

Babu Banarasi Das University Lucknow

School of Management

**Course Curriculum
[As per National Educational Policy 2020]**

**Bachelor of Commerce (Honours)
[Effective from Academic Session: 2023-24]**

Course Curriculum of Bachelor of Commerce (Hons.)**Version Control**

Version	N4.0
Effective from	1 st July, 2023

INTRODUCTION

The Bachelor of Commerce (Hons.) is an undergraduate degree/honors program, designed to cover broader spectrum of commerce with core modules from accountancy, taxation and finance. The course focuses on inculcating acumen for accountancy. The objective of the course is to equip the students with domain knowledge of commerce and accounting principles applied to contemporary business practices. The curriculum of the B. Com. (Hons.) degree/ honors course is rigorous and progressive, and prepares its graduates for careers in accountancy and finance as well as for other professional roles such as economic, business and security analysts.

The program spans over a period of three years/ four years comprising of six semesters/ eight semesters. The program of B.Com (Hons.) has an edge over other traditional undergraduate courses. The course structure is designed in such a way that along with proficiency in Accountancy the student also develops understanding in the area of finance, economics and management. It provides wider career options in financial sector other than accountancy and auditing. The program focuses to train students with the specialized skill sets best suited to deliver in today's globalized business.

The curriculum of the B. Com. (Hons.) degree/ B.Com (Hons.) with Internship/ Research course is rigorous and progressive, and prepares its graduates for careers in accountancy and finance as well as for other professional roles such as economic, business and security analysts. The program spans over a period of three years/ four years comprising of six semesters/ eight semesters.

Definitions:

1. Academic Credit- An academic credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical work/field work.

2. Courses of Study – Courses of study indicates pursuance of study in a particular discipline. Every discipline shall offer three categories of courses of study, viz. Discipline Specific Core courses (DSCs), Discipline Specific Electives (DSEs) and Generic Electives (GEs).

a. Discipline Specific Core (DSC): Discipline Specific Core is a course of study, which should be pursued by a student as a mandatory requirement of his/her programme of study. DSCs shall be the core credit courses of that particular discipline which will be appropriately graded and arranged across the semesters of study, being undertaken by the student, with multiple exit options as per NEP.

For example, for award of single discipline specific Honours degree, such as B.A. (Honours) Economics, B.Com. (Honours), B.Sc. (Honours) Physics and similar such programmes, DSCs shall be the core courses of Economics, Commerce and Physics, respectively.

b. Discipline Specific Elective (DSE): The Discipline Specific Electives (DSEs) shall be a pool of credit courses of that particular discipline (single discipline programme of study) or those disciplines (multidisciplinary programme of study), as the case may be, which a student chooses to study from his/her particular discipline(s). There shall be a pool of DSEs from which a student may choose a course of study.

c. Generic Elective (GE): Generic Electives shall be a pool of courses which is meant to provide multidisciplinary or interdisciplinary education to students. GEs shall consist of a pool of courses offered by various disciplines of study in groups from which a student can choose.

d. Co-Curricular Course [Ability Enhancement Course (AEC) & Multidisciplinary Course (MDC) & Vocational Course [Skill Enhancement Course (SEC) & Value Addition Course (VAC)]: These two courses shall be a pool of courses offered by all the Departments in groups of odd and even semesters from which students can choose. A student who desires to make Academic Project/Entrepreneurship as Minor has to pick the appropriate combination of courses of GE, SEC, VAC, & Internship/Apprenticeship/Project/Community Outreach (IAPC) which shall be offered in the form of various modules as specified in the scheme of studies. Apart from this if they want to do online courses as Vocational Course then the university will provide these courses at the beginning of every semester.

(i) Co-Curricular Courses are the courses based upon the content that leads to knowledge enhancement through various areas of study. They are Language and Literature and Environmental Science and Sustainable Development which will be mandatory for all disciplines. and skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. Thus this course is design concerning both AEC & MDC from a pool of courses designed to provide skill and multidisciplinary based instruction.

(ii). VAC courses are value-based courses which are meant to inculcate ethics, culture, constitutional values, soft skills, sports education and such similar values to students which will help in all round development of students. Thus, this course is design concerning both SEC & VAC from a pool of courses designed to provide skill and value-added based instruction.

The uniquely designed pedagogy of entire three years/ four years teaching curriculum imbibes the contemporary traits and audit-oriented projects on specialized streams of commerce. During the three years/ four years of the program, students are required to take-up live problems related to accounting and finance, laws and policies concerning commerce, business.

3. Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC (AIPCM)

a. Apprenticeship /Field Study/ Minor Project/ MOOC:

Apprenticeship/Field Study/ Minor Project of two weeks duration at the third semester, followed by Viva-Voce examination during the third semester has been provided as Vocational Course to enable the students to have hands on experience in real life business situations and will try to help, uplift and support those who are deprived of certain services and rights. This will be forming a part of third semester. For MOOC and online courses as Vocational Course, the university will provide these courses list at the beginning of every semester.

Apprenticeship/Field Study/ Minor Project of two weeks duration at the fourth semester, followed by Viva-Voce examination during the fourth semester has been provided as Vocational Course to enable the students to have hands on experience in real life business situations and will try to help, uplift and support those who are deprived of certain services and rights. This will be forming a part of fourth semester. For MOOC and online courses as Vocational Course, the university will provide these courses list at the beginning of every semester.

b. Summer Training/ Project/ Community Outreach/ MOOC: Summer Internship of two weeks duration after completion of the fourth semester, followed by Viva-Voce examination during the fifth semester has been provided as Vocational Course to enable the students to have hands on experience in real

life business situations, and will try to help, uplift and support those who are deprived of certain services and rights. This will be form a part of fourth semester. For MOOC and online courses as Vocational Course, the university will provide these courses list at the beginning of every semester

4. Research Project Report:

Research Project Report, in the sixth semester, is an integral part of the curriculum. The problem/topic will be assigned by the School of Management, BBD University under the supervision of a core faculty member of the department. The research should be based on primary data and secondary data too. The average size of Report ordinarily will be of 75 typed pages or more in standard font size (12) and double spacing. Three neatly typed and hard bound copies of the report will be submitted to the Head of the B.Com.(Hons.) program or to the Dean, School of Management. The report will be typed in A-4 size paper.

The evaluation will be based on the report writing, and viva-voice. The students are also required to make a brief presentation of the report. The evaluation will be based on the report writing, and viva-voice.

B. Com. (Hons.) course structure has **Twenty Core Papers, Twenty-Four Generic Elective Courses (student will opt one from each semester); Four Co-Curricular Courses in first four semester. Five Vocational Courses offered during fifth semester. Twelve Discipline Specific Elective Courses are placed in the last four semesters.** In all, **twenty-three** optional courses under four sets of course types (GE, CC, VC & DSE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and to lead a meaningful and contented life.

5. Students Exit & Entry:

Students exiting the Programme after securing 44 credits will be awarded Commerce Certificate, subject to secure 4 credits in work based vocational courses offered during summer internship. Students exiting the Programme after securing 88 credits will be awarded Commerce Diploma, subject to secure 4 credits in work based vocational courses offered during summer internship. A student wants to entry in the programme at any year suppose in the second year must have substantial credit (44 credit in this case) in the previous year of this programme. After the successfully completion of the third year (having 132 credits) get the B.Com (Hons.) degree. In the fourth year the students have the option to choose B.Com (Hons.) with Internship or B. Com. (Hons.) degree/ B.Com (Hons.) with Research. B.Com (Hons.) with Research choice is given to those students who had attain more than 75% marks at the third-year level.

6. ELIGIBILITY CRITERIA:

60% or equivalent in plus 2 or equivalent. 5% relaxation for SC/ST students

7. ASSESSMENT AND EVALUATION OF COURSES:

Assessment and evaluation of courses will be as per BBD University guidelines.

B.Com (Hons.) Programme Structure

Semester	Major Core Course (DSC) 4 Cr	Major Elective Course (DSE) 4 Cr	Minor Course (GE) 4 Cr	Co-Curricular Course (CC) 3 Cr	Vocational Course (VC) 2 Cr	Apprenticeship / Internship/ Project/ Community Outreach/ MOOC (AIPCM) 2 Cr	Major Dissertation/ Academic Project/ Internship 6 Cr	GP/ Seminar 1 Cr	Total Credit
I	DSC1 DSC2 DSC3		GE1	CC1	VC1			1	22
II	DSC4 DSC5 DSC6		GE2	CC2	VC2			1	22
III	DSC7 DSC8 DSC9		GE3	CC3	VC4 Or AIPCM			1	22
IV	DSC10 DSC11 DSC12		GE4	CC4	VC4 Or AIPCM			1	22
V	DSC13 DSC14 DSC15	DSE1	GE5		VC5 Or AIPCM				22
VI	DSC16 DSC17 DSC18	DSE2	GE6			Project/ Dissertation 2 Credit			22
VII	DSC19	Three DSE or or Two DSE and One GE Or One DSE and Two GE					Dissertation/ Academic Project/ Internship		22
VIII	DSC19	Three DSE or or Two DSE and One GE Or One DSE and Two GE					Dissertation/ Academic Project/ Internship		22

Programme Outcomes (POs) of B.COM (Honours)	
PO1	Management Knowledge: Students will acquire adequate understanding about management concepts and principles.
PO2	Business Analysis: Use the business and management knowledge gained to analyze the business problems and come up with viable solutions.
PO3	Communication: To impart knowledge to the students towards Business Communication for effective and Professional business management
PO4	Entrepreneurship: Build the entrepreneurship acumen.
PO5	Individual and Team Work: To inculcate the ability for leading a team and develop group behaviour in achievement of individual, group and organizational goals.
PO6	Regulatory Framework: To understand and discuss the broad legal and regulatory framework governing business activities.
PO7	Ethics: To recognize and solve business problems in an ethical manner for continuous development of business venture.
PO8	Technology Orientation: To develop competency in the use of technology in modern organizational operations.
PO9	Conduct Investigations : To stimulate an interest in research and its applications to find solutions for business problems.
PO10	The Business Leader and Society: To provide an environment that challenges the students' mind through competitive education which emphasizes on inculcating values, thus transforming them into socially responsible managers and business leaders.
PO11	Environment and Sustainability: Understand the relevant issues of environmental concern and sustainable development.
PO12	Life Long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Programme Specific Outcomes (PSOs) of B.COM (Honours)	
PSO1	To make students eligible for post graduation program such as M.Com, MBA, MFA etc and also develop interest in pursuing professional courses such as CA, CS etc.
PSO2	The commerce and finance focused curriculum and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

SCHOOL OF MANAGEMENT
B.Com (Hons.) (Program Code: 78)

Course Articulation Matrix of DSC, DSE & GE

Proposed PO MATRIX FOR ALL COURSES														
Course Code and Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
Proposed PO MATRIX FOR ALL COURSES														
Course Code and Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
NBCOM 4101 Financial Accounting	1.75	1.33	2	1	1.33	1.5	1.5	2	1.3	1	2	1.75	2.5	2.75
NBCOM 4102 Business Statistics	1.75	2.5	1.75	1	1	1.75	1.67	2	2	1	1.5	1.75	2.5	2.75
NBCOM 4103 Business Economics	2.50	1.50	1.25	1.67	1.50	2.00	1.00	1.67	1.67	1.67	2.50	2.00	2.75	2.75
NGE 47801 Accounting for Everyone	2.5	2.50	1.75	1.50	1.67	1.75	1.67	2.00	2.00	1.00	1.50	1.75	2.25	2.50
NGE47802 Personal Finance and Planning	2.5	1.75	2.00	2.00	1.50	1.50	1.67	2.00	2.00	2.00	1.33	1.75	2.00	2.50
NGE47803 Organization Behaviour and Principles of Management	2.5	1.75	1.50	1.67	1.50	2.00	1.00	1.67	1.67	1.67	2.50	2.00	2.25	2.25
NBCOM 4201 Corporate Accounting	2.25	2.25	1.50	1.00	1.00	1.75	2.00	1.50	1.75	1.00	1.50	1.75	2.50	2.75
NBCOM 4202 Business Law	2.50	2.33	1.67	2.00	1.33	2.50	1.67	2.00	2.00	2.00	1.25	1.75	2.00	2.00
NBCOM 4203 Business Communication	2.75	1.75	2.00	1.67	1.50	2.00	1.50	1.67	1.67	1.67	2.50	2.00	2.75	2.25
NGE 47804 Finance for Everyone	2.25	1.67	1.50	1.67	1.50	2.00	1.00	1.67	1.75	1.67	2.33	2.00	2.50	2.50
NGE47805 Principles of Marketing	2.75	1.75	2.00	2.00	1.67	1.50	1.75	1.75	2.00	2.00	1.33	1.75	2.50	2.75
NGE47806 Public Administration and Business	2.5	1.75	1.50	1.67	1.50	2.00	1.00	1.67	1.67	1.67	2.50	2.00	2.25	2.25
NBCOM 4301 Business Environment	2.75	2.00	1.33	1.00	1.50	2.00	1.00	1.00	1.75	1.33	2.25	1.75	2.50	2.50

NBCOM 4302 Income Tax Law and Practice	2.50	2.33	1.67	2.00	1.33	2.50	1.67	2.00	2.00	2.00	1.25	1.75	2.00	2.00
NBCOM 4303 Indian Economy	2	1.33	1.00	1.67	1.50	1.33	1.00	1.33	1.50	1.33	2.00	1.75	2.00	2.25
NGE47807 Investing in Stock Market	2	1.33	1.00	1.67	1.50	1.33	1.00	1.33	1.50	1.33	2.00	1.75	2.00	2.25
NGE47808 Project Management	2.5	1.75	2.00	2.00	1.50	1.50	1.67	2.00	2.00	2.00	1.33	1.75	2.00	2.50
NGE47809 Good Governance	2.33	1.67	1.67	1.25	1.33	1.75	1.00	1.50	1.67	1.67	2.50	2.00	1.75	1.75
NBCOM 4401 Cost Accounting	2.25	2.25	1.50	1.00	1.00	1.75	2.00	1.50	1.75	1.00	1.50	1.75	2.50	2.75
NBCOM 4402 Personal Tax Planning and Tax Management	2.50	2.00	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	1.50	1.75
NBCOM 4403 Financial Services	2.5	2.25	2.25	2.00	1.75	1.75	2.00	2.00	2.00	2.00	1.50	1.75	2.25	2.50
NGE47810 Macro Economics	2.25	1.75	1.50	1.75	1.50	1.50	1.00	1.33	1.50	1.33	2.00	1.75	2.00	2.25
NGE47811 Creativity and Innovation	1.25	1.67	1.67	2.75	1.50	1.50	1.25	1.50	2.00	2.00	2.00	1.75	2.50	2.75
NGE47812 Sustainable Development	2	2.00	1.00	1.50	1.33	1.50	1.00	2.00	2.00	1.75	2.75	1.75	2.50	1.50
NBCOM 4501 Financial Management	2.75	1.75	1.75	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75
NBCOM 4502 Banking and Insurance	2.75	1.75	1.75	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75
NBCOM 4503 Management Accounting	2.5	1.50	1.33	1.50	1.67	1.50	1.50	2.00	1.75	1.75	1.75	1.75	2.50	2.75
NDSE47801 Entrepreneurship Development	2.75	2.00	1.75	2.75	1.50	2.00	1.50	1.00	1.75	1.67	2.25	1.75	2.75	1.75
NDSE47802 Advertising and Personal Selling	2.75	1.75	2.00	2.00	1.67	1.50	1.75	1.75	2.00	2.00	1.33	1.75	2.50	2.75
NDSE47803 Corporate Law	2.50	2.33	1.67	2.00	1.33	2.50	1.67	2.00	2.00	2.00	1.25	1.75	2.50	2.00

NGE47813 New Venture Planning and Development	2.5	1.75	1.75	2.75	2.00	2.00	1.50	1.00	1.75	1.67	2.25	1.75	2.75	1.75
NGE47814 Digital Marketing	2.5	2.00	2.25	2.00	1.67	1.50	2.00	2.50	2.00	2.00	1.50	1.75	2.50	2.75
NGE47815 Investment Management	2	2.00	1.00	1.50	1.33	1.50	1.33	2.00	2.00	1.75	2.33	1.75	2.50	2.50
NBCOM 4601 Goods & Services Tax & Custom Law	2.50	2.00	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	1.50	1.75
NBCOM 4602 International Business	2.00	1.75	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	2.25	2.50
NBCOM 4603 Microfinance	2.00	1.75	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	2.25	2.50
NDSE 47804 Risk Management	2.00	1.75	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	2.25	2.50
NDSE 47805 Auditing	2.75	1.75	2.00	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75
NDSE 47806 Advanced Financial Accounting	2.25	1.50	2.25	2.00	1.67	1.50	1.67	2.50	2.00	2.00	1.50	1.75	2.50	2.75
NGE 47816 Financial Services	2.5	1.75	2.00	1.75	1.50	1.50	1.67	1.00	2.00	2.00	1.50	1.75	2.50	2.25
NGE 47817 Business Policy & Strategy	2	2.00	1.00	1.50	1.33	1.50	1.33	2.00	2.00	1.75	2.33	1.75	2.50	2.50
NGE 47818 Event Management	2	2.00	1.00	1.50	1.33	1.50	1.33	2.00	2.00	1.75	2.33	1.75	2.50	2.50
NBCOM 4701 Financial Institutions	2.25	2.00	1.00	2.00	1.33	2.00	1.50	2.50	2.00	2.00	1.33	1.50	2.25	2.75
NDSE 47807 Digital Finance	2.5	2.00	2.25	2.00	1.67	1.50	2.00	2.50	2.00	2.00	1.50	1.75	2.50	2.75
NDSE 47808 Business Finance	2.5	1.75	1.50	2.00	1.33	2.50	1.50	1.33	2.00	2.00	1.33	1.50	2.25	2.50
NDSE 47809 Financial Derivatives	2.5	1.50	2.00	2.00	1.67	1.50	1.25	2.00	1.75	1.75	1.50	1.75	2.00	2.25
NGE 47819 Business Valuation	2.5	1.75	1.50	2.00	1.33	2.50	1.50	1.33	2.00	2.00	1.33	1.50	2.25	2.50

NGE47820 Export-Import Management	2.5	1.75	1.50	2.00	1.33	2.50	1.50	1.33	2.00	2.00	1.33	1.50	2.25	2.50
NGE 47821 Production & Operation Management	2.25	1.50	1.33	2.00	1.67	1.50	1.67	2.50	2.00	2.00	1.50	1.75	2.50	2.00
NBCOM 4801 Behavioural finance	2.75	1.67	2.00	2.00	1.67	1.50	1.67	2.50	2.00	2.00	1.50	1.75	2.50	2.75
NDSE 47810 International Finance	2.5	1.75	1.67	2.25	2.00	1.50	1.50	2.25	1.75	1.75	1.50	1.75	2.25	2.00
NDSE 47811 Stock Market Operations	2.75	1.75	1.75	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75
NDSE 47812 Financial Statement Analysis	2.75	1.75	2.00	2.25	2.00	1.75	1.50	2.25	1.75	1.75	1.50	1.75	2.00	2.25
NGE 47822 E-Commerce	2	1.75	1.67	2.00	2.00	2.00	1.50	2.50	2.00	2.00	1.50	1.75	2.25	2.00
NGE47823Consumer Affairs & Sovereignty	2	1.75	1.67	2.00	2.00	2.00	1.50	2.50	2.00	2.00	1.50	1.75	2.25	1.25
NGE 47824 Human Resource Management	2.5	1.75	1.67	2.33	2.00	2.00	1.50	2.50	2.00	2.00	1.50	1.75	2.25	2.00

