GURU KASHI UNIVERSITY

Bachelor of Commerce/Hons.(B. Com)

Interdisciplinary (Annexure-IV)

Session: 2025-26

Faculty of Management & Commerce

Graduate Attributes of the Programme (Undergraduate Certificate): -

Type of learning outcomes	**The Learning Outcomes Descriptors**
Graduates should be able to demonstrate the acquisition of:	
Learning outcomes that are specific to disciplinary/interdisciplinary areas of learning	Equip students with fundamental knowledge of accounting, financial management, business law, taxation, and marketing to develop a strong foundation for careers in commerce and industry.
	Foster analytical and problem-solving skills through case studies and real-world applications in financial analysis, taxation laws, and business operations.
	Develop entrepreneurial mindset and self-employment capabilities by integrating principles of business planning, risk assessment, and market analysis.
	Introduce students to digital commerce and financial technologies to enhance their adaptability to modern business environments.
Generic learning outcomes	Strengthen communication and leadership skills essential for effective decision-making and teamwork in corporate and business settings.
	Encourage ethical and socially responsible business practices by incorporating corporate governance principles, sustainability, and professional integrity.
	Prepare students for higher education and professional certifications in commerce-related fields such as CA, CMA, and MBA.

Program Educational Objectives (PEOs):

The B.Com program aims to prepare graduates who will:

Code	Program Educational Objectives (PEOs)
PEO 1	To provide students with a strong foundation in commerce, accounting, economics, and business studies, enabling them to apply theoretical knowledge to real-world scenarios while considering ethical, legal, economic, and social implications.
PEO 2	To equip students with the ability to analyze, evaluate, and interpret financial and business data using modern tools and technologies, and to effectively solve problems in accounting, finance, taxation, and related domains.
PEO 3	To develop entrepreneurial thinking, leadership qualities, and managerial capabilities through case studies, internships, projects, and exposure to industry practices to prepare students for various professional and entrepreneurial careers.
PEO 4	To instill effective communication skills, both written and oral, teamwork, professional conduct, and ethical responsibility are necessary for success in business and professional environments.
PEO 5	To cultivate a culture of continuous learning, creativity, and adaptability by integrating multidisciplinary learning, research-based projects, and value-added courses for the holistic development of students in line with the NEP 2020 vision.

Program Outcomes (POs):

At the end of the program, graduates will be able to:

Code	Program Outcomes (PEOs)
PO 1	Apply the fundamental knowledge of commerce, accounting, finance, and business laws to solve business-related problems and make informed decisions.
PO 2	Demonstrate analytical and critical thinking skills to evaluate and interpret business information and develop viable solutions to organizational challenges.
PO 3	Exhibit effective communication skills, both oral and written, in academic, professional, and business environments, using digital tools and platforms.
PO 4	Recognize and apply ethical principles and corporate social responsibility in business decisions, demonstrating integrity and professional conduct.
PO 5	Develop entrepreneurial acumen and innovative thinking to identify business opportunities and create sustainable value for stakeholders.
PO 6	Pursue continuous learning through higher education, certifications, and self-directed study while adapting to dynamic business environments.

Program Specific Outcomes (PSOs):

Graduates of the B.Com program will be able to:

Code	Program Specific Outcomes (PSOs)
PSO 1	Demonstrate specialized knowledge and practical skills in areas such as accounting, taxation, auditing, banking, and finance to meet industry standards and requirements.
PSO 2	Use analytical tools, software, and frameworks to interpret financial data, prepare business reports, and support strategic decision-making in business operations.

Programme Learning outcomes: An Undergraduate Certificate is awarded to students who have demonstrated the achievement of the outcomes located at level 4.5:

Element of the Descriptor	**Programme learning outcomes relating to Undergraduate Certificate**
The graduates should be able to demonstrate the acquisition of:	
Knowledge and understanding	Strong foundation in accounting, business management, taxation, marketing, and financial analysis.
	Ability to apply theoretical concepts to real-world business scenarios, ensuring practical understanding of commerce.
	Understanding of financial statements, investment strategies, and market dynamics to support informed decision-making.
	Knowledge of business laws, ethical standards, and compliance requirements essential for professional practice.
General, technical and professional skills required to perform and accomplish tasks	Analyze financial statements, conduct basic financial planning, and interpret business data for informed decision-making.
	Competence in using accounting software, digital business tools, and data-driven technologies to enhance operational efficiency.
	Strong presentation, teamwork, and problem-solving abilities to navigate business challenges and contribute effectively in professional settings.
Application of knowledge and skills	Apply theoretical concepts to real-world business scenarios, utilizing analytical and decision-making skills in financial reporting, business planning, and taxation while adapting to evolving market trends and technological advancements.

Generic learning Outcomes	Develop critical thinking, leadership, and time management skills while enhancing research, analytical abilities, and self-learning for informed decision-making and continuous professional development.
Constitutional, humanistic, ethical, and moral values	Uphold corporate governance, sustainability, and ethical business practices while promoting inclusivity, diversity, and social responsibility, ensuring professional integrity and accountability in financial and managerial decisions.
Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset	Develop job-ready competencies in accounting, marketing, finance, and business administration while acquiring entrepreneurial skills to manage businesses and enhancing networking, negotiation, and leadership abilities for success in corporate environments.
Credit requirements	The Undergraduate Certificate in Commerce requires the completion of 48 credits.
Entry requirements	Successful completion of high school (12th grade in Commerce) or an equivalent qualification

Program Structure

<table>
<tr><th colspan="10">SEMESTER: 1st</th></tr>
<tr><th>Course Code</th><th>Course Title</th><th>Types of Course</th><th>L</th><th>T</th><th>P</th><th>No. of Credits</th><th>Int.</th><th>Ext.</th><th>Total Marks</th></tr>
<tr><td>BCM1100</td><td>Financial Accounting</td><td>Core</td><td>3</td><td>1</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM1101</td><td>Principles & Practices of Management</td><td>Core</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM1102</td><td>Microeconomics</td><td>Core</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM1103</td><td>Entrepreneurship Setup and Launch</td><td>ESE</td><td>0</td><td>0</td><td>4</td><td>2</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM1104</td><td>Business Statistics</td><td>MDSC</td><td>3</td><td>0</td><td>0</td><td>3</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>VAC0002</td><td>Human Values and Professional Ethics</td><td>VAC</td><td>2</td><td>0</td><td>0</td><td>2</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM1105</td><td>Business Communication and Soft Skills</td><td>AEC</td><td>2</td><td>0</td><td>0</td><td>2</td><td>30</td><td>70</td><td>100</td></tr>
<tr><th colspan="10">Minor (Any one of the following)</th></tr>
<tr><td>BCM1106</td><td>Psychology for Managers</td><td rowspan="2">Minor</td><td rowspan="2">2</td><td rowspan="2">0</td><td rowspan="2">0</td><td rowspan="2">2</td><td rowspan="2">30</td><td rowspan="2">70</td><td rowspan="2">100</td></tr>
<tr><td>BCM1107</td><td>Organizational Behaviour</td></tr>
<tr><th colspan="3">Total Credit</th><td>20</td><td>1</td><td>4</td><td>23</td><td>240</td><td>560</td><td>800</td></tr>
</table>

SEMESTER: 2nd									
Course Code	**Course Title**	**Types of Course**	**L**	**T**	**P**	**No. of Credits**	**Int.**	**Ext.**	**Total Marks**
BCM2150	Corporate Accounting	Core	3	1	0	4	30	70	100
BCM2151	Human Resource Management	Core	4	0	0	4	30	70	100
BCM2152	Macroeconomics	Core	4	0	0	4	30	70	100
BCM2153	Digital Marketing	SEC	2	0	0	2	30	70	100
BCM2154	Digital Marketing (Lab)	SEC	0	0	2	1	30	70	100
BCM2155	Business Mathematics	MDSC	3	0	0	3	30	70	100
VAC0001	Environment Education	VAC	2	0	0	2	30	70	100
BCM2156	Proficiency in English	AEC	2	0	0	2	30	70	100
BCM2159	Entrepreneurship &Marketing Basics	ESE	0	0	4	2	30	70	100
Minor (Any one of the following)									
BCM2157	Banking & Insurance	Minor	2	0	0	2	30	70	100
BCM2158	Financial Services & Banking Operations								
Total Credit			22	1	6	26	300	700	1000

Programme learning outcomes: An Undergraduate Diploma is awarded to students who have demonstrated the achievement of the outcomes located at level 5:

Element of the Descriptor	**Programme learning outcomes relating to Undergraduate Diploma**
The graduates should be able to demonstrate the acquisition of:	
Knowledge and Understanding	Gain in-depth knowledge of financial accounting, business law, taxation, marketing strategies, and managerial economics.
	Ability to apply theoretical frameworks to real-world business scenarios, ensuring a strong foundation in commerce.
	Understanding of financial management, investment analysis, and strategic decision-making to support business growth.
	Familiarity with legal frameworks, corporate governance, and ethical business practicesfor professional success.
Skills required to perform and accomplish tasks	Demonstrate expertise in financial reporting, business analytics, taxation compliance, and data analysis techniques.
	Ability to effectively use financial software, digital business tools, and technological solutions for informed decision-making.
	Strong written and verbal communication, teamwork, and problem-solving abilities to navigate corporate challenges and lead in dynamic business
Application of knowledge and skills	Apply theoretical knowledge to real-world business scenarios, utilizing analytical tools for data-driven decision-making, financial planning, taxation strategies, and developing innovative solutions to address market challenges.
Generic learning Outcomes	Strengthen critical thinking, research skills, and professional adaptability while fostering self-learning, continuous skill development, and enhancing leadership qualities for strategic decision-making.
Constitutional, humanistic, ethical, and moral values	Uphold ethical business practices, corporate governance principles, and professional integrity while promoting social responsibility, inclusivity, sustainability, and ethical decision-making in financial and managerial roles.
Employability and job-ready skills, and	Develop competencies for mid-level roles in finance, accounting, marketing, and business administration while cultivating entrepreneurial skills and enhancing

entrepreneurship skills and capabilities/qualities and mindset	industry readiness through internships, corporate training, and practical exposure.
Credit requirements	The Undergraduate Diploma in Commerce requires the completion of 92 credits.
Entry requirements	Completion of high school (12th grade in Commerce) or an equivalent qualification and completion of one year(2 semesters) of Bachelor of Commerce/ Bachelor of Commerce (Hons.)

<table>
<tr><th colspan="10">SEMESTER: 3rd</th></tr>
<tr><th>Course Code</th><th>Course Title</th><th>Types of Course</th><th>L</th><th>T</th><th>P</th><th>No. of Credits</th><th>Int.</th><th>Ext.</th><th>Total Marks</th></tr>
<tr><td>BCM3200</td><td>Cost Accounting</td><td>Core</td><td>3</td><td>1</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM3201</td><td>Fundamentals of Marketing</td><td>Core</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM3202</td><td>Business Law</td><td>Core</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM3205</td><td>Quantitative Techniques and Methods</td><td>MDSC</td><td>3</td><td>0</td><td>0</td><td>3</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM3206</td><td>Language Skills: Listening & Speaking</td><td>AEC</td><td>2</td><td>0</td><td>0</td><td>2</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM3211</td><td>Operations and Scale</td><td>ESE</td><td>0</td><td>0</td><td>4</td><td>2</td><td>30</td><td>70</td><td>100</td></tr>
<tr><th colspan="10">Minor (Any one of the following)</th></tr>
<tr><td>BCM3207</td><td>Indian Economy</td><td rowspan="2">Minor</td><td rowspan="2">2</td><td rowspan="2">0</td><td rowspan="2">0</td><td rowspan="2">2</td><td rowspan="2">30</td><td rowspan="2">70</td><td rowspan="2">100</td></tr>
<tr><td>BCM3208</td><td>Sectoral Aspects of Indian Economy</td></tr>
<tr><th colspan="10">SEC (Any one of the following)</th></tr>
<tr><td>BCM3203</td><td>Accounting Software</td><td>SEC</td><td>2</td><td>0</td><td>0</td><td rowspan="4">3</td><td rowspan="4">30</td><td rowspan="4">70</td><td rowspan="4">100</td></tr>
<tr><td>BCM3204</td><td>Accounting Software (Lab)</td><td>SEC</td><td>0</td><td>0</td><td>2</td></tr>
<tr><td>BCM3209</td><td>Disaster Risk Reduction and Management: Skills for Safety and Resilience</td><td rowspan="2">SEC</td><td>2</td><td>0</td><td>2</td></tr>
<tr><td>BCM3210</td><td>Basics of Cyber Security</td><td>3</td><td>0</td><td>0</td></tr>
<tr><th colspan="3">Total Credit</th><th>21</th><th>1</th><th>0</th><th>22</th><td>240</td><td>560</td><td>800</td></tr>
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SEMESTER: 4th									
Course Code	**Course Title**	**Types of Course**	**L**	**T**	**P**	**No. of Credits**	**Int.**	**Ext.**	**Total Marks**
BCM4250	Income Tax: Principles and Practices	Core	4	0	0	4	30	70	100
BCM4251	Auditing	Core	4	0	0	4	30	70	100
BCM4252	Corporate Law	Core	4	0	0	4	30	70	100
BCM4253	Business Analytics	VOC	4	0	0	4	30	70	100
IKS0012	The Outreach of Indian Knowledge System	VAC	2	0	0	2	30	70	100
BCM4254	Language Skills: Reading and Writing	AEC	2	0	0	2	30	70	100
BCM4257	Organic Growth	ESE	0	0	4	2	30	70	100
Minor (Any one of the following)									
BCM4255	Stock Market Operations	Minor	2	0	0	2	30	70	100
BCM4256	Financial Trading & Market Strategies								
Total Credit			22	0	0	22	240	560	800

Programme learning outcomes: The Bachelor's degree is awarded to students who have demonstrated the achievement of the outcomes located at level 5.5:

Element of the Descriptor	**Programme learning outcomes relating to Bachelor Degree**
The graduates should be able to demonstrate the acquisition of:	
Knowledge and Understanding	Develop a thorough understanding of core business disciplines, including financial management, accounting, taxation, business law, marketing, human resource management, and corporate strategy.
	Analyze and evaluate financial reports, market trends, and business performance to support strategic decision-making.
	Understand the legal and ethical frameworks governing corporate operations and compliance requirements.
	Integrate interdisciplinary knowledge from economics, technology, and global business to enhance problem-solving and decision-making.
General, technical and professional skills required to perform and accomplish tasks	Demonstrate advanced proficiency in financial analysis, strategic management, and investment decision-making.
	Utilize business analytics tools, accounting software, and data-driven techniques for decision-making and performance optimization.
	Apply effective communication, negotiation, and leadership skills in corporate and entrepreneurial settings.
Application of knowledge and skills	Apply theoretical frameworks to real-world business challenges, leveraging contemporary management techniques for risk assessment, business planning, and financial forecasting while developing innovative solutions to address emerging market trends and economic challenges.
Generic learning Outcomes	Strengthen analytical thinking, problem-solving skills, and adaptability in dynamic business environments while fostering interdisciplinary learning by integrating insights from economics, technology, and global commerce and enhancing research abilities for continuous professional growth.
Constitutional, humanistic, ethical, and moral values	Uphold ethical standards, corporate governance, and professional integrity in business practices while promoting social responsibility, sustainability, and inclusivity in decision-making, demonstrating awareness of legal and regulatory frameworks governing business

	operations.
Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset	Prepared for diverse roles in finance, marketing, accounting, human resources, and business management while cultivating an entrepreneurial mindset for business innovation and self-employment, enhancing industry readiness through internships, live projects, and exposure to corporate best practices.
Credit requirements	The Bachelor's Degree in Commerce requires the completion of 136 credits.
Entry requirements	Successful completion of high school (12th grade in Commerce) or an equivalent qualification and completion of 2 Years (Four semesters) of Bachelor of Commerce/ Bachelor of Commerce (Hons.).

