal and financing approval process.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	2	3	2	2	2	3	2	2	2
CO2	1	1	2	3	2	1	2	3	2	2
CO3	2	1	2	2	2	2	2	2	3	3
CO4	2	2	3	2	1	1	2	3	2	2
CO5	1	2	2	2	2	2	1	2	1	2
Average	1.6	1.6	2.4	2.2	1.8	1.6	2	2.4	2	2.2

Semester 6

BC3601	Title: Working Capital Management	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Nil	
Objectives	The objective of the course is to develop the understanding about challenges about managing working capital.	
Expected Outcome	After studying the subject students will be able to handle the working capital issues in organization.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction to Working Capital	8
Nature, Scope and Definition of Working Capital, Working Capital Cycle, Assessment and Computation of Working Capital Requirement, Profitability–Liquidity trade-off Working Capital Policy - Aggressive & Defensive. Meaning & significance of operating cycle and cash cycle, estimation of working capital requirements, liquidity vs. profitability		
Unit II	Management of Cash	8
Meaning of Cash, Motives for holding cash, objectives of cash management, factors determining cash needs, Cash Management Models, Cash Budget, Cash Management: basic strategies, techniques and processes, compensating balances, concept of Marketable Securities, Cash Management Practices in India. Cash Planning, Cash budget simulation and cash balance uncertainties, hedging vs. interest rate, future & options. Treasury management, Reasons for Cash flow problems.		
Unit III	Management of Receivables	10
Nature & cost of maintaining receivables, objectives of receivables management, factors affecting size of receivables, policies for managing accounts receivables, credit standards, credit period, credit terms, etc; Collection Policies; Credit Management in India.		
Unit IV	Inventory Management	10
Need for monitoring & control of inventories, objectives of inventory management, Benefits of holding inventory, risks and costs associated with inventories, Inventory Management: Minimizing cost in inventory, Techniques of Inventory Management-EOQ, ABC Analysis, Re-order Level, Safety Stock, Fixation of Inventory Levels, Just-in-time (JIT) Systems		
Unit V	Sources of Financing Working Capital	8
Need and objectives of financing of working capital, short term credit, accrued wages and taxes, accounts payable, trade credit, bank loans, overdrafts, bill discounting, commercial papers, certificates of deposit, factoring, secured term loans, etc; Pattern and sources of Working Capital Financing in India.		
Text Books	1. Pandey, I.M. - Financial Management (Vikas, 9th Ed.) 2. Khan & Jain - Financial Management (TMH, 5th Ed.)	
Reference Books	1. Dheeraj Sharma - Working Capital Management, Himalaya publication.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3601	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Working Capital Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Students will Acquire basic knowledge of Inventory Management, Receivables Management, Cash Management and Payables.	2	Emp/S/Ent
CO 2	Students will be able to understand how to use the technology in Inventory Management in a cost-effective way.	2	Emp/S/Ent
CO 3	Students will be able to apply Skills of liquidity risk Management of any enterprise.	3	Emp/S/Ent
CO 4	To understand the models Cash Management of any enterprise.	3	Emp/S/Ent
CO 5	To calculate requirements Working Capital Management in different strategy.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	3	1	1	3	2	3	3	2
CO2	3	2	3	1	3	3	2	3	1	2
CO3	3	3	3	1	2	3	3	3	2	2
CO4	3	2	3	1	2	3	3	3	3	3
CO5	3	2	3	2	1	3	2	3	2	1
Average	3	2.2	3	1.2	1.8	3	3	3	1.8	2.6