Course Articulation Matrix of Co-Curricular Courses (CC) & Vocational Courses (VC)

Course Code and Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
NSMVC5101 Managing Organizational Diversity	2	1	1	1	2	1	1	1	1	2	1	2	2	1
NSMVC5201 Logistics Management	3	1	1	2	1	1	1		1	2	2	2	3	1
NSMVC5301 Creativity and Design Thinking	2	1	1	1	1.25	2.25	1	1	1	1	2	3	2	1
NSMVC5401 Technical Charts and Analysis for Stock Markets	2	2	1	2	2	3	2	2.25	1	1		2	2	2
NSMVC5402 Digital Marketing	2	1	2	1	1.25	1	1	2	1	1	2	3	2	1
NSMVC5501 Entrepreneurial Finance	2	1	2	2.5	1.75	1	1	-	-	1.25	1.25	2	2.25	2.25
NSMCC5301 Financial Literacy	2	1.25	1	2	-	1.75	-	1	1	1	1	2	2.50	2.75
NSMCC5401 Leadership & Personality Development	3	1	2	3	2	1	2	2	-	3	-	2	3	1

B.Com (Hons.) Evaluation Scheme

Semester I										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			E Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
DSC-1	Theory	NBCOM 4101	Financial Accounting	3	1	0	40	60	100	4
DSC-2	Theory	NBCOM 4102	Business Statistics	3	1	0	40	60	100	4
DSC-3	Theory	NBCOM 4103	Business Economics	3	1	0	40	60	100	4
GE-1	Theory		Generic Elective Course	3	1	0	40	60	100	4
CC-1	Theory		Co-Curricular Course*	3	0	0	40	60	100	3
VC-1	Theory		Vocational Course**	2	0	0	40	60	100	2
GP	Practical	NGP4101	General Proficiency				100		100	1
		Total							700	22

*University offers one course of **Communicative English & Environmental Studies** for students who can opt any one from this in first semester under CC-1

One Generic Elective (GE-1) can be opted from

	Code	Course Title
GE-1	NGE 47801	Accounting for Everyone
	NGE47802	Personal Finance and Planning
	NGE47803	Organization Behaviour and Principles of Management

** List provided by School of Management

VC-1	Code	Course Title
		NSMVC 5101

Semester II										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
DSC-4	Theory	NBCOM 4201	Corporate Accounting	3	1	0	40	60	100	4
DSC-5	Theory	NBCOM 4202	Business Law	4	0	0	40	60	100	4
DSC-6	Theory	NBCOM 4203	Business Communication	4	0	0	40	60	100	4
GE-2	Theory		Generic Elective Course	3	1	0	40	60	100	4
CC-2	Theory		Co-curricular Course*	3	0	0	40	60	100	3
VC-2	Theory		Vocational Course**	2	0	0	40	60	100	2
GP	Practical	NGP4201	General Proficiency				100		100	1
Total									700	22

*University offers one course for second semester either **Communicative English & Environmental Studies** under CC-2 category for students who can opt any one from this for second semester other than the course taught in first semester.

One Generic Elective (GE-2) can be opted from

	Code	Course Title
GE-2	NGE 47804	Finance for Everyone
	NGE47805	Principles of Marketing
	NGE47806	Public Administration and Business

Note: Students exiting the Programme after securing 44 credits will be awarded Commerce Certificate, subject to additional 4 credits in work based summer internship

** List provided by School of Management

VC-2	Code	Course Title
	NSMVC 5201	Logistics Management

Semester III										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
DSC-7	Theory	NBCOM 4301	Business Environment	4	0	0	40	60	100	4
DSC-8	Theory	NBCOM 4302	Income Tax Law and Practice	3	1	0	40	60	100	4
DSC-9	Theory	NBCOM 4303	Indian Economy	3	1	0	40	60	100	4
GE-3	Theory		Generic Elective	3	1	0	40	60	100	4
CC-3	Theory		Co-Curricular Course**	3	0	0	40	60	100	3
VC-3	Theory/ Practical		Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC* (AIPCM) OR Vocational Course**	2	0	0	40	60	100	2
GP	Practical	NGP4301	General Proficiency				100		100	1
Total									700	22

* Online vocational courses will be announced at the beginning of the semester.

#One Generic Elective (GE-3) can be opted from

	Code	Course Title
GE-3	NGE47807	Investing in Stock Market
	NGE47808	Project Management
	NGE47809	Good Governance

** List provided by School of Management

	Code	Course Title
CC-3	NSMCC 5301	Financial Literacy

	Code	Course Title
VC-3	NSMVC 5301	Creativity & Design Thinking

Semester IV										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
DSC-10	Theory	NBCOM 4401	Cost Accounting	3	1	0	40	60	100	4
DSC-11	Theory	NBCOM 4402	Personal Tax Planning and Tax Management	3	1	0	40	60	100	4
DSC-12	Theory	NBCOM 4403	Financial Services	3	1	0	40	60	100	4
GE-4	Theory		Generic Elective Course	3	1	0	40	60	100	4
CC-4	Theory		Co-Curricular Course**	3	0	0	40	60	100	3
VC-4			Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC* (AIPCM)				40	60	100	2
			OR #Vocational Course**	2	0	0	40	60	100	
GP	Practical	NGP4401	General Proficiency				100		100	1
Total									700	22

* Online vocational courses will be announced at the beginning of the semester.

One Generic Elective (GE-4) can be opted from

GE-4	Code	Course Title
	NGE47810	Macro Economics
	NGE47811	Creativity and Innovation
	NGE47812	Sustainable Development

** List provided by School of Management

CC-4	Code	Course Title
	NSMCC 5401	Leadership & Personality Development

Any one of them

VC-4	Code	Course Title
	NSMVC 5401	Technical Chart and Analysis for Stock Market
	NSMVC 5402	Digital Marketing

Note: Students exiting the Programme after securing 88 credits will be awarded Commerce Diploma, subject to additional 4 credits work based during summer internship

Semester V										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
DSC-13	Theory	NBCOM 4501	Financial Management	3	1	0	40	60	100	4
DSC-14	Theory	NBCOM 4502	Banking and Insurance	4	0	0	40	60	100	4
DSC-15	Theory	NBCOM 4503	Management Accounting	3	1	0	40	60	100	4
DSE-1	Theory		Discipline Specific Elective Course	3	1	0	40	60	100	4
GE-5	Theory		Generic Elective Course	3	1		40	60	100	4
VC-5			Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC* (AIPCM)				40	60	100	2
			OR Vocational Course**	2	0	0	40	60	100	
Total									600	22

* Online vocational courses will be announced at the beginning of the semester

Select one subject from the given list of DSE-1

DSE 1	Code	Course Title
	NDSE47801	Entrepreneurship Development
	NDSE47802	Advertising and Personal Selling
	NDSE47803	Corporate Law

One Generic Elective (GE-5) can be opted from

GE-5	Code	Course Title
	NGE47813	New Venture Planning and Development
	NGE47814	Digital Marketing
	NGE47815	Investment Management

** List provided by School of Management

VC-5	Code	Course Title
	NSMVC 5501	Entrepreneurial Finance

Semester VI										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
DSC-16	Theory	NBCOM 4601	Goods & Services Tax & Custom Law	4	0	0	40	60	100	4
DSC-17	Theory	NBCOM 4602	International Business	3	1	0	40	60	100	4
DSC-18	Theory	NBCOM 4603	Microfinance	4	0	0	40	60	100	4
DSC-19	Practical	NBCOM 4604	Research Project				40	60	100	2
DSE-2	Theory		Discipline Specific Elective Course	4	0	0	40	60	100	4
GE-6	Theory		Generic Elective Course	4	0	0	40	60	100	4
			Total						600	22

Select one subject from the given list of DSE- 2

	Code	Course Title
DSE 2	NDSE 47804	Risk Management
	NDSE 47805	Auditing
	NDSE 47806	Advanced Financial Accounting

One Generic Elective (GE-6) can be opted from

	Code	Course Title
GE-6	NGE 47816	Research Methodology*
	NGE 47817	Business Policy & Strategy
	NGE 47818	Event Management

*If the student opts for Honours with Research then Research Methodology in the sixth semester will be a compulsory course.

Note 1: In the fourth year the students have the option to choose B.Com (Hons.) with Internship or B.Com (Hons.) with Research. B.Com (Hons.) with Research choice is given to those students who had secure more than 75% marks up to third year.

Note 2: Students who wish to exit after securing 132 credits in the third year get the B.Com (Hons.) degree.

Semester VII										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
DSC-20	Theory	NBCOM 4701	Financial Institutions	4	0	0	40	60	100	4
DSC-21	Practical	NBCOM 4702	Dissertation/Academic Project/ Internship				40	60	100	6
DSE-3 (Two)	Theory		Discipline Specific	4	0	0	40	60	100	4
			Elective Course	4	0	0	40	60	100	4
GE-7	Theory		Generic Elective Course	4	0	0	40	60	100	4
Total									600	22

Select Two subject from the given list of DSE- 3

DSE 3	Code	Course Title
	NDSE 47807	Digital Finance
	NDSE 47808	Business Finance
	NDSE 47809	Financial Derivatives

Any One Generic Elective (GE-7) can be opted from

GE-7	Code	Course Title
	NGE 47819	Business Valuation
	NGE47820	Export-Import Management
	NGE 47821	Production & Operation Management

Semester VIII										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
DSC-22	Theory	NBCOM 4801	Behavioural Finance	4	0	0	40	60	100	4
DSC-23	Practical	NBCOM 4802	Dissertation/Academic Project/ Internship				40	60	100	6
DSE-3 (Two)	Theory		Discipline Specific	4	0	0	40	60	100	4
			Elective Course	4	0	0	40	60	100	4
GE-7	Theory		Generic Elective Course	4	0	0	40	60	100	4
Total									600	22

Select Two subject from the given list of DSE- 4

DSE-4	Code	Course Title
	NDSE 47810	International Finance
	NDSE 47811	Stock Market Operations
	NDSE 47812	Financial Statement Analysis

Any One Generic Elective (GE-8) can be opted from

GE-8	Code	Course Title
	NGE 47822	E-Commerce
	NGE47823	Consumer Affairs & Sovereignty
	NGE 47824	Human Resource Management

Note: Students after securing 176 credits in the overall program will be awarded B.Com (Hons.) with Internship or B.Com (Hons.) with Research (had secure more than 75% marks up to third year)

Program	B.COM (Hons.)				
Year	I	Semester			1
Course Name	Financial Accounting				
Code	NBCOM4101				
Course Type	DSC-1	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	This course provides conceptual knowledge of financial accounting and impart skills for recording various kinds of business transactions and to prepare financial statements.				
Course Outcomes					
CO1	Understand the theoretical framework of accounting and be able to prepare financial statements.				
CO2	Demonstrate accounting process under computerized accounting system				
CO3	Evaluate the importance of depreciation in financial statements.				
CO4	Prepare and explain the financial statements of Sole proprietors and partnership firms				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>(a) Theoretical Framework</p> <p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.</p> <p>ii. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.</p> <p>iii. Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.</p> <p>(b) Accounting Process</p> <p>From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.</p>	15	CO1
2	<p>Computerized Accounting Systems</p> <p>Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a</p>	15	CO2

	Company.		
3	Accounting for Depreciation The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income	15	CO3
4	Financial Statements of Sole Proprietorship and Partnership Firms Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities – Sole Proprietorship and Partnership firms (both manual and using appropriate software). Accounting for Branch Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Note: 1. The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered. 2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.	15	CO4

Suggested Readings

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
2. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication
3. Tulsian, P C. & Tulsian Bharat (2017) Financial Accounting, S Chand and Company Limited, New Delhi

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/52493>
2. <https://archive.nptel.ac.in/courses/110/101/110101131/>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	1	3		2	1	2		1			2	3	3
CO2	1		1		1	2	1	2	2	1		2	2	3
CO3	2	1	2		1	1	1	2				1	2	2
CO4	2	2	2	1		2	2	2	1		2	2	3	3
Average	1.75	1.33	2	1	1.33	1.5	1.5	2	1.3	1	2	1.75	2.5	2.75

Program	B.COM (Hons.)				
Year	I	Semester			1
Course Name	Business Statistics				
Code	NBCOM4102				
Course Type	DSC-2	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	This course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.				
Course Outcomes					
CO1	Acquire proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools				
CO2	Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context				
CO3	Examine relationships between the variables using correlation and regression analysis				
CO4	Estimate the index numbers, trends in time series data and interpret it for business decisions				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Statistical Data and Descriptive Statistics Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.</p>	15	CO1
2	<p>Probability and Probability Distributions Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications Probability distributions: (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution. (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. (c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications</p>	15	CO2

3	<p>Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.</p>	15	CO3
4	<p>Index Number Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted.</p> <p>Time Series Analysis Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend line using principle of least squares –linear, second-degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages</p>	15	CO4

Suggested Readings

1. Anderson, D. R. (2014). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
2. Gupta, S. P., & Gupta, A. (2014). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
3. Hazarika, P. (2017). *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing
4. Thukral, J. K. (2016). *Business Statistics*, New Delhi: Taxmann Publication.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/56522>
2. <https://archive.nptel.ac.in/courses/110/107/110107114/>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	3	2	1		2	1	2	3			2	3	3
CO2	2	2	2		1	2		2	2		1	2	2	3
CO3	1	3	1	1	1	1	2	2		1		1	2	2
CO4	2	2	2	1		2	2	2	1		2	2	3	3
Average	1.75	2.5	1.75	1	1	1.75	1.67	2	2	1	1.5	1.75	2.5	2.75

Program	B.COM (Hons.)				
Year	I	Semester			1
Course Name	Business Economics				
Code	NBCOM4103				
Course Type	DSC-3	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	The course aims to acquaint the students with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.				
Course Outcomes					
CO1	Understanding the functioning of different economic systems and evaluate implications of various economic decisions				
CO2	Describe and apply the methods for analyzing consumer behavior through demand and supply, elasticity, and marginal utility				
CO3	Analyze the relationship between production input, output and cost				
CO4	Examine implications of pricing decisions under different market conditions				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Concept of Business Economics & Consumer Behaviour: Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory	15	CO1
2	Elasticity of Demand Theory of Demand and supply The elasticity of demand – Concept, kinds -price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting	15	CO2
3	Production and cost Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost	15	CO3
4	Pricing & Market Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of	15	CO4

	Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations;		
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Suggested Readings

1. Ahuja, H. L. (2019). *Theory of Micro Economics*. New Delhi: Sultan Chand Publishing
2. Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational
3. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.
4. Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/4274>
2. <https://nptel.ac.in/courses/110105075>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1	2	2	2			2	2	3	3	3	3
CO2	3	2	1	2		2		1	2	1		2	3	3
CO3	2	1	2		1		1	2		2		1	2	2
CO4	2	1	1	1		2	1	2	1		2	2	3	3
Average	2.50	1.50	1.25	1.67	1.50	2.00	1.00	1.67	1.67	1.67	2.50	2.00	2.75	2.75

Program	B.COM (Hons.)				
Year	I	Semester	1		
Course Name	Accounting for Everyone				
Code	NGE47801				
Course Type	GE-1	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	The course provides students a foundation in basic accounting concepts and methodology and impart preliminary skills for recording various kinds of financial transactions				
Course Outcomes					
CO1	Gain an understating of various terms used in accounting				
CO2	Make accounting entries and prepare cash book and other accounts necessary while running a business				
CO3	Prepare final accounts based on accounting software				
CO4	Analyze information from company's annual report.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Accounting Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.	15	CO1
2	Transactions and recording of transactions Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement	15	CO2
3	Preparation of Financial Statements Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software	15	CO3
4	Company Accounts Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex – BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.	15	CO4

Suggested Readings

1. Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational
2. Monga, J R. Basic Financial Accounting. Mayur Publication, New Delhi.
3. Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/73944>
2. <https://egyankosh.ac.in/handle/123456789/13196>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	3	2	1		2	1	2	3			2	2	3
CO2	3	2	2	2	1	2		2	2		1	2	2	2
CO3	3	3	1	1	2	1	2	2	2	1		1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.5	2.50	1.75	1.50	1.67	1.75	1.67	2.00	2.00	1.00	1.50	1.75	2.25	2.50

Program	B.COM (Hons.)				
Year	I	Semester			1
Course Name	Personal Finance and Planning				
Code	NGE47802				
Course Type	GE-1	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	The course familiarizes the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner				
Course Outcomes					
CO1	Understand the meaning and relevance of Financial Planning				
CO2	Familiarize about the concept of Investment Planning and its methods.				
CO3	Examine the concept of Personal Tax Planning.				
CO4	Analyze the relevance of Insurance Planning and develop an insights into Retirement Planning and its relevance				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Financial Planning Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.	15	CO1
2	Investment Planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues	15	CO2
3	Personal Tax Planning Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.	15	CO3
4	Insurance Planning Need for Protection planning. Risk of mortality, health, disability, and property. Importance of Insurance: life and non-life insurance	15	CO4

	<p>schemes. Deductions available under the Income-tax Act for premium paid for different policies.</p> <p>Retirement Benefits Planning</p> <p>Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.</p>		
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Suggested Readings

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
2. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication
3. Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill
4. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/17014>
2. <https://egyankosh.ac.in/handle/123456789/6905>

Course Articulation Matrix														
PO-PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2
CO1	3	1	2	2		1	2	2	3			2	2	3
CO2	2	2		2		1			2		1	2	1	2
CO3	3	2	2		1	2	1	2	2	2	1	1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.5	1.75	2.00	2.00	1.50	1.50	1.67	2.00	2.00	2.00	1.33	1.75	2.00	2.50

Program	B.COM (Hons.)				
Year	I	Semester	1		
Course Name	Organization Behaviour and Principles of Management				
Code	NGE47803				
Course Type	GE-1	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	The course familiarizes the students with basic concepts in the field of Organizational Behaviour, practical implications of various theories of human behaviour at work and Specific topics such as leadership, motivation, personality, perception, etc.				
Course Outcomes					
CO1	Understand the concept of behaviour at workplace and analyze the work values, relations between attitude and behaviour. Understand the concept of personality, perception, learning and their implication on individual life as well as on workplace.				
CO2	Devise methods to increase motivation and handle emotions in work setting.				
CO3	Understand the management practices of business organizations in the dynamic global environment.				
CO4	Comprehend effective management planning and organizing staff. Get an understanding of the basic principles of motivation and leadership.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Organization Behavior Concept and nature of Organizational behaviour, contributing disciplines to the field of O.B, O.B. Models, Need to understand human behaviour, Impact of Global and Cultural diversity in OB. Ability & Values. Attitudes: Formation, Theories, And Personality: determinants and traits.	15	CO1
2	Motivation and Leadership Motivating and Leading: Nature and Importance of motivation, Types of motivation, Theories of motivation: Maslow, Herzberg, X, Y and Z. Leadership and its Types.	15	CO2
3	Introduction to Principles Management Concept, nature, process and significance of management. Managerial levels, skills, functions and roles. Management Vs. Administration. Coordination as essence of management. Development of management thought: classical, neo-classical, behavioural, systems and contingency approaches.	15	CO3
4	Planning, Organizing, Directing and Controlling Planning: Nature, scope and objectives of planning, Types of plans, Planning process Organizing: Concept, process and significance. Principles of an organization, Types of organization: Formal and Informal Organization. Directing: Concept & principles of directing Controlling: Concept, Principles, Process and Relationship between planning and controlling	15	CO4