<table>
<tr><th colspan="10">SEMESTER: 5th</th></tr>
<tr><th>Course Code</th><th>Course Title</th><th>Types of Course</th><th>L</th><th>T</th><th>P</th><th>No. of Credits</th><th>Int.</th><th>Ext.</th><th>Total Marks</th></tr>
<tr><td>BCM5300</td><td>GST: Principles & Practices</td><td>Core</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM5301</td><td>Management Accounting</td><td>Core</td><td>3</td><td>1</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM5302</td><td>Operation Research</td><td>Core</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM5303</td><td>Market Research & Consumer Insights</td><td>VOC</td><td>4</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM5304</td><td>Internship</td><td>Skill Based</td><td>0</td><td>0</td><td>0</td><td>4</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td>BCM5307</td><td>AI Automation & Finance mastery</td><td>ESE</td><td>0</td><td>0</td><td>4</td><td>2</td><td>30</td><td>70</td><td>100</td></tr>
<tr><th colspan="10">Minor (Any one of the following)</th></tr>
<tr><td>BCM5305</td><td>Security Analysis and Portfolio Management</td><td rowspan="2">Minor</td><td rowspan="2">2</td><td rowspan="2">0</td><td rowspan="2">0</td><td rowspan="2">2</td><td rowspan="2">30</td><td rowspan="2">70</td><td rowspan="2">100</td></tr>
<tr><td>BCM5306</td><td>Financial Derivatives & Risk Management</td></tr>
<tr><th colspan="3">Total Credit</th><td>17</td><td>1</td><td>0</td><td>22</td><td>210</td><td>490</td><td>700</td></tr>
</table>

SEMESTER: 6th									
Course Code	**Course Title**	**Types of Course**	**L**	**T**	**P**	**No. of Credits**	**Int.**	**Ext.**	**Total Marks**
BCM6350	Advanced Accounting	Core	3	1	0	4	30	70	100
BCM6351	Financial Management	Core	4	0	0	4	30	70	100
BCM6352	Corporate Reporting Issues & Practices	Core	4	0	0	4	30	70	100
BCM6353	Modern Advertising Practices	VOC	4	0	0	4	30	70	100
IKS0002	Indian Education	VAC	2	0	0	2	30	70	100
BCM6354	Public Speaking and Professionalism	AEC	2	0	0	2	30	70	100
Minor (Any one of the following)									
BCM6355	Indian Financial System	Minor	2	0	0	2	30	70	100
BCM6356	Financial Markets & Institutions								
Total Credit			21	1	0	22	210	490	700
Total Credits after 3rdYear			123	5	10	137	1440	3360	4800

Programme learning outcomes: The Bachelor's degree (Honours) or the Post-Graduate Diploma is awarded to students who have demonstrated the achievement of the outcomes located at level 6:

Element of the Descriptor	**Programme learning outcomes relating to Bachelor Degree (Honours)**
The graduates should be able to demonstrate the acquisition of:	
Knowledge and Understanding	Develop an advanced understanding of core business concepts, including strategic financial management, corporate governance, taxation policies, advanced marketing strategies, economic theories, and international business dynamics.
	Analyze the impact of global economic trends, regulatory frameworks, and financial markets on corporate decision-making.
	Evaluate business models, market structures, and competitive strategies to enhance corporate sustainability and growth.
	Integrate multidisciplinary insights from finance, technology, and international trade to solve complex business challenges.
General, technical and professional skills required to perform and accomplish tasks	Demonstrate mastery in financial analysis, investment strategies, and risk assessment for effective decision-making.
	Utilize data analytics, business intelligence tools, and digital transformation strategies to optimize business operations.
	Apply strong leadership, negotiation, and critical thinking skills to managerial and executive roles.
Application of knowledge and skills	Apply advanced business theories to real-world industry challenges, utilizing research methodologies to drive innovation, engage in high-level strategic planning, financial modeling, and economic forecasting to ensure sustainable business growth.
Generic learning Outcomes	Foster independent and critical thinking, integrating interdisciplinary concepts from technology, finance, law, and international trade while developing research competencies for higher studies, including doctoral programs.
Constitutional, humanistic, ethical, and moral values	Uphold ethical business practices, corporate social responsibility, and sustainable development goals while demonstrating a commitment to human rights, equity, diversity, and adherence to national and international

	legal frameworks.
Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset	Prepared for leadership roles in multinational corporations, financial institutions, and government agencies while developing an entrepreneurial mindset for innovation, start-up development, and business expansion, gaining hands-on experience through internships, research projects, and industry collaborations.
Credit requirements	The Bachelor's Degree (Honours) requires the completion of 184credits.
Entry requirements	Successful completion of high school (12th grade in Commerce) or an equivalent qualificationand completion of three years (6 semesters) of Bachelor of Commerce/ Bachelor of Commerce (Hons.)

SEMESTER: 7th (Hons.)									
Course Code	**Course Title**	**Types of Course**	**L**	**T**	**P**	**No. of Credits**	**Int.**	**Ext.**	**Total Marks**
BCM7400	Modern Accounting Theory & Practices	Core	4	0	0	4	30	70	100
BCM7401	Cost Management	Core	4	0	0	4	30	70	100
BCM7402	Seminar on Tax Planning & Management	Practicum Course	0	0	8	4	30	70	100
BCM7403	Advanced Excel & Data Analytics	VOC	4	0	0	4	30	70	100
BCM7404	Financial Modeling & Valuation	VOC	3	1	0	4	30	70	100
Discipline Elective-I (Any one of the following)									
BCM7405	Business Environment	DSE-I	4	0	0	4	30	70	100
BCM7406	Business Performance Measurement								
Total Credit			19	1	8	24	180	420	600

SEMESTER: 8th (Hons.)									
Course Code	**Course Title**	**Types of Course**	**L**	**T**	**P**	**No. of Credits**	**Int.**	**Ext.**	**Total Marks**
BCM8450	Advanced Corporate Accounting	Core	4	0	0	4	30	70	100
BCM8451	Advanced Auditing	Core	4	0	0	4	30	70	100
BCM8452	Strategic Management	Core	4	0	0	4	30	70	100
BCM8453	Comprehensive Viva-Voce	Practicum Course	0	0	0	4	30	70	100
Discipline Elective-II (Any one of the following)									
BCM8454	International Business Environment	DSE-II	4	0	0	4	30	70	100
BCM8455	Global Financial Management								
Discipline Elective-III (Any one of the following)									
BCM8456	Business Ethics & Corporate Governance	DSE-III	4	0	0	4	30	70	100
BCM8457	Production and Materials Management								
Total Credit			20	0	0	24	180	420	600
Total Credits after 4th Year			162	6	18	185	1800	4200	6000

Semester – I

Course Title: Financial Accounting	**L**	**T**	**P**	**Cr.**
Course Code: BCM1100	**3**	**1**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the theoretical framework of accounting as well as accounting standards.
2. Acquire the ability to prepare the financial statements of manufacturing and non-manufacturing entities of sole proprietors.
3. Practice the accounting treatments for consignment transactions & events in the books of consignor and consignee.
4. Abridged the ability to prepare and analyze the branch account.
5. Build the understanding of the accounting treatment for royalty transactions & articulate the Royalty agreements.
6. Outline the emerging trends in the field of accounting.

Course Content

Unit-I **16 Hours**

Financial Accounting- Meaning-Theoretical Framework - Accounting Concepts and Conventions- Generally Accepted Accounting Principles (GAAP): Branch Accounting- Dependent and Independent Branches (Excluding Foreign Branches).

Practical Work: Download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein. Prepare accounts of Inland Branches.

Unit-II **15 Hours**

Departmental Accounting- Meaning, Need, Advantages, Apportionment of Expenses, Inter-departmental Transfers and Provision for Unrealized Profit.

Practical Work: Collect and examine the balance sheets of business organizations to study how they are prepared. Collect necessary data from small business firms to examine the accounting policies and revenue recognition policies.

Unit-III **15 Hours**

Preparation of final accounts of sole trader- Partnership Accounts -insolvency and dissolution of the firm including piecemeal distribution

Practical Work: Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms. Prepare financial statements manually and using appropriate software.

Unit-IV **14 Hours**

Royalty Accounts, Accounting for Joint Venture and Consignment.

Practical Work: Examine the accounting practices for a consignment business

Transactional Mode:
Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *.ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.*
- *Anthony, David and Kenneth - Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.*
- *Horngren and Philbrick- Introduction to Financial Accounting, Pearson Education, 11th Edition.*
- *Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi.*
- *R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, NewDelhi.*
- *T.S. Reddy & A. Murthy – Financial Accounting, Margham Publications, Chennai.*
- *P.C. Tulsian – Financial Accounting, S. Chand and Sons.*

Note: The latest editions of textbooks may be used.

Course Title: Principles & Practices of Management	L	T	P	Cr.
Course Code: BCM1101	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the basic concepts and functions of management.
2. Get knowledge and skills in planning, organizing, leading, and controlling.
3. Analyze and solve management-related problems.
4. Understand the role of management in organizational success.

Course Content

Unit-I **14 Hours**

Management: Concept, Definitions, Nature, Scope, Levels, Principles, Functions and Significance of Management; Management vs. Administration; Role of Managers. Evolution of Management Thought: Classical, Neo-Classical Theory; Behavioural Sciences Approach; Quantitative, Systems, Contingency and Contemporary Approach (Likert, Drucker, Porter, Prahalad).

Unit-II **16 Hours**

Planning: Concept, Nature, Process, Significance and Types of Planning. Decision Making – Concept, Process and Types; Effective Decision making; Rationality in Decision Making; Management by Objectives (MBO). Organization: Concept, Nature, Process, Significance, Principles, Types; Organizational Structure – Concept and types. Span of Control – Concept and Types; Factors affecting span of control. Authority and Responsibility, Delegation of Authority, Centralization and Decentralization, Departmentalization.

Unit-III **15 Hours**

Direction: Concept, Features, Principles, Importance and Limitations of Direction; Elements of Direction. Supervision – Concept and Features; Responsibilities, Functions, and Qualities of Supervisors. Motivation – Concept, Features, Importance and Theories; Motivational Techniques. Leadership – Concept, Features, Functions, Importance, Styles and Theories. Communication – Concept, Features, Process, Importance, Channels and Barriers.

Unit-IV **15 Hours**

Coordination: Concept, Features, Importance, and Limitations of Coordination; Internal and External Coordination. Control: Concept, Features, Principles, Process, Importance and Limitations of Control; Essentials of a Good Control System; Relationship between Planning and Control. Techniques of Control

Practical Work: At least two cases on the above syllabus should be analyzed and discussed. Draft different types of Organization structure. Draft Control charts

Transactional Mode:
Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Peter F. Drucker, 'The Practice of Management'*
- *Weihrich and Koontz, 'Essentials of Management'*
- *Stoner and Freeman, 'Management'*
- *David R Hampton, 'Modern Management'*
- *Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications'*
- *VSP Rao & V. Hari Krishna, 'Management Text & Cases'.*

Note: The latest editions of textbooks may be used.

Course Title: Microeconomics	L	T	P	Cr.
Course Code: BCM1102	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Define the basic concepts in Microeconomic Theory
2. Explain the fundamental hypothesis in Microeconomic Theory
3. Carry out microeconomic analysis based on fundamental hypothesis
4. Explain any topic with the help of graphs
5. Interpret any given graph and drive conclusions

Course Content

Unit-I **15 Hours**

Consumer Behaviour Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve.

Unit-II **15 Hours**

Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect. Law of Demand Elasticity of Demand: Definitions, Types, Measurement, Factors, and Importance

Unit-III **16 Hours**

Production and Revenue Production Function: Laws of Returns, Law of Variable Proportion and Returns to Scale. Cost and Cost Curves: Concept of Nominal Real Economic Implicit, Explicit and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.

Revenue Curves: Concept of Total Average and Marginal Revenue under Different Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand.

Unit-IV **14 Hours**

Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination. Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types.

Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm to Selling Cost.

Transactional Mode:

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Dwivedi, D.N. Managerial Economics, 7th Edition, Vikas Publishing House.*
- *Salvatore, D. Managerial Economics in a Global Economy, 6th Edition, Oxford University Press.*
- *Peterson, L. and Jain Managerial Eco., 4th Edition, Pearson Education.*
- *Kontsoyianis; Modern Micro-Economics.*
- *M. Adhikary; Business Economics.*

Note: The latest editions of textbooks may be used.

Course Title: Entrepreneurship Setup and Launch	L	T	P	Cr.
Course Code: BCM1103	**0**	**0**	**4**	**02**

Course Outcomes **Total Hours: 30**

After completion of this course, the learner will be able to:

1. Analyze personal strengths and local problems to frame a workable business opportunity and justify why it can create value.
2. Evaluate business path options and create a clear offer for a defined customer with a practical outreach plan.
3. Synthesize results from early pitching and customer insights to refine the offer and improve responses or earnings.
4. Design and run a micro-hustle plan that shows ethical values and consistent execution while tracking earnings and next steps.

Course Content

UNIT I **07 Hours**

Entrepreneurship foundations including what entrepreneurship means and who can be an entrepreneur, local entrepreneur examples, self-awareness for entrepreneurship through strengths interests and struggles, and a value map to convert a life skill or problem into a simple opportunity, plus an overview of five business paths to judge local fit and personal interest.

UNIT II **09 Hours**

Opportunity selection and first market action including choosing one path, generating a basic business idea, writing a clear offer with one customer reach method, taking first action through a message post pitch or sale, documenting the outcome, and peer reflection to identify what to improve next.

UNIT III **07 Hours**

Iteration and customer understanding including improving and trying again to aim for first earnings, identifying the target customer through simple interviews or observation, extracting customer needs insights, and improving one part of the offer using feedback on product delivery messaging or interaction.

UNIT IV **09 Hours**

Entrepreneurial values and consistency including resilience honesty and effort in action, completing earning tasks with consistency tracking, recording total earnings and resilience moments, and writing a simple continuation habit or support system to keep the micro-hustle going.

Transaction Mode

The course will be delivered through the Punjab Startup mobile app using a task-based learning approach.

Suggested Readings

- *Reis, E. (2011). The lean startup. New York: Crown Business, 27, 2016-2020.*
- *Blank, S., &Dorf, B. (2012). The startup owner's manual: The step-by-step guide for building a great company. K & S Ranch. Inc, California. PubMed Abstract OpenURL.*
- *Oliveira, M. A. Y., & Ferreira, J. J. (2011). Business Model Generation: A handbook for visionaries, game changers and challengers.*
- *Maurya, A. (2012). Running Lean, Sebastopol: O'Reilly Media Inc.*
- *Audia, P. G., & Rider, C. I. (2014). Entrepreneurs as organizational products revisited. In The psychology of entrepreneurship (pp. 145-162). Psychology Press.*

Course Title: Business Statistics	L	T	P	Cr.
Course Code: BCM1104	**3**	**0**	**0**	**3**

Total Hours: 45

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the significance of various measures of central tendency and dispersion
2. Analyze relationships between variables using correlation and regression techniques.
3. Apply discrete and continuous probability distribution to various business problems.
4. Evaluate the accuracy of predictions using the standard error of estimates, and analyze trends in time series data using various methods

Course Content

Unit-I **12 Hours**

Introduction to statistics- Definition, Importance and limitations, Function and scope. Measure of Central Tendency: Mean, Median, Mode, Mathematical averages including geometric mean and harmonic mean. Measure of dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.

Unit-II **11 Hours**

Simple Correlation: Meaning, Types, Karl Pearsons& Rank Correlation, Probable Error. Regression: Principle of least squares and regression lines Regression equations and estimation; Standard Error of Estimate. Theory of Probability. Approaches to the calculation of probability. Calculation of event probabilities. Addition and multiplication laws of probability.
Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.

Unit-III **10 Hours**

Conceptual meaning and definition of probability, Theorems of probability– addition and multiplication theorem of probability, and concept of conditional probability (simple applications only).
Probability distributions: Binomial, Poisson, and Normal.

Unit-IV **12 Hours**

Regression equations and estimation. Standard Error of Estimates. Index numbers: Need, Definition, and limitations of index numbers- Simple and weighted. Time Series Analysis: Components, Estimation of Trends (Graphical method, Average Method, Semi-Moving Averages method, and Method of Least Squares for linear path).

Transactional Mode:
Problem-solving learning, Gamification, Cooperative learning, Inquiry-based learning, Brainstorming

Suggested Reading:

- *Black, K. (2019). Business statistics: for contemporary decision making. John Wiley & Sons.*
- *Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2020). Essentials of modern business statistics with Microsoft Excel. Cengage Learning.*
- *Siegel, Andrew F. (2017). Practical Business Statistics. International Edition (4th Ed.). Irwin McGraw Hill*

Note: The latest editions of textbooks may be used.

Course Title: Human Values and Professional Ethics	L	T	P	Cr.
Course Code: VAC0002	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the essence of Indian ethos, cultural values and ethical principles derived from scriptures, integrating self-exploration with scientific inquiry.
2. Analyze human values, self-awareness and ethical decision-making by distinguishing between perspectives, ideologies and universal moral principles.
3. Evaluate constitutional values, global responsibilities and the role of ethics in citizenship while promoting inclusivity and social welfare.
4. Develop essential life skills, stress management techniques and holistic well-being through mindfulness, self-discipline and personality development.