BC3602	Title: Business Ethics and Corporate Social Responsibility	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	This course introduces Business ethics as the modern managerial approach to ethical questions in business environment.	
Expected Outcome	It gives understanding of main theoretical concepts and also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations.	
Unit No.	Unit Title	No. of hours (per Unit) 41
Unit I	Introduction	08
Ethics: Development of Ethics, Ethical decision making and Decision making process, Relevance of Ethics and Values in business. Business Ethics: Introduction, Business Ethics and Moral Obligations, Business Ethics and Management.		
Unit II	Organization Culture and Ethics	09
Ethical Issues related with Advertisement and Marketing; Secular versus Spiritual Values in Management, Work Ethics, Stress at Workplace. Organizational moral standards and the ethical dilemmas of decision-making		
Unit III	Ethical Issues in Business	09
Relevance of Values in Management; Gandhian Approach in Management and Trusteeship; Social Values and Political Environment, Ethical Issues in Capitalism and market systems.		
Unit IV	Ethical Values In Business Environment	08
Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture. Good Corporate Governance in Relation to Business Ethics, Shareholders Role in BUILDING Ethical Governance System,		
Unit V	Corporate Social Responsibility (CSR) & Corporate Governance	07
Corporate Social Responsibility: Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business. Social Audit, Corporate Governance, Code of Corporate Governance, Consumerism. Unethical Issues in Sales, Marketing and Technology. Strategic corporate planning steps to make CSR Work for Business Corporate Social Responsibility, Meaning and Concept of Corporate Governance, Theories of Corporate Governance, Models of Corporate Governance,		
Text Books	<ol style="list-style-type: none"> 1. C.S.M. Murthy, "Business Ethics", Himalaya Publishing House, latest edition. 2. Lara P. Hartman, Perspectives in Business Ethics", Tata McGraw-Hill Publishing Co, Ltd., Second Edition, latest edition. 	
Reference Books	<ol style="list-style-type: none"> 1. Banarjee R.P. "Ethics in Business and Management-Concepts and Cases", Himalaya Publishing, House. latest edition 2. S.K. Chakraborty, "Management by Values" Oxford University Press Publication latest edition . 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3602	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Business Ethics & CSR		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand the meaning of Ethics and Moral Obligations. To understand the basic concept of Business Ethics and Management and relevance of Ethics and Values in Business world.	2	Emp/S
CO 2	To understand the basic concept of Organization Culture and Ethics. Commercial Banking. To Extend the knowledge about Work Ethics, Stress at Workplace and Secular versus Spiritual Values in Management.	2	Emp/S
CO 3	To know about the Ethical Issues in Business. To understand the concept of Capitalism and market systems and Gandhian Approach in Management and Trusteeship. To know about the Ethical Issues related with Advertisement and Marketing, Relevance of Values in Management.	3	Emp/S
CO 4	To provide a learning about the Ethical Values In Business Environment. To know about the Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture.	3	Emp/S
CO 5	To extend the knowledge about Corporate Social Responsibility. To provide the knowledge related to social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	2	1	2	2	2	3	2	2	3	2
CO2	2	2	2	2	2	3	1	2	1	1
CO3	2	1	2	1	2	3	3	2	3	3
CO4	2	1	2	2	2	3	3	1	3	3
CO5	2	1	1	3	3	3	3	1	2	2
Average	2	1.2	1.8	2	2.2	3	2.4	1.6	2.4	2.2