Suggested Readings

1. Prasad, L.M., Organizational Behaviour, Sultan Chand and Sons,2003.
2. Luthans Fred, Organizational Behaviour, Tata McGraw Hill, New Delhi, 2003.
3. Chhabra T.N. and Singh B.P., Organization Behaviour, Sultan Chand and Sons.
- 4.Gupta, C.B., Management Concepts and Practices, Sultan Chand and Sons, New Delhi,2003.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/23799>
2. <https://egyankosh.ac.in/handle/123456789/35874>

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1	2	2	2			2	2	3	3	3	3
CO2	3	2	1	2		2		1	2	1		2	1	2
CO3	2	1	2		1		1	2		2		1	2	1
CO4	2	2	2	1		2	1	2	1		2	2	3	3
Average	2.5	1.75	1.50	1.67	1.50	2.00	1.00	1.67	1.67	1.67	2.50	2.00	2.25	2.25

Program	B.Com (Hons.)				
Year	I	Semester	I		
Course Name	Managing Organizational Diversity				
Code	NSMVC5101				
Course Type	VC-1	L	T	P	Credit
Pre-Requisite	Pass Certificate of 10+2	2	0	0	2
Course Objectives	To familiarize students with the concept and importance of diversity in the workplace. Examine the impact of diversity on organizational culture, productivity, and innovation. Develop strategies for recruiting, retaining, and promoting diverse talent within organizations. Understand the global aspects of diversity and its implications for multinational organizations.				
Course Outcomes					
CO1	Understand basic concepts of diversity in the workplace.				
CO2	Describe the impact of diversity on organizational culture, productivity, and innovation.				
CO3	Identify the recruitment and retention strategies for the diverse talent within organizations.				
CO4	Explain global diversity and its implications for multinational organizations.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Managing Organizational Diversity: Understanding the concept of diversity and its significance in the workplace, Benefits, and challenges of managing diversity, Exploring various dimensions of diversity: race, ethnicity, gender, age, religion, etc., Inter-Sectionality and multiple identities, Impact of diversity on organizational performance.	8	1
2	Building an Inclusive Culture: Creating an inclusive work environment, Inclusive leadership and management practices, Development of Inclusive Leadership Practices and Processes, Employee resource groups and affinity networks, Inclusive Organization Design, and Developing cultural intelligence.	7	2
3	Recruitment and Retention of Diverse Talent: Strategies for attracting diverse candidates, Selection processes that minimize bias, Retention strategies for diverse employees, Affirmative action and equal employment opportunity, and Evaluating the effectiveness of diversity initiatives.	7	3
4	Global Diversity and Multi-Culturalism: Cultural differences in a global context, Managing diversity in multinational organizations, Global diversity trends and best practices, Cultural competence and sensitivity, Developing cross-cultural communication skills, Understanding and appreciating cultural differences.	8	4

Suggested Readings

1. Stefan Kühl: Influencing Organizational Culture: A Very Brief Introduction.
2. Rohini Anand: Leading Global Diversity, Equity, and Inclusion: A Guide for Systemic Change in Multinational Organizations.
3. David A. Thomas and Robin J. Ely: HBR's 10 Must Read on Diversity.

Online Resources

1. <https://www.youtube.com/watch?v=dwWtb64XQOK>
2. <https://www.youtube.com/watch?v=TnhBeaFbHYo&feature=youtu.be>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2		1	1	2		1		1	2		2	2	2
CO2	2	1		1	2			1	1	2	1	2	2	2
CO3	2		1	1	2	1	1		1	2		2	2	2
CO4	2		1	1	2		1		1	2		2	2	2
Avg	2	1	1	1	2	1	1	1	1	2	1	2	2	2

Program	B.COM (Hons.)				
Year	I	Semester			II
Course Name	Corporate Accounting				
Code	NBCOM4201				
Course Type	DSC-4	L	T	P	Credit
Pre-Requisite	The students have basic knowledge of shares, debentures, amalgamation, final statements of companies in 'Financial Accounting' in first semester	3	1	0	4
Course Objectives	The course provides the students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies				
Course Outcomes					
CO1	Develop an understanding of Accounting for Share Capital and Debentures				
CO2	Prepare financial statements of a company				
CO3	Prepare balance sheet after Internal Reconstruction of company and analyse the case study of major amalgamations of companies in India				
CO4	Explain the process of e-filing of annual reports of companies				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Accounting for Share Capital & Debentures Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. <i>(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)</i></p>	15	CO1
2	<p>Preparation of Financial Statements of Companies including one Person Company Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software. <i>(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)</i></p>	15	CO2
3	<p>Internal Reconstruction and Profit or Loss Prior to Incorporation (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.</p>	15	CO3

	<p>(b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.</p> <p>Amalgamation of Companies Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination;</p>		
4	<p>Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises</p>	15	CO4

Suggested Readings

1. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication.
2. Dam, B. B. &Gautam, H. C. (2019). *Corporate Accounting*. Guwahati: Gayatri Publications.
3. Goyal, V. K., &Goyal, R. (2012). *Corporate Accounting*. New Delhi: PHI Learning.
4. Jain, S. P., &Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/73943>
2. <https://egyankosh.ac.in/handle/123456789/73963>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1		1	2		1	3			2	3	3
CO2	3	2	2		1	2			2		1	2	2	3
CO3	1	3	1	1	1	1	2		1	1		1	2	2
CO4	2	2	2	1		2	2	2	1		2	2	3	3
Average	2.25	2.25	1.50	1.00	1.00	1.75	2.00	1.50	1.75	1.00	1.50	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	I	Semester			II
Course Name	Business Law				
Code	NBCOM4202				
Course Type	DSC-5	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	4	0	0	4
Course Objectives	The course aims to provide the students a broad understanding about important aspects of legal environment of business, to make them study how various special contracts are brought into force and impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.				
Course Outcomes					
CO1	Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions				
CO2	Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;				
CO3	Analyze the regulation governing the Contract of Sale of Goods and provisions of the Competition Act to prevent practices having adverse effect on competition.				
CO4	Asses the provisions of the Consumer Protection Act to protect the interest of the consumers and examine the law governing regulation and management of foreign exchange under FEMA.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Indian Contract Act, 1872 Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	15	CO1
2	Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.	15	CO2
3	Sale of Goods Act, 1930 and Competition Act, 2002 Sale of Goods Act, 1930 Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;	15	CO3
4	Consumer Protection Act, 2019 and Exchange Management Act, 1999 Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties	15	CO4

	Exchange Management Act, 1999 Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC		
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Suggested Readings

1. Bose, D. C. (2008). *Business Law*. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). *Business Laws*. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., &Kuchhal, V. (2018). *Business Laws*. New Delhi: Vikas Publishing.
4. Singh, A. (2009). *Business Law*. Delhi: Eastern Book Company.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/56324>
2. <https://egyankosh.ac.in/handle/123456789/13098>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3		1		1	3	1	2	3		1	2	1	1
CO2	2	2		2		3			2		1	2	2	2
CO3	3	3	2		1	2	2	2	2	2	1	1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.50	2.33	1.67	2.00	1.33	2.50	1.67	2.00	2.00	2.00	1.25	1.75	2.00	2.00

Program	B.COM (Hons.)				
Year	I	Semester			II
Course Name	Business Communication				
Code	NBCOM4203				
Course Type	DSC-6	L	T	P	Credit
Pre-Requisite	The student must have basis knowledge about technologies used in communication in 'Communicative English paper in first semester'	4	0	0	4
Course Objectives	The course aims to enhance written and verbal communication and presentation skill among students. Students will be trained to frame effective documentation both in digital and non-digital environment.				
Course Outcomes					
CO1	Understand the concept and significance of effective communication in business.				
CO2	Develop effective interpersonal communication skill and negotiation skill				
CO3	Analyze the role of information and technology as an enabler for business communication and documentation.				
CO4	Asses the appropriate skills for report writing and different ways of documentation				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Understanding Business Communication Communication: Concept, definition, nature, importance and components of communication. Communication process, directions of communications, networks of communication. Types of communication: formal, informal, verbal, and non- verbal. Barriers to communication. Principles of effective communication: 7C's of communication.	15	CO1
2	Work Team Communication Communication in work team: Group communication, Initial group goals, solving group problems: negotiation and conflict, Group Decision Making. Listening skills.	15	CO2
3	Technology and Communication Accessing electronic information: internet, internet protocol, browsing and searching the internet. Sharing electronic information: Word processing, MSWord. E-mail: Effective e-mail practices. Correspondence Planning, drafting, revising. Replies, routine claim letters, adjustment letter, goodwill messages, congratulating messages, thank-you notes, sympathy notes. Persuasive messages: Request	15	CO3
4	Report Writing Characteristics of Business Reports, types of reports, purpose of reports. Collecting and analyzing data through questionnaire & interviews. Constructing tables, preparing charts and interpreting data. Writing Report: Planning, drafting, revising, formatting and proof		

	reading.		
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Suggested Readings

1. Kaul A., Business Communication, PHI Learning Pvt. Ltd.
2. Sharma, R.C. and Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw-Hill.
3. Ober Scot, Contemporary Business Communication, Cengage Learning.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/3114>
2. <https://egyankosh.ac.in/handle/123456789/79577>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1	2	2	2			2	2	3	3	3	3
CO2	3	2	3	2		2		1	2	1		2	3	2
CO3	3	1	2		1		1	2		2		1	2	1
CO4	2	2	2	1		2	2	2	1		2	2	3	3
Average	2.75	1.75	2.00	1.67	1.50	2.00	1.50	1.67	1.67	1.67	2.50	2.00	2.75	2.25

Program	B.COM (Hons.)				
Year	I	Semester		II	
Course Name	Finance For Everyone				
Code	NGE47804				
Course Type	GE-2	L	T	P	Credit
Pre-Requisite	Passed certificate of 10+2	3	1	0	4
Course Objectives	The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.				
Course Outcomes					
CO1	Formulate a financial plan, budget and manage personal finances.				
CO2	Analyze about the various banking services and its operations in the economy and manage services offered by banks.				
CO3	Evaluate plan for life insurance and property insurance and choose instruments for investment in shares				
CO4	.Analyze the basic concept of stock market, its functions and market mechanism				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction, Financial Planning and Budgeting: Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.	15	CO1
2	Banking Services: Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.	15	CO2
3	Insurance Services Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	15	CO3
4	Stock Markets – Some Basic Concepts Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market	15	CO4

	capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes		
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Suggested Readings

1. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
2. Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.
3. Mitra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
4. Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/30874>
2. <https://egyankosh.ac.in/handle/123456789/15575>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3		1	2	2	2			2	2	3	3	3	3
CO2	2	2	1	2		2		1	2	1		2	2	2
CO3	2	1	2		1		1	2	2	2	2	1	2	2
CO4	2	2	2	1		2	1	2	1		2	2	3	3
Average	2.25	1.67	1.50	1.67	1.50	2.00	1.00	1.67	1.75	1.67	2.33	2.00	2.50	2.50

Program	B.COM (Hons.)				
Year	I	Semester		II	
Course Name	Principles of Marketing				
Code	NGE47805				
Course Type	GE-2	L	T	P	Credit
Pre-Requisite	Passed certificate of 10 + 2	3	1	0	4
Course Objectives	The course aims to familiarize students with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.				
Course Outcomes					
CO1	Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.				
CO2	Understand and analyze the dynamics of consumer behaviour and process of market selection through STP stages				
CO3	Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution				
CO4	Analyze the process of value creation through marketing decisions involving product promotion and to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Module 1: Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	15	CO1
2	Module 2: Market Selection and Marketing Mix Decision - Product Market Selection: Choosing market value through STP. Market Segmentation-Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation concept and bases. Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	15	CO2
3	Module -3 Marketing Mix Decisions -Pricing and Distribution Pricing Decisions: Objectives;Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution	15	CO3

	channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing		
4	<p>Module -4 Promotion Decisions and Developments in Marketing</p> <p>Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues.</p>	15	CO4

Suggested Readings

1. Kotler, P., Armstrong, G., &Agnihotri, P. (2018). *Principles of Marketing*. London: Pearson Education.
2. Kotler, P., Keller, K. L., Koshy, A., &Jha, M. (2013). *Principles of Marketing: A South Asian Perspective*. London: Pearson Education.
3. Mahajan, J. P., &Mahajan, A. (2014). *Principles of Marketing*. Delhi: Vikas Publications.
4. Saxena, R. (2006). *Marketing Management*. Delhi: Tata McGraw Hill Education.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/78907>
2. <https://archive.nptel.ac.in/courses/110/104/110104068/>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	2	2	1	2	2	3	2		2	2	3
CO2	2	2	2	2		1	1	1	2		1	2	3	3
CO3	3	2	2		1	2	2	2	2	2	1	1	3	2
CO4	3	2	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.75	1.75	2.00	2.00	1.67	1.50	1.75	1.75	2.00	2.00	1.33	1.75	2.50	2.75

Program	B. COM (Hons.)				
Year	I	Semester		II	
Course Name	Public Administration and Business				
Code	NGE47806				
Course Type	GE-2	L	T	P	Credit
Pre-Requisite	Passed certificate of 10 + 2	3	1	0	4
Course Objectives	The course aims to impart basic knowledge about the structure and working of the public administration system in India.				
Course Outcomes					
CO1	Understand the impact of digital marketing in transforming the business environment and also the customer journey.				
CO2	Identify how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.				
CO3	Illustrate how the effectiveness of a digital marketing campaign can be measured				
CO4	Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.	15	CO1
2	Political System and Business Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOg- role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.	15	CO2
3	Judicial System and Business Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.	15	CO3
4	Governance and Public Policy Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic	15	CO4

	Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies		
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Suggested Readings

1. Basu, D. D. (2015). *Introduction to the Constitution of India*. New York: LexisNexis.
2. Fadia, B. L., & Fadia, K. (2017). *Indian Government and Politics*. Uttar Pradesh: Sahitya Bhawan
3. Sapru, R. K. (2012). *Public Policy: Formation, Implementation and Evaluation*. New York: Sterling Publishers.
4. Singh, M. P., & Saxena, R. (2008). *Indian Politics: Contemporary Issues and Concerns*. Delhi: PHI Learning.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/22029>
2. <https://egyankosh.ac.in/handle/123456789/67127>

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1	2	2	2			2	2	3	3	3	3
CO2	3	2	1	2		2		1	2	1		2	1	2
CO3	2	1	2		1		1	2		2		1	2	1
CO4	2	2	2	1		2	1	2	1		2	2	3	3
Average	2.5	1.75	1.50	1.67	1.50	2.00	1.00	1.67	1.67	1.67	2.50	2.00	2.25	2.25

Program	B.Com (Hons.)				
Year	1	Semester		II	
Course Name	Logistics Management				
Code	NSMVC5201				
Course Type	VC	L	T	P	Credit
Pre-Requisite	Pass Certificate of 10+2	2	0	0	2
Course Objective	To familiarize students with the fundamentals of logistics and to relate the concepts to real life business and to become efficient suppliers				
Course Outcomes					
CO1	To understand the role Logistics in an organization.				
CO2	To understand the concept and need for Outsourcing logistics				
CO3	To examine the role of procurement and material handling in an organization				
CO4	To describe the role of warehouse and its process.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Module 1: Introduction to Logistics Management Definition and Evolution of Logistics management -Achievement of competitive advantage through logistics Framework-Role of Logistics management-Integrated Logistics Management – Model, Emerging concept in logistics, Case study	7	1
2	Module 2: Outsourcing logistics and Logistics Strategy Reasons for Outsourcing logistics, Third party logistics provider-Fourth party Logistics providers (4 pl), Role of logistics providers, Role of logistics managers in strategic decisions, Designing & Implementing logistical strategy, Case Study.	8	2
3	Module 3: Procurement and Material Handling Objectives of Procurement System, Principles of Procurement, History of procurement function, Procurement Cycle, Procurement Planning, Material handling- Product movement- concept- costs-product load activity—dispatch activity, unload activity-control device, Packaging - Pallet - Stretch wraps - Cartons – Labelling, Case Study.	8	3
4	Module 4: Warehousing and Storage Management system Storage Inventory Management, Functions of storage & Inventory - Classification of Inventory, Methods of Controlling Stock Level, Warehouse Management Systems (WMS), Role of warehouse, types of warehouse, warehouse location, Warehouse functions, Role of warehouse manager, Case Study.	7	4

Suggested Readings

1. Arnold, J.R., Chapman, S.N. (2012). The Introduction to Materials Management. (7th ed.), Prentice-Hall. Coyle, J.J., Jr. Langley, C.J., Novack, R.A., & Gibson, B.J. (2013).
2. Managing Supply Chains: A Logistics Approach. (9th ed.), McGrawHill. Edward, F. (2002).
3. World-Class Warehousing and Material Handling. (International ed.), McGraw-Hill. Muller, M. (2011).
4. Essentials of Inventory Management. (2nd ed.), American Management Association. Donald J Bowersox, David J Closs, Logistical Management, TMH

Online Resources

1. <http://egyankosh.ac.in/handle/123456789/72286>
2. <http://egyankosh.ac.in/handle/123456789/13664>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	1	2	1					2	2	2	2	2
CO2	3	1	1	2	1		1			2	2	2	2	2
CO3	3	1	1	2	1	1			1	2	2	2	2	2
CO4	3	1	1	2	1					2	2	2	2	2
Avg	3	1	1	2	1	1	1		1	2	2	2	2	2

Program	B.COM (Hons.)				
Year	II	Semester		III	
Course Name	Business Environment				
Code	NBCOM4301				
Course Type	DSC-7	L	T	P	Credit
Pre-Requisite	Passed certificate of 10 + 2	4	0	0	4
Course Objectives	To familiarize students with business scenarios in today's world, various policies, laws and their impact on the business, general issues relating to the economic and non-economic environment of the business, global business environment and the natural environment in which the business operates.				
Course Outcomes					
CO1	Understand and recognize various types of business environment: Political, Economic, Socio-cultural, Legal, Technological and Global environment.				
CO2	Analyze the framework of economic planning; its importance and contribution in regional, national and international context and understand the India's Fiscal and Monetary Policies.				
CO3	Evaluate the role of public sector along with understanding of various financial Institutions and foreign trade policies.				
CO4	Demonstrate the impact of globalization, liberalization and privatization with policies related to foreign companies and get a deeper understanding towards recent economic trends.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Business Environment: Nature, dimensions and meaning. Components of business environment: economic, political, technological and social environment. Consumerism and consumer protection in India. A brief study of capitalism, socialism and mixed economy.	15	CO1
2	Industrial and Legal Environment Industrial Growth and policy, industrial licensing policy. MRTP. Economic planning: aims, objectives and framework of development planning in India. Legal Environment. India's Fiscal and Monetary Policies.	15	CO2
3	Public Sector and Economic Organizations Public Sector: Concept, Rationale, Government Programme, Role of Public Sector in India. Foreign Trade Policies. Development Banks: IFCI, IDBI, SIDBI, IIBI.	15	CO3
4	Recent Economic Trends Economic Liberalization, Privatization and Globalization. Foreign investment policy. Export Promotion councils and boards. Import Control. EXIM policy, FEMA, IPR (International and Indian Patent Rights Acts). Anti-Pollution Act. Environmental Groups and Bodies. Euro I, II and III Norms.	15	CO4

Suggested Readings

1. Mishra S. K. and Puri V. K., Economic Environment of Business, Himalaya Publication (2011)
2. Paul, Justin., Business Environment Text and Cases, Tata McGraw Hill (2010)
3. Shaikh and Saleem, Business Environment, Pearson, 1st Edition.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/2898>
2. <https://egyankosh.ac.in/handle/123456789/7105>