Course Content

Unit-I **07 Hours**

Introduction to Indian Ethos: Meaning of ethos and cultural essence of India, Scriptures as the base of the Indian Knowledge System (IKS), Integrating the two methodologies: interiorization process for self-exploration and exterior scientifc pursuit for the prosperity of world, The Law of Karma and Nishkama Karma (The Law of action and selfless action), Practical: Five hours of Yoga practice per week, Ethics through Music and Indian Poetry, Community Engagement

Unit-II **08 Hours**

Human Values and Ethics: Knowing the Self and the universal values that we stand for. This is self-enquiry & self-discovery, Background conversations and deep listening, recognizing the assumptions that we make, the biases we have and the implications for ethical action. Self-identity: distinguishing and embracing oneself (and others) four profiles (inner potential, social, professional, personality), Distinguish ideology, perspectives beliefs from embodying values. Practical: Self discovery, self enquiry and Mindfulness, Yama & Niyama of Ashthang Yoga

Unit-III **07 Hours**

Constitutional Values, Global Responsibility & Skills for Youth: Values embedded in the Preamble of the Indian Constitution, Integration of Human Rights and duties. Principles and responsibilities: as citizens of India, towards global environment, Loksangraha and VasudhaivaKutumbakam, Conscious Full

Spectrum Response model. Distinguishing judgement from discernment, Practical: Development of concentration among students through music, fine arts, mathematics, sports, yoga and mindfulness

Unit-IV **08 Hours**

Integrated Personality and Well-being: The three gunas (qualities of sattva—purity and harmony, rajas —activity and passion, tamas —darkness and chaos), the four antah-karanas (inner instruments) and panch kosha (five sheaths), Stress management, Oneness, non-duality and equanimity, Physical, mental, social and spiritual well-being. Practical: Talks on importance of the Ayurvedic concept of well-being and nutrition, sports activities.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Mahadevan, B., Bhat, V.R. and Nagendra, P.R.N. 2022. Introduction to Indian Knowledge System. Delhi: PHI.*
- *Human Values and Professional Ethics by R R Gaur, R Sangal, G P Bagaria, Excel Books, New Delhi, 2010.*
- *Kashyap, Subhash C. 2019. Constitution of India. A handbook for students. New Delhi: National Book Trust.*
- *Dr. Awadesh Pradhan, MahamanakeVichara". (B.H.U., Vanarasi 2007)*
- *Harold Koontz & Heinz Weihrich, Essentials of Management, Tata McGraw Hill.*
- *Lama, D. 2012. Beyond Religion: Ethics for a Whole World. India: Harper Collins.*
- *Shrimad Bhagavad-Gita (Part of the Mahabharata). 1994. Gorakhpur: Gita Press. Swami Harshananda. 2000. The Birds' Eye View of the Vedas. Bangalore: Ramakrishna Math.*
- *Fontaine, D. K., Rushton, C. H. and Sharma, M. 2013. Cultivating Compassion and Empathy. In: M. Plews-Ogan and G. Beyt (Eds.), Wisdom Leadership in academic Health Science Centers- Leading Positive Change. London: Radcliffe Publishing.*
- *Blanchard, Kenneth and Peale, Norman Vincent. 1988. The Power of Ethical Management. New York: William Morrow and Company, Inc.*
- *Gandhi, Mohandas Karamchand. 1971. Pathway to God compiled by MS Deshpande. Ahmedabad: NavajivanMudranalaya, Navjivan Trust.*
- *Gardner, H. 2006. Five Minds for the Future. Boston: Harvard Business School Press.*
- *Rodriguez, S. and Juvva, S. 2018. Embodying Universal Values and Ethical*

Leadership in Higher Education: Creating Change Agents for Social Transformation. In B. Chatterjee, A. Banerji and P. Arya (Eds.). Resolution to Resolve: Sustainability Practices in Industry and Education. New Delhi: Bloomsbury [ISBN: 978-938-74-7168-9]

- *Sharma, M. 2017. Radical Transformational Leadership: Strategic Action for Change Agents. Berkeley, US: North Atlantic Books.*

Web Sources:

- https://www.holy-bhagavad-gita.org/
- https://iksindia.org/
- NPTEL Course: Exploring Human Values: Visions of Happiness and Perfect Society
- https://ebooks.inflibnet.ac.in/hrmp01/

Note: The latest editions of textbooks may be used.

Course Title: Business Communication and Soft Skills	L	T	P	Cr.
Course Code: BCM1105	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Evaluate the importance of effective communication in the business world.
2. Develop written communication skills, including drafting effective emails, memos, and business letters.
3. Develop essential soft skills, including time management, teamwork, and leadership.
4. Apply critical thinking and problem-solving skills to real-world business scenarios.

Course Content

Unit-I **08 Hours**

Business Communication and Soft Skills: Importance of business communication and soft skills, Types of communication in business, Developing interpersonal communication skills. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

Unit-II **07 Hours**

Basic Models of Communication, 7C's of Effective Business Communication. Written Communication in Business: Principles of Effective Writing in Business, Types of business writing, Business writing techniques

Unit-III **08 Hours**

Oral Communication in Business: Developing effective presentation skills, public speaking techniques and best practices, and Communication strategies for effective meetings.

Unit-IV **07 Hours**

Soft Skills in Business: Essential soft skills for Success in the workplace, Time management and productivity techniques, Teamwork, and leadership skills.

Transactional Mode:

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

Suggested Reading:

- *Guffey, M. E., & Loewy, D. Business communication: Process & product. Cengage Learning.*
- *Atkinson, J. W. The art and science of leadership. Routledge.*
- *Covey, S. R. The 7 Habits of Highly Effective People: Powerful lessons in personal change. Simon and Schuster.*
- *Carnegie, D. How to Win Friends and Influence People. Simon and Schuster.*
- *DuBrin, A. J. Leadership: Research findings, practice, and skills. Cengage Learning.*
- *Covey, S. R. The speed of trust: The one thing that changes everything. Simon and Schuster.*

Note: The latest editions of textbooks may be used.

Course Title: Psychology for Managers	L	T	P	Cr.
Course Code: BCM1106	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Ability to discuss psychological factors unique to organizations.
2. Ability to identify psychological factors unique to individuals working in organizations.
3. Understanding of topics such as selection, performance appraisal and training.
4. Learning the applicability of topics of Conflict resolution, Working Conditions and Job Satisfaction.

Course Content

Unit-I **07 Hours**

Introduction: Concepts, Definitions; Need and Importance of Organizational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organizational Behaviour Models. Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

Unit-II **08 Hours**

Personality: Meaning, Characteristics, Determinants and Theories of Personality Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions. Attitudes and Values: Components, Theories of Attitude, Sources and Measurement of Attitudes. Concept, Sources, and Types of Values.

Unit-III **07 Hours**

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Interpersonal Behaviour and Transactional Analysis (TA). Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

Unit-IV **08 Hours**

Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Stages of Conflict and levels of conflict, Conflict Resolution.

Transactional Mode:

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Robbins, Stephens P., Organizational Behaviour*
- *French, W and C. Bell, Organizational Development*
- *Davis, Keith, Human Behaviour at Work: Organizational Behaviour*
- *Luthans, Fred, OrganizationalBehaviour*
- *Harold Weihrich, Koontz, Essentials of Management*
- *Robbins, Stephens P., Organizational Behaviour Concepts, Controversies and Applications.*

Note: The latest editions of textbooks may be used.

Course Title: Organizational Behaviour	**L**	**T**	**P**	**Cr.**
Course Code: BCM1107	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand Organizational Behavior (OB) concepts, foundations, and global relevance.
2. Analyze human behavior, perception, attitudes, and job satisfaction.
3. Evaluate personality traits, leadership styles, and motivation theories.
4. Apply communication skills, feedback, and counseling in organizations.
5. Examine group dynamics, decision-making, power, and stress management.
6. Develop conflict resolution strategies, understand organizational culture, and enhance emotional intelligence.

Course Content

Unit-I **07 Hours**

Introduction to OB- concepts, foundations, contributing disciplines, role, challenges and opportunities, OB in the context of globalization, scientific management and human relations tools- Hawthorne experiment, introduction to human behavior, perception, attitudes and job satisfaction.

Unit-II **08 Hours**

Personality- meaning, determinants, theories, MBIT and big five model, leadership- theories, determinants, style and challenges to leadership in India, motivation and morale- concept and applications, communication- interpersonal communication, listening, feedback, counseling, organizational communication.

Unit-III **07 Hours**

Group process- group and inter-group behaviour, group decision making, team management types of teams, power- concept, bases of power, organizational politics: concept, consequences, reasons and management of political behaviour, work stress- causes, organizational and extra organizational stressor, individual and group stressor, effect of stress, stress coping strategies.

Unit-IV **08 Hours**

Conflict and inter-group behavior- sources of conflict, types of conflict, functional and dysfunctional aspects of conflict, approaches to conflict management, organizational culture- functions of organizational culture, organizational effectiveness- concept and approaches, factors, effectiveness through adaptive coping cycle, organizational health development, emotional intelligence.

Transactional Mode:
Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Brooks, I., Organizational Behaviour, Individuals, Groups and Organization, Pearson Education Ltd.*
- *Luthans, F., Organizational Behaviour, McGraw –Hill Inc.*
- *Newstrom, J.W. & Davis, K., Organizational Behavior-Human Behavior at work, The McGraw Hill Companies Inc.*
- *Pareek ,U. , Understanding Organizational Behaviour ,Oxford University Press, Delhi*
- *Robbins, S.P., Judge, T. and Sanghi, S. Organizational Behavior, Pearson Education*
- *Weiss, P., Organizational Behaviour and Change, St. Paul ,West*

Note: The latest editions of textbooks may be used.

Semester – II

Course Title: Corporate Accounting	**L**	**T**	**P**	**Cr.**
Course Code: BCM2150	**3**	**1**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Acquire knowledge in company accounts, such as the meaning of a company, characteristics of a company, definition of shares, debentures, types of shares, bonus share, right share, and underwriting.
2. Understand the accounting treatment in the issue of shares at par premium and discount, issues of debenture, managerial remuneration, etc.
3. Develop the application skills to computation of pro-rate allotment, redemption of preference shares, final accounts and preparation of balance sheet of joint stock companies.
4. Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method Evaluate the techniques for redemption of preference share
5. Preparation of final accounts of Banking Companies and Insurance Companies.

Course Content

Unit-I **15 Hours**

Corporate Accounting: Overview of corporate accounting, accounting principles and concepts, Issue, Forfeiture, Reissue, and Buy-Back of Shares

Practical Work: Collect prospectus issued by reputed companies and examine the matters related to issues of shares. Examine the annual reports of business organizations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.

Unit-II **16 Hours**

Redemption of Preference Shares, Issue and Redemption of Debentures, Right Issue and Bonus Shares. Underwriting of Shares and Debentures

Practical Work: Analyse buy back, bonus issue or right issue by any listed companies.

Unit-III **15 Hours**

Final Accounts of Companies (including Managerial Remuneration & Profit Before Incorporation)

Practical Work: Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.

Unit-IV **14 Hours**

Accounts of Banking Companies, Accounts of Insurance Companies.

Practical Work: Read and Collect Notes on Accounts from the annual reports of reputed companies from their websites.

Transactional Mode:

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Gupta, R. L., &Radhaswamy, M. (2021). Corporate Accounting. Sultan Chand & Sons.*
- *Chakraborthy – Advanced Accountancy*
- *R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand.*
- *Shukla Garewal and Gupta – Advanced accounts – S.Chand, NewDelhi.*
- *D. Chanderbose – Advanced Accounting, Vol. I, PHI Learning Pvt.Ltd.*
- *T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications,Chennai*
- *Jain & Narang – Company Accounts*

Note: The latest editions of textbooks may be used.

Course Title: Human Resource Management	L	T	P	Cr.
Course Code: BCM2151	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Integrated perspective on role of HRM in modern business.
2. Ability to plan human resources and implement techniques of job design
3. Competency to recruit, train, and appraise the performance of employees
4. Rational design of compensation and salary administration
5. Ability to handle employee issues and evaluate the new trends in HRM

Course Content

Unit-I **16 Hours**

Human Resource Management: Introduction, Meaning, Definitions, Nature, Functions, Importance and Limitations of HRM. Contemporary Issues in HRM: HRM Challenges, HRM in the Digital Age, Future Trends in HRM
Human Resource Planning: Introduction, Definitions, Features, Need, Objectives, Process, Types, and Benefits of HR Planning; Factors affecting HR Planning; Problems in HR planning and Suggestions for Making HR Planning Effective; Succession Planning

Unit-II **16 Hours**

Job Analysis and Job Design: Job Analysis – Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design – Meaning, Objectives and Techniques of Job Design. Recruitment and Selection: Recruitment – Meaning and Definitions, Importance, Purpose, Process, Factors, Sources, Methods of Recruitment; Factors Affecting Recruitment; Constraints, Challenges, and Recent Trends in Recruitment. Selection – Meaning and Definitions, Selection Process and Methods.

Unit-III **15 Hours**

Training and Development: Training – Concepts, Importance; Identification of Training Needs; Types of Training; Designing and Evaluation of Training Programmes. Development – Concept of Development; Employee Development Programs; Difference between Training and Development. Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; Suggestions to Make Performance Appraisal Effective; Performance Improvement Techniques

Unit-IV **13 Hours**

Internal Mobility and Transfers: Promotions – Definition, Purpose, and Basis of Promotion. Demotions – Meaning, Causes and Policy of Demotions. Transfer – Definitions, Purpose, Types and Policy of Transfer. Separations – Definitions and Forms of Separations

Transactional Mode:
Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Dessler, Personnel Human Resource Management, Prentice Hall ofIndia.*
- *D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, PrenticeHall of India.*
- *Ian Beardwell and Len Holden, Human Resource Management,Macmillan.*
- *Wendell French, The Personnel Management Process, Houghton Mifflin Co.,Boston*
- *M S Saiyadain, Human Resource Management, TataMcGraw*

Note: The latest editions of textbooks may be used.

Course Title: Macroeconomics	L	T	P	Cr.
Course Code: BCM2152	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Explain the concepts of Macroeconomics and its interrelations with Microeconomics.
2. Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues.
3. Apply the principle of Macroeconomics in explaining the behaviour of Macroeconomic variables at national as well as global level.

Course Content

Unit-I **16 Hours**

Macroeconomics: Concepts and Variables of Macroeconomics, the circular flow of income and expenditure. Aggregate Demand-Aggregate Supply Approach: Determinants, Shift, Short Run, and Long Run Analysis. Wages: Types, Marginal Productivity Theory of Wages, Modern Theory of Wages. Rent: Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi-Rent.

Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.

Unit-II **14 Hours**

Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits. Inflation: Cause and Effect, Demand Pull and Cost Push Inflation, Controlling Measures for Inflation.

Monetary and Fiscal Policy: The Federal Reserve System, Monetary policy tools, The government budget, Fiscal policy tools, and the role of expectations in the policy.

Unit-III **14 Hours**

Say's Law of Market: Meaning, Implications. Classical Theory of Income Output and Employment: Keynesian Theory of Employment, Unemployment: Nature, Rate, and Types. Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.

Unit-IV **16 Hours**

Investment: Meaning, Types, Factors Determinants, and Importance, Public and Private Investment, Effect of Tax. Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier, and Under-Developed Countries. Open Economy: Flow of capital, goods, savings, and investment in small and large open economies, Fixed and Flexible Exchange Rates, Mundell-Fleming Model. BOP: Trade Balance, Current and Capital Account, Autonomous and Accommodating Transactions, Measures to Control Disequilibrium on BOP.

Transactional Mode:

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Role-play Demonstration, Project-based learning, Team Teaching

Suggested Reading:

- *Blanchard, O. Macroeconomics. Pearson Education.*
- *Mankiw, N. G. Principles of macroeconomics. Cengage Learning.*
- *Gali, J. Monetary policy, inflation, and the business cycle: An introduction to the new Keynesian framework and its applications. Princeton University Press.*
- *Woodford, M. Interest and prices: Foundations of a theory of monetary policy. Princeton University Press.*
- *Krugman, P., & Obstfeld, M. International economics: Theory and policy. Pearson Education.*
- *Acemoglu, D., Laibson, D., & List, J. A. Economics. Pearson Education.*
- *Dornbusch, Rudiger. and Fischer, Stanley. Macroeconomics. McGraw-Hill*
- *Salvatore, Dominick. International Economics. John Wiley & Sons, Singapore.*

Note: The latest editions of textbooks may be used.

Course Title: Digital Marketing	**L**	**T**	**P**	**Cr.**
Course Code: BCM2153	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Traditional Marketing and Digital Marketing
2. Analyze Online Micro and Macro Environment
3. Design and Create website
4. Discuss search engine and social media marketing
5. Create blogs, videos, and share

Course Content

Unit-I **08 Hours**

Digital marketing: Meaning, importance, traditional online marketing vs digital marketing

Unit-II **07 Hours**

Online market place analysis Micro Environment, Online Macro Environment, trends in digital marketing – competitive analysis.

Unit-III **07 Hours**

SEO: Meaning – History and growth of SEO, Importance of Search Engine, On Page Optimization, off page optimization, Role of Search Engine Operation, google Ad words

Unit-IV **08 Hours**

Search Engine Marketing: Campaign Creation, Ad Creation, Approval and Extensions Social media and E Mail Marketing.

Transactional Mode:

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Digital Marketing for Dummies by Ryan Deiss& Russ Henneberry, publisher John Wiley first edition 2020.*
- *Youtility by JayBaer, Published by Gilda MediaIL C Portfolio 2013,*
- *Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013*

- *New Rules of Marketing and PR byDavidMeermanScott.Wiley, 2010*
- *Social Media Marketing All-in-one Dummies by JanZimmerman, DeborahNg, John Wiley &Sons.*
- *Digital Marketing 2020 by Danny Star, Independently Published, 2019*

Note: The latest editions of textbooks may be used.

Course Title: Digital Marketing (Lab)	**L**	**T**	**P**	**Cr.**
Course Code: BCM2154	**0**	**0**	**2**	**1**

Total Hours: 15

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the fundamentals of digital marketing by analyzing the differences between traditional and online marketing and evaluating real-world campaigns.
2. Conduct online market analysis using PESTEL analysis, competitive research, and digital tools to assess industry trends and business environments.
3. Implement SEO strategies by applying keyword research, On-Page and Off-Page optimization, and understanding the role of Google AdWords in driving website traffic.
4. Design and execute Search Engine Marketing (SEM) campaigns, including Google Ads, campaign creation, and ad performance analysis.
5. Develop effective social media marketing strategies by creating engaging content, analyzing brand positioning, and running social media campaigns.
6. Plan and execute email marketing campaigns using automation tools to optimize customer engagement and lead generation.