BC3603	Title: Research Methodology	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	The Objective is to teach the students basic techniques of the research which is useful for developing analytical ability.	
Expected Outcome	The course aims to make students understand the technicalities involved in a research work	
Unit No.	Unit Title	No. of hours (per Unit) 33
Unit I	Research Methodology: An Introduction	5
Meaning of Research, Objectives, Types of research, Research approaches, Significance of research, Research methods versus Methodology, Research and Scientific Method, Research Process, Criteria of good research, Problems Encountered by Researchers in India. Defining the Research Problem: What is a Research Problem? Selecting the Problem, Necessity of Defining the Problem, Technique involved in Defining the Problem		
Unit II	Research Design	7
Meaning of Research Design, Need for Research Design, and Features of a Good Design, Important concepts relating to Research Design, Different Research Design, Basic Principles of Experimental Designs, and Important Experimental Designs. Design of Sample Surveys: Introduction, Sample Design, Sampling and Non-Sampling Errors, Sample Survey vs. Census Survey, Types of Sampling Design, Non-Probability Sampling, Probability Sampling. Measurement and Scaling: Quantitative and Qualitative Data, Classifications of Measurement Scales, Goodness of Measurement scales, Sources of Error in Measurement, Techniques of Developing Measurement Tools, Scaling and Scaling Techniques, Multidimensional Scaling, deciding scaling.		
Unit III	Data Collection	8
Introduction, Experiments and Surveys, Collection of Primary Data, Collection of Secondary Data, Selection of Appropriate Method for Data Collection. Data Preparation: Data preparation process. Descriptive Statistics, Sampling and Statistical Interference.		
Unit IV	Analysis of Data	7
Testing of Hypotheses-Means, proportions, Chi-Square tests, Analysis of Variance and Co-Variance, other Non parametric Methods, Factor Analysis.		
Unit V	Interpretation and Report Writing	6
Interpretation –Meaning, Technique precaution, significance Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report. Use of tools / techniques for Research: methods to search required information effectively, Reference Management Software like Mendeley, Software for paper formatting like MS Office, Software for detection of Plagiarism, Introduction to Computerized Statistical Packages.		
Text Books	1. C.R. Kothari, Research Methodology	
Reference Books	1. Rigby Paul H.(1965), Conceptual Foundation of Business Research , Wiley. 2. Wilkinson & Bhandarkar, Methodology & Techniques of Social Research, Himalaya Publishing House, New Delhi. 3. Tripathi P.C., Research Methodology, Sultan Chand & Co, New Delhi.	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3603	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Research Methodology		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Understand some basics concepts of research and its methodology.	2	Emp/S
CO 2	Identify appropriate research designs depending upon the objectives of research.	2	Emp/S
CO 3	To develop a detailed research proposal and summer internship projects.	3	Emp/S
CO 4	To know how to collect data and evaluate it using different statistical tests.	3	Emp/S
CO 5	To develop a questionnaire and to identify which test should be applied to which data set.	4	Emp/S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	1	1	1	2	2	1	2	2	2	1
CO2	1	2	1	2	2	2	3	1	3	2
CO3	2	2	2	2	2	2	1	1	3	3
CO4	1	2	2	3	2	3	3	3	2	1
CO5	1	2	2	2	2	1	3	2	2	2
Average	1.2	1.8	1.6	2.2	2	1.8	2.4	1.8	2.4	1.8