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1	1	2	2			2	1	3	2	3	3
CO2	3	2	1	1		2	1	1	2	1	2	2	2	2
CO3	2	2			1	2	1		2	2	2	1	2	2
CO4	3	2	2	1		2	1	1	1		2	2	3	3
Average	2.75	2.00	1.33	1.00	1.50	2.00	1.00	1.00	1.75	1.33	2.25	1.75	2.50	2.50

Program	B.COM (Hons.)				
Year	II	Semester			III
Course Name	Income-Tax Law and Practice				
Code	NBCOM4302				
Course Type	DSC-8	L	T	P	Credit
Pre-Requisite	Students have the idea from the paper Personal Finance & Planning in first semester	3	1	0	4
Course Objectives	To familiarize students with the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs and to understand the provisions relating to filing of return of income.				
Course Outcomes					
CO1	Understand the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons.				
CO2	Determine and analyze income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.				
CO3	Demonstrate the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income.				
CO4	Evaluate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF & comprehend the provisions relating to filing of return of income.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Basic Concepts Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.	15	CO1
2	Computation of Income under different heads-1 Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary, Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.	15	CO2
3	Computation of Income under different heads-2 Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital	15	CO3

	Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.		
4	Computation of Total income and Tax Liability of individual and HUF Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF Preparation of Return of Income Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses	15	CO4

Suggested Readings

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
3. Study material of ICAI Intermediate Paper 4A: Income-tax Law

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/14309>
2. <https://egyankosh.ac.in/handle/123456789/66965>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3		1		1	3	1	2	3		1	2	1	1
CO2	2	2		2		3			2		1	2	2	2
CO3	3	3	2		1	2	2	2	2	2	1	1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.50	2.33	1.67	2.00	1.33	2.50	1.67	2.00	2.00	2.00	1.25	1.75	2.00	2.00

Program	B.COM (Hons.)				
Year	II	Semester		III	
Course Name	Indian Economy				
Code	NBCOM4303				
Course Type	DSC-9	L	T	P	Credit
Pre-Requisite	Students were familiar with basic concept from Business Economics in first semester	3	1	0	4
Course Objectives	To familiarize students with understanding of constituent sectors that define the Indian Economy and to examine the role and contribution of different sections of the economy in economic development of India and to enable the learners to examine the role and impact of planning process on economic development of India.				
Course Outcomes					
CO1	Understand the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy.				
CO2	Evaluate the role of population as an economic resource.				
CO3	Explain the role and contribution of agriculture in economic development of India.				
CO4	Analyze the contribution of industrial and service sector in Indian economy and evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Overview of Indian Economy Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it’s importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.</p> <p>Planning Process in India: Trends and Features Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India</p>	15	CO1
2	<p>Demography and Indian Economy Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index.</p>	15	CO2
3	<p>Indian Agriculture: Trends and problems Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives.</p> <p>Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-</p>	15	CO3

	finance institutions. Loan schemes. Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).		
4	Industrial Economy and Service Sector of India Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries. An overview of Service Sector in India - Transport and Communication, IT, Tourism Contribution of Service Sector to India's GDP.	15	CO4

Suggested Readings

1. Government of India- Economic Survey, 2022
2. Misra and Puri- Indian Economy, 38th Edition, Himalaya Publishing House, New Delhi, 2020
3. A N Agarwal & M K Agarwal- Indian Economy Problems of Development and Planning, New Age International, 44th Edition 2023
4. Rudra Dutt and KPM Sundaram- Indian Economy, S Chand & Co. Ltd, 2015

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/74688>
2. <https://egyankosh.ac.in/handle/123456789/84827>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2			2	2	1	1		2	1	3	3	1	2
CO2	2	1	1	2		1		1	1	1		1	2	2
CO3	2	1			1		1	1	2	2	1	1	2	2
CO4	2	2		1		2	1	2	1		2	2	3	3
Average	2	1.33	1.00	1.67	1.50	1.33	1.00	1.33	1.50	1.33	2.00	1.75	2.00	2.25

Program	B.COM (Hons.)				
Year	II	Semester		III	
Course Name	Investing in Stock Market				
Code	NGE47807				
Course Type	GE-3	L	T	P	Credit
Pre-Requisite	Students have basic knowledge of Indian Financial Market, Investment products taught in Personal Finance & Planning in first semester	3	1	0	4
Course Objectives	To familiarize students with to equip learners with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges				
Course Outcomes					
CO1	Understand the basics of investing in the stock market, the investment environment as well as risk & return.				
CO2	Analyze Indian securities market including the derivatives market.				
CO3	Understand and apply EIC framework, conduct fundamental analysis and perform technical analysis.				
CO4	Demonstrate the Investment in mutual funds market.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Basics of Investing Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	15	CO1
2	Fundamental Analysis Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	15	CO2
3	Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets.	15	CO3
4	Investing in Mutual Funds Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual	15	CO4

	funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
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Suggested Readings

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
3. Ranganatham, M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House

Online Resources

1. <https://www.egyankosh.ac.in/handle/123456789/6339>
2. <https://www.egyankosh.ac.in/handle/123456789/4103>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2			2	2	1	1		2	1	3	3	1	2
CO2	2	1	1	2		1		1	1	1		1	2	2
CO3	2	1			1		1	1	2	2	1	1	2	2
CO4	2	2		1		2	1	2	1		2	2	3	3
Average	2	1.33	1.00	1.67	1.50	1.33	1.00	1.33	1.50	1.33	2.00	1.75	2.00	2.25

Program	B.COM (Hons.)				
Year	II	Semester		III	
Course Name	Project Management				
Code	NGE47808				
Course Type	GE-3	L	T	P	Credit
Pre-Requisite	Students have basic knowledge of Indian Financial Market, Investment products taught in Personal Finance & Planning in first semester	3	1	0	4
Course Objectives	To familiarize students with To evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.				
Course Outcomes					
CO1	Understand the concept and attributes of projects, project management system, process and its principles.				
CO2	Prepare and analyze technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.				
CO3	Understand the schedule for a specific project and its appraisal using various techniques.				
CO4	Demonstrate project duration and assess project cost, evaluate project management in terms of risk and performance.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.	15	CO1
2	Project Preparation and Budgeting Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.	15	CO2
3	Project Scheduling and Appraisal Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.	15	CO3

4	<p>Project Planning Techniques Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.</p> <p>Project Risk and Performance Assessment Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report</p>	15	CO4
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Suggested Readings

1. Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.
2. Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
3. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
4. Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/39226>
2. <https://archive.nptel.ac.in/courses/110/104/110104073/>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	2		1	2	2	3			2	2	3
CO2	2	2		2		1			2		1	2	1	2
CO3	3	2	2		1	2	1	2	2	2	1	1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.5	1.75	2.00	2.00	1.50	1.50	1.67	2.00	2.00	2.00	1.33	1.75	2.00	2.50

Program	B.COM (Hons.)				
Year	II	Semester			III
Course Name	Good Governance				
Code	NGE47809				
Course Type	GE-3	L	T	P	Credit
Pre-Requisite	Students must have an idea of fundamental rights, ethics, values and Indian Constitution from Public Administration and Business from second Semester	3	1	0	4
Course Objectives	To understand and analyze the movement from Government to Governance and to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.				
Course Outcomes					
CO1	Understand the public forum to share ideas and suggestions on Governance and Policy-making and File an application for RTI online.				
CO2	Analyze the significance of GeM for buyers and sellers and interpret the key learnings from the case studies on Insider Trading.				
CO3	Evaluate report on significance of E-Governance in Education Sector; Analyse and interpret case studies on role of ICT in Governance;				
CO4	Prepare and demonstrate an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government Panchayati Raj Institutions, Aaganawadi, etc.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta.	15	CO1
2	Good Governance: Issues and Challenges in India Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance.	15	CO2
3	ICT in Governance: Concept and Significance From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, eServices, and e-Society. 6C Model - E-Governance Maturity Model - EReadiness Framework - Design Reality Gaps - The ICT4D Cube – Core	15	CO3

	Principles of ICT projects.		
4	<p>Good Governance Initiatives by Government & Field Exposure</p> <p>Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.</p>	15	CO4

Suggested Readings

1. Adair, J. (2009). Inspiring Leadership. New Delhi: Viva Books Pvt. Limited.
2. Goel, S. L. (2007). Good Governance – An Integral Approach. New Delhi: Deep and Deep Publications Private Limited.
3. Bhatnagar, S. (2009). Unlocking E-Government Potential – Concepts, Cases and Practical Insights. New Delhi: Sage Publications India Pvt. Ltd.
4. Chakrabarty, B., & Bhattacharya, M. (2008). The Governance Discourse. New Delhi: OUP India.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/25271>
2. <https://egyankosh.ac.in/handle/123456789/9155>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3			1	2	2		1	2	2	3	3	2	2
CO2	2	2	1	2	1	2		1	2	1		2	1	2
CO3		1	2	1	1	1	1	2		2		1	2	1
CO4	2	2	2	1		2	1	2	1		2	2	2	2
Average	2.33	1.67	1.67	1.25	1.33	1.75	1.00	1.50	1.67	1.67	2.50	2.00	1.75	1.75

Program	B.Com (Hons.)				
Year	II	Semester		III	
Course Name	Financial Literacy				
Code	NSMCC5301				
Course Type	CC	L	T	P	Credit
Pre-Requisite	The students are familiar with terminologies like financial institutions, financial services, banking services and budget`	2	1	0	3
Course Objectives	The course aims to provide an integrated approach to understand the concepts and applications of financial planning.				
Course Outcomes					
CO1	Describe the importance of financial literacy and list out the institutions providing financial services				
CO2	Construct financial plan and budget and manage personal finances				
CO3	Analyze various types of products and services offered by banks and post office				
CO4	Evaluate the appropriate financial instrument for investment				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services.	10	CO1
2	Financial Planning and Budgeting Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	11	CO2
3	Banking Services Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc., PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card	12	CO3
4	Financial Services from Post Office Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh	12	CO4

Suggested Readings

1. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
2. Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.
3. Mitra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
4. Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/30874>
2. <https://egyankosh.ac.in/handle/123456789/15575>

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

Program	B.Com (Hons.)				
Year	II	Semester	III		
Course Name	Creativity and Design Thinking				
Code	NSMVC5301				
Course Type	VC-3	L	T	P	Credit
Pre-Requisite	Pass Certificate of 10+2	2	0	0	2
Course Objectives	How to transform creative thinking into design thinking in every stage of your problem and to apply design thinking to your real-life problems / situations in order to evolve an innovative and workable solutions				
Course Outcomes					
CO1	Gain in depth knowledge about creative thinking and design thinking in every stage of problem				
CO2	Analyze the concept of Design thinking				
CO3	Applying design thinking to your real life problems / situations in order to evolve an innovative and workable solutions				
CO4	Understand and implement design thinking to your real life problems / situations in order to evolve an innovative and workable solutions				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Innovation & Creativity: Meaning of Innovation and creativity. Difference between innovation and creativity, and its role in Industry and organizations	7	1
2	Innovation & Creativity: dynamics of creative thinking, Process of Design Thinking, implementing the process in driving innovation, Case Study	7	2
3	An exercise in design thinking & implementing design thinking through a workshop & exercise case studies in design thinking, design thinking process. Case Study	8	3
4	Design Thinking in Various Sectors (Health sector, Finance, Education, Infrastructure) Design thinking case studies in retail, design thinking case studies in banking, design thinking case studies in management decisions	8	4

Suggested Readings

1. Design Thinking by Michael G Luchs, K Scott Swan, Abbie Griffin (WILEY)
2. The Design Thinking by Patrick , Michael Lewrick, Larry Leifer (WILEY)
3. The Art of Creative Thinking by Rod Judkins
4. Design Thinking - Strategic innovations by IRIS

Online Resources

1. Design Thinking: A Primer, IIT Madras by Dr Ashwin Mahalingam and Prof Bala Ramadurai <https://nptel.ac.in/courses/110106124>
2. eGyanKosh: Creative, Innovative and Positive Thinking, <https://egyankosh.ac.in/handle/123456789/74637>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	1		1	1	2			1		2	3	2	2
CO2		1	1	1	1	2	1		1		2	3	2	2
CO3	2	1		1	2	3		1		1	2	3	2	2
CO4	2	1		1	1	2			1		2	3	2	2
Avg	2	1	1	1	1.25	2.25	1	1	1	1	2	3	2	2

Program	B.COM (Hons.)				
Year	II	Semester			IV
Course Name	Cost Accounting				
Code	NBCOM4401				
Course Type	DSC-10	L	T	P	Credit
Pre-Requisite	Students are aware of accounting terms and concepts in 'Financial Accounting' of first semester	3	1	0	4
Course Objectives	To develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment and to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.				
Course Outcomes					
CO1	Understand various types of cost of production and compute unit cost and total cost of production and prepare cost statement.				
CO2	Understand material cost and apply activity-based costing for cost determination.				
CO3	Demonstrate employee cost, employee productivity and employee turnover.				
CO4	Determine and analyze cost under job costing, batch costing, process costing, contract costing and service costing.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Concept and Nature of Cost Accounting Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting. Preparation of Cost Sheet for manufacturing and service sector.	15	CO1
2	Material Cost Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department Activity Based Costing (ABC) Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organization and service industry	15	CO2
3	Employee Cost and Overheads Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of overabsorption & under-absorption of overheads, Administration and selling & distribution overheads	15	CO3

4	Methods of Costing: Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, inter process costing and profit ascertainment. Choice between process and job costing.	15	CO4
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Suggested Readings

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/71349>
2. https://onlinecourses.nptel.ac.in/noc20_mg53/preview

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1		1	2		1	3			2	3	3
CO2	3	2	2		1	2			2		1	2	2	3
CO3	1	3	1	1	1	1	2		1	1		1	2	2
CO4	2	2	2	1		2	2	2	1		2	2	3	3
Average	2.25	2.25	1.50	1.00	1.00	1.75	2.00	1.50	1.75	1.00	1.50	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	II	Semester			IV
Course Name	Personal Tax Planning and Tax Management				
Code	NBCOM4402				
Course Type	DSC-11	L	T	P	Credit
Pre-Requisite	Students have basic ideas from 'Income tax law & practice', in the third semester	3	1	0	4
Course Objectives	To understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.				
Course Outcomes					
CO1	Understand how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view.				
CO2	Analyse residential status and its relationship with tax planning and examine how tax planning is permitted under different provisions of the Income Tax Act.				
CO3	Evaluate the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief and choose the avenues of investment with intent to reduce tax liabilities and identify merits and limitations of different means of investments.				
CO4	Demonstrate various provisions relating to deduction and collection of tax at source and advance tax obligations, examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities and examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Basic Concepts Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.	15	CO1
2	Tax Planning under different heads of Income Tax Planning with reference to residential status Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions. Tax Planning under different heads of Income Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources.	15	CO2
3	Tax Planning and Investment Tax Planning through investments Tax planning through various tax saving investment avenues available for individuals and HUF like	15	CO3

	Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act.		
4	Tax Assessment and Deduction a. Deduction, collection and recovery of tax Advance tax, tax deduction at source, tax collection at source, refund. b. Assessment Procedures, Income-tax Authorities and Appeal and Revision Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgment assessment, time limit for completion of assessments and appeals and revisions.	15	CO4

Suggested Readings

1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/60509>
2. https://onlinecourses.swayam2.ac.in/cec21_cm02/preview

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	1	1	1	3	1		3	2	1	2	1	1
CO2	2	2		2		3	2		2	1	1	2	2	2
CO3	3	3	2	1	1	3	2	2	2	2	1	1	1	1
CO4	2	2	2	2	2	2	2	2	1	1	2	2	2	3
Average	2.50	2.00	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	1.50	1.75

Program	B.COM (Hons.)				
Year	II	Semester		IV	
Course Name	Financial Services				
Code	NBCOM4403				
Course Type	DSC-12	L	T	P	Credit
Pre-Requisite	Students have basic knowledge from Finance For Everyone in first semester	3	1	0	4
Course Objectives	To inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.				
Course Outcomes					
CO1	To understand the functions of merchant banking and underwriting.				
CO2	To assess and apply the credit rating process and methodology				
CO3	To analyse the use of hire purchase and leasing business;				
CO4	To evaluate the functioning of mutual funds and venture capital industries;				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Merchant Banking Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.	15	CO1
2	Royalty and Consignment Accounts (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee.	15	COC2
3	Hire-Purchase and Leasing Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire- purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.	15	CO3
4	Mutual Fund and Venture Capital Fund Meaning and Classification of Mutual Funds; Organization of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.	15	CO4

Suggested Readings

1. Khan, M. Y. (2005). *Financial Services*. New Delhi: Tata McGraw Hill Education.
2. Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
3. Shanmugham, R. (2016). *Financial Services*. New Delhi: Wiley India
4. Machiraju, H. R. (2010). *Indian Financial System*. New Delhi: Vikas Publishing House.
5. Wright, M., Watkins, T, & Ennew, C. (2010). *Marketing of Financial Services*. Abingdon: Routledge.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/6427/1/Unit-3.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/8085/1/Unit-5.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2		2	2	1	1		3	2	2	2	2	2
CO2	3	2	2	2	1	1	2		2		1	2	3	2
CO3	2	2		1	1	2		1	2	2	1	1	3	2
CO4	3	1	2	2	2	2	2	1	1	2	2	2	2	3
Average	2.5	1.75	2.00	1.75	1.50	1.50	1.67	1.00	2.00	2.00	1.50	1.75	2.50	2.25

Program	B.COM (Hons.)				
Year	II	Semester		IV	
Course Name	Macro Economics				
Code	NGE47810				
Course Type	GE-4	L	T	P	Credit
Pre-Requisite	Students had already studied Business economics and Business Environment in first and second semester respectively	3	1	0	4
Course Objectives	To acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.				
Course Outcomes					
CO1	Understand the basic concepts related to national income, employment, savings, investments and measure national income and examine the problems related to measurement of national income in context to India.				
CO2	Demonstrate different macro-economic theories as Classical theory of Output and Employment, Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand and significance of consumption function.				
CO3	Analyse the role of consumption, saving and investment in an economy.				
CO4	Explain the concepts of theories of value of money, business cycle, multiplier, accelerator, demonetization, monetary and fiscal policy of India.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Nature and Scope of Macro Economics Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings and investments.</p> <p>National Income National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price Measurement-of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.</p>	15	CO1
2	<p>Macro-Economic theory Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.</p>	15	CO2
3	<p>Savings and Investment Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory,</p>	15	CO3

	Leakages and shortcomings of multiplier theory, Acceleration principle, Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment,		
4	Value of Money Concept, theories- Quantity Theory of Money (Fisher’s Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions.	15	CO4

Suggested Readings

1. Chaturvedi, D. D., & Gupta, S. L. (2010). Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
2. Cohn, S. M. (2015). Reintroducing Macro Economics: A Critical Approach. Abingdon: Routledge.
3. Dwivedi, D. N. (2019). Macro Economics. Chennai: Mc G raw Hill Education.
4. Mankiw, N. G. (2012). Principles of Macroeconomics. Boston: Cengage Learning.
5. Mithani, D. M. (2019). Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
6. Muniraju, M., &Podder, K. (2014). Macro Economics for Business Decisions. Mumbai: Himalaya Publishing
7. Jhingan, M. L. (2019). Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd.
8. Samuelson, P. A., &Nordhaus, W. D. (2015). Macro Economics. New York: McGraw Hill Education.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/67648>
2. <https://egyankosh.ac.in/handle/123456789/67856>