Course Content

Unit-I **05 Hours**

1. Create a comparison chart highlighting differences between traditional and digital marketing with real-world brand examples.
2. Analyze a successful digital marketing campaign and present key takeaways.
3. Conduct a SWOT analysis of a company's digital marketing strategy.

Unit-II **04 Hours**

1. Perform a PESTEL Analysis of an online business to evaluate the macro environment.
2. Use Google Trends and SimilarWeb to analyze market trends.
3. Conduct a competitive analysis of two brands using online marketing tools.

Unit-III **03 Hours**

1. Perform keyword research using tools like Google Keyword Planner.
2. Optimize a webpage using On-Page SEO techniques.
3. Implement Off-Page SEO through backlink analysis and content marketing.
4. Set up a Google AdWords campaign for a product/service.

Unit-IV **03 Hours**

1. Create and run a Google Ads campaign with ad approval.
2. Design an engaging social media post for brand promotion.
3. Plan and draft a social media marketing strategy for a startup.
4. Set up an email marketing campaign using Mail-Chimp or any email automation tool.

Transactional Mode:
Live Demonstrations, Hands-on Practice Sessions, Real-World Case Studies, Group Projects, Industry Interaction & Expert Sessions, Data-Driven Decision Making

Suggested Reading:

- *Digital Marketing for Dummies by Ryan Deiss& Russ Henneberry, publisher John Wiley first edition 2020.*
- *Youtility by JayBaer, Published by Gilda MediaIL C Portfolio 2013,*
- *Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013*
- *New Rules of Marketing and PR byDavidMeermanScott.Wiley, 2010*
- *Social Media Marketing All-in-one Dummies by JanZimmerman, DeborahNg, John Wiley &Sons.*
- *Digital Marketing 2020 by Danny Star, Independently Published, 2019*

Note: The latest editions of textbooks may be used.

Course Title: Business Mathematics	L	T	P	Cr.
Course Code: BCM2155	3	0	0	3

Total Hours: 45

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Demonstrating the ability to calculate values of determinants and solve linear equations using matrix inversion method and Cramer's rule
2. Applying differentiation to find maxima and minima of functions of one and two variables, along with solving applied optimization problems using Lagrangean Multiplier
3. Reflect the mathematical functions, limits, continuity, and integration methods, as well as applying these concepts to find areas and consumer's and producer's surplus
4. Applying compound interest and annuities concepts to solve problems related to present value, discounted value, and valuation of loans and debentures

Course Content

Unit-I **11 Hours**

Matrices and Determinants: Definition of a Matrix. Types of Matrices, Algebra of Matrices, Properties of Determinants; Calculation of Values of Determinants up to Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations, Inverse of a Matrix, Liner Equations Solutions using Matrix Inversion Method and Cramer’s Rule, Leontief Input Output Model (Open Model Only).

Unit-II **12 Hours**

Linear equations Having Unique Solutions and Involving Not More Than Three Variables. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable, two variables (Applied optimization problems and constraint optimization problems involving not more than one constraint using Lagrangean Multiplier)

Unit-III **12 Hours**

Basic Calculus: Mathematical Functions and their types (Liner, Quadratic, Polynomial, Exponential, Logarithmic, and Logistic Function). Concept of Limit and Continuity of a Function Advanced Calculus: Integration as an anti-derivative process, Standard forms, Methods of Integration- by substitution, by parts, by use of partial functions, Definite integration Finding areas in simple cases, consumer’s and producer’s surplus.

Unit-IV **10 Hours**

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value, discounted value, and amount of a sum; Type of annuities; Present value, discounted value, and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

Transactional Mode:

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Role-play Demonstration, Project-based learning, Team Teaching

Suggested Reading:

- *Dowling, E.T. Mathematics for Economics. London: McGraw Hill.*
- *Holden. Mathematics for Business and Economics. New Delhi: Macmillan India.*
- *Kapoor, V.K. Business Mathematics. Delhi: Sultan Chand & Sons.*
- *Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill*
- *Zill, D. G., & Wright, W. S. Mathematics for Business and Social Sciences. McGraw-Hill Education.*

Note: The latest editions of textbooks may be used.

Course Title: Environment Education	L	T	P	Cr.
Course Code: VAC0001	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Grasp the concept of Environmental Science, its components, types of natural resources, their distribution, and usage, with a focus on India.
2. Discuss the factors impacting biodiversity loss and ecosystem degradation in India and the world.
3. An overview of Contemporary Environmental Issues i.e National and Global efforts to address climate change adaptation and mitigation.
4. To understand environmental laws for monitoring pollution.
5. Principles guiding human responsibility toward the environment.
6. Toxic chemicals and analytical methods for monitoring environmental pollutants.

Course Content

Unit-I **06 Hours**

Human – Environment Interaction, Natural Resources, and Sustainable Development: The man-environment interaction: Humans as hunter-gatherers; Mastery of fire; Origin of agriculture; Emergence of city-states; Great ancient civilizations and the environment, Indic Knowledge and Culture of sustainability; Middle Ages and Renaissance; Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Global environmental change. Environmental Ethics and emergence of environmentalism: Anthropocentric and eco-centric perspectives (Major thinkers); The Club of Rome- Limits to Growth; UN Conference on Human Environment 1972; World Commission on Environment and Development and Rio Summit. Natural resources: Definition and Classification. Microbes as a resource; Status and challenges. Environmental impact of over-exploitation, issues and challenges; Water scarcity and Conflicts over water. Mineral resources and their exploitation; Environmental problems due to extraction of minerals and use; Soil as a resource and its degradation. Energy resources: Sources and their classification. Implications of energy use on the environment. Introduction to sustainable development: Sustainable Development Goals (SDGs)- targets and indicators, challenges and strategies for SDGs.

Unit-II **06 Hours**

Biodiversity Conservation and Environmental Issues: Biodiversity as a natural resource; Levels and types. Biodiversity in India and the world; Biodiversity hotspots; Species and ecosystem threat categories. Major ecosystem types in

India, their services, classification, significance and characteristics of forests, wetlands, grasslands, agriculture, coastal and marine; Threats to biodiversity and ecosystems: Land use and land cover change; Commercial exploitation of species; Invasive species; Fire, disasters and climate change. Major conservation policies: in-situ and ex-situ approaches; National and International Instruments for biodiversity conservation; the role of traditional knowledge, community-based conservation; Gender and conservation. Environmental issues and scales: micro-, meso-, synoptic and planetary scales; Temporal and spatial extents of local, regional, and global phenomena. Pollution: Types of Pollution- air, noise, water, soil, thermal, radioactive; municipal solid waste, hazardous waste; transboundary air pollution; acid rain; smog. Land use and Land cover change: land degradation, deforestation, desertification, urbanization. Biodiversity loss: past and current trends, impact. Global change: Ozone layer depletion; Natural Disasters – Natural and Man-made (Anthropogenic).

Unit-III **08 Hours**

Environmental Pollution, Health, Climate Change: Impacts, Adaptation and Mitigation: Definition of pollution; Point and non-point sources. Air pollution: sources, Impacts, Primary and Secondary pollutants; Criteria pollutants- carbon monoxide, lead, nitrogen oxides, ground-level ozone, particulate matter and sulphur dioxide; Other important air pollutants- Volatile Organic compounds (VOCs), Peroxyacetyl Nitrate (PAN), Polycyclic aromatic hydrocarbons (PAHs) and Persistent organic pollutants (POPs); Indoor air pollution; National Ambient Air Quality Standards. Water pollution: Sources; River, lake and marine pollution, groundwater pollution, impacts; Water quality parameters and standards. Soil pollution: sources and pollutants. Solid and hazardous waste, its impacts. Noise pollution: Definition, Unit of measurement, sources, noise standards; adverse impacts. Thermal and Radioactive pollution: Sources and impacts. Climate change: natural variations in climate due to greenhouse gas emission- past, present & future. Structure of atmosphere. Projections of global climate change with special reference to temperature, rainfall, climate variability and extreme events; Importance of 1.5 °C and 2.0 °C limits to global warming; Climate change projections for the Indian sub-continent. Impacts, vulnerability and adaptation to climate change: Observed impacts of climate change on ocean and land systems; Sea level rise, changes in marine and coastal ecosystems; Impacts on forests, natural ecosystems, animal species, agriculture, health, urban infrastructure; the concept of vulnerability and its assessment; Adaptation vs. resilience; Climate-resilient development; Indigenous knowledge for adaptation to climate change. Mitigation of climate change: Synergies between adaptation and mitigation measures; Green House Gas (GHG) reduction vs. sink enhancement; Concept of carbon intensity, energy intensity and carbon neutrality; National and international policy instruments for mitigation, decarbonizing pathways and net zero targets for the future; Energy efficiency measures; Carbon capture and storage, National climate action plan and Intended Nationally Determined Contributions (INDCs); Climate justice.

Unit-IV **10 Hours**

Environment Management, Treaties and Legislation: Introduction to environmental laws and regulation: Article 48A, Article 51A (g) and other environmental rights; Introduction to environmental legislations on the forest, wildlife and pollution control. Environmental management system: ISO 14001 Concept of Circular Economy, Life cycle analysis; Cost-benefit analysis Environmental audit and impact assessment; Environmental risk assessment Pollution control and management; Waste Management- Concept of 3R (Reduce, Recycle and Reuse) and sustainability; Ecolabeling /Ecomark scheme. Bilateral and multilateral agreements on international co-operation of instruments; conventions and protocols; binding and nonbinding measures; Conference of the Parties (COP) Major International Environmental Agreements:- Convention on Biological Diversity (CBD); Cartagena Protocol on Biosafety; Nagoya Protocol on Access and Benefit-sharing; Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES); Ramsar Convention on Wetlands of International Importance; United Nations Convention to Combat Desertification (UNCCD); Vienna Convention for the Protection of the Ozone Layer; Montreal Protocol on Substances that Deplete the Ozone Layer and the Kigali Amendment; Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal; Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade; Stockholm Convention, Minamata Convention, United Nations Framework Convention on Climate Change (UNFCCC); Kyoto Protocol; Paris Agreement; India's status as a party to major conventions Major Indian Environmental Legislations: The Wild Life (Protection) Act, 1972; The Water (Prevention and Control of Pollution) Act, 1974; The Forest (Conservation) Act, 1980; The Air (Prevention and Control of Pollution) Act, 1981; The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002; The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006; Noise Pollution (Regulation and Control) Rules, 2000; Industry-specific environmental standards; Waste management rules; Ramsar sites; Biosphere reserves; Protected Areas; Ecologically Sensitive Areas; Coastal Regulation Zone; Production and consumption of Ozone Depleting substances, Green Tribunal; Some landmark Supreme Court judgements Major International organisations and initiatives: United Nations Environment Programme (UNEP), International Union for Conservation of Nature (IUCN),World Commission on

Environment and Development (WCED), United Nations Educational, Scientific and Cultural Organization (UNESCO), Intergovernmental Panel on Climate Change (IPCC), and Man and the Biosphere (MAB) programme.

Transactional Mode:
Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Chahal, M. K. (2024). Environmental Science and Hazards Management (Ecology and Risk Management), ISBN:978-93-6440-586-7.*
- *Baskar, S. and Baskar, R. (2009). Natural Disasters (Earth's Processes & Geological Hazards), ISBN: 978-81-7806-168-9.*
- *Tiefenbacher, J (ed.) (2022), Environmental Management - Pollution, Habitat, Ecology, and Sustainability, Intech Open, London. 10.5772/*
- *Kanchi Kohli and Manju Menon (2021) Development of Environment Laws in India, Cambridge University Press.*
- *Bhagwat, Shonil (Editor) (2018) Conservation and Development in India: Reimagining Wilderness, Earthscan Conservation and Development, Routledge.*
- *Manahan, S.E. (2022). Environmental Chemistry (11th ed.). CRC Press. https://doi.org/10.1201/9781003096238.*
- *William P.Cunningham and Mary A. (2015) Cunningham Environmental Science: A Global Concern, Publisher (Mc-Graw Hill, USA)*
- *Central Pollution Control Board Web page for various pollution standards. https://cpcb.nic.in/ standards/*
- *Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press.*
- *Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions &Programmes. https://moef.gov.in/wp- content/uploads/2020/02/ convention-V-16-CURVE-web.pdf*

Note: The latest editions of textbooks may be used.

Course Title: Proficiency in English	L	T	P	Cr.
Course Code: BCM2156	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Strengthen the foundational skills in grammar, vocabulary, and sentence structure.
2. Improve fluency, pronunciation, and coherence in spoken and written English.
3. Apply English proficiency in professional contexts including group discussions, interviews, and presentations.
4. Demonstrate confidence in academic, social, and business communication using correct and context-appropriate English.

Course Content

UNIT I **07 Hours**

Overview of sentence structure, tenses, subject-verb agreement, articles, prepositions, active-passive voice, and direct-indirect speech. Error identification and correction. Sentence transformation and basic punctuation rules. Contextual grammar practice through short texts and real-life communication.

UNIT II **08 Hours**

Word formation (prefixes, suffixes, root words), synonyms-antonyms, phrasal verbs, idioms, collocations, and commonly confused words. Functional language use in situations like requesting, apologizing, giving opinions, agreeing/disagreeing, and asking for clarification. Vocabulary enhancement through reading tasks and games.

UNIT III **08 Hours**

Listening comprehension exercises using podcasts, audio clips, interviews, and lectures. Practicing pronunciation, stress, rhythm, and intonation. Role plays, JAM (Just A Minute), mock interviews, and oral presentations. Participating in group discussions, expressing opinions clearly and logically, and giving structured feedback.

UNIT IV **07 Hours**

Reading comprehension strategies: skimming, scanning, and inference. Reading short articles, ads, emails, and reports. Writing professional emails, memos, and formal letters. Paragraph writing, précis writing, notice/report writing, and business correspondence formats.

Transaction Mode

Interactive lectures, worksheets, audio-visual listening tasks, reading circles, peer editing, mock interviews, debates, and lab-based communication exercises.

Suggested Readings

Raymond Murphy. (2019). English Grammar in Use (Intermediate). Cambridge University Press.
Wren & Martin. High School English Grammar and Composition. S. Chand.
Rizvi, M. A. (2017). Effective Technical Communication. McGraw Hill Education.
Kaul, A. (2015). Business Communication. PHI Learning.
BBC Learning English (Online Portal) – https://www.bbc.co.uk/learningenglish

Course Title: Entrepreneurship & Marketing Basics	L	T	P	Cr.
Course Code: BCM2159	0	0	4	02

Course Outcomes **Total Hours: 30**

After completion of this course, the learner will be able to:

1. Analyze customer needs and market context, then select suitable digital marketing channels and justify the choice using campaign examples and basic evaluation criteria.
2. Evaluate WhatsApp community marketing and AI-assisted content options by assessing engagement signals, content fit, and ethical use, then refine a weekly content plan to improve trust and response.
3. Synthesize social media strategy, competitor insights, content pillars, and trust-led tactics to build a lead-generation workflow, and recommend follow-up actions to convert leads into sales.
4. Design and defend an integrated growth plan that combines a trend or viral campaign with offline BTL execution, including targets, promotion steps, performance metrics, and learning-based.

Course Content

UNIT I **07 Hours**

Marketing Fundamentals: meaning and scope of marketing, marketing as a practical life skill, study of Indian marketing campaigns, types of digital marketing, choosing suitable digital channels for a business, generating and validating marketing ideas, shortlisting the best idea with revenue logic, reflection and quiz-based assessment.

UNIT II **09 Hours**

WhatsApp Community Marketing and AI Content Creation: creating and naming a WhatsApp community, drafting invite and welcome messages, inviting users, community engagement methods, weekly content calendar for the community, soft-selling through community, designing a community-only offer and a simple monthly sales plan, introduction to content marketing, selecting content for awareness and revenue goals, using AI tools to generate content ideas, creating an AI-based brand video, creating and posting an AI poster, prompt-based blog writing and sharing, reflection and quiz-based assessment.

UNIT III **07 Hours**

Social Media Marketing and Trust-led Marketing: social media marketing concepts and formats, competitor research and gap identification, development of content pillars, preparation of weekly social media calendar and channel link submission, trust building using testimonials and social proof, identifying customer problems using open-ended questions, 3 to 5 day solution content sprint with user follow-ups, lead generation tracking, conversion of leads into sales through soft-selling and follow-up, reflection and quiz-based assessment.

UNIT IV **09 Hours**

Viral or Trend Marketing and BTL or Offline Marketing: concept of virality and why content gets shared, analysis of viral campaigns, designing and finalizing viral campaigns with targets, creating launch creatives and messages, cross-posting on social media and community, promotion in groups and forums, measuring performance and recording final metrics, basics of BTL marketing, selecting an offline tactic, designing offline brand poster and offer or pitch, pitch practice and feedback, execution in local market with at least 10 customer pitches, contact collection for community invites, closing at least one sale, tracking offline metrics, reflection and quiz-based assessment.