BB3602	Title: Entrepreneurship Development	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Honors	
Objectives	Understanding basic concepts in the area of entrepreneurship, Understanding the role and importance of entrepreneurship for economic development, Developing personal creativity and entrepreneurial initiative.	
Expected Outcome	After learning the course the students should be able to Develop idea generation, creative and innovative skills, Aware of different opportunities and successful growth stories, Learn how to start an enterprise and design business plans those are suitable for funding by considering all dimensions of business.	
Unit No.	Unit Title	No. of hours (per Unit) 46
Unit I	Entrepreneur & Entrepreneurship	08
Meaning of entrepreneur - Evolution of the concept - Functions of an Entrepreneur - Types of Entrepreneur - Entrepreneur- an emerging class - Concept of Entrepreneurship - Evolution of Entrepreneurship - Development of Entrepreneurship - Entrepreneurial Culture - Stages in entrepreneurial process, Role of Entrepreneur in Indian economy and developing economies with reference to self-employment development, Entrepreneurial Culture		
Unit II	Business Planning Process	10
Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.		
Unit III	Institutions supporting Entrepreneurs	08
Small industry financing developing countries - A brief overview of financial institutions in India - Central level and state level institutions - SIDBI - NABARD - IDBI - SIDCO - Indian Institute of Entrepreneurship - DIC - Single Window - Latest Industrial Policy of Government of India, Role of Central Government and the State Governments in promoting Entrepreneurship – Introduction to various incentives, subsidies and grants – Export oriented Units – Fiscal and Tax Concessions available.		
Unit IV	Family Business/Small industry setup Types of organization	10
Small industry setup Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.		
Unit V	International Entrepreneurship Opportunities	10
The nature of international entrepreneurship - Importance of international business to the firm - International versus domestic entrepreneurship - Stages of economic development Informal risk capital market - venture capital - nature and overview - venture capital process - locating venture capitalists - approaching venture capitalists. Social Entrepreneurship: Social enterprise-need - types - characteristics and benefits of social enterprises-.		
Text Books	1. Tendon, C: Environment and Entrepreneur; Clugh Publications, Allahabad. 2. Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.	
Reference Books	1. Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi. 2. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India. New Delhi	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BB3602	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Entrepreneurship Development		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand basic overview of kind of Entrepreneurship. To analyze the common mistakes made by new entrepreneurs.	2	Emp/S/Ent
CO 2	To recognize and understand the various methods of estimating financial requirements. To understand the different role played by different agencies of government.	2	Emp/S/Ent
CO 3	To understand the assessment of various opportunities in various sectors. To understand the different methods of idea generation. To create solutions how to start business with low investments.	3	Emp/S/Ent
CO 4	To analyze and understand the different aspects of economic, financial, market and technological feasibility.	3	Emp/S/Ent
CO 5	To understand the various forms of business ownership.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	2	1	3	3	3	3	2	3	1	3
CO2	2	1	3	3	3	3	1	2	1	1
CO3	2	1	3	3	2	3	2	1	3	1
CO4	1	3	3	3	3	3	3	2	3	2
CO5	3	3	2	3	2	3	2	3	3	1
Average	2	1.8	2.8	3	2.6	3	2	2.2	2.2	1.6

BC3605	Title: Human Resource Management	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	None	
Objectives	The objective of the course is to familiarize the students about the different aspects of managing people in the organizations.	
Expected Outcome	The students will be able to effectively contribute to organization by development by implementation of employee recruitment, selection and retention plans and processes.	
Unit No.	Unit Title	No. of hours (per Unit) 40
Unit I	Introduction	8
	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	
Unit II	Human Resource Planning	8
	Assessing Human Resource requirements; Human resource forecasting; Work load analysis; Job analysis; Job description and specifications; Job design; Job characteristic approach to job design.	
Unit III	Recruitment and Training	7
	Factors affecting recruitment; Sources of recruitment (internal and external); Basic selection model; Psychological tests for selection; Interviewing; Placement and Induction; Job Changes- Transfers, Promotions, and Separations; An overview of Training and Development; Emerging trends in Recruitment, Selection, and development.	
Unit IV	Compensation Management and Appraisal System	8
	Compensation Management- Job Evaluation, Base Compensation and Supplementary Compensation; Innovations in Compensation Management- Pay Band System, ESOP, Flexi-time Schedules, Performance Appraisal- Concept, Objectives and Methods; Traditional and Modern Methods- MBO, 360 Degree Appraisal, Behaviorally Anchored Rating Scale, Potential Appraisal, Human Resource Audit.	
Unit V	Contemporary Practices in HRM	8
	Competency based HRM, Assessment Centres, Human Resource Accounting, Well being and Work life balance, Introduction of HR Analytics- HRM in the 21st Century. Employee Engagement	
Text Books	3. D'Cenzo, David A., Stephen P. Robbins, and Susan L. Verhulst (2013), Human Resource Management, John Wiley and Sons, New Delhi. 4. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy (2016), Managing Human Resources, Prentice Hall, New Jersey. 5. Ian, Beardwell, and Len Holden (1997), Human Resource Management, Prentice Hall. 6. Dessler, Garry (2011), Human Resource Management, Prentice Hall of India.	
Reference Books	2. Bhattacharyya, Dipak Kumar (2012) – Human Resource Management, Text and Cases (Excel Books) 3. Aswathappa K (2013), Human Resource and Personnel Management (Tata McGraw Hill, 5th Ed.). 4. Ivancevich, John M (2010), Human Resource Management (Tata McGraw Hill, 10th Ed.)	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BC3605	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Human Resource Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To analyze the competencies of HR Manager.	2	Emp/S/Ent
CO 2	To understand the concept of HRM	2	Emp/S/Ent
CO 3	To recognize and understand the human resource forecasting. To understand the logic of job design and job specification.	3	Emp/S/Ent
CO 4	To create the new methods of recruitment. To understand the interview patterns.	3	Emp/S/Ent
CO 5	To analyze and understand the different methods of pay band systems.	3	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	1	2	2	1	2	1	2	2	1
CO2	2	1	3	2	2	3	2	3	3	2
CO3	1	1	2	1	1	3	2	3	2	2
CO4	3	2	2	2	1	3	1	3	3	1
CO5	3	1	2	1	2	2	2	3	2	3
Average	2.4	1.2	2.2	1.6	1.4	2.6	1.6	2.8	2.4	1.8