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2		2	2	1	1		2	1	3	3	1	2
CO2	2	1	2	2		1	1	1	1	1		1	2	2
CO3	3	2	1	2	1	2	1	1	2	2	1	1	2	2
CO4	2	2		1		2	1	2	1		2	2	3	3
Average	2.25	1.75	1.50	1.75	1.50	1.50	1.00	1.33	1.50	1.33	2.00	1.75	2.00	2.25

Program	B.COM (Hons.)				
Year	II	Semester			IV
Course Name	Creativity and Innovation				
Code	NGE47811				
Course Type	GE-4	L	T	P	Credit
Pre-Requisite	Students have knowledge about innovation, motivation, creativity and leadership from Good Governance of second semester	3	1	0	4
Course Objectives	To enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.				
Course Outcomes					
CO1	Understand the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model.				
CO2	Generate and Explain Innovative idea for business and defend/ justify the same				
CO3	Interpret and analyze the Business Competence achieved by various organizations by using the Innovative Business Model and describe the significance of Innovative Leadership.				
CO4	Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.	15	CO1
2	Idea Generation & Creativity in Problem Solving Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.	15	CO2
3	Innovation Management Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.	15	CO3
4	Setting the Right Ecosystem for Innovation The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership	15	CO4

	Styles fostering Innovation; Organizational Alignment; Creating Self-Sustaining Culture of Innovation; Organizational Enrichment.		
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Suggested Readings

1. Harvard Business Essentials. (2003). Managing Creativity and Innovation. Boston: Harvard Business School Publishing.
2. Prather, C. (2010). The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/56543>
2. <https://egyankosh.ac.in/handle/123456789/11725>

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	1	1	2	3	2		2		2	3	3	3	3	3
CO2	2		2	2		1	1	1	2	1		1	2	3
CO3	1	2	1	3	1		1		2	2	1	1	2	2
CO4	1	2		3		2	1	2	2		2	2	3	3
Average	1.25	1.67	1.67	2.75	1.50	1.50	1.25	1.50	2.00	2.00	2.00	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	II	Semester		IV	
Course Name	Sustainable Development				
Code	NGE47812				
Course Type	GE-4	L	T	P	Credit
Pre-Requisite	Students have basic knowledge from the subjects like Business Environment & Indian Economy from second and third semester respectively	3	1	0	4
Course Objectives	To provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable				
Course Outcomes					
CO1	Explain key initiatives required to enhance the contribution of an organization towards Sustainable Development;				
CO2	Analyze the significance of various steps taken by UNDP to ensure Sustainable Development;				
CO3	Evaluate the results of Smart Cities Mission Initiative of Government of India;				
CO4	Analyze the key achievements of National Programmes/Initiatives aligned with SDGs.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India	15	CO1
2	Sustainable Development Goals (SDGs)-I Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.	15	CO2
3	Sustainable Development Goals (SDGs)-II SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action,	15	CO3

	Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.		
4	Responsible Investment Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.	15	CO4

Suggested Readings

1. Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
2. Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd.
3. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
4. Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.

Online Resources

1. <https://sdgs.un.org/goals>
2. <https://en.unesco.org/sustainabledevelopmentgoals>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	2	2		2	2	3	3	3	3	1
CO2	3	2	1	2	1	1	1	2	2	1	3	1	2	1
CO3	2	2	1	1	1	1	1	2	2	2	2	1	2	2
CO4	1	2		2		2	1	2	2	1	3	2	3	2
Average	2	2.00	1.00	1.50	1.33	1.50	1.00	2.00	2.00	1.75	2.75	1.75	2.50	1.50

Program	B.COM (Hons.)				
Year	II	Semester			IV
Course Name	Leadership & Personality Development				
Code	NSMCC5401				
Course Type	CC-4	L	T	P	Credit
Pre-Requisite	Students have basic knowledge from the subjects like Business Organization & Principles of Management of first semester	3	1	0	4
Course Objectives	To familiarize students with: In-depth knowledge of leadership and its role in Personality Development.				
Course Outcomes					
CO1	Understanding leadership concept, styles and theories of leadership and new approaches of leadership.				
CO2	Applying the knowledge of leadership to tackle the Issues and Challenges in Leadership Development				
CO3	Analysing Leadership skills and effective leadership for optimum use of human resources.				
CO4	Evaluating and Creating the techniques of Personality Development				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Leadership Leadership: Meaning, Functions & Characteristics of a leader, Growth of Leadership, Personality traits & leadership, Leadership development process, Types and styles of leadership. Theories of leadership: Trait theory, behavioural theories, Contingency Theories, Transactional & Transformational theories of leadership	15	CO1
2	Issues and Challenges for Leaders Emerging trends in leadership, Servant leadership, Situational Leadership, Gender & Leadership, Effective Leadership Communication, Emotional Intelligence & leadership, Appreciative Leadership, Ethical leadership & issues.	15	CO2
3	Leadership Skills Basic Leadership Skills, Building Technical Competency, Advanced Leadership Skills, Team Building for Work Teams, Building High Performance Teams, Team learning and appreciative inquiry, Basic premises about leadership effectiveness, Nature of Executive leadership, Patterns of leadership effectiveness.	15	CO3
4	Personality Development & Leadership Concept of Personality, Dimensions of Personality, Significance of Personality Development, Stages of Personality	15	CO4

	Development, Character Building, Time management, Work ethics- Good Manners and etiquette, Techniques of Personality Development.		
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Suggested Readings

1. John Mitchell, Natalie Mitchell & Bogdan Gudzenko (2012) - Leadership Development
2. Hurlock, E.B.(2006), Personality Development, TMH, New Delhi.
3. Heller, Robert, Effective Leadership, Essential Manager Series, D.K. Publishing 2002

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	3	2	1	2			3		2	1	1
CO2	3	1	2	3	2		2			3		2	2	1
CO3	3	1	2	3	2	1	2			3		2		1
CO4	3	1	2	3	2		2	2		3		2	1	1
Average	3	1	2	3	2	1	2	2	#DIV/0!	3	#DIV/0!	2	1.33	1

Program	B.Com (Hons.)				
Year	II	Semester		IV	
Course Name	Technical Charts and Analysis for Stock Markets				
Code	NSMVC5401				
Course Type	VC-4	L	T	P	Credit
Pre-Requisite	Basic Knowledge of Financial Securities	1	1	0	2
Course Objectives	To familiarize students with different type of Technical charts , Basics of fundamentals and Technical Analysis and understanding of Charts patterns and indicators				
Course Outcomes					
CO1	Gain the Ability to Analyse the Market at every Stage and Make Profit by Trading or Investing				
CO2	Understand and use all the Most Practical Indicators and Oscillators				
CO3	Analyze the different chart patterns and trading psychology				
CO4	Understand and applying the different indicators of Technical analysis				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Basics of Fundamental and Technical Analysis, Difference between Fundamental and Technical Analysis. Basic Terminology of Technical Analysis, Technical Charts, Types of Technical Charts: Line Charts, Bar Charts, Candlestick charts,	8	1
2	Types of Candlestick Pattern: Bearish and Bullish. Types of Candlestick: Single, Hanging man, shooting star, Marubozu etc	7	2
3	Charts Patterns: Support, Resistance, Head and Shoulder, Inverse Head and shoulder, Double top, double bottom	7	3
4	Technical Analysis Indicators: Simple Moving average, exponential moving average, Relative strength Index, RSI Divergence, Stochastic Oscillators, MACD, MACD Divergence, Bollinger Bands, Gaps and Gap trading strategies in Technical Analysis, Dow Theory	8	4

Suggested Readings

1. Kevin –Security Analysis and Portfolio Management –PHI
2. Jack Clark Francis - Management of Invest, McGraw Hill
3. Shape Alexander Ballen - Investment, Eastern Economy Ed

Online Resources

1. Security Analysis and Portfolio Management, IIT Kharagpur, Dr. Chandra Sekhar Mishra, Dr. Jitendra Mahakud, <https://nptel.ac.in/courses/110105035>
2. Technical Analysis, eGyanKosh <https://egyankosh.ac.in/handle/123456789/6346>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2		2	2	3	2	2		1		2	2	2
CO2	2	2	1	2	2		2	2	1	1		2	2	2
CO3	2	2		2	2	3	2	2		1		2	2	2
CO4	2	2		2		3	2	3		1		2	2	2
Avg	2	2	1	2	2	3	2	2.25	1	1		2	2	2

Program	B.Com (Hons.)				
Year	II	Semester		IV	
Course Name	DIGITAL MARKETING				
Code	NSMVC5402				
Course Type	VC-4	L	T	P	Credit
Pre-Requisite	Pass Certificate of 10+2	1	1	0	2
Course Objectives	To familiarize students with digital marketing concept, practices, consumers online engagement and various social media platforms				
Course Outcomes					
CO1	Understand the concept, scope and functions of Digital Marketing.				
CO2	Understand various channels of Digital marketing, content and campaign management.				
CO3	Develop insight about SEO and its types; tools and techniques of SEM.				
CO4	Application of social media marketing and its platforms in digital marketing.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Digital Marketing: concept, importance and scope of digital marketing, Evolution of digital marketing. Difference between traditional and digital marketing. Contemporary best practices in digital marketing. Case-study.	7	1
2	Acquiring and engaging users through Digital Channels: Introduction to content marketing and management. Understanding the relationship between content and branding, mobile marketing, video marketing, Email marketing. Online campaign management- preparation, execution and tracking. Case-study	8	2
3	Overview of SEO and SEM: Search Engine Optimisation(SEO)- concept, importance, On-page Optimisation and Off-page Optimisation, Google Adwords. Search engine marketing (SEM)- Strategy building and execution through SEM tools and techniques. Difference between SEO and SEM. Case-study	8	3
4	Social Media Marketing (SMM)- concept, Importance and objectives. Blogging, social networking, introduction and use of various social media platforms in digital world. Digital innovations and trends - in Indian and global context. Case-study.	7	4

Suggested Readings

1. Vandana, Ahuja; Digital Marketing, Oxford University Press India (November, 2015).
2. Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page (3rd Edition, 2014)
3. Dave Evans, Susan Bratton; Social Media Marketing; The Next Generation Of Business innovation, Wiley & Sons (2010)
4. Gupta, Seema; Digital Marketing, McGraw Hill (August, 2022).

Online Resources

1. <https://www.investopedia.com/terms/d/digital-marketing.asp>
2. <https://egyankosh.ac.in/handle/123456789/79506>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	1	2	1	1			2	1		2	3	2	3
CO2		1	2	1	1		1	2	1		2	3	2	3
CO3	2	1	2	1	2	1		2		1	2	3	2	3
CO4	2	1	2	1	1		1	2	1		2	3	2	3
Avg	2	1	2	1	1.25	1	1	2	1	1	2	3	2	3

Program	B.COM (Hons.)				
Year	III	Semester	V		
Course Name	Financial Management				
Code	NBCOM 4501				
Course Type	DSC-13	L	T	P	Credit
Pre-Requisite	Students have basic knowledge of accounting and financial terms through Finance for everyone subjects taught in first semester	3	1	0	4
Course Objectives	The course familiarizes the students with principles and practices of financial management.				
Course Outcomes					
CO1	To understand the nature and scope of financial management and to assess the impact of time value of money indifferent business decisions;				
CO2	To apply capital budgeting process and apply capital budgeting techniques for business decisions;				
CO3	To analyze the various sources of finance in today's competitive industry and explain various capital structure theories and analyze factors affecting capital structure decisions;				
CO4	To evaluate the various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy and design working capital policy based on the assessment of financial requirements				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>a. Introduction Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.</p> <p>b. Sources of Finance Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing,</p>	15	CO1
2	<p>Capital Budgeting 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 & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-</p>	15	CO2

3	<p>Cost of Capital and Financing Decision Sources of long-term financing, Components of cost of capital, Method 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 Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.</p>	15	CO3
4	<p>Managing Profit and Working Capital Decisions Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy, Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management</p>	15	CO4

Suggested Readings

1. Chandra, P. (2007). *Financial Management-Theory and Practice*. New Delhi: Tata McGraw Hill Education.
2. Horne., J. C., & Wachowicz, J. M. (2008). *Fundamentals of Financial Management*. New Jersey: Prentice Hall.
3. Khan, M. Y., & Jain, P. K. (2018). *Financial Management: Text and Problem*. New Delhi: Tata McGraw Hill Education India.
4. Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications India Pvt. Ltd.
5. Pandey, I. M. (2015). *Financial Management*. New Delhi: Vikas Publications.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/6230/1/Unit-5.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/64421/2/Unit-11.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	3	2	3	1		2	3	3	3	3	3
CO2	2	2	2	1		2		1	3	1	2	2	3	3
CO3	3	2	1	1	1	2			2	2	2	2	2	2
CO4	3	2	2	3		2	1	2	2		2	2	3	3
Average	2.75	1.75	1.75	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75

Program	B.COM (Hons.)				
Year	III	Semester	V		
Course Name	Banking and Insurance				
Code	NBCOM 4502				
Course Type	DSC-14	L	T	P	Credit
Pre-Requisite	Students understand financial terms and institutions studied in the subject Finance for everyone and Macro economics in first semester and fourth semester respectively	4	0	0	4
Course Objectives	To impart knowledge about the basic principles of the banking and insurance.				
Course Outcomes					
CO1	After completion of the course, learners will be able to: To understand the meaning, scope and functions of Banking along with legal framework and assess the operations of banking and its services;				
CO2	To apply the lending operations of banks and identify causes of NPA in banks;				
CO3	To analyse the concept of loan and its types.				
CO4	To evaluate types of insurance and regulatory framework of insurance.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Banking Business Definition and function of banks, need for banks; legal framework; structure, organization and working of banks, need for proper regulation and supervision; Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.	15	CO1
2	Banking Operations Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking,	15	CO2
3	Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, non-performing assets in Indian Banking system- issues and resolution	15	CO3

4	<p>Insurance Business and Life and Non-Life Insurance Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits. Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations</p>	15	CO4

Suggested Readings

1. Agarwal, O. P. (2011). Banking and Insurance. New Delhi: Himalaya Publishing.
2. Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.
3. Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
4. Suneja, H.R. (2019). Practical and Law of Banking. New Delhi: Himalaya Publishing House.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/8092/1/Unit-2.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/13152/1/Unit-13.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	3	2	3	1		2	3	3	3	3	3
CO2	2	2	2	1		2		1	3	1	2	2	3	3
CO3	3	2	1	1	1	2			2	2	2	2	2	2
CO4	3	2	2	3		2	1	2	2		2	2	3	3
Average	2.75	1.75	1.75	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75

Program	B.COM (Hons.)				
Year	III	Semester		V	
Course Name	Management Accounting				
Code	NBCOM 4503				
Course Type	DSC-15	L	T	P	Credit
Pre-Requisite	Students understand financial terms and institutions studied in the subject Financial Accounting & Accounting for everyone of first semester	4	0	0	4
Course Objectives	To familiarize students with the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making..				
Course Outcomes					
CO1	Describe the concept of management accounting; scope and difference between financial accounting				
CO2	Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;				
CO3	Compute standard costs and analyze production cost preparing variance report;				
CO4	Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique; Analyse the role of ERP in Business Decision Making.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.	15	CO1
2	Budget and Budgetary Control Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.	15	CO2
3	Standard Costing Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	15	CO3
4	Marginal Costing and Software Based Managerial Decision Making Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.	15	CO4

Suggested Readings

1. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
2. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
3. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: McGraw Hill Education India.
4. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London:

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/8092/1/Unit-2.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/13152/1/Unit-13.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	1	2	2	1	1	2	3	2	2	2	3	3
CO2	2	1		1		2	2	2	1	1	2	2	3	2
CO3	2	2	1	1	1	1	1	2	2	2	1	1	2	3
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.50	1.33	1.50	1.67	1.50	1.50	2.00	1.75	1.75	1.75	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	III	Semester		V	
Course Name	ENTREPRENEURSHIP DEVELOPMENT				
Code	NDSE47801				
Course Type	DSE- 1	L	T	P	Credit
Pre-Requisite	Students have studied Creativity & Innovation in fourth semester	3	1	0	4
Course Objectives	To equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.				
Course Outcomes					
CO1	To understand the distinct entrepreneurial traits;				
CO2	To apply parameters to assess opportunities and constraints for new business ideas;				
CO3	To analyze a business idea by adopting systematic process;				
CO4	To evaluate strategies for successful implementation of ideas and Create a Business Plan.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneur-ship, and social entrepreneurship</p>	15	CO1
2	<p>Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.</p>	15	CO2
3	<p>Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.</p>	15	CO3
4	<p>Sources of business ideas, tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control;</p>	15	CO4

	preparation of project report Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.		
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Suggested Readings

1. Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
3. Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
4. Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India*. *Journal of Entrepreneurship & Innovation*, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Online Resources

1. https://onlinecourses.nptel.ac.in/noc23_mg74/preview
2. <https://egyankosh.ac.in/bitstream/123456789/79281/3/Unit-13.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	3	2	2	2		2	1	3	2	3	2
CO2	3	2	1	3		2	1	1	2	2	2	2	3	1
CO3	2	2	2	2	1	2	2		2	2	2	1	2	2
CO4	3	2	2	3		2	1	1	1		2	2	3	2
Average	2.75	2.00	1.75	2.75	1.50	2.00	1.50	1.00	1.75	1.67	2.25	1.75	2.75	1.75

Program	B.COM (Hons.)				
Year	III	Semester	V		
Course Name	ADVERTISING AND PERSONAL SELLING				
Code	NDSE47802				
Course Type	DSE-1	L	T	P	Credit
Pre-Requisite	Students have basic knowledge of sales, advertising, promotion and pricing taught in 'Principles of Marketing, in first semester	3	1	0	4
Course Objectives	To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer- oriented attitude for designing advertising and personal selling messages.				
Course Outcomes					
CO1	To understand the communication objectives behind advertising.				
CO2	To apply various advertising and media elements in the advertising decisions.				
CO3	To analyse Identify the ethical and legal issues of advertising.				
CO4	To evaluate the importance and role of personal selling; and the process of personal selling.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection-basis; Methods of setting of Advertising Budget.	15	CO1
2	Advertising: Message and Media Decisions Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.	15	CO2
3	Advertising Effectiveness and Institutional Framework Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	15	CO3
4	Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives. Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.	15	CO4

Suggested Readings:

1. Buskirk, R. A. B. D. Buskirk, F. A. Russell , Selling: Principles and Practices, McGraw-Hill.
2. Futrell, Charles , Fundamentals of Selling, McGraw Hill Education.
3. Kapoor, Neeru , Advertising and Personal Selling, Pinnacle.
4. Kumar, Niraj, Selling & Advertising, New Royal Book Company.