Transaction Mode

The course will be delivered through the Punjab Startup mobile app using a task-based learning approach.

Suggested Readings

- *Chase, R. B., Jacobs, F. R., &Aquilano, N. J. (2006). Operations management for competitive advantage.*
- *Kotler, P., & Keller, K. L. (Latest edition). Marketing Management. Pearson.*
- *Chaffey, D., & Ellis-Chadwick, F. (Latest edition). Digital Marketing: Strategy, Implementation and Practice. Pearson.*
- *Godin, S. (2008). Tribes: We Need You to Lead Us. Portfolio.*
- *Berger, J. (2013). Contagious: Why Things Catch On. Simon & Schuster.*
- *Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation. Wiley.*
- *Handley, A. (Latest edition). Everybody Writes. Wiley.*
- *Cialdini, R. B. (Latest edition). Influence: The Psychology of Persuasion. Harper Business.*

Course Title: Banking & Insurance	L	T	P	Cr.
Course Code: BCM2157	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the basics of the Indian banking system, including the types of banks and their functions.
2. Analyze the impact of banking reforms like the Narasimham Committee recommendations and Basel Norms.
3. Explore emerging trends in banking, such as E-Banking and Mobile Banking, and evaluate their significance.
4. Comprehend the principles of insurance and the regulatory framework established by the IRDA Act 1999.

Course Content

Unit-I **09 Hours**

Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control. Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

Unit-II **07 Hours**

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.

Unit-III **07 Hours**

Insurance: Concept, Nature of Insurance, Functions of Insurance, Types of Insurance (Life and Non-Life), Importance of Insurance, Principles of Insurance Contract-Features of Life and Non-Life Insurance.

Unit-IV **07 Hours**

Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA, Composition and Grievance Mechanism and Insurance Ombudsman.

Transactional Mode:

Cooperative learning, Group discussion, Active participation, Quiz, Question, Team Teaching

Suggested Reading:

- *M N Mishra, S B Mishra: Insurance Principles & Practice, Sultan Chand andSons.*
- *James L Athearn: Risk and Insurance, West Publication Co.*
- *NaliniPravaTripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India.*
- *PAS Mani: Life Insurance in India, Western Printers and Publication. Insurance & Risk*
- *Management – Dr. P.K. Gupta, Himalaya Publishing House,Delhi.*
- *Banking Law and Practice Maheshwari, S.N. and Maheshwari, S.K., Kalyani Publishers, New Delhi.*
- *Emerging Trends in the Banking Sector, Mittal R.K., Saini A.K. &Dhingra Sanjay, Macmillan, New Delhi.*
- *MadhuVij: Management of Financial Institutions in India, Anmol Publications.*
- *U.C. Patnaik: Rural Banking in India, Anmol Publications.*
- *Vasanth Desai: Nature and Problems of Commercial Banking in India, Himalaya Publishing House.*
- *V.K. Gupta: Management of Financial Institutions in India, Radha Publications*
- *G. Ramesh Babu: Management of Financial Institutions in India, Craft Publishing Company.*
- *Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House.*

Note: The latest editions of textbooks may be used.

Course Title: Financial Services & Banking Operations	L	T	P	Cr.
Course Code: BCM2158	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the fundamentals of financial services and banking operations, including the role of financial institutions and regulatory frameworks.
2. Analyze banking operations and financial instruments, including account management, KYC norms, and digital banking services.
3. Evaluate credit management practices and risk assessment techniques, including loan appraisal, NPA management, and Basel norms.
4. Explore various financial services, including mutual funds, insurance, venture capital, and investment banking.
5. Assess emerging trends in banking and financial services, such as Fin-Tech, block-chain, microfinance, and financial inclusion.
6. Apply ethical principles and corporate governance practices in banking and financial decision-making.

Course Content

Unit-I **07 Hours**

Introduction to Financial Services & Banking System: Overview of financial services: nature, scope, and importance. Evolution and structure of the banking system in India. Role of financial intermediaries in economic development. Regulatory framework: RBI, SEBI, IRDA, and their functions. Recent trends in the financial services sector.

Unit-II **08 Hours**

Banking Operations & Financial Instruments: Types of banks: commercial banks, cooperative banks, development banks, and specialized financial institutions. Banking operations: opening accounts, KYC norms, deposits, loans, and advances. Financial instruments: cheques, demand drafts, promissory notes, bills of exchange, and letters of credit. Retail banking and digital banking: mobile banking, internet banking, and payment systems (NEFT, RTGS, UPI).

Unit-III **07 Hours**

Credit Management & Risk Assessment: Principles of sound lending and credit appraisal process. Types of loans: personal loans, housing loans, business loans, and MSME financing. Non-Performing Assets (NPAs): causes, impact, and management. Risk management in banking: credit risk, market risk, operational risk, and regulatory compliance. Basel Norms and their implications for banking operations.

Unit-IV **08 Hours**

Financial Services & Emerging Trends: Overview of financial services: mutual funds, insurance, leasing, hire purchase, and venture capital. Investment banking and merchant banking: roles and functions. Microfinance and financial inclusion initiatives. Fin-Tech and block-chain in banking and financial services. Ethics and corporate governance in financial services.

Transactional Mode:

Classroom Lectures, Case Studies, PPTs, Group Discussions, Practical Banking Exercises, and Industry Interactions.

Suggested Reading:

- *Bhole, L. M. &Mahakud, J. Financial Institutions and Markets (Latest Edition).*
- *Khan, M. Y. Indian Financial System (Latest Edition).*
- *Gurusamy, S. Banking Theory, Law, and Practice (Latest Edition).*
- *Mishkin, F. S. The Economics of Money, Banking, and Financial Markets (Latest Edition).*
- *Varshney, P. N. & Mittal, D. K.Indian Financial System (Latest Edition)*
- *Fabozzi, F. J. & Modigliani, F.Capital Markets: Institutions and Instruments (Latest Edition)*

Note: The latest editions of textbooks may be used.

Semester-III

Course Title: Cost Accounting	L	T	P	Cr.
Course Code: BCM3200	3	1	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand and analyse the different cost concepts.
2. Analyse various components of cost of production.
3. Compute unit cost and total cost by preparing a cost statement.
4. Compute employee cost, employee productivity and employee turnover.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing

Course Content

Unit-I **15 Hours**

Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet.

Unit-II **15 Hours**

Material: Accounting and control of purchases, storage and issue of materials. an overview of methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price methods, Techniques of Inventory Control.

Unit-III **17 Hours**

Labour: Meaning and Components of Labour Cost, its computation and control, Labour Turnover - Concept, Accounting and Control of Idle time and Overtime, Methods of Wage Payment and Incentive Plans.
Overheads: Collection, Classification, Allocation, Apportionment (Primary and Secondary Distribution) and Absorption of Overheads, Machine Hour Rate.

Unit-IV **13 Hours**

Methods of Costing: Job costing, Batch Costing, Operation Costing and Contract Costing.Reconciliation of Cost and Financial Accounts.

Transactional Mode:

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Banerjee Bhabatosh: Cost Accounting, PhiLearning*
- *Saxena and Vashist: Cost Accounting, Sultan Chand andSons.*
- *N.K.Agarwal: Cost Accounting, SuchitaPrakashanPvt.Ltd.*
- *Horngren, SrikantM.Datar, George Foster: Cost Accounting, PrenticeHall.*

Note: The latest editions of textbooks may be used.

Course Title: Fundamentals of Marketing	L	T	P	Cr.
Course Code: BCM3201	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Analyse the marketing environment.
2. Evaluate the dynamics of consumer behavior and the basic product decisions.
3. Analyze the process of value creation through product decisions.
4. Analyze the process of value creation through pricing and distribution decisions.
5. Assess marketing decisions involving product promotion.

Course Content

Unit-I **15 Hours**

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.

Unit-II **16 Hours**

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labeling.

Unit-III **14 Hours**

Pricing Decision: Pricing Policies and Strategies,

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution.

Unit-IV **15 Hours**

Promotion Decisions: Communication Process. Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Personal Selling.

Recent trends in online marketing; e- marketing, mobile marketing, digital marketing and social media marketing

Transactional Mode:
Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Czinkota, M.R. and Kotabe.M.,Marketing Management, Vikas Publishing, NewDelhi.*
- *Grewal and Levy, Marketing, Mc-Graw Hill PublicationKotler, Philips, Marketing Management: Analysis, Planning, Implementation & Control, Prentice Hall of India, New Delhi.*
- *Perreault, W.D. and Jerome, E.M.., Basic Marketing, Tata McGraw Hill, New Delhi*
- *Ramaswamy, V.S. and Namakumari, S., Marketing Management: Planning, Control, MacMillan Press, NewDelhi.*
- *Panda Tapan K., Marketing Management -Text and Cases, Taxmann Publications, 3rd Edition*
- *Zikmund, A., Marketing, Thomson Learning, Mumbai*

Note: The latest editions of textbooks may be used.

Course Title: Business Law	**L**	**T**	**P**	**Cr.**
Course Code: BCM3202	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the general principles of the Indian Contract Act, 1872, including the essentials of a valid contract, modes of discharge, and remedies against breach, along with concepts of contingent and quasi-contracts.
2. Gain knowledge of specific contracts under the Indian Contract Act, 1872, such as indemnity, guarantee, bailment, and agency, and comprehend the rights and duties associated with these contracts.
3. Learn about the Negotiable Instruments Act, 1881, including the characteristics and types of negotiable instruments, along with an understanding of the Limited Liability Partnership Act, 2008.
4. Understand the legal framework of the contract of sale, including the conditions and warranties, transfer of ownership, performance of contract, and the rights of an unpaid seller.

Course Content

Unit-I **15 Hours**

The Indian Contract Act, 1872: General Principles of Contract - meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract - modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi – contracts

Unit-II **15 Hours**

The Indian Contract Act, 1872: Specific Contracts- Contract of Indemnity and Guarantee: Meaning and Characteristics. Contract of Bailment: Meaning and Characteristics, Rights and duties of Bailor and Bailee. Contract of Agency: Meaning of Agency, Types of Agents, Rights and Duties of Principal and Agent

Unit-III **16 Hours**

The Negotiable Instrument Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder in Due Course, Negotiation: Types of Endorsement, Crossing of Cheque, Bouncing of Cheque

The Limited Liability Partnership Act, 2008: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, Incorporation Document, Incorporation by Registration

Unit-IV **14 Hours**

Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer.

Transactional Mode:

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Reading:

- *Tulsian, P.C., &Tulsian, Bharat. Business Law. New Delhi: S. Chand & Company Ltd.*
- *Goel, P.K. Business Law for Managers. New Delhi: Pearson Education India.*
- *Kuchhal, M.C. Business Law. New Delhi: Vikas Publishing House.*
- *Kapoor, N.D. Business Law. New Delhi: Sultan Chand & Sons.*
- *Singla, R.K. Business Law. New Delhi: Taxmann Publications Pvt. Ltd.*
- *Bulchandani, K.R. Business Law. Mumbai: Himalaya Publishing House.*

Note: The latest editions of textbooks may be used.

Course Title: Accounting Software	**L**	**T**	**P**	**Cr.**
Course Code: BCM3203	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand accounting software and its types.
2. Apply basic accounting concepts in software.
3. Manage GST, taxation, and payroll.
4. Generate and analyze financial reports.
5. Ensure data security and compliance.

Course Content

Unit-I **07 Hours**

Introduction to Accounting Software & Basics of Accounting: Overview of Accounting Software: Need, Importance, and Evolution. Types of Accounting Software: Cloud-based vs On-premises, Open Source v/s Paid. Basics of Accounting: Journal Entries, Ledgers, Trial Balance, Financial Statements.
Features and Functions of Popular Accounting Software: Tally Prime (SMEs & GST compliance), Busy Accounting Software (Inventory & financial accounting)

Unit-II **08 Hours**

Company & Accounts Management in Accounting Software: Creating and Managing Companies in Accounting Software. Setting up Chart of Accounts, Ledgers, and Groups. Recording Transactions: Sales, Purchases, Payments, Receipts. Adjustments and Journal Entries: Depreciation, Bad Debts, Accruals

Unit-III **08 Hours**

GST, Taxation, and Payroll Management: GST Setup and Compliance in Accounting Software. TDS, TCS, and Income Tax Computation in TallyBooks. Payroll Management: Employee Records, Salary Processing, PF & ESI Deductions. Generating Tax Reports and Filing Returns

Unit-IV **07 Hours**

Financial Reports, Audit & Data Security: Generating Financial Reports: Profit & Loss, Balance Sheet, Cash Flow. Audit Features in Accounting Software: Verification and Error Rectification. Data Backup, Security Features, and User Role Management. Recent Trends in Accounting Software: AI, Automation, and Cloud Accounting

Transactional Mode:

Classroom Lectures, Interactive Sessions, Case Study Analysis, Guest Lectures, PPT & Video Tutorials, Reading & Self-Learning, Industry Exposure & Company Visits

Suggested Reading:

- *Tally ERP 9 & Tally Prime Official Guide – Tally Solutions*
- *Busy Accounting Software for SMEs – Busy Infotech Pvt. Ltd.*
- *Accounting & Financial Management – S. N. Maheshwari*

Note: The latest editions of textbooks may be used.

Course Title: Accounting Software (Lab)	L	T	P	Cr.
Course Code: BCM3204	**0**	**0**	**2**	**1**

Total Hours: 15

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Use Tally Prime and Busy Accounting.
2. Record financial transactions accurately.
3. Handle taxation and payroll processing.
4. Create reports and audit financial data.
5. Apply software skills to real-world business scenarios.

Course Content

Unit-I **05 Hours**

Introduction to Accounting Software & Basic Transactions: Installing & Setting up Tally Prime, and Busy Accounting, Creating a New Company and Configuring Basic Settings. Creating Ledgers, Groups, and Chart of Accounts. Recording Transactions: Sales, Purchases, Payments, Receipts

Exercise: Set up a company profile in Tally. Record daily transactions, including sales and purchase entries.

Unit-II **04 Hours**

Inventory & Taxation in Accounting Software: Creating Inventory Items and Managing Stock in Tally/Marg ERP. Configuring GST & Taxation in Busy Accounting. Recording GST Transactions and Generating Tax Reports. TDS Deduction and Filing Returns

Exercise: Create inventory and stock management entries. Record GST-compliant invoices and generate tax reports.

Unit-III **03 Hours**

Payroll & Banking Transactions: Employee Database Setup and Salary Processing in Tally Prime. Bank Reconciliation: Recording and Reconciling Transactions. Managing Loans, Advances, and Deductions. Generating Payroll Reports and Pay Slips

Exercise: Process payroll and generate salary statements in Tally Prime. Perform bank reconciliation.

Unit-IV **03 Hours**

Financial Reporting & Auditing: Generating Financial Reports: Profit & Loss, Balance Sheet, Trial Balance. Auditing Features in Accounting Software: Error Detection and Rectification. Data Backup, Security Features, and Role-Based

Access
Project Work: Implementing Accounting Software for a Case Study Business
Exercise: Generate and analyze financial reports for a business in Tally. Perform an audit and identify errors in financial statements using Busy Accounting Software.

Transactional Mode:
Live Demonstrations, Hands-on Training, Software Simulation Labs, Project-Based Learning, Problem-Solving Exercises, Data-Driven Decision Making, Group Assignments & Peer Learning, Mock Business Simulations, Role-Playing & Practical Assessments

Suggested Reading:

- *Tally ERP 9 & Tally Prime Official Guide – Tally Solutions*
- *Busy Accounting Software for SMEs – Busy Infotech Pvt. Ltd.*
- *Accounting & Financial Management – S. N. Maheshwari*

Note: The latest editions of textbooks may be used.

Course Title: Quantitative Techniques and Methods	L	T	P	Cr.
Course Code: BCM3205	3	0	0	3

Total Hours: 45

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Relate a formal quantitative approach to problem solving and decision making and acquire the knowledge about mean, median, mode and measures of dispersion.
2. Apply the concepts of probabilistic distributions in solving problems.
3. Recall the knowledge of hypothesis testing for large and small samples.
4. Extend the ability to solve linear programming problems by graphical and simple methods.

Course Content

Unit-I **11 Hours**

Quantitative Techniques: Introduction and Use in Business Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson Distribution, Normal-Distribution

Unit-II **12 Hours**

Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.

Unit-III **11 Hours**

Interpolation and Extrapolation Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method.

Unit-IV **11 Hours**

Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).

Transactional Mode:

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Reading:

- *Dowling E. Mathematical Methods for Business and Economics, McGraw Hill*
- *K. Sydsaeter, P. Hammond Essential Mathematics for Economic Analysis, Pearson*
- *Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill*
- *Renshaw, G. Maths for Economics. Oxford: Oxford University Press.*
- *Spiegel M. and Stephens L. Schaum's Outline of Statistics, McGraw Hill*
- *Lind D. Basic Statistics for Business and Economics, McGraw Hill*
- *Dougherty, C. Introduction to Econometrics. Oxford: Oxford University Press.*
- *Vogelvang, B. Econometrics: Theory and Applications with E-Views. London Pearson*

Note: The latest editions of textbooks may be used.