BH3607	Title: Security Analysis and Portfolio Management	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	Honors	
Objectives	This course will provide the students the theoretical understanding and functioning of the monetary and financial sectors of the economy. It highlights the organization, structure, and role of financial markets and institutions. It also discusses interest rates, monetary management, and instruments of monetary control.	
Expected Outcome	After studying this subject contents, the students will be able to understand the current international banking policies and financial market outcomes. It also enables them to critically evaluate policies.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction of Investment	08
Meaning and Objective of Investment, Investment Decision Process, Categories of Investment, Steps of Security Analysis, Investment Avenues-Securities Trading, Types of investors:- Hedger, Speculator and Arbitrageurs. Recent Developments in Stock Market		
Unit II	Investment in Capital Market	12
Time Value Of Money, Meaning and Nature of Capital Market, Types, Functions and limitations of financial instruments of Capital Market, IPO, Book Building and Qualified Institutional Placement, Importance of Technical Analysis, Efficient Market Hypothesis,		
Unit III	Fundamental Analysis	06
Economic, Industrial and Company Analysis, Understanding Returns Relation With Risk, Valuation and pricing modules of Debt, Preference and Equity.		
Unit IV	Portfolio Analysis	10
Impact of creation of portfolio on returns, Methods of calculation of Standard Deviation as parameter of risk, Portfolio Analysis and Selection, Risk and Return Analysis, Beta, Markowitz and Sharpe Model, Capital market theorem, CAPM (Capital Asset Pricing Model) and Arbitrage Pricing Theory.		
Unit V	Portfolio Management and Performance Evaluation	08
Portfolio Management and Performance Evaluation: Performance evaluation of existing portfolio, Sharpe, Treynor and Jensen measures; Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry		
Text Books	1. Fischer, Donald, E. and Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall India, New Delhi, 6th ed. 2. Chandra, Prasanna, Investment Management, Tata McGraw Hill, New Delhi	
Reference Books	1. Avadhani, V.A, Investment and Security Market in India, Himalaya Publishing House, 3rd Edition. 2. Pandey, I.M. Financial Management, Vikas Publications, New Delhi ed., 2012	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	22/ 10/2022	

Paper Code	BH3607	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Security Analysis and Portfolio Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	Acquire knowledge of concept of investment in Equity, Preference and Debt instruments .	2	S
CO 2	Acquire knowledge of risk associated with investment into Equity, Preference and Debt.	2	S
CO 3	Skill to apply risk management and portfolio management.	3	S
CO 4	Skill to analyze investment scenario and to identify right time to buy assets for investment and right time to book profit on investment,	3	S
CO 5	Skill to evaluate investment opportunities and risk associated with it.	4	S