Online Resources

1. eGyanKosh: Advertising and Personal Selling online available at <https://egyankosh.ac.in/handle/123456789/85931>
2. NPTEL: Advertising and Personal Selling online available at archive.nptel.ac.in/courses/110/105/110105122/
3. <https://egyankosh.ac.in/bitstream/123456789/15404/1/Unit-8.pdf>
4. <https://egyankosh.ac.in/bitstream/123456789/10185/1/Unit-2.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	2	2	1	2	2	3	2		2	2	3
CO2	2	2	2	2		1	1	1	2		1	2	3	3
CO3	3	2	2		1	2	2	2	2	2	1	1	3	2
CO4	3	2	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.75	1.75	2.00	2.00	1.67	1.50	1.75	1.75	2.00	2.00	1.33	1.75	2.50	2.75

Program	B.COM (Hons.)					
Year	III	Semester			V	
Course Name	Corporate Law					
Code	NDSE 47803					
Course Type	DSE- 1	L	T	P	Credit	
Pre-Requisite	Students understand legal terms through Business Law taught in the second semester	3	1	0	4	
Course Objectives	To impart the learner's working knowledge of the provisions of the Companies Act, 2013.					
Course Outcomes						
CO1	To understand provisions relating to issue of prospectus and allotment of shares;					
CO2	To apply company processes, meetings, and decisions;					
CO3	To analyze the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;					
CO4	To evaluate State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers					

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Preliminary to Companies Act, 2013 Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.</p>	15	CO1
2	<p>Management and Administration Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.</p> <p>Dividends & Accounts Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility</p>	15	CO2
3	<p>Directors and their Powers Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.</p>	15	CO3
4	<p>(a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up</p>		

	<p>Oppression, Mismanagement, Rights to apply, Powers of Tribunal,</p> <p>Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.</p> <p>(b): National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.</p>	15	CO4
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Suggested Readings:

1. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
2. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
3. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
4. Kumar, A. (2019). *Corporate Laws*. New Delhi: Taxmann Publication.
5. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/88463/1/Unit-6.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/88465/1/Unit-7.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3		1		1	3	1	2	3		1	2	3	1
CO2	2	2		2		3			2		1	2	2	2
CO3	3	3	2		1	2	2	2	2	2	1	1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.50	2.33	1.67	2.00	1.33	2.50	1.67	2.00	2.00	2.00	1.25	1.75	2.50	2.00

Program	B.COM (Hons.)				
Year	III	Semester	V		
Course Name	NEW VENTURE PLANNING AND DEVELOPMENT				
Code	NGE47813				
Course Type	GE-5	L	T	P	Credit
Pre-Requisite	Students are aware about entrepreneurship and business ideas through subject Entrepreneurship development in fourth semester	3	1	0	4
Course Objectives	To give exposure to learners regarding different aspects of setting up a new business.				
Course Outcomes					
CO1	To understand the business idea using different techniques and describe sources of innovative ideas;				
CO2	To apply advantages of acquiring an ongoing venture with a case study;				
CO3	To analyse Present a comparative analysis of various government schemes which are suitable for the business idea;				
CO4	To evaluate Develop a marketing plan for a business idea; Prepare and present a well-conceived Business Plan.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Starting New Ventures New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking.	15	CO1
2	Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporation's (SFCs). Informal risk capital: Angel Investors. Government schemes for new: ventures like: Start up India, Stand Up India, Make in India, etc.	15	CO2
3	Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.	15	CO3
4	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and	15	CO4

	Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.		
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Suggested Readings:

1. Allen, K. R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning.
2. Barringer, B. R., & Ireland, R. D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
3. Kuratko, D. F., & Rao, T. V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning.

Online Resources

1. https://onlinecourses.nptel.ac.in/noc23_mg74/preview
2. <https://egyankosh.ac.in/bitstream/123456789/79281/3/Unit-13.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	3	2	2	2		2	1	3	2	3	2
CO2	2	1	1	3		2	1	1	2	2	2	2	3	1
CO3	2	2	2	2	2	2	2		2	2	2	1	2	2
CO4	3	2	2	3		2	1	1	1		2	2	3	2
Average	2.5	1.75	1.75	2.75	2.00	2.00	1.50	1.00	1.75	1.67	2.25	1.75	2.75	1.75

Program	B.COM (Hons.)				
Year	III	Semester	V		
Course Name	DIGITAL MARKETING				
Code	NGE47814				
Course Type	GE-5	L	T	P	Credit
Pre-Requisite	Students have basic knowledge through subject Principles of marketing in first semester	3	1	0	4
Course Objectives	To familiarize students with: - To equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.				
Course Outcomes					
CO1	Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;				
CO2	To apply the dynamics of consumer behaviour and process of market selection through STP stages;				
CO3	To analyse the process of value creation through marketing decisions involving product development				
CO4	To evaluate various promotional tools and its effectiveness.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	15	CO1
2	Market Selection and Marketing Mix Decision -Product Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases. Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- New Product Development: Product life cycle –concept and marketing strategies; New product development- concept and process.	15	CO2
3	Marketing Mix Decisions -Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a	15	CO3

	product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing.		
4	<p>Promotion Decisions and Developments in Marketing</p> <p>Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues.</p>	15	CO4

Suggested Readings

1. Sharma, K., & Aggarwal, S. (2018). *Principles of Marketing*. Delhi: Taxmann Publication
2. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. New York: McGraw Hill. Grewal,
3. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. London: Pearson Education.
4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective*. London: Pearson Education.
5. Mahajan, J. P., & Mahajan, A. (2014). *Principles of Marketing*. Delhi: Vikas Publications. Saxena, R. (2006). *Marketing Management*. Delhi: Tata McGraw Hill Education.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/67283>
2. <https://egyankosh.ac.in/handle/123456789/96268>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	2	1		3	3	2	2	2	2	3
CO2	2	2	2	2		1		2	2		1	2	3	3
CO3	2	2	3		1	2	2	3	2	2	1	1	3	2
CO4	3	2	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.5	2.00	2.25	2.00	1.67	1.50	2.00	2.50	2.00	2.00	1.50	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	III	Semester		V	
Course Name	INVESTMENT MANAGEMENT				
Code	NGE47815				
Course Type	GE -5	L	T	P	Credit
Pre-Requisite	Students have basic knowledge through Investment in stock market subject in thirds semester	3	1	0	4
Course Objectives	To familiarize learners with different aspects of investment management and risks, introducethem to the framework of their analysis and valuation and highlight the process of portfolio management.				
Course Outcomes					
CO1	To understand the basics of investment management and different investment avenues available;				
CO2	To apply components of risk and to measure the same;				
CO3	To analyze the value of bonds and the role of credit rating agencies;				
CO4	To evaluate the techniques to manage the risk; Advise how to invest in mutual funds.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Primary and Secondary Market. International Investment- concept, challenges, and opportunities.	15	CO1
2	Risks and Equity Valuation Models Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.	15	CO2
3	Debt Instruments and Valuation Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.	15	CO3
4	Portfolio Management, Mutual Fund and Derivatives Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement	15	CO4

	<p>of Portfolio Risk; Ways to Minimize Risk;</p> <p>Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho. Mutual Fund-concept and types; Offshore Fund, Performance Evaluation; Derivatives- concept, types, and purpose.</p>		
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Suggested Readings

1. Luenberger, D. G. (2017), Investment Science, Oxford University Press.
2. Bodie, Kane, and Marcus (2019), Investments, McGraw Hill.
3. Damodaran, A. (2014), Applied Corporate Finance, Wiley India

Online Resources

- 1 <https://egyankosh.ac.in/bitstream/123456789/6442/1/Unit-13.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/19202/1/Unit-9.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	2	2		2	2	3	2	3	3	2
CO2	3	2	1	2	1	1	2	2		1	2	1	2	3
CO3	2	2	1	1	1	1	1		2	2		1	2	2
CO4	1	2		2		2	1	2	2	1	3	2	3	3
Average	2	2.00	1.00	1.50	1.33	1.50	1.33	2.00	2.00	1.75	2.33	1.75	2.50	2.50

Program	B.Com (Hons.)				
Year	III	Semester	V		
Course Name	Entrepreneurial Finance				
Code	NSMVC5501				
Course Type	VC-5	L	T	P	Credit
Pre-Requisite	Pass Certificate of 10+2	2	0	0	2
Course Objectives	To familiarize students to understand the role of finance in entrepreneurship and develop a new business plan, analyze financial statements and ratios to assess the financial health of a start-up. To analyze the various sources of investment and also know the support provided by the state and central government for entrepreneurship and to determine the various financial support schemes provided by different institutions to entrepreneurs.				
Course Outcomes					
CO1	Understand the importance of finance in entrepreneurship and developing a business plan.				
CO2	Analysis of the financial statements and ratios to assess the financial health of a start-up.				
CO3	Identify the various investment sources and the support provided by the state and central government for entrepreneurship.				
CO4	Determine the various financial support schemes provided by different institutions to entrepreneurs.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Entrepreneurial Finance: Definition and scope of entrepreneurial finance, Role of finance in entrepreneurship, Characteristics of entrepreneurial finance, Developing a business plan, Estimating start-up costs and funding needs, Financial projections and forecasting, Valuation of start-ups.	8	1
2	Financial Statements & Analysis: Introduction to financial statements (balance sheet, income statement, and cash flow statement), financial ratio analysis for start-ups, assessing the financial health of a start-up, Benchmarking, and industry analysis.	7	2
3	Sources of Finance: Various sources of Investment - Basics of Venture Capital and Angel Investment - Start-up Culture - Various measures of encouragement and support being provided by the State and Central Government for strengthening the Entrepreneurial Culture.	7	3
4	Institutional Financial Support: Schemes and functions of rate of Industries- District Industries Centres (DICs)-Industrial Development Corporation (IDC)-State Financial Corporation (SFCs)-Small Scale Industries Development Corporations (SSIDCs) -Khadi and Village Industries Commission (KVIC)-Technical Consultancy Organisation (TCO)-Small Industries Service Institute (SISI)-National Small Industries Corporation (NSIC)-Small Industries Development Bank of India (SIDBI).	8	4

Suggested Readings

1. Philip J. Adelman, Alan M. Marks, Entrepreneurial Finance, 5e, Pearson, 2011.
2. Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur 3e, Tata Mc Graw Hill, 2014.
3. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, 2nd Edition, Pearson Education, 2012

Online Resources

1. https://www.youtube.com/watch?v=c9ZENOt1j_w&list=PLLy_2iUCG87CUSdZ0z0ihunS1QsrNqXFN&index=3
2. https://www.youtube.com/watch?v=UL86GGHBX5Q&list=PLLy_2iUCG87CUSdZ0z0ihunS1QsrNqXFN&index=37&pp=iAQB

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	1	2	3	2	1	1			1	1	2	2	2
CO2	2	1	2	1	2	1	1			1	2	2	2	2
CO3	2	1	2	3	1	1	1			2	1	2	2	2
CO4	2	1	2	3	2	1	1			1	1	2	2	2
Avg	2	1	2	2.5	1.75	1	1	0	0	1.25	1.25	2	2	2

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	Goods & Services Tax and Custom Law				
Code	NBCOM 4601				
Course Type	DSC-16	L	T	P	Credit
Pre-Requisite	Students are aware about tax and economics concepts through subjects such as Personal tax planning and tax management in fourth semester	4	0	0	4
Course Objectives	To familiarize students with: - To provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.				
Course Outcomes:					
CO1	To understand the need, and utility of indirect taxes and analyse the constitutional aspects of GST.				
CO2	To apply the provisions relating to levy of GST;				
CO3	To analyze the procedure and exemptions for different types of goods and services. Examine the various provisions of input tax credit;				
CO4	To Evaluate the provisions of the customs law.				

Module	Course Contents	Contact Hrs.	Mappe d CO
1	Basic Concepts Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	15	CO1
2	Concept of supply and Levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.	15	CO2
3	Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST,	15	CO3

	Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.		
4	Customs Law Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.	15	CO4

Suggested Readings

1. Singhanian, V. K., &Singhanian, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
2. Singhanian, V. K., &Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi: TaxmannPublication.
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and4]

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/82430/1/Unit-9.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/60510/3/Unit-10.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	1	1	1	3	1		3	2	1	2	1	1
CO2	2	2		2		3	2		2	1	1	2	2	2
CO3	3	3	2	1	1	3	2	2	2	2	1	1	1	1
CO4	2	2	2	2	2	2	2	2	1	1	2	2	2	3
Average	2.50	2.00	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	1.50	1.75

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	International Business				
Code	NBCOM 4602				
Course Type	DSE-17	L	T	P	Credit
Pre-Requisite	Students are familiar with concepts in Business Environment subject taught in the second semester	3	1	0	4
Course Objectives	<p>To familiarize students with: To introduce learners to the international business, trading and financial environment. learners are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.</p>				
Course Outcomes					
CO1	To understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);				
CO2	To apply the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;				
CO3	To analyze the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF, and World Bank.				
CO4	To Assess and evaluate international financial environment, and basic features of the foreign exchange market – its characteristics and determinants; and examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Introduction to International Business International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into international businesses. International Business Environment: Economic, demographic, cultural and political-legal environment. Globalization and its growing importance in the world economy, Impact of Globalization.</p>	15	CO1
2	<p>International Trade Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher–Ohlin theory of trade, New trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components.</p>	15	CO2

3	<p>Regional Economic Integration & Cooperation Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organizations: WTO, UNCTAD, World Bank, and IMF.</p>	15	CO3
4	<p>International Financial Environment and Foreign Direct Investment Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations. FDI – Reason for FDI. FDI in India.</p>	15	CO4

Suggested Readings:

1. Bennett, R. (2012). International Business. London: Pearson Education.
2. Charles, W. L. H., & Jain, A. K. (2008). International Business, New York: McGraw Hill Education.
Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). International Business. Nashville: Southwestern Publishing Group.
3. Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). International Business. London: Pearson Education.
4. Griffin, R. W., & Pustay, M. W. (2002). International Business-A Managerial Perspective. New Jersey: Prentice Hall.
5. Menipaz, E., & Menipaz A. (2011). International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/90043/3/Unit-3.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/90042/3/Unit-2.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	1	3	1		3	2	1	2	2	3
CO2	3	2		2		3	2		2	1	1	2	2	2
CO3	2	1	2	1	1	3	2	2	2	2	1	1	3	2
CO4	1	2	2	2	2	2	2	2	1	1	2	2	2	3
Average	2.00	1.75	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	2.25	2.50

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	Micro Finance				
Code	NBCOM 4603				
Course Type	DSC-18	L	T	P	Credit
Pre-Requisite	Students have basic knowledge through subjects like Finance for everyone and Macro Economics of first and fourth semester respectively	3	1	0	4
Course Objectives	The course familiarizes the students with basic concept of microfinance, the principles and practices of microfinance institutions and microfinance services.				
CO1	Understand the basic principles, practices and services of microfinance industry				
CO2	Identify the functioning of various Microfinance Models				
CO3	Examine the role of Microfinance Institutions and their changing role in developing the sector.				
CO4	Explain how microfinance products helps businesses and individuals become financially empowered.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Microfinance Concept and Meaning of microfinance, History and Evolution of Microfinance, Characteristics and importance of Microfinance, Key principles of Microfinance , Role of microfinance for elevation of poverty, Linkages between main stream financial services & micro finance, Difference between Traditional Financing and Micro Financing	15	CO1
2	Microfinance Credit Lending Model Individual lending model, Grameen Joint Liability Group model, Village banking model, Cooperative model, Self-Help Group (SHG) Model, Federated SHG Model and Status of Micro Finance in India; SHG – Bank Linkage Programmes in India : Introduction, History, and Progress under SHG – Bank Linkage Programmes in India	15	CO2
3	Microfinance Institutions Ownership and Legal Form of Microfinance institutions (MFIs) , Objectives and Importance of MFIs, Attributes of good microfinance institutions, Types of financial institutions, Offering microfinance services, Capital structure Management structure, growth and transformation.	15	CO3
4	Microfinance Products Saving product: Concept of saving, saving mobilization, Types of saving-compulsory saving, voluntary saving, Non-financial services- Micro insurance. Credit product: micro credit, individual	15	CO4

	credit, Character and cash-flow based lending, Micro enterprises loan, Working capital loan, agricultural loan, Loan against group guarantee, interest rate and services charges on micro credit		
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Suggested Readings

1. Panda, D. (2009). Understanding Microfinance, Wiley India Pvt Ltd
2. Sarkar, S. (2011). Microfinance: Concepts, Systems, Perceptions and Impact, Readworthy Publications
3. Gianfranco A. Vento, Mario La Torre, Microfinance, Palgrave Macmillan, UK, 2006

Online Resource

1. <https://www.nabard.org/auth/writereaddata/tender/2707225843somfi-2021-22-final-english.pdf>
2. <file:///C:/Users/HP/Downloads/Unit-3.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	1	3	1		3	2	1	2	2	3
CO2	3	2		2		3	2		2	1	1	2	2	2
CO3	2	1	2	1	1	3	2	2	2	2	1	1	3	2
CO4	1	2	2	2	2	2	2	2	1	1	2	2	2	3
Average	2.00	1.75	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	2.25	2.50

Program	B.COM (Hons.)				
Year	III	Semester	VI		
Course Name	Risk Management				
Code	NDSE47804				
Course Type	DSE- 2	L	T	P	Credit
Pre-Requisite	Students are well aware of the terms used in the subject through subject Banking & Insurance taught in fifth semester	3	1	0	4
Course Objectives	To provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.				
Course Outcomes					
CO1	To understand the concept of risk and its types; Evaluate various techniques of managing business risk;				
CO2	To apply various techniques for measuring Business Risk				
CO3	To analyze risk management techniques and analyze financial leverage and credit risk.				
CO4	To evaluate various statistical techniques and models of risk analysis.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.	15	CO1
2	Business Risks Business risk and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.	15	CO2
3	Risk Management Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc. Credit Risk Measurement and Financial Leverage Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.	15	CO3
4	Quantitative Analysis	15	CO4

	Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.		
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Suggested Readings

1. Ahuja, H. L., Business Economics, S. Chand Limited.
2. Mishra and Puri., Business Economics, Himalaya Publishing House.
3. Koutsoyianni, Modern Micro Economics, Macmillan.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/21511/1/Unit-15.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/21485/1/Unit-12.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	1	3	1		3	2	1	2	2	3
CO2	3	2		2		3	2		2	1	1	2	2	2
CO3	2	1	2	1	1	3	2	2	2	2	1	1	3	2
CO4	1	2	2	2	2	2	2	2	1	1	2	2	2	3
Average	2.00	1.75	1.67	1.50	1.33	2.75	1.75	2.00	2.00	1.50	1.25	1.75	2.25	2.50

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	AUDITING				
Code	NDSE 47805				
Course Type	DSE-2	L	T	P	Credit
Pre-Requisite	Students are aware of the concepts through subjects Cost Accounting and Financial Management of fourth & fifth Semester respectively	3	1	0	4
Course Objectives	To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.				
Course Outcomes					
CO1	To understand the basic concepts and importance of auditing.				
CO2	To apply and interpret the contents of audit documentation and audit evidence to corporate annual report and auditor's report to understand the true and fair financial position of a company;				
CO3	To analyse and interpret the Internal Control system and IT Environment				
CO4	To evaluate the various aspects of auditing and auditor's Report certification.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Auditing Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work;	15	CO1
2	Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.	15	CO2
3	Internal Control, Internal Check, and Audit Sampling Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods. Vouching and Verification Vouching – Meaning and objectives; Procedure of Vouching;	15	CO3

	Vouching of CashBook and Bank details; Verification of Assets and Liabilities.		
4	<p>Audit of Companies and Special Areas of Audit Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards. Cost audit, Tax audit, Management audit, Performance audit, Social audit, 10 Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organizations' like educational institutions, club, charitable organisation.</p>	15	CO4

Suggested Readings:

1. Ainapure, V., & Ainapure, M. (2009). *Auditing & Assurance*. Delhi: PHI Learning. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
2. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning. Garg, P. (2019). *Auditing & Assurance*. Delhi: Taxmann Publication.
3. Singh A. K., & Gupta, L. (2011). *Auditing Theory and Practice*. Galgotia Publishing Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
4. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/8714/1/Unit-11.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/19323/1/Unit-22.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1		3	2	3	1		2	3	3	3	3	3
CO2	2	2	2	1		2		1	3	1	2	2	3	3
CO3	3	2		1	1	2			2	2	2	2	2	2
CO4	3	2	2	3		2	1	2	2		2	2	3	3
Average	2.75	1.75	2.00	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75