Course Title: Language Skills: Listening & Speaking	L	T	P	Cr.
Course Code: BCM3206	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the structure of language and how language varies over time, across social situations and social groups
2. Be proficient in articulating thoughts and communicating ideas in English language
3. Participate in debates and discussions where ideas are tested and sharpened and honing the skill of public speaking
4. Hold meaningful conversations
5. Effectively use English language to meet professional and personal goals

Course Content

Unit-I **08 Hours**

Sounds of English (Text: English Language Skills: A Practical Approach, Cambridge).

Unit-II **07 Hours**

Language Use in Various Situations (Text: English Language Skills: A Practical Approach, Cambridge).

Unit-III **08 Hours**

Art of Public Speaking (Text: Communication Skills by Sanjay Kumar &Pushp Lata. OUP 2023): Group Discussion

Unit-IV **07 Hours**

Art of Public Speaking (Text: Communication Skills by Sanjay Kumar &Pushp Lata. OUP 2023): Interview

Transactional Mode:

Classroom Lectures, Interactive Sessions, PPTs, Tutorials, Group Discussions, Case Studies, Role-plays, and Mock Interviews.

Suggested Reading:

- *Fluency in English Part II, Oxford University Press.*
- *A Textbook of Phonetics for Indian Students, T. Balasubramian, Macmillan.*
- *Business English, Pearson*
- *Language, Literature and Creativity, Orient BlackSwan.*

- *Language through Literature, Gauri Mishra, Ranjana Kaul, Brati Biswas (Eds), Primus Books.*
- *English Communication, Macmillan Education.*
- *Enrich Your English, S.R. Inthira and V. Saraswathi, Oxford University Press.*
- *Communication and Language Skills, Sanghita Sen, et al, Cambridge University Press.*
- *English and Communication Skills I, Tasneem Shahnaaz, C. Savitha and Cherlyl Rao,*
- *Cambridge University Press.*
- *Practical English, K.K. Singh, APH Publishing Corporation. .*

Note: The latest editions of textbooks may be used.

Course Title: Indian Economy	**L**	**T**	**P**	**Cr.**
Course Code: BCM3207	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Evaluate the features and appraisal of economic reforms programs in India at the time of Independence
2. Compare the development experiences of India and China, analyze national income estimates, and understand demographic features
3. Analyze the Indian tax structure, public expenditure, and public debt, as well as understand the growth, problems, and reforms in the capital market since 1991
4. Assess contemporary problems in India's international trade, understand the balance of payments position, and evaluate the objectives, achievements, and failures of economic planning in India

Course Content

Unit-I **07 Hours**

State of Indian Economy at the time of Independence. Nature of Indian Economy. Features and Appraisal of Economic Reforms Programme

Unit-II **08 Hours**

Comparing Development Experience of Economies of India and China
National Income of India – Estimates, Inter-regional Variations in National Income. Demographic Features of Indian Population, Demographic Dividend

Unit-III **07 Hours**

Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt. Capital Market: Growth, Problems and Reforms since1991

Unit-IV **08 Hours**

External Sector: Contemporary Problems of India's International trade. Balance of Payments, Position, Foreign Trade Policy. Economic Planning in India – Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog

Transactional Mode:

Case Studies, Group discussion, Active participation, Research Projects, Policy Analysis Exercises, Role-Playing, Field Visits or Industry Immersion, Interactive Online Platforms, Multimedia Resources

Suggested Reading:

- *Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.*
- *Jalan, Bimal 1992: The Indian Economy – Problems and Prospects, Viking, NewDelhi.*
- *Ahluwalia, I.J. and Little, IMD(eds.) 1998: India's Economic Reforms and Development. (Essays in Honour of Manmohan Singh), OUP, NewDelhi*
- *Nagraj, R.2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.*
- *Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya PublishingHouse*
- *Datt and Mahajan: Indian Economy, S. Chand and Company, LatestEdition*
- *Economic Survey: Government of India, Latest Issue*
- *Economic and Political Weekly: Various Issues*

Note: The latest editions of textbooks may be used.

Course Title: Sectoral Aspects of Indian Economy	L	T	P	Cr.
Course Code: BCM3208	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Analyze the role of sectors in economic development and identifying issues in agricultural productivity and rural development
2. Analyze the industrial policies, reforms, and challenges in the manufacturing sector, along with understanding the overview and challenges of the service sector
3. Evaluate the policies and reforms for infrastructure development and analyzing challenges in the social sector
4. Investigate the emerging sectors, their potential impact, and addressing problems of the Indian economy, such as poverty and unemployment

Course Content

Unit-I **08 Hours**

Indian economy: Classification and importance of sectors, Role of Sectors in Economic Development. Agricultural Sector: Features, Issues in Agricultural Productivity and Rural Development, Agricultural Policies and Government Interventions, New Development in Agriculture: Contract Farming, Organic Farming, and Corporate Farming.

Unit-II **08 Hours**

Industrial Development during the Planning Period, Industrial Policy of Govt. of India, National manufacturing policy, Small Scale and Cottage industries in India: Importance, problems and Govt. Policy, Large Scale Industries – Iron & Steel, Cement and Petrochemicals.

Unit-III **07 Hours**

Services Sector in India: Growth and Contribution of Services in India in Pre and Post Reform

Period, Role and Problems of Public and Private Sector in India

Unit-IV **07 Hours**

Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth, Inter-State disparities in the Pattern of Development.

Transactional Mode:

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Reading:

- *Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.*
- *Jalan, Bimal 1992: The Indian Economy – Problems and Prospects, Viking, NewDelhi.*
- *Nagraj, R.2006: Aspects of India’s Economic Growth and Reforms, academic Foundations, New Delhi.*
- *Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House*
- *Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition*
- *Dhar, P.K.: Indian Economy – Its Growing Dimensions (Latest Edition), Kalyani Publishers*
- *Economic Survey: Government of India, Latest Issue*
- *Economic and Political Weekly: Various Issues*

Note: The latest editions of textbooks may be used.

Course Title: Disaster Risk Reduction and Management: Skills for Safety and Resilience	**L**	**T**	**P**	**Cr.**
Course Code: BCM3209	**2**	**0**	**2**	**3**

Total Hours: 45

Course Outcomes: At the end of the course, students will be able to:

1. Identify hazards, vulnerabilities and risks at individual, institutional and community levels.
2. Outline the legal and institutional frameworks of DRR in India and globally.
3. Demonstrate life-saving skills, emergency communication, disaster response and risk mitigation techniques.
4. Utilize and implement basic tools and technologies for risk assessment, preparedness and resilience-building.
5. Prepare disaster management plans and design community awareness activities, or prototypes in regional/local contexts.

Course Content

UNIT-I **5 hours**

Understanding Disaster Risk Reduction and Management:

- Basic concepts and terminology: Hazard, Vulnerability, Capacity, Exposure, Disaster, Risk, Disaster Management & Disaster Risk Reduction.
- Hazard profile of India: Regional profile.
- Disaster Management Cycle: Mitigation, preparedness, response, relief, recovery, rehabilitation.
- Policy and legal frameworks: DM Act 2005, DM Amendment Act 2025, National Policy, State-specific Acts; PM 10 Points agenda.
- International frameworks: Sendai Framework, Paris Agreement, SDGs.
- Role of Institutions in DRR (overview only): NDMA, NIDM, IMD, CWC, GSI, BIS, ISRO, INCOIS, SDMA, DDMA, NDRF.
- Case studies of different disasters in India: Lessons learned (minimum 2).

UNIT-II **5 hours**

Preparedness, Mitigation and Response Planning

- Framework for Developing Disaster Management Plans.
- Hazard, Vulnerability, Capacity and Risk (HVCR) Assessment tools and techniques: Transect walk, Hazard mapping, Problem tree, Chapatti diagram etc.
- Mitigation and Preparedness: Evacuation planning, mock drills,

tabletop exercises; disaster-specific mitigation, Crowd Management techniques.
- Basics of Incident Response System (IRS).
- Role of emergency forces: NDRF, SDRF, police, fire services, armed forces, NCC, NSS.
- Planning for more vulnerable groups.
- Emerging technologies: Drones, digital literacy, mobile apps (GIRI tool, SAFAR, Meghdoot, UMANG, Sachet, CWC Flood Alerts, IMD, BIS, IHIP), social media for DRR.
- Basics of safe construction and structural & nonstructural audit exercise (safety of home/ college buildings).
- Funding mechanisms for disasters in India.
- Emergency Communication Network.

UNIT-III **5 hours**
Life-Saving Skills
- First Aid in disasters: Golden hour concept, CPR, wounds, choking, burns, fractures, animal bites (snake/dog/rabid), heat-related illnesses, triaging, stampede.
- Household and personal preparedness and protection: 72-hour emergency kit, safe food storage, water purification, ORS use, water sanitation and hygiene (WASH) and Infection Prevention Control (IPC) practices, Basic Sign Language.
- Search and Rescue methods.
- Fire safety and electrical/gas/LPG safety: Causes, prevention, fire extinguisher demonstration, indigenous methods (Natural first-aid remedies- aloe vera, turmeric, coconut oil, salt solution); traditional risk-reduction practices.
- Disaster-specific response: Floods, landslides, earthquakes, CBRN emergencies, pandemics, drowning, lightning, gas leakage, cyclone, heatwave, coldwave.
- Psychosocial support in DRR; Steps for implementing psychological first aid and its importance.
- Public health preparedness: Public health impacts of various disasters, Prevention of post-disaster water-borne and vector-borne diseases.

UNIT-IV **30 hours**
Field Exposure and Community Engagement
- Field visits: District Emergency Operations Centre, State Disaster Response Force/ National Disaster Response Force units, fire stations, State Emergency Operations Center, hazard-prone communities, heat-prone areas (flood-prone village, fire-vulnerable urban slum).
- Practical exposure: Mock drills, demonstrations and simulations (multi-hazard, evacuation, earthquake, flood); interaction with

responders and officials (Aapda Mitras, National Cadet Corps/National Service Scheme/Nehru Yuva Kendra Sangathan, Red Cross).

- Community Engagement projects: Street plays (nukkad natak), awareness campaigns, DRR clubs (institute and community level clubs), Information, Education and Communication material (podcasts, videos, comics, photo essays, posters, Knowledge exchange webinars).
- Environmental hazards: Youth/community participation (tree plantation, soil conservation).
- Project/assignment: Preparation of institutional/household DM plan in local language; budget-friendly multi-disaster survival kit prototype; reflective field report, youth-led community engagement projects and creation of IEC/digital communication materials.
- Multidisciplinary integration: Links with local governments, HEIs, youth/adolescent networks.
- Activities for mitigating disaster risks: Increasing green cover, plantation and knowledge of human anatomy.
- Interaction with: State, district, gram panchayat level officials, DRR helpline numbers, and knowledge of physical resources required and available locally; interview /session with disaster survivors.

Transactional Mode

Lecture, Seminar, e-Team Teaching, e-Tutoring, Dialogue, Peer Group Discussion, Mobile Teaching, Self-Learning, Collaborative Learning and Cooperative Learning

Books/Handbooks

1. Sphere Handbook for humanitarian response standards. Link: https://spherestandards.org/handbook/
2. Health emergency and disaster risk management framework (Health EDRM), WHO.
   Link: https://www.who.int/publications/i/item/9789241516181

Course Title: Basics of Cyber Security	**L**	**T**	**P**	**Cr.**
Course Code: BCM3210	**3**	**0**	**0**	**3**

Total Hours: 45

Course Learning Outcomes: After completing all the units, students will able to:

1) the concept of Cyber security and issues and challenges associated with it.
2) the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
3) appreciate various privacy and security concerns on online Social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.
4) the basic concepts related to E-Commerce and digital payments. They will become familiar with various digital payment modes and related cyber security aspects, RBI guidelines and preventive measures against digital payment frauds.

Course Content

Unit-I. Introduction to Cyber security **8 Hours**

Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.

Unit-II: Cyber crimeand Cyber law **12 Hours**

Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi , Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India, Case studies.

Unit-III: Social Media Overview and Security **12 Hours**

Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.

Unit-IV:E - Commerce, Digital Payments Digital Devices Security, Tools and Technologies for Cyber Security **13 Hours**

Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar enabled payments, Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorised banking transactions. Relevant provisions of Payament Settlement Act,2007,End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy, Cyber Security best practices, Significance of host firewall and Ant-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions.

Suggested Readings: -

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010.
2. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13th November, 2001)
4. Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.
5. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
6. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition,

Wiley India Pvt. Ltd.

7. Fundamentals of Network Security by E. Maiwald, McGraw Hill.

Semester-IV

Course Title: Income Tax: Principles and Practices	L	T	P	Cr.
Course Code: BCM4250	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the basic concepts of Direct Taxation
2. Understand the calculation of Income from various resources.
3. Demonstrate competence in aggregating income and applying set-off and carry-forward mechanisms for losses
4. Calculating the tax liability of individuals based on their total income, understanding the progressive tax rates and applicable exemptions, deductions, and rebates.

Course Content

Unit-I **14 Hours**

Income Tax Act 1961: Basic Introduction, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

Unit-II **16 Hours**

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, Profits and gains from Business and Profession

Unit-III **15 Hours**

Income from Short term and long-term capital gains; income from other sources 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.

Unit-IV **15 Hours**

Computation of total income of Individual; Tax liability of an individual; Income Tax Authorities, Procedure of Assessment; Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

Transactional Mode:

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Reading:

- *Singhania, V. K., & Singhania, D. Students' Guide to Income Tax Including GST: AY (latest ed.). Taxmann Publications.*
- *Giridharan, R. Direct Taxes Law and Practice: A Comprehensive Study.*
- *LexisNexis.*
- *Mehrotra, H.C., & Goyal, S.P. Income Tax Law and Accounts. Agra: Sahitya Bhawan Publications.*
- *Ahuja, G., & Gupta, R. Income Tax. New Delhi: Bharat Publications.*
- *Ahuja, G. K. Direct Taxation: Law and Practice. Bharat Law House.*
- *Tandon, A. International* Taxation in a Nutshell. Wolters Kluwer.

Note: The latest editions of textbooks may be used.

Course Title: Auditing	L	T	P	Cr.
Course Code: BCM4251	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Examine the nature and purpose of auditing and assurance services.
2. Examine about the verifications & liabilities of Auditor
3. Analyze about the duties of Auditor, Areas of Audit.
4. Evaluate the nature of meetings, role of Company Secretary

Course Content

Unit-I **16 Hours**

Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit Fundamental Principles of Internal Check – Difference between Internal check and Internal audit. Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions.

Unit-II **14 Hours**

Verification and Valuation of Assets & Liabilities, Company Auditor - Qualifications and Disqualifications –Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contentsand Types Company Auditor Report Order (CARO).

Unit-III **15 Hours**

Audit of Limited Companies: Company Auditor - Qualifications and disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities - Audit Committee - Auditor's Report - Contents and Types - Auditor's certificates Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing

Unit-IV **15 Hours**

Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, before, during and after Meetings.

Transactional Mode:

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

Suggested Reading:

- *Dinkar,P.PrinciplesandPracticeofAuditing.NewDelhi:SultanChandandSons.*
- *InstituteofCharteredAccountantsofIndia.AuditingandAssurance Standards.NewDelhi:ICAI.*
- *Gupta,K.,&Arora,A.FundamentalsofAuditing.NewDelhi:Tata Mc-GrawHillPublishingCo.Ltd.*
- *Ghatalia,S.V.PracticalAuditing.NewDelhi:AlliedPublishersPrivateLtd.*
- *Kapoor,N.D.SecretarialPractice.NewDelhi:SultanChandandSons.*
- *Kuchal,M.C.SecretarialPractice.NewDelhi:VikasPublishing.*

Note: The latest editions of textbooks may be used.

Course Title: Corporate Law	L	T	P	Cr.
Course Code: BCM4252	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Analyze the legal framework of corporate governance
2. Comprehend the legal aspects of company formation and documents
3. Analyze and apply corporate law principles to real-world scenarios as well as focusing on emerging trends.
4. Apply the regulatory processes such as winding up, meetings, and directors' powers in real-life corporate practices.

Course Content

Unit-I **17 Hours**

Overview of corporate law: Definition, historical development, and objectives. Concept of lifting the corporate veil, Types of companies, associations not for profit, illegal associations, Formation of the company–-promoters, their legal position, and pre-incorporation Documents for registration of company. Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management.

Unit-II **15 Hours**

Prospectus and Book Building. Share Capital – issue, allotment, and forfeiture of share, Demat of share, the transmission of shares. Borrowing Powers: Debentures and Charges. Members and shareholders – their rights and duties.

Unit-III **13 Hours**

Directors and their qualifications, appointment, and removal. Majority Powers and Minority Rights. Convening and conduct of meetings. Resolutions

Unit-IV **15 Hours**

Mergers, Acquisitions, and Dissolution: Mergers and acquisitions, Company dissolution. Winding up of a Company: Compulsory and Voluntary. Emerging Issues in Company Law.