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	3	2	1	3	2	2	3	3	1	3
CO2	1	3	2	3	3	2	2	1	2	1
CO3	2	3	2	3	3	2	2	3	3	2
CO4	3	1	1	3	2	3	2	1	1	2
CO5	2	1	2	3	3	3	3	1	3	3
Average	2.2	2	1.6	3	2.6	2.4	2.4	1.8	2	2.2

BI3608	Title: Banking Operation Mangement	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites	NIL	
Objectives	This course will provide the students the theoretical understanding and functioning of the monetary and financial sectors of the economy. It highlights the organization, structure, and role of financial markets and institutions. It also discusses interest rates, monetary management, and instruments of monetary control. Financial and banking sector reforms and monetary policy with special reference to India are also covered.	
Expected Outcome	After studying this subject contents, the students will be able to understand the current international banking policies and financial market outcomes. It also enables them to critically evaluate policies.	
Unit No.	Unit Title	No. of hours (per Unit) 44
Unit I	Introduction	08
Introduction of banking operations: the changing nature of banking operations, importance of customer relationship management in banks – different types of products and services offered to customers – role of technology in banking operations – Concept of ALM (Asset Liability Management) – Objectives – Functions – Process – Measurement and Management of Risks, the need for Asset-Liability Management.		
Unit II	Deposit products	12
Deposit products: types of bank deposits, computation of interest on deposits, deposit schemes, composition of bank deposits.		
Unit III	Credit policy Operations	06
Credit policy: Need for credit policy, credit policy components of credit policy, credit policy pursued by the government, credit culture.		
Unit IV	Rural banking operations	10
Rural banking sources of rural finance, credit delivery mechanism in rural finance to co-operative, agricultural and rural development banks (CARDB) - regional rural banks (RRBS), service area approach (SAA)-National Bank for Agriculture and Rural Development (NABARD)		
Unit V	Capital Adequacy Follow up and recovery	08
Capital Adequacy in Banks - Functions of capital funds in commercial banks – Capital adequacy – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present position of capital adequacy in Indian commercial banks Follow up and recovery: NPAs classification, NPAs in Indian commercial banks, Causes, Suggestions and steps for containing NPAs, securitization, SARFAESI Act, Prudential norms		
Text Books	<ol style="list-style-type: none"> 1. W. Koch, S.Scott Mac Donald Timothy Bank Management, 8 th Edition, Cengage Learning, 2014. 2. John Haslem, Banks Fund Management, Pearson Education 	
Reference Books	<ol style="list-style-type: none"> 1. IIBF Advanced Bank Management, 3 rd Edition, MacMillan Education. 2015 2. IIBF, Risk Management, 3 rd Edition, MacMillan Education. 2015 3. IIBF, Bank Financial Management, 3 rd Edition, MacMillan Education. 2015 	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BI3608	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Banking Operation Management		
Course outcomes	<i>Upon successful completion of the course, students would be able to:</i>		
CO 1	To understand the basic concepts and theory of the Banking operation management.	2	Emp/S/Ent
CO 2	To understand and create the deposit products and schemes and its structure and how it is operated and managed by the banks.	2	Emp/S/Ent
CO 3	To understand of the credit policy, its need and evaluate the culture of credit followed by the banks in its operations.	3	Emp/S/Ent
CO 4	To understand and analyse the rural banking operations in terms of co-operative, agricultural and rural development.	3	Emp/S/Ent
CO 5	To understand and evaluate about various legal aspects of NPAs and SARFAESI Act.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	1	2	3	1	2	3	2	1
CO2	3	2	3	3	1	1	3	3	1	3
CO3	1	3	1	2	2	3	3	3	1	3
CO4	1	1	3	2	3	3	1	3	2	3
CO5	1	1	2	2	1	1	2	1	2	1
Average	1.8	2	2	2.2	2	1.8	2.2	2.6	1.6	2.2