Program	B.COM (Hons.)				
Year	III	Semester	VI		
Course Name	ADVANCED FINANCIAL ACCOUNTING				
Code	NDSE 47806				
Course Type	DSE-2	L	T	P	Credit
Pre-Requisite	Financial accounting subject made students well equipped about various terms	3	1	0	
Course Objectives	To impart advanced knowledge on financial accounting applicable in business enterprises and on Government accounting system.				
Course Outcomes: After completion of the course, learners will be able to:					
CO1	To understand Hire Purchase and Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system;				
CO2	To apply appropriate software to workout royalty accounts; and to Prepare accounts relating to consignment business;				
CO3	To analyse the accounting for partnership;				
CO4	To evaluate government accounting and compare commercial accounting system with Government accounting system.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Accounting for Hire Purchase and Instalment Systems Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).	15	CO1
2	Royalty and Consignment Accounts (c) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (d) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee	15	CO2
3	Accounting for Partnership Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.	15	CO3

4	<p>Government Accounting Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.</p>	15	CO4
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Suggested Readings:

1. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
2. Dam, B. B., &Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication. Jain, S. P., &Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.
3. Horngren, C. T., Sundem, G. L., Elliott, J. A., &Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
4. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Godwin, N., Alderman, W., &Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
6. Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/7178/1/Unit-2.pdf>
- 2 <https://egyankosh.ac.in/bitstream/123456789/64407/2/Unit-2.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	2	2	2	1	1	3	3	2	2	2	2	3
CO2	2	1	2	2		1		2	2		1	2	3	3
CO3	2	2	3		1	2	2	3	2	2	1	1	3	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.25	1.50	2.25	2.00	1.67	1.50	1.67	2.50	2.00	2.00	1.50	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	Research Methodology				
Code	NGE 47816				
Course Type	GE-6	L	T	P	Credit
Pre-Requisite	Passed Certificate 10 +2	3	1	0	4
Course Objectives	To inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.				
Course Outcomes					
CO1	Understand the significance of Research and Research Methodology and analyse the problems in conducting social science research in India.				
CO2	Formulate and use of statistical techniques and models.				
CO3	Explain the philosophy and ethics and Publication ethics.				
CO4	Demonstrate about research publication and misconducting in publication.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Introduction: Meaning, objectives, types and significance of Research. Research Methods versus Methodology</p> <p>Process of Research: Steps involved in research process, Research problem and its selection, Necessity of defining the problem, techniques involved in defining a problem with example.</p> <p>Research Design, Sample Design and Data Collection: Methods of Research Design, Sampling- Concept & types, Data collection methods, Preparation of Questionnaire and Schedule, Types of Questions.</p> <p>Preparation of Dissertation: Types and layout of Research, Precautions in preparing the research dissertation, Drawing figures, graphs, tables, footnotes, references etc., discussion of results.</p>	15	CO1
2	<p>Statistical Techniques for Analyzing Data: Sources, acquisition and interpretation of data, Graphical representations, Measures of Central tendency measures of Dispersion, Importance of sampling distributions. Testing of Hypothesis: Parametric and Non-Parametric tests. Application of analysis of variable (ANOVA) and Covariance (ANCOVA).</p> <p>Research Modeling: Types of Models, Model building and stages, Data consideration and testing, Heuristic and Simulation modeling.</p>	15	CO2
3	<p>Philosophy and Ethics: Introduction to philosophy: definition, nature and scope, concept, branches, Ethics: definition, moral philosophy, nature of moral judgments and reactions</p> <p>Scientific Conduct: Ethics with respect to science and research, Intellectual honesty and research integrity, Scientific misconducts: Falsification, Fabrication, and Plagiarism (FFP), Redundant publications: duplicate and overlapping publications, salami slicing</p> <p>Publication Ethics: definition, introduction and importance, Best practices / standards setting initiatives and guidelines: COPE, WAME,</p>	15	CO3

	etc., Conflicts of interest, Publication misconduct: definition, concept, problems that lead to unethical behavior and vice versa, types, Violation of publication ethics, authorship and contributor ship, Identification of publication misconduct, complaints and appeals, Predatory publishers and journals		
4	<p>Open Access Publishing: Open access publications and initiatives, SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies, Software tool to identify predatory publications developed by SPPU, Journal finder / journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer Journal Suggester, etc.</p> <p>Publication Misconduct: Group Discussions-Subject specific ethical issues, FFP, authorship, Conflicts of interest, Complaints and appeals: examples and fraud from India and abroad. Software tools- use of plagiarism software like Turn tin, Urkund and other open source software tools</p> <p>Databases and Research Metrics: Databases- Indexing databases, Citation databases: Web of Science, Scopus, etc. Research Metrics- Impact Factor of journal as per Journal Citation Report, SNIP, SIR, IPP, Cite Score. Metrics: hindex, g index, i10 index, altmetrics</p>	15	CO4

Suggested Readings

1. Research Methodology by Deepak Bhattacharya, Excel Books
2. Business Statistics, Sharma J K, Pearson Education 2nd Edition.
3. Statistics for Management, Pearson 2000, Levin Rubin, New Delhi, 7th Edition
4. Fundamentals of Information Technology, Leon, (Vikas)
5. Bird, A. (2006) Philosophy of science, Routledge.
6. MacIntyre, Alasdair (1967) A Short History of Ethics, London.
7. P. Chaddali, (2018) Ethics in Competitive Research: Do not get scooped; do not get plagiarized, ISBN:978-9387480865
8. National Academy of Sciences, National Academy of Engineering and Institute of Medicine (2009) On Being a Scientist: A Guide to Responsible Conduct in Research: Third edition, National Academics Press.

Online Resources

1. Resnik, D. B. (2011) What is ethics in research & why is it important. National Institute of Environmental Health Sciences, 1-10. Retrieved from <https://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>
2. Bcall, J. (2012). Predatory publishers are corrupting open access. Nature, 489(7415), 179—179. <https://doi.org/10.1038/489179a>
3. Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019), ISBN:978-81-939482-1-7. http://www.insaindia.res.in/pdf/Ethics_Book.pdf

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	2	2	3	2	3		1	2	3	3
CO2	2	3	3	2	2	1	2		2		1	2	1	2
CO3	3	2	2		1	2	1	2	2		2	1	3	2
CO4	2	2	2	2	2	2	2	2	1		2	2	2	3
Average	2.5	2.25	2.25	2.00	1.75	1.75	2.00	2.00	2.00		1.50	1.75	2.25	2.50

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	Business Policy and Strategy				
Code	NGE 47817				
Course Type	GE-6	L	T	P	Credit
Pre-Requisite	Students have basic knowledge from Business organization & principle of Management in first semester	4	0	0	4
Course Objectives	To familiarize students with: The core concepts, frameworks, and techniques of strategic management. The major initiatives taken by a company's top management involving resources and performance in internal and external environments				
Course Outcomes					
CO1	Understand the basic concept of policy and strategy its implementation in business practices and corporate governance.				
CO2	Apply and build the firm's competitive advantage and integrate key functional areas into a unified strategic plan.				
CO3	Demonstrate the importance of changes in economic, technological, government, political and social focus on the formulation of a firm's strategy.				
CO4	Evaluate and recommend the implementation strategy through established models.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Module I: Introduction Nature & importance of Business Policy, Development Classification of Business Policy; Mechanism of policy making Business Policy and strategy. Business policy and corporate governance.	15	CO1
2	Module II: Strategic Planning and Management Concept of corporate strategies Strategic Planning: Process, importance and 7Sframework. Strategic planning for: Multinationals, small businesses, non-profit organizations and public sector.	15	CO2
3	Module III: Strategy Formulation, Strategic Analysis and Choice Objectives and goals of the organization. ETOP. Competitive analysis. Internal environment, scanning, mission and vision statement, SAP and KSF. Choice of strategy. Business level strategies: generic, cost leadership, differentiation and focus. Multi business strategies: coordination, diversification, venturing and restructuring for national and international companies. Evaluation of alternatives and selection of strategies.	15	CO3
4	Module IV: Corporate Portfolio Analysis and Implementation BCG, Ansoff model, Gap Analysis, GE model. Implementing strategy through business function, implementing strategy through structure. Leadership and Culture.	15	CO4

Suggested Readings

1. Lawrence R. Jauch. And Glueck William F., Business Policy and Strategic Management, Frank Brothers.
2. Kazmi, Azhar, Business Policy, Tata McGraw-Hill, New Delhi, 2000.
3. Pearce II John A. And Robinson J.R. and Richard B., Strategic Management, AITBS.
4. Wheelen Thomas L., Hunger J. David. and Rangaragjan Krish., Concepts in Strategic Management and Business Policy, Pearson Education, 1st Ed.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/16016/1/Unit-3.pdf>
2. https://kkhsou.ac.in/eslm/ESLM_Main/3rd%20Sem/Master%20Degree/MBA%203rd%20Sem/Business%20policy%20and%20strategic%20Management/BP&SM%20-2/BPSM%20PDF%20file/BPSM%20Block-1/Unit-1.pdf

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	2	2		2	2	3	2	3	3	2
CO2	3		1	2	1	1	2	2		1	2	1	2	3
CO3	2	2	1	1	1	1	1		2	2		1	2	2
CO4	1	2		2		2	1	2	2	1	3	2	3	3
Average	2	2.00	1.00	1.50	1.33	1.50	1.33	2.00	2.00	1.75	2.33	1.75	2.50	2.50

Program	B.COM (Hons.)				
Year	III	Semester		VI	
Course Name	Event Management				
Code	NGE 47818				
Course Type	GE-6	L	T	P	Credit
Pre-Requisite	Students have basic knowledge about management and marketing terms from Public Administration & Business of first semester	4	0	0	4
Course Objectives	To familiarize students with The skills to plan and manage events.				
Course Outcomes					
CO1	Exhibit the capability to organize a formal event.				
CO2	Planning and Organizing events. Assessing risk management in event.				
CO3	Analysing event marketing, Public relations and promotional tools.				
CO4	Assessing Plans and prepare sponsorship proposals, vent associates and event sponsor.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Module I: Introduction Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	15	CO1
2	Module II: Planning and Organizing for Events Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	15	CO2
3	Module III Event Marketing Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	15	CO3
4	Module IV: Sponsorship Event Partners, Event Associates, Event Sponsor Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship	15	CO4

	Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.		
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Suggested Readings

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
2. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
3. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/69654>
2. https://onlinecourses.swayam2.ac.in/nou20_ge01/preview

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	1	2	2		2	2	3	2	3	3	2
CO2	3	2	1	2	1	1	2	2		1	2	1	2	3
CO3	2	2	1	1	1	1	1		2	2		1	2	2
CO4	1	2		2		2	1	2	2	1	3	2	3	3
Average	2	2.00	1.00	1.50	1.33	1.50	1.33	2.00	2.00	1.75	2.33	1.75	2.50	2.50

Program	B.COM (Hons.)				
Year	IV	Semester			VII
Course Name	Financial Institutions				
Code	NBCOM 4701				
Course Type	DSC-20	L	T	P	Credit
Pre-Requisite	Students aware about the Business Environment and Macro Economics from second & fourth semester respectively	4	0	0	4
Course Objectives	The primary function of the financial system is the mobilization of savings, their distribution for industrial investment and stimulating capital formation to accelerate the process of economic growth.				
Course Outcomes					
CO1	Remembering about the financial institutions.				
CO2	Understanding about the financial services and its components.				
CO3	Applying basic theories of Mutual Funds and its example in the minds of learners.				
CO4	Analyzing various theories of Mergers and Acquisitions.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Banking Structure – Clearing Houses -Reserve Bank of India - Asset Liability Management and Non-Performing Assets.	15	CO1
2	Financial Services - financial services in India, types, and importance, online trading, dematerialization and re-materialization. Mutual Funds and AMCs - mutual funds, various types of mutual funds schemes, advantages and disadvantages of investing in mutual funds, legal structure and the regulation of mutual funds in India	15	CO2
3	Mergers and Acquisitions – Introduction of mergers and acquisitions, benefits of mergers, the procedure and theories of mergers and the legal aspects governing mergers, acquisitions and takeovers in India.	15	CO3
4	E-banking - Payment system in India – Paper based, e-payments – Electronic banking – advantages – Plastic money, E-money – Forecasting of cash demand at ATMs – Security threats in e-banking.	15	CO4

Suggested Readings

1. Bhole, L.M, Financial Markets and Institutions, Tata McGraw-Hill Publishing Company, New Delhi, 2005.
2. Khan, M.Y., Indian Financial System: Theory and practice, Vikas Publishing House, New Delhi, 2005.
3. R Keshavanathan, Banking and Insurance Management, Academic Excellence Publications, 2009.
4. DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House -2006.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/23400>
2. <https://archive.nptel.ac.in/courses/110/105/110105121/>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	1	2	1	3	3	2		2	2	3
CO2	2	2		2		2	1	2	2		1	1	3	3
CO3	2	2	1		1	2	2	3	2	2	1	1	2	2
CO4	3	2		2	2	2	2	2	1	2	2	2	2	3
Average	2.25	2.00	1.00	2.00	1.33	2.00	1.50	2.50	2.00	2.00	1.33	1.50	2.25	2.75

Program	B.COM (Hons.)				
Year	IV	Semester		VII	
Course Name	Digital Finance				
Code	NDSE47807				
Course Type	DSE-3	L	T	P	Credit
Pre-Requisite	Student have the basic knowledge of Financial Management & Project Management of fifth & third semester respectively	4	0	0	4
Course Objectives	A critical attitude with respect to the operation of the financial markets enabling them to discover opportunities for wealth creation. A collaborative attitude that will allow them to obtain, share and analyse the information and knowledge necessary to perform complex tasks.				
Course Outcomes					
CO1	Remembering and understanding and solve complex problems				
CO2	Understanding to find, communicate and select the relevant information for a particular decision.				
CO3	Applying multidisciplinary knowledge to solving a particular problem.				
CO4	Analysing work in teams and distribute the workload to deal with complex problems.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Concept of FinTech: The role of finance in the economy and financial intermediaries. Types and functioning of crowd funding markets. Differences between traditional funding models and crowd funding markets. Informational problems in the crowd funding model. The regulatory response: the JOBS act and other regulations	15	CO1
2	Digitalization of the payment system The historical evolution of the payment system. Attributes of a well-functioning payment system. Banks as guarantors of the payment system. New entrants and new payment models: risks for the banking system. Security and taxation issues in new payment systems.	15	CO2
3	Bit-coin and block chains Introduction: The economic function of currency in the economy. Problems with issuer's credibility. Analysis of bit-coin as currency. The block chain as a registration mechanism. The integration of bit-coin and block chain and issuer's incentive problems. Possible alternative uses of block chain technology in the economy and difficulties in its implementation. Use of bit-coin in money laundering.	15	CO3
4	The regulatory debate FinTech, big data analytics and new financial business models. The use of data in traditional credit decisions. The combination of big data and machine learning to improve financing decisions. Smart	15	CO4

	accounts, customized financial products, risk management and fraud prevention. High frequency trading: opportunities and risks.		
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Suggested Readings

1. Digital Communications by John G. Proakis
2. Digital Communications by Bernard Sklar
3. Baye, Michael R., & D.W. Jansen, Money, Banking & Financial Markets, An Economics Approach (A.I.T.B.S.), Indian Edition, 1999.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/26305/1/Unit-8.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/15399/1/Unit-5.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	2	1		3	3	2	2	2	2	3
CO2	2	2	2	2		1		2	2		1	2	3	3
CO3	2	2	3		1	2	2	3	2	2	1	1	3	2
CO4	3	2	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.5	2.00	2.25	2.00	1.67	1.50	2.00	2.50	2.00	2.00	1.50	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	IV	Semester	VII		
Course Name	Business Finance				
Code	NDSE47808				
Course Type	DSE-3	L	T	P	Credit
Pre-Requisite	Student have the basic knowledge of Financial Management from fifth semester	3	1	0	4
Course Objectives	The objective of course to understand the basics of business finance with use and variety of capitals and how organisation on different capital structure.				
Course Outcomes					
CO1	Remembering the basic concepts of business finance.				
CO2	Understand the basic concept of capitals with concept of working capital.				
CO3	Applying different theory of capitalization and its use in organisation.				
CO4	Analysing the concept of capital structure.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Nature and Objectives of Business Finance Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.	15	CO1
2	Classification of Capital Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital	15	CO2
3	Capitalization Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance	15	CO3
4	Capital Structure Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.	15	CO4

Suggested Readings

1. Sharma, R.K. & Gupta, Shashi., K. Business Organisation and Management
2. Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House, Kalyani Publications.
3. Singh, Preeti. Investment Management. Himalaya Publishing House
4. Kale, N.G. Business Organisation. Manisha Publications.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/56847>
2. <https://egyankosh.ac.in/handle/123456789/16104>

Course Articulation Matrix														
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	1	3	1	1	3	2		2	2	3
CO2	3	1		2		2	1		2		1	1	3	2
CO3	2	2	2		1	3	2	1	2	2	1	1	2	2
CO4	3	2		2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.75	1.50	2.00	1.33	2.50	1.50	1.33	2.00	2.00	1.33	1.50	2.25	2.50

Program	B.COM (Hons.)				
Year	IV	Semester			VII
Course Name	Financial Derivatives				
Code	NDSE47809				
Course Type	DSE-3	L	T	P	Credit
Pre-Requisite	Student have the basic knowledge about Investment Management from fifth semester	3	1	0	4
Course Objectives	The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps				
Course Outcomes					
CO1	Examine the meaning, functions, participants and historical development of the derivatives market.				
CO2	Classify financial derivatives, their features, uses and differences between them				
CO3	Summarize pricing of futures and options.				
CO4	To get an insight into trading mechanisms, clearing and settlement of futures and options.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Derivatives Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market	15	CO1
2	Financial Derivatives Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options pay off	15	CO2
3	Pricing of Futures and Options The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options	15	CO3

4	<p>Trading, Clearing and Settlement Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position</p> <p>calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN)</p>	15	CO4
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Suggested Readings

1. David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
2. Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latest ed.), PHI Learning Publications.
3. Hull, J. C. (2003). Options futures and other derivatives. Pearson Education India.
4. Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
5. Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
6. Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/23541/1/Unit-7.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/88666/1/Unit-6.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	2	1	1	2	3	2	2	2	2	2
CO2	2	1		2		2	1	2	1	1	1	2	2	2
CO3	2	2	2	2	1	1	1	2	2	2	1	1	2	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.50	2.00	2.00	1.67	1.50	1.25	2.00	1.75	1.75	1.50	1.75	2.00	2.25

Program	B.COM (Hons.)				
Year	IV	Semester	VII		
Course Name	Business Valuation				
Code	NGE47819				
Course Type	GE-7	L	T	P	Credit
Pre-Requisite	Students have knowledge about Finance for everyone and Financial Management of first & fifth semester respectively	3	1	0	4
Course Objectives	The course aims to familiarize the students with the principles and practice of valuation of business				
Course Outcomes					
CO1	To examine the valuation of business and its principles.				
CO2	To classify different bases of valuation.				
CO3	To evaluate different techniques of valuation and apply them in various situations.				
CO4	To demonstrate skills in valuing tangibles and intangibles				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to valuation; Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation	15	CO1
2	Techniques of valuation Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques	15	CO2
3	Valuation of tangibles and intangibles (a) Valuation of tangibles – valuation of property, plant and equipment. (b) Valuation of intangibles: Goodwill, brand, patents, trade marks, copyrights, process, franchises, licenses, internet domains, software, databases, advertising agreements	15	CO3
4	Valuation in specific cases Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing	15	CO4

Suggested Readings

1. Koller T, Goedhart M & Wessels D. —Valuation: Measuring and managing the value of companies| Mckinsey & Company.
2. Palepu K.G & Healey P.M. —Business analysis and valuation: Using financial statements| Cengage Publications.
3. Parker D. —International valuation standards: A guide to the valuation of real property assets| Wiley Blackwell.
4. Parks J.A & Banerjee D.N. —Principles & practice of valuation| Eastern law house. Additional Readings:
5. Study material of the Institute of Company Secretary of India for the professional programme course on —Valuation and business modelling|.
6. Study material of the Institute of Cost Accountants of India for the —Strategic performance management and business valuation

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/28777/1/Unit-7.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/28775/1/Unit-6.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	1	3	1	1	3	2		2	2	3
CO2	3	1		2		2	1		2		1	1	3	2
CO3	2	2	2		1	3	2	1	2	2	1	1	2	2
CO4	3	2		2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.75	1.50	2.00	1.33	2.50	1.50	1.33	2.00	2.00	1.33	1.50	2.25	2.50

Program	B.COM (Hons.)				
Year	IV	Semester		VII	
Course Name	Export-Import Management				
Code	NGE47820				
Course Type	GE-7	L	T	P	Credit
Pre-Requisite	Student have some glimpse from International Business in sixth semester	4	0	0	4
Course Objectives	The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enabling students to become export professionals and entrepreneurs in the fast-changing global environment				
Course Outcomes					
CO1	To analyse the basics of export-import management in India.				
CO2	To organise and plan the documents required for export and import transactions and export finance.				
CO3	To analyse the different operations involved in executing export orders.				
CO4	To create awareness about India 's policy reforms to promote export competitiveness.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Basics of Export-Import Management: An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin	15	CO1
2	Export-Import Procedure and Documentation: EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment	15	CO2
3	An Overview of Export Promotion Schemes and Organisational Support: Niryat Bandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organizational Support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC)	15	CO3

4	Legal framework of Custom Law: Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods. Make in India and Export Competitiveness: NITI 's Aayog Export Preparedness Index, 2020 – Policy	15	CO4

Suggested Readings

1. Custom Manual (2018). Central Board of Indirect Taxes & Customs, India.
2. Gupta, P. (2020). Export Import Management, Tata McGraw Hill.
3. Joshi, R.M. (2018). International Marketing. OXFORD University Press.
4. Lall, M., & Ahmed, S. (2021). Export-Import Procedure and Documentation. Sultan Chand & Sons, New Delhi.
5. NITI Aayog. Export Preparedness Index, 2020.
6. Paul, J., & Aserkar, R. (2008). Export Import Management. OXFORD University Press.