Transactional Mode:

Inquiry-based learning, Group discussion, Active participation, Case Analysis, Mentee Meter, Brainstorming, Demonstration, Project-based learning, Team Teaching

Suggested Reading:

- *Dierks, M. (2012). Corporate social reporting and auditing: Theory and practice (pp. 354-379). De Gruyter.*
- *Kumar, R., & Sharma, V. (2015). Auditing: Principles and practice. PHI Learning Pvt. Ltd.*
- *Kapoor, G.K. (2003). Corporate Laws & Secretarial Practice. Premier Book Company. New Delhi.*
- *Datey, V.S. (2003). Students G uide to Corporate Laws. Taxman's Allied Services (P) Ltd., New Delhi,*

Note: The latest editions of textbooks may be used.

Course Title: Business Analytics	L	T	P	Cr.
Course Code: BCM4253	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the Foundations of Business Analytics
2. Apply Descriptive Analytics Techniques
3. Develop Predictive Models for Business Applications
4. Optimize Business Decision-Making Using Prescriptive Analytics

Course Content

Unit-I **16 Hours**

Introduction to Analytics: Foundations of Business Analytics, Role in Business Decision Making, Data Types and Sources, Models in Business Analytics, Problem Solving with Analytics, Big Data, Stages of Analytics: Descriptive, Predictive, Prescriptive

Unit-II **15 Hours**

Descriptive Analytics: Descriptive Statistical Measures: Location, Dispersion, Shape, Association, Data Visualization Techniques, Data Dashboards

Unit-III **14 Hours**

Predictive Analytics: Predictive Modeling Techniques, Regression Analysis, Time Series Analysis, Forecasting Methods

Unit-IV **15 Hours**

Prescriptive Analytics: Optimization Models, Simulation, Decision Analysis, Risk Analysis

Transactional Mode:

Lectures & Conceptual Discussions, Case Studies & Industry Examples, Hands-on Data Analysis, Trading & Business Simulations, Guest Lectures & Webinars, Group Projects & Capstone Assignments, Quizzes & Presentations

Suggested Reading:

- *Business Analytics: Data Analysis & Decision Making – James R. Evans*
- *Data Science for Business – Foster Provost & Tom Fawcett*
- *The Elements of Statistical Learning – Trevor Hastie, Robert Tibshirani, Jerome Friedman*
- *Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die*

– Eric Siegel

- *Business Intelligence and Analytics: Systems for Decision Support – Ramesh Sharda, DursunDelen, Efraim Turban*
- *Python for Data Analysis – Wes McKinney*

Note: The latest editions of textbooks may be used.

Course Title: The Outreach of Indian Knowledge System	L	T	P	Cr.
Course Code: IKS0012	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand to Gain knowledge about the historical development, philosophical roots, and interdisciplinary nature of the Indian Knowledge System (IKS), including its contributions to science, mathematics, medicine, and arts.
2. Analyze the traditional wisdom in fields like Ayurveda, Yoga, Astronomy, Metallurgy, and Linguistics, and how they have influenced both ancient and modern scientific advancements.
3. Examine the impact of Indian knowledge on global civilizations, including its contributions to trade, education, and cultural exchange, and how it shaped modern intellectual traditions.
4. Development the relevance of IKS in the modern world, including its role in sustainable development, environmental conservation, and its integration into contemporary education, research, and innovation.

Course Content

Unit-I **07 Hours**

Introduction, the outreach of Indian Knowledge System beyond Indian boundaries forms the ancient times.

Unit-II **08 Hours**

Outreach to East, Southeast, Central and Southeast Asia of Indian phonetic script, decimal value place system-based arithmetic, algebra, astronomy and calendar, medical pharmacopeia, architecture, methods of making iron and steel, cotton textiles, etc.

Unit-III **07 Hours**

The transmission of Indian linguistics, knowledge of plants, iron and steel metallurgy, textiles and dyeing, shipbuilding etc., to Europe in 17/18/19th centuries.

Unit-IV **08 Hours**

Current global outreach of Ayurveda, History, merits and demerits, characteristics, future impacts of Yoga and Indian Fine Arts.

Transactional Mode:

Seminars, Group discussion, Team teaching, Focused group discussion, Assignments, Project-based learning, Simulations, reflection and Self-assessment

Suggested Reading:

- Dharampal (1995). *The Beautiful Tree: Indigenous Indian Education in the Eighteenth Century.* Biblia Impex.
- Michel Danino (2010). *The Lost River: On the Trail of the Sarasvati.* Penguin India.
- Pingree, D. (1978). *The Astronomical Works of Brahmagupta.* Journal of the American Oriental Society.
- Sastry, T. A. (2008). *Indian Traditional Knowledge: Opportunities for Sustainable Development.* Indian Journal of Traditional Knowledge.
- P.P. Divakaran (2018). *The Mathematics of India: Concepts, Methods, Connections.* Hindustan Book Agency.
- Kapil Kapoor &Avadhesh Kumar Singh (2005). *Indian Knowledge Systems.* D.K. Printworld.

Note: The latest editions of textbooks may be used.

Course Title: Language Skills: Reading and Writing	L	T	P	Cr.
Course Code: BCM4254	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Compose comprehensive and well-structured paragraphs
2. Utilize literary terms and vocabulary, critical methods, and various lenses of interpretation in their writing
3. Apply rules of grammar
4. Learn the formatting and documenting conventions of the discipline

Course Content

Unit-I **08 Hours**

Reading (Text: Interact: A Course in Communicative English, Cambridge)
1. Close Reading
2. Comprehension
3. Summary

Unit-II **07 Hours**

Reading (Text: Interact: A Course in Communicative English, Cambridge)
4. Paraphrasing
5. Interpreting Graphs and Charts

Unit-III **07 Hours**

Writing (Text: Writing Skills, Cambridge,03-57)
1. Paragraph Writing
(Available in Print and e-book: Effective Academic Writing I&II, Alice Savage & Patricia Mayer, OUP (USA, 2006)
2. Note-Making
3. Letter/E-mail Writing

Unit-IV **08 Hours**

Writing (Text: Writing Skills, Cambridge,03-57)
4. Resume Writing
5. Report Writing

Transactional Mode:

Classroom Lectures, Interactive Sessions, PPTs, Tutorials, Group Discussions, Case Studies, Role-plays, and Mock Interviews.

Suggested Reading:

- *On Track: English Skills for Success, Orient BlackSwan.*
- *Embark: English for Undergraduates, Steve Hart, Arvind R. Nair and Veena Bharti, Cambridge University Press.*
- *Connect: Course in Communicative English, Debashis Bandyopadhyay and Malathi Krishnan, Cambridge University Press.*
- *Enrich Your English, S.R. Inthira and V. Saraswathi, Oxford University Press.*
- *Communication and Language Skills, Sanghita Sen, et al, Cambridge University Press.*
- *Practical English, K.K. Singh, APH Publishing Corporation.*
- *Language, Literature and Creativity, Orient BlackSwan.*
- *The Elements of Style, William Strunk Jr. and E.B. White, Pearson.*
- *On The Art of Writing, Arthur Quiller-Couch, Notion Press.*
- *Fluency in English Part II, Oxford University Press.*

Note: The latest editions of textbooks may be used.

Course Title: Stock Market Operations	L	T	P	Cr.
Course Code: BCM4255	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand financial markets and securities.
2. Apply basic investment principles and analysis techniques.
3. Utilize technical analysis and grasp market efficiency concepts.
4. Develop trading strategies and practice risk management.

Course Content

Unit-I **06 Hours**

Introduction to Stock Markets and Investment Basics: Overview of financial markets and types of securities. Introduction to stocks and equities, Basic investment principles, risk, and return concepts

Unit-II **08 Hours**

Fundamental Analysis and Valuation: Understanding financial statements (Income Statement, Balance Sheet, Cash Flow Statement). Ratio analysis (liquidity, profitability, solvency, efficiency), Company valuation methods (DCF, P/E ratio, P/B ratio)

Unit-III **08 Hours**

Technical Analysis and Market Efficiency: Introduction to technical analysis. Chart patterns, moving averages, and trend analysis. Support and resistance levels, indicators (RSI, MACD, Stochastic), Efficient Market Hypothesis (EMH) and behavioral finance concepts

Unit-IV **08 Hours**

Trading Strategies and Risk Management: Types of trading strategies (day trading, swing trading, value investing). Position sizing, portfolio allocation, and risk management, Stop-loss and take-profit strategies, hedging techniques

Transactional Mode:

Lectures and Presentations, Hands-on Trading Simulations, Interactive Discussions and Case Studies, Hands-on Trading

Simulations, Guest Speakers, Mock Trading Competitions, Interactive Self-Paced Learning.

Suggested Reading:

- *"Security Analysis" by Benjamin Graham and David Dodd*
- *"The Intelligent Investor" by Benjamin Graham*
- *"Technical Analysis of the Financial Markets" by John J. Murphy*
- *"A Random Walk Down Wall Street" by Burton G. Malkiel*
- *Financial news sources (Bloomberg, CNBC, Financial Times)*
- *Online trading platforms for practical exercises and simulations*
- *Khan, M.Y, Financial System, (Tata McGraw Hill: New Delhi) 2. Machiraju, Indian Financial System (Vikas: New Delhi)*
- *Depository Operations (Module) Workbook by National Stock Exchange of India Ltd.*
- *Financial Markets: Beginners (Module) by National Stock Exchange of India Ltd.*

Note: The latest editions of textbooks may be used.

Course Title: Financial Trading & Market Strategies	L	T	P	Cr.
Course Code: BCM4256	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Provide a comprehensive understanding of financial markets, trading mechanisms, and strategies.
2. Explore fundamental and technical analysis for trading decision-making.
3. Examine risk management techniques and regulatory aspects of trading.
4. Apply quantitative tools for strategy formulation in real-time trading scenarios.

Course Content

Unit-I **07 Hours**

Introduction to Financial Markets & Trading Systems: Structure of Financial Markets (Stock, Commodity, Forex, Derivatives). Market Participants: Retail, Institutional, Hedge Funds, Market Makers. Types of Trading: Intraday, Swing, Position, Algorithmic, High-Frequency Trading. Trading Platforms & Order Types (Market, Limit, Stop-Loss, Margin Trading). Role of Exchanges (NYSE, NASDAQ, LSE, BSE, NSE) and Regulatory Bodies (SEBI, SEC, FCA).

Unit-II **08 Hours**

Trading Strategies & Market Analysis: Fundamental Analysis: Financial Statements, Valuation Ratios, Economic Indicators. Technical Analysis: Candlestick Patterns, Charting Techniques, Trend Analysis. Quantitative Trading Strategies: Momentum, Mean Reversion, Statistical Arbitrage. Algorithmic & High-Frequency Trading: Basics, Execution Strategies, Impact on Markets. Case Studies: Successful Trading Strategies in Global Markets.

Unit-III **08 Hours**

Risk Management & Behavioral Finance in Trading: Portfolio Risk & Return: Sharpe Ratio, Value at Risk (VaR), Beta, Drawdowns. Market Microstructure & Liquidity Risk. Hedging Strategies using Derivatives (Futures, Options, Swaps). Behavioral Biases in Trading: Herd Mentality, Overconfidence, Loss Aversion. Trading Psychology & Decision-Making under Uncertainty

Unit-IV **07 Hours**

Regulatory Framework, Ethics, and Emerging Trends in Trading: Global Regulatory Frameworks (SEBI, SEC, MiFID) and Compliance. Insider Trading & Market Manipulation: Ethical Concerns. Emerging Technologies: AI & ML in

Trading, Block chain & Crypto Trading. Sustainable & ESG Investing Strategies. Future of Trading: Decentralized Finance (DeFi), Smart Contracts.

Transactional Mode:

Lectures & Conceptual Discussions, Case Study Method, Hands-on Trading Simulations, Data-Driven Learning (Analytics & AI in Trading), Guest Lectures & Industry Expert Sessions, Trading Challenges & Hackathons, Group Projects & Research Assignments, Self-Learning & Online Resources

Suggested Reading:

- *John C. Hull – Options, Futures, and Other Derivatives*
- *Edwin Lefèvre – Reminiscences of a Stock Operator*
- *Joel Greenblatt – The Little Book That Still Beats the Market*
- *Richard Thaler – Misbehaving: The Making of Behavioral Economics*
- *Algorithmic Trading & DMA – Barry Johnson*

Note: The latest editions of textbooks may be used.

Semester-V

Course Title: GST: Principles & Practices	L	T	P	Cr.
Course Code: BCM5300	4	0	0	04

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the concept of GST, Pre and post regime.
2. Familiarize with administration aspects such as GST officers, CGST/SGST levy, composition scheme, and input tax credit.
3. Comprehend the IGST Act, covering definitions, levy, collection, exemptions, and valuation.
4. Grasp essential GST concepts including GST portal

Course Content

Unit-I **15 Hours**

Understanding of Basics of GST- Tax structure in India: Direct and Indirect taxes, Overview of Goods and services tax

Implementation of GST: GST Council, Reasons for GST introduction: Pros & Cons, Registration: Persons liable for Registration- Procedure of registration- Exemption from Registration.

Unit-II **14 Hours**

Administration: Officers under GST- their appointment and powers, Levy and collection of CGST/ SGST, Composition levy scheme, Input tax credit (Simple problems)

Time of supply, Tax invoice, Credit and debit notes

Unit-III **18 Hours**

IGST Act, 2017: Definitions- Supplies in the course of interstate trade or commerce- Supplies in the course of intra state trade or commerce- Levy and collection of IGST- Place of supply, Exemption from GST,

Value of supply: Computation of taxable value & tax liability- Valuation rules

Unit-IV **13 Hours**

Returns and Payment under GST, Refund of taxes, Offences and penalties,

GST portal: GSTN, GSP's and ASP's.

Transactional Mode:
Case based Teaching, Demonstration, Gamification, Cooperative learning, Group discussion, experiential learning, and Active participation

Suggested Reading:

- *The Central Goods and Services Tax Act, 2017 of Ministry of Law and Justice (Legislative Department) 12th April, 2017) published in The Gazette of India dated 12th April,2017.*
- *Taxmann's GST Ready Reckoner Updated till 18th June,2017.*
- *Taxmann's GST Manual-Enforced w.e.f.1.7.2017.*
- *GST Ready Reckoner by CA Kesha R Garg, Bharat Law House,Delhi.*
- *Goods and Services Taxin India ----- Notifications by Government of India*
- *GST Bill2012 7. Integrated Goods and Services Tax Act2017*

Note: The latest editions of textbooks may be used.

Course Title: Management Accounting	L	T	P	Cr.
Course Code: BCM5301	3	1	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Acquire knowledge and understanding of nature, purpose and scope of managerial information.
2. Analyse and provide recommendations to improve the Analyze and interpret financial statements using various methods such as comparative statements, common size statements, and trend analysis.
3. Understand the concept of fund flow analysis and cash flow analysis, and its significance in managerial decision-making.
4. Demonstrating the ability to calculate and interpret various ratios to evaluate the financial performance and health of an organization accurately.

Course Content

Unit-I **15 Hours**

Management Accounting: Meaning, Definition, Nature, Objectives, Scope, and Functions of Management Accounting, Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Unit-II **14 Hours**

Financial Statements: Concept, Nature, Objectives, Types, Limitations of Financial Statements;

Analysis and Interpretation of Financial Statements, Methods of Financial Statements Analysis- Comparative Statements, Common size statements, and Trend analysis

Unit-III **16 Hours**

Fund Flow Analysis: Concept, Sources and Uses of Funds, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.

Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.

Unit-IV **15 Hours**

Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Transactional Mode:
E- Monitoring, flipped teaching, Gamification, Role Play, Case based Teaching, Case Analysis, Dialogue, Panel Discussions, Group Discussions

Suggested Reading:

- *Drury, C. (2018). Cost and management accounting. Cengage Learning.*
- *Fleischman, R., & McLean, T. (2020). Management accounting: Theory and practice. Routledge.*
- *Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). Principles of Management Accounting. Sultan Chand & Sons.*
- *Anthony, R., & Reece, R. Principles of Management Accounting. Richard D. Irwin Inc., Illinois.*
- *Khan, M. Y., & Jain, P. K. Management Accounting. Tata McGraw Hill, New Delhi.*

Note: The latest editions of textbooks may be used.

Course Title: Operation Research	L	T	P	Cr.
Course Code: BCM5302	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Analyze the formulation of linear programming problems and applying graphical and simplex methods, including addressing special cases
2. Evaluate duality in linear programming, including converting primal problems into duals, and solving transportation and assignment problems
3. Assess decision-making under uncertainty and risk, including decision trees and Bayesian analysis, and solving replacement problems
4. Apply game theory concepts, including two-person zero-sum games and mixed strategies, and analyzing queuing theory and simulation techniques

Course Content

Unit-I **15 Hours**

Operational Research—Meaning, Significance, and Scope. Linear Programming: Formulation of Linear Programming—Problem, Graphical Method, Simplex Method, Special cases in simplex method, infeasibility, degeneracy, unboundedness, and multiple optimal solutions.

Unit-II **16 Hours**

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem (Including Special Cases), Assignment Problem (including traveling salesman's problem, special cases in assignment problems).

Unit-III **14 Hours**

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees, Bayesian analysis. Replacement Problem (Individual and Group Replacement Problems both).