BI3609	Title: Fundamental of General and Medical Insurance	L T P C 4 0 0 4
Version No.	1.0	
Course Prerequisites		
Objectives	This course aims to familiarize the students with the principles and practices of general and medical Insurance	
Expected Outcome	On completion of the syllabi the student will gain an insight of various health care plans models adopted in general and medical Insurance.	
Unit No.	Unit Title	No. of hours (per Unit) 46
Unit I	Insurance Fundamentals	11
Origin of insurance, concepts, meaning of insurance Definition, nature, functions, history of insurance, Different classifications, comparison of life insurance with other insurances, Key concepts, economic principles of Insurance viz. Utmost good faith, Insurable interest, indemnity, subrogation, Contribution and proximity cause, Insurance Regulatory and Development Authority (IRDA) 2000.		
Unit II	General Insurance	12
Types of general insurance – Fire and Motor Insurance, Marine Insurance, Automobile Insurance – Burglary and personal accident Insurance in India, Urban-non- traditional Insurance		
Unit III	Concept of Insurance Risk Management	8
Concept of Risk Management-Types of Risk, Risk identification, Risk evaluation, Risk Avoidance, Risk Retention and Transfer of Risk, Meaning of Actuary and Actuarial Science.		
Unit IV	Health Insurance-Models and Operating Environment	8
Various types of health insurance models operating in the world-managed care-health insurance in India-Regulations, legal and consumer framework- market ecosystem- Healthcare Industry- Insurance players-TPAs-Service providers-Portability Fundamental of health Insurance pricing		
Unit V	Role of Information Technology in Insurance	6
Principles of Health Insurance Underwriting-Underwriting Process- Fundamental of health Insurance pricing- Pricing models and techniques. Applications of management concept in India in the field of insurance. Marketing of insurance policies. Business planning. Attitude toward insurance cover. Problem and prospect of insurance in India, Privatization of insurance in India, Role of information technology in insurance sector.		
Text Books	1. MN Mishra, Insurance Principles & Practice, S. Chand Publication Delhi 2. “Health Insurance”, study course, IC-27, Insurance Institute of India Publication	
Reference Books	1. Akin, John’s (1989): Economics of health Insurance: Theory and developed country Experience, World Bank, Latin America Technical Department- (Modules 2,3 and 4) 2. Black, Kenneth Jr & Harold Skipper Jr. (2000): Life and Health Insurance, 13 th Edition,Prentice Hall (Modules 1,2,and 3)	
Mode of Evaluation	Internal and External Examinations	
Recommendation by Board of Studies on	01/06/2022	
Date of approval by the Academic Council	20/10/2022	

Paper Code	BI3609	BL	Employability (Emp)/ Skill(S)/ Entrepreneurship (Ent)/ None (Use , for more than One)
Paper Title	Fundamental of General and Medical Insurance		
Course outcomes	Upon successful completion of the course, students would be able to:		
CO 1	To understand the purpose and principles of life insurance.	2	Emp/S/Ent
CO 2	To categories the various types of general insurance.	2	Emp/S/Ent
CO 3	To identify risk management exposure from insurance product perspective	3	Emp/S/Ent
CO 4	To explain the importance of health insurance.	3	Emp/S/Ent
CO 5	To illustrate pricing models & techniques of health insurance.	4	Emp/S/Ent

Course Outcomes	Programme Outcomes (Course Articulation Matrix: Highly Mapped-3, Moderate-2, Low-1, Not related-0)								Programme Specific Outcomes	
	PO1	PO2	PO3	P04	PO5	P06	PO7	PO8	PSO1	PSO2
CO1	1	1	3	3	1	2	2	2	3	3
CO2	1	2	1	3	2	2	1	2	3	1
CO3	2	2	2	2	2	2	2	2	1	2
CO4	3	3	1	1	2	2	2	1	1	2
CO5	3	1	3	3	3	1	2	3	3	3
Average	2	1.8	2	2.4	2	1.8	1.8	2	2.2	2.2