Online Resources

1. <https://www.dgft.gov.in/CP/?opt=import-management-system>
2. https://www.icegate.gov.in/about_icegate.html
3. <https://www.dgft.gov.in/CP/?opt=import-management-system>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	1	3	1	1	3	2		2	2	3
CO2	3	1		2		2	1		2		1	1	3	2
CO3	2	2	2		1	3	2	1	2	2	1	1	2	2
CO4	3	2		2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.75	1.50	2.00	1.33	2.50	1.50	1.33	2.00	2.00	1.33	1.50	2.25	2.50

Program	B.COM (Hons.)				
Year	IV	Semester		VII	
Course Name	Production and Operations Management				
Code	NGE47821				
Course Type	GE-7	L	T	P	Credit
Pre-Requisite	Students have conceptual knowledge with Business Economics in first semester				
Course Objectives	To familiarize students with Different types of Production, Plant decisions and inventory management and also make understand about the Appropriate tools and techniques of quality management and control.				
Course Outcomes					
CO1	understand the facility layouts and location decisions in production System				
CO2	Implement and use the principles of Material Requirement Planning.				
CO3	Apply quantitative techniques to control the quality in organizations.				
CO4	Apply the concepts of operations research in scare resource allocations				

Module	Course Contents	Contact Hrs.	Mappe d CO
1	Operations Management, Layout and Location decisions Definition and criteria of performance for the production and Operations management system. Jobs or decisions of production and operations management. Classification of decision areas. Brief history of the production and operation management function. Layout: Features, basic principles, types, merit and demerits. Optimization in a product/line layout, optimization in a process layout. Application in service industries. Location decision, Behavioral aspects in location planning.	15	COC1
2	Inventory Control: EOQ, Simple Deterministic Models, ABC analysis, Value analysis/ value engineering. Purchasing research, vendor relations and selection of vendors. Material Requirement Planning (MRP): An overview.	15	CO2
3	Production Planning and Control, Quality Management Production planning and control: Concept. Assembly line balancing, types of production and production system, maintenance management. Work-study and work design. Productivity and methods of improvement. Quality management as a corporate strategy. Statistical methods and process controls. Control charts, acceptance sampling. Total quality management (TQM): motivation in quality management. ISO 9000 and 14000 series. Just in Time production.	15	CO3
4	Introduction to Operation Research; Linear programming, Simplex method, Big-M Method, Two Phase Method. Definitions and	15	CO4

	distinctions between CPM and PERT, Network Diagram and Time Calculations.		
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Suggested Readings

1. N.J. Aquilano, R.B. Chase and F.R. Jacob, Operation Management for Competitive Advantage, Tata McGraw Hill, 9th Edition.
2. Chary S.N., Production and Operation Management, Tata McGraw Hill, 4th Edition.
3. Manocha R.C., Production and Operation Management, Latest Edition.
4. Gupta S.P., Statistical Method, Sultan Chand, Latest Edition

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/64433>
2. <https://egyankosh.ac.in/handle/123456789/27263>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	2	1	1	3	3	2	2	2	2	
CO2	2	1		2		1		2	2		1	2	3	1
CO3	2	2	1		1	2	2	3	2	2	1	1	3	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.25	1.50	1.33	2.00	1.67	1.50	1.67	2.50	2.00	2.00	1.50	1.75	2.50	2.00

Program	B.COM (Hons.)				
Year	IV	Semester		VIII	
Course Name	Behavioural Finance				
Code	NBCOM4801				
Course Type	DSC-22	L	T	P	Credit
Pre-Requisite	Students have gone through Financial Management and Business Organization & Principles of Management of fifth & first semester respectively	4	0	0	4
Course Objectives	The objective of this course is to provide a basic understanding of Behavioural finance and its practical relevance to study the financial markets				
Course Outcomes					
CO1	To examine the limitations of traditional finance				
CO2	To appreciate the relevance of the theory of behavioural finance in studying financial markets				
CO3	Analyse the role of incomplete information and behavioural biases in financial decision making				
CO4	Utilize the understanding gained from the theoretical underpinnings to improve financial behavior				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Traditional theory of finance Neoclassical economics: Basic assumptions, Rational choice theory, expected utility theory; Extension to finance: Modern portfolio theory. Informational efficiency: Efficient market hypothesis- Weak, semi-strong, strong forms. CAPM Challenges to EMH - Theoretical and empirical.	15	CO1
2	Emergence of Behavioural finance Anomalies to neoclassical economics and standard theory of finance; Stock market anomalies: January effect and day of the week effect. Speculative market bubbles. Global financial crisis in Behavioural perspective. Equity premium puzzle and Siamese twins' problem; Search for alternative paradigms- Influence of psychology and emergence of Behavioural finance	15	CO2
3	Behavioural finance: Introduction Behavioural finance: Meaning; Basic assumptions- Incomplete information, bounded rationality. Heuristics and biases- Prospect theory, endowment theory, inattention-bias, overconfidence, reference-point bias, herd Behaviour, familiarity bias etc.	15	CO3
4	Behavioural biases: Evidence from different financial markets Behavioural biases under different market settings- Stock markets, mutual funds industry, insurance industry. Asymmetric information Asymmetric information: Market for lemons	15	CO4

	- Adverse selection, moral hazard, monitoring and signaling. Economic characteristics of financial contracts - Risk neutrality and risk aversion		
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Suggested Readings

1. Hal Varian (2010) Intermediate microeconomics - A modern approach, 8th Ed. W.W. Norton, London, Ch. 37, Asymmetric information
2. Prassanna Chandra (2020) Behavioural finance, second edition, McGraw Hill. New Delhi.
3. Singh,R. Behavioural Finance PHI learning
4. Ricardo N. Bebezuk (2003) Asymmetric information in financial markets - Introduction and applications. Cambridge University Press, Cambridge, UK. Chapter 1

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/84990>
2. <https://egyankosh.ac.in/handle/123456789/84993>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	2	2	2	1	1	3	3	2	2	2	2	3
CO2	3		2	2		1		2	2		1	2	3	3
CO3	3	2			1	2	2	3	2	2	1	1	3	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.75	1.67	2.00	2.00	1.67	1.50	1.67	2.50	2.00	2.00	1.50	1.75	2.50	2.75

Program	B.COM (Hons.)				
Year	IV	Semester		VIII	
Course Name	International Finance				
Code	NDSE47810				
Course Type	DSE-4	L	T	P	Credit
Pre-Requisite	Students were aware of Financial Management & International Business of fifth & sixth semester respectively	4	0	0	4
Course Objectives	The course aims to familiarize the students with the principles and practice of international finance				
Course Outcomes					
CO1	Describe the International Monetary System and the nature and scope of international finance				
CO2	Understand the Foreign Exchange Markets.				
CO3	Analyse the factors affecting the exchange rates				
CO4	Understand the International Financial Markets and Instruments & Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks				

Module	Course Contents	Contact Hrs.	Mapped CO
1	International Financial Environment: Evolution of International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance	15	CO1
2	Foreign Exchange Markets: Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation.	15	CO2
3	Exchange Rate Determination: Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate, Purchasing Power Parity, Interest Rate Parity and Fisher 's Effect.	15	CO3
4	International Financial Markets and Foreign Exchange Risk Management: Foreign Portfolio Investment, International Bond & Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds. Floating rate Notes, Zero-coupon Bonds. Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management	15	CO4

Suggested Readings

1. Agnihotri, Anurag. (2014) —International Financial Management| Vikas Publications.
2. Apte, P.G. (2011) Multinational Financial Management| Tata McGraw-Hill, New Delhi.
3. Shapiro, Alan C. (2012) Multinational Financial Management| John Wiley.
4. Sharan,V. (2014) International Financial Management, 6th ed. PHI Learning.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/20608>
2. <https://egyankosh.ac.in/handle/123456789/4057>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	2	1	1	3	3	2	2	2	2	2
CO2	2	2		3		1	1	1	1	1	1	2	3	1
CO3	3	2	2	2	2	2	2	3	2	2	1	1	2	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.75	1.67	2.25	2.00	1.50	1.50	2.25	1.75	1.75	1.50	1.75	2.25	2.00

Program	B.COM (Hons.)				
Year	IV	Semester	VIII		
Course Name	Stock Market Operations				
Code	NDSE478011				
Course Type	DSE-4	L	T	P	Credit
Pre-Requisite	Students had conceptual knowledge about it with Investment Management of fifth semester	3	1	0	4
Course Objectives	To familiarize students with basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.				
Course Outcomes					
CO1	Explain the basic concept of securities market;				
CO2	Practice trading on stock market; primary & secondary market				
CO3	Analyze the legal framework of securities market;				
CO4	Explain different segment of Stock Exchange;				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	15	CO1
2	Primary Market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.	15	CO2
3	Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	15	CO2
4	Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	15	CO3 & 4

	Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading		
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Suggested Readings

1. Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House
2. Dalton, J. M. (2001). *How the Stock Market Works?* New York: Prentice Hall Press.
3. Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/6438/1/Unit-6.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/16110/1/Unit-9.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	1	2	3	2	3	1		2	3	3	3	3	3
CO2	2	2	2	1		2		1	3	1	2	2	3	3
CO3	3	2	1	1	1	2			2	2	2	2	2	2
CO4	3	2	2	3		2	1	2	2		2	2	3	3
Average	2.75	1.75	1.75	2.00	1.50	2.25	1.00	1.50	2.25	2.00	2.25	2.25	2.75	2.75

Program	B.COM (Hons.)				
Year	IV	Semester		VIII	
Course Name	Financial Statements Analysis				
Code	NDSE47812				
Course Type	DSE-4	L	T	P	Credit
Pre-Requisite	Students have conceptual knowledge of Financial Accounting & Cost Accounting of first & fourth semester respectively	3	1	0	4
Course Objectives	The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies				
Course Outcomes					
CO1	It explains the meaning of financial statements as per Companies act, 2013				
CO2	Describe the tools of financial statements analysis and compute the financial ratios using spreadsheets.				
CO3	Analyse the financial performance of companies using the techniques of ratio analysis				
CO4	It examines the cash position of companies using the cash flow statements.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction: Introduction to financial statements, Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies	15	CO1
2	Techniques of financial statements analysis Comparative and common-size statements: horizontal and vertical analysis, trend analysis Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis	15	COC2
3	Cash Flow Analysis Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.	15	CO3
4	Financial Statement analysis – Real-life case work Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health	15	CO4

Suggested Readings

1. Gupta, Ambrish, "Financial Accounting for Management - An Analytical Perspective, Pearson Education, third edition, 2009.
2. Lal, Jawahar & Sucheta, Gauba, —Financial Reporting and Analysis, Himalaya Publishing House, Mumbai, 2018
3. Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall, 2011
4. Penman, S.H, —Financial Statement Analysis, Tata McGraw Hill, 2010.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/89758>
2. <https://egyankosh.ac.in/handle/123456789/12374>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	2	1	1	2	3	2	2	2	2	2
CO2	2	2		3		2	1	2	1	1	1	2	2	2
CO3	3	2	2	2	2	2	2	3	2	2	1	1	2	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.75	1.75	2.00	2.25	2.00	1.75	1.50	2.25	1.75	1.75	1.50	1.75	2.00	2.25

Program	B.COM (Hons.)				
Year	IV	Semester		VIII	
Course Name	E-Commerce				
Code	NGE47822				
Course Type	GE-8	L	T	P	Credit
Pre-Requisite	Students have some ideas with Principles of Marketing and Digital Marketing of first & fifth semester respectively	3	1	0	4
Course Objectives	To familiarize students with how to enhance skills for effective and contemporary applications of E-commerce				
Course Outcomes					
CO1	Describe the challenging needs of the society in the field of E-commerce;				
CO2	Identify various activities and operations in the context of online transactions				
CO3	Describe various e-payment systems				
CO4	Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Introduction to E- Commerce Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.</p>	15	CO1
2	<p>E-Commerce Activities and Operations Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.</p>	15	COC2
3	<p>E-payment System E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks</p>	15	COC3

4	<p>Security and Legal Aspects of E-commerce E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.</p>	15	CO4
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Suggested Readings

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). *Business on the Net: An Introduction to the whats and hows of E-commerce*. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). *Electronic Commerce from vision to fulfillment*. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). *E-Commerce*. New Delhi: Tata McGraw Hill Education.
4. Diwan, P., & Sharma, S. (2002). *Electronic commerce- A Manager's Guide to E- Business*. Delhi: Vanity Books International

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/88410>
2. <https://egyankosh.ac.in/handle/123456789/7646>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	2	1	1	3	3	2	2	2	2	2
CO2	2	2		2		3	1	2	2		1	2	3	1
CO3	1	2	2		2	2	2	3	2	2	1	1	2	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2	1.75	1.67	2.00	2.00	2.00	1.50	2.50	2.00	2.00	1.50	1.75	2.25	2.00

Program	B.COM (Hons.)				
Year	IV	Semester		VIII	
Course Name	Consumer Affairs & Sovereignty				
Code	NGE47823				
Course Type	GE-8	L	T	P	Credit
Pre-Requisite	Students have conceptual knowledge through Business Environment of third semester	4	0	0	4
Course Objectives	To familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress consumer complaints and able to comprehend the business firms' interface with consumers and the related regulatory and business environment.				
Course Outcomes					
CO1	Explain the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats;				
CO2	Explain consumer rights and various standards for consumer protection in India;				
CO3	Discuss the consumer protection available under various laws;				
CO4	Analyze the role of industry regulators in consumer protection; and Learn about various issues related to consumer affairs				

Module	Course Contents	Contact Hrs.	Mapped CO
1	<p>Introduction Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.</p> <p>Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.</p>	15	CO1
2	<p>Consumer Protection in India Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.</p> <p>Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.</p>	15	CO2
3	<p>Consumer Protection Law Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers,</p>	15	CO3

	and Jurisdiction. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite		
4	Role of Industry Regulators in Consumer Protection i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority	15	CO4

Suggested Readings

1. Kapoor, S. (2019). *Consumer Affairs and Customer Care*. Delhi: Galgotia Publishing Company
2. Rajyalaxmi, R. (2012). *Consumer is King*. Prayagraj: Uttar Pradesh: Universal Law Publishing Company
3. Ganesan, G., & Sumathy, M. (2012). *Globalisation and Consumerism: Issues and Challenges*. New Delhi: Regal Publications.
4. Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2007). *Consumer Affairs*. Hyderabad: Orient Blackswan

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/13489/1/Unit-9.pdf>
2. <https://egyankosh.ac.in/handle/123456789/9758>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	2	1	1	3	3	2	2	2	2	2
CO2	2	2		2		3	1	2	2		1	2	3	1
CO3	1	2	2		2	2	2	3	2	2	1	1	2	1
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	1
Average	2	1.75	1.67	2.00	2.00	2.00	1.50	2.50	2.00	2.00	1.50	1.75	2.25	1.25

Program	B.COM (Hons.)				
Year	IV	Semester		VIII	
Course Name	Human Resource Management				
Code	NGE47824				
Course Type	GE-8	L	T	P	Credit
Pre-Requisite	Students have conceptual knowledge about it with Business Organization & Principles of Management from first semester	4	0	0	4
Course Objectives	To familiarize students with Importance and function of HR department. Process of recruitment and selection, Different training methods used for employees, Wage determination and welfare activities for employees.				
Course Outcomes					
CO1	Remembering HRM and its objectives and identify its importance and functions in present scenario.				
CO2	Understanding manpower planning and personnel policies				
CO3	Applying the basic concepts of different training and development methods used for employees.				
CO4	Analyzing wage determination & incentive plan and also different welfare activities for employees.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.	15	CO1
2	Acquisition of Human Resource And its Training and Development Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention. Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, Inbasket, management games, conferences and seminars, coaching and mentoring, management development programmers; Training process outsourcing.	15	CO2
3	Performance Appraisal and Compensation Management Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans;	15	COC3

	Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.		
4	<p>Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e- HRM; Impact of HRM practices on organizational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.</p>	15	CO4

Suggested Readings

1. Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
2. Chhabra, T. N. (2004). Human Resource Management. Delhi: DhanpatRai&Co.
3. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
4. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.

Online Resources

1. <https://egyankosh.ac.in/handle/123456789/37273>
2. <https://egyankosh.ac.in/bitstream/123456789/21336/1/Unit-1.pdf>

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	2	1	1	3	3	2	2	2	2	2
CO2	2	2		3		3	1	2	2		1	2	3	1
CO3	3	2	2		2	2	2	3	2	2	1	1	2	2
CO4	3	1	2	2	2	2	2	2	1	2	2	2	2	3
Average	2.5	1.75	1.67	2.33	2.00	2.00	1.50	2.50	2.00	2.00	1.50	1.75	2.25	2.00