Unit-IV **15 Hours**

Games Theory: Two Persons Zero-Sum Games, Pure Strategies, Mixed Strategies, Principle of dominance. Queuing theory: concept, assumptions and applications, analysis of queue system. Simulation: Process, Advantages, Limitations, and Applications.

Transactional Mode:
Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Reading:

- *Taha, H. A. Operations Research: An Introduction. Pearson.*
- *Paneerselvam. Operations Research. New Delhi: Prentice Hall of India.*
- *Kapoor, V.K. Operations Research. New Delhi: Sultan Chand & Sons.*
- *Sharma, J.K. Operations Research: Theory and Applications. New Delhi: Macmillan India Ltd.*
- *Kalavathy. Operations Research. New Delhi: Vikas Publishing House.*
- *Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill Publishing Company Ltd.*

Note: The latest editions of textbooks may be used.

Course Title: Market Research & Consumer Insights	L	T	P	Cr.
Course Code: BCM5303	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Develop a thorough understanding of market research methodologies and their role in business decision-making.
2. Equip students with quantitative and qualitative research techniques to analyze consumer behavior.
3. Enable the application of data-driven insights to develop marketing strategies and business solutions.
4. Foster skills in survey design, data collection, analysis, and interpretation using industry-relevant tools.

Course Content

Unit-I **13 Hours**

Fundamentals of Market Research: Definition, Scope, and Importance in Decision-Making, Types of Market Research, Research Design & Sampling Techniques, Data Collection Methods,

Unit-II **16 Hours**

Consumer Insights & Behavioral Analysis: Consumer Decision-Making Process, Understanding Consumer Needs, Motivations, and Perceptions, Segmentation, Targeting, and Positioning (STP) Strategies, Brand Perception & Customer Experience Analysis, Neuroscience & AI in Consumer Insights, Case Study: Consumer Behavior Trends in E-commerce & Retail

Unit-III **14 Hours**

Data Analysis & Interpretation in Market Research: Quantitative Research Techniques, Qualitative Research Techniques, Data Visualization & Reporting, Predictive Analytics & AI in Market Research, Social Media & Digital Analytics for Consumer Insights, **Case Study:** Customer Churn Analysis in Telecom/Banking.

Unit-IV **17 Hours**

Applications of Market Research in Business Strategy: Market Research for New Product Development & Innovation, Advertising & Brand Performance Measurement, Retail & Shopper Insights: Understanding Buying Patterns, Customer Satisfaction & Loyalty Research, Future Trends in Market Research:

AI, Automation, & Big Data, Capstone Project: Conducting a Full-Fledged Market Research Study

Transactional Mode:
Lectures & Interactive Discussions, Hands-on Research Projects, Case Studies & Real-World Examples, Workshops & Tool-Based Learning, Guest Lectures & Webinars, Live Business Simulations

Suggested Reading:

- *Marketing Research: An Applied Orientation – Naresh K. Malhotra*
- *Consumer Behavior: Building Marketing Strategy – Delbert Hawkins & David Mothersbaugh*
- *The Market Research Toolbox: A Concise Guide for Beginners – Edward F. McQuarrie*
- *Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die – Eric Siegel*
- *AI for Marketing and Product Innovation – A.K. Pradeep, Andrew Appel, Stan Sthanunathan*

Note: The latest editions of textbooks may be used.

Course Title: Internship	L	T	P	Cr.
Course Code: BCM5304	**0**	**0**	**0**	**4**

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Apply practical work experience in their field of study and theoretical knowledge in real-world situations.
2. Connect with experienced professionals in their field and learn about job opportunities and gain insights into the industry.
3. Apply theoretical knowledge gained in their academic studies to real-world situations and understand the practical implications of their academic knowledge.
4. Gain exposure to various industries and understand the different career paths available to them in their field of study.

Course Content

The Internship course is a 4-6-week programdesigned to provide students with hands-on experience working in a professional environment, allowing them to apply their knowledge and skills to real-world situations. Through this program, students shall get the opportunity to work with experienced professionals and gain exposure to various industries, developing their communication, time management, and teamwork skills.

Note: The students will collect NOC from the university before going to the internship.

Transaction Mode

Peer Demonstration, Field Visit, Role Play, Apprenticeship

Evaluation Criteria

A. First Week Attendance and Report is taken from the industry where internee joins: 10 Marks
B. Second Week Attendance and Report is taken from the industry where internee joins: 10 Marks
C. Third Week Attendance and Report is taken from the industry where internee joins: 10 Marks
D. Fourth Week Attendance and Report is taken from the industry where internee joins: 10 Marks
E. Internship completion certificate duly stamped and signed by the industry where internee joins: 20 Marks
F. Viva Voce (Department will hold it with one external expert): 20 Marks
G. Submission of Training report: 20 Marks

Course Title: Security Analysis and Portfolio Management	L	T	P	Cr.
Course Code: BCM5305	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Analyze the principles of security analysis and portfolio management.
2. Evaluate securities by analyzing the relationship between risk and return, understanding the different types and measurement of risk, and recognizing the trade-off between risk and return.
3. Understanding the portfolio management using various models.
4. Examine the ethical and legal issues in investment management.

Course Content

Unit-I **06 Hours**

Security Analysis and Portfolio Management: Overview and the investment management industry, Investment –Nature, Objectives and Process. Investment Avenues/ Alternatives, Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors

Unit-II **09 Hours**

Security Analysis: Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.

Investment Analysis: Fundamental Analysis – Economic, Industry and Company Analysis.

Technical Analysis, Fundamental v/s Technical Analysis

Unit-III **07 Hours**

Portfolio Management – Concept, Portfolio Management Schemes, Portfolio Theories, Capital Market Line, Markowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory,

Efficient Market Theory, Security Market Line.

Unit-IV **08 Hours**

Portfolio Performance Evaluation and Revision, Global Investing – Benefits and Options for Global Investment. Ethical and Legal

Issues in Investment Management: Overview of ethical and legal issues in investment management Code of ethics for investment professionals, Insider trading and other illegal activities, Fiduciary responsibilities of investment professionals

Transactional Mode:
Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

Suggested Reading:

- *Fischer, D.E., & Jordan, R.J. Security Analysis and Portfolio Management. Prentice Hall India.*
- *Punithavathy Pandian. Security Analysis and Portfolio Management. Vikas Publishing House Pvt. Ltd.*
- *Pring, M. Technical Analysis Explained. McGraw Hill.*
- *Avadhani, V.A. Investment and Securities Market in India. Himalaya Publishing House.*
- *French, D. Security and Portfolio Analysis. Merril Publishing Co.*
- *Singh, P. Investment Management. Himalaya Publishing.*

Note: The latest editions of textbooks may be used.

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Course Title: Financial Derivatives & Risk Management	L	T	P	Cr.
Course Code: BCM5306	2	0	0	2

urs: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand about the concept of Derivatives and its types
2. Acquaint the knowledge of Forward and Future Contract.
3. Provide a foundational understanding of option trading and its valuation
4. Know about the Swap and Hedging and its development position in India.

Course Content

Unit-I **07 Hours**

Derivatives; History of Derivative Markets; Uses of Derivatives; Critiques of Derivatives, need for Derivatives, Evolution of Derivatives in India, Major Recommendations of Dr. L.C. Gupta Committee, Benefits of Derivative in India, Types of Derivatives, Derivatives Trading at NSE/BSE.

Unit-II **08 Hours**

Forward Contract: Meaning, Features of Forward Contract, Classification of forward Contract, Forward Trading Mechanism; Future Contract: Meaning, Types of Financial Future Contract, Features, Evolution of Futures Market in India, Traders in Futures Market in India, Functions and Growth of Future Markets, Future Market Trading Mechanism, Forward Contract Vs. Future Contract.

Unit-III **08 Hours**

Options: Concept of Options, its type, Factors affecting option Prices, Option Positions (upper bounds, lower bounds), put & call parity, Option Valuation, Naked & covered position, Underlying Assets in Exchange-traded Options, Options given by financial institutions.

Unit-IV **07 Hours**

SWAP: Concept, Evolution and Features of Swap, Types of Financial Swap; Hedging: Concept, Long and Short Hedge, Cross Hedge, Basic risk and Hedging, devising a Hedging Strategy, Hedging Objectives and management.
Enforcement, Penalties, and Compliance: Authorities

Transactional Mode:

Lecture Method, Group discussions and presentations, Face-to-face classroom instruction, Problem-solving learning, blended learning, Gasification, Cooperative learning, Inquiry-based learning, Visualization.

Suggested Reading:

- *Avdhani (2017). Investment and Securities markets in India. Himalaya Publications.*
- *Bhole, L. M. (2017). Financial Markets and Institutions. Tata McGraw Hill.*
- *Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (Prentice Hall).*
- *Fabozzi, Frank Investment Management (Prentice Hall)*
- *Haugen, Robert A. The Inefficient Stock Market (Prentice Hall)*
- *Taggart, Robert A., Quantitative Analysis for Investment Management (Prentice Hall)*
- *Richard Brealey and Steward Myers. Principles of Corporate Finance, McGraw Hill.*
- *Dimson, E. (ed): Stock Market Anomalies (Cambridge : Cambridge University Press)*
- *Khan, M.Y. Financial Services, Tata McGraw Hill Publishing Company, New Delhi.*
- *Reilly and Brown, Investment Analysis and Portfolio Management (Cengage).*

Note: The latest editions of textbooks may be used.

Semester-VI

Course Title: Advanced Accounting	L	T	P	Cr.
Course Code: BCM6350	3	1	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Apply advanced accounting concepts and techniques to solve complex financial reporting issues.
2. Understand the principles and procedures involved in accounting for hire-purchase and instalment systems.
3. Analyze consolidated financial statements of multinational corporations.
4. Evaluate the liquidation process and legal requirements for it.

Course Content

Unit-I **14 Hours**

Valuation of Shares, Valuation of Goodwill, Insurance Claims.

Unit-II **16 Hours**

Accounting for Hire-Purchase and Instalment system, Investment Accounts

Unit-III **16 Hours**

Accounting for Amalgamation, Absorption (Excluding Inter-Holding, External and Internal Reconstructions.

Unit-IV **14 Hours**

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assets - Bonus Issue (Excluding Cross Holdings). Liquidation of Companies.

Transactional Mode:

Problem solving learning, Case Analysis, Cooperative Teaching, Inquiry based learning, Visualization, Group discussion, Active participation

Suggested Reading:

- *Smith, J., & Johnson, L. Advanced Accounting: Principles and Practices. Pearson Education.*

- *Sehgal, A., & Sehgal, D. Advanced Accounting. New Delhi: Taxman Publications Pvt Ltd.*
- *Brown, A., Davis, M., & Williams, S. Consolidated Financial Statements: Concepts and Applications. Wiley.*
- *Jones, R., & Martinez, E. Accounting for Business Combinations: Theory and Practice. McGraw-Hill.*
- *Green, P., & White, C. Partnership Accounting: Principles and Procedures. Cengage Learning.*
- *Thompson, R., & Garcia, M. Foreign Currency Transactions: Accounting and Risk Management. Springer.*

Note: The latest editions of textbooks may be used.

Course Title: Financial Management	L	T	P	Cr.
Course Code: BCM6351	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Analyze the concept and calculation of risk and return, including the CAPM model
2. Evaluate the capital budgeting processes, cash flow estimation techniques, and methods to determine the cost of capital
3. Assess capital structure theories, including types of leverage and determinants of capital structure
4. Apply dividend policy theories, including relevance and irrelevance theories, and evaluating dividend valuation models and determinants of dividend

Course Content

Unit-I **15 Hours**

Financial Management: Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques. Risk and Return: Concept and Calculation (Including CAPM Model).

Unit-II **16 Hours**

Capital Budgeting: Process, Cash Flow Estimation (Traditional and Modern Approaches) Evaluation of Projects under risk-certainty equivalent approach and Risk-Adjusted Discount Rate. Cost of Capital: Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Determination of Cost of Capital, Components of Cost of Capital, and Methods to Calculate Cost of Capital.

Unit-III **15 Hours**

Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure (Traditional and Modern).

Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management).

Unit-IV **14 Hours**

Dividend Policy- Relevance and Irrelevance Theories, Valuation of Dividend (Walter's Model, Gordon's Model, MM Theory, Cash and

Stock Dividends) Dividend Policies in Practice and Determinants of Dividend.

Transactional Mode:
Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Reading:

- *Van Horne, J.C. Financial Management and Policy. New Delhi: Prentice Hall of India.*
- *Van Horne, J.C., &Wachowicz Jr., J.W. Fundamentals of Financial Management. New Delhi: Prentice Hall of India.*
- *Chandra, P. Financial Management. New Delhi: Tata McGraw Hill.*
- *Khan, M.Y., & Jain, P.K. Financial Management - Text and Problems. New Delhi: Tata McGraw Hill.*
- *Brealey, R.A., & Myers, S.C. Principles of Corporate Finance. New Delhi: Tata McGraw Hill.*
- *Pandey, I.M. Financial Management. New Delhi: Vikas Publishing House.*

Note: The latest editions of textbooks may be used.

Course Title: Corporate Reporting Issues & Practices	L	T	P	Cr.
Course Code: BCM6352	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the purpose and users of financial reporting and the qualitative characteristics of accounting information.
2. Analyze the role of IFRS and IASB in global financial reporting and evaluate the benefits and challenges of IFRS adoption.
3. Examine key corporate financial reporting issues such as inflation accounting, social reporting, and human resource accounting.
4. Compare Indian Accounting Standards (Ind AS) with IFRS and US GAAP and understand their applications in financial reporting.
5. Explore recent trends in financial reporting in India, including digital financial reporting, sustainability reporting, and integrated reporting.

Course Content

Unit-I **16 Hours**

Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports. General Purpose and Specific Purpose Report. Qualitative Characteristics of Accounting Information. Conceptual Framework of Financial Reporting: FASB and IASB

Unit-II **15 Hours**

International Financial Reporting Standards (IFRS): Role of IASB, Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS.

Unit-III **13 Hours**

Issues in Corporate Financial Reporting - Accounting for Changing Price Level, Social Reporting, Human Resource Accounting.

Unit-IV **16 Hours**

Indian Accounting Standard concerning Segment Reporting, Interim Reporting, Leases and Intangible Assets. Difference between IFRS and Indian Accounting Standards. US GAAP. Recent Trends in Financial Reporting in the Indian Context

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *E.S. Hendriksen, Accounting Theory, Richard D. Irwin.*
- *M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.*
- *Ahmed RiahiBelkaoui, Accounting Theory, Thomson Learning.*
- *Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.*
- *Robert Bloom and Pieter T. Elagers, Accounting Theory and Policy, Harcourt Brace Joranovich.*
- *L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.*
- *Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.*

Note: The latest editions of textbooks may be used.

Course Title: Modern Advertising Practices	L	T	P	Cr.
Course Code: BCM6353	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the fundamentals of advertising and its role in marketing and brand building.
2. Analyze creative advertising strategies and their impact on consumer behavior.
3. Explore digital and social media advertising platforms and their effectiveness.
4. Evaluate advertising performance using key metrics like ROI, CTR, and engagement rates.
5. Identify emerging trends in advertising such as AI, AR/VR, and influencer marketing.

Course Content

Unit-I **15 Hours**

Fundamentals of Advertising: Definition, Scope, and Evolution of Advertising, Role of Advertising in Marketing & Brand Building, Types of Advertising: Traditional vs. Digital, Ethical and Regulatory Aspects of Advertising (ASCI, FCC, etc.)

Unit-II **15 Hours**

Advertising Strategies & Creativity: Understanding Consumer Behavior & Psychology in Advertising, Creative Advertising Strategies: Storytelling, Emotional Appeals, and Humor, Copywriting Essentials & Visual Communication, Role of AI and Data Analytics in Modern Advertising

Unit-III **15 Hours**

Digital & Social Media Advertising: Online Advertising Platforms (Google Ads, Social Media Ads), Programmatic Advertising & Real-Time Bidding, Influencer Marketing & Viral Campaigns, Metrics & Performance Analysis (ROI, CTR, CPC)

Unit-IV **15 Hours**

Emerging Trends in Advertising: Neuro-marketing & Behavioral Targeting, Augmented Reality (AR) & Virtual Reality (VR) in Advertising, Sustainability & Green Advertising, Future of Advertising: AI, Automation, and Block-chain

Transactional Mode:

Lectures & Case Study Discussions, Interactive Workshops & Group Activities, Industry Expert Talks & Guest Lectures, Practical Assignments & Ad Campaign Creation, Digital Advertising Simulations & Analytics Tools, Project-Based Learning & Live Advertising Projects, Field Visits to Advertising Agencies & Media Houses

Suggested Reading:

- *"Advertising & Promotion: An Integrated Marketing Communications Perspective" – George E. Belch & Michael A. Belch*
- *"Contemporary Advertising" – William F. Arens& Michael Weigold*
- *"Advertising: Principles and Practice" – William Wells, John Burnett & Sandra Moriarty*
- *"Digital Marketing" – Seema Gupta*
- *"Social Media Marketing: A Practitioner's Guide" – Damian Ryan*
- *"Ogilvy on Advertising" – David Ogilvy*
- *"The Advertising Concept Book" – Pete Barry*

Note: The latest editions of textbooks may be used.

Course Title: Indian Education	L	T	P	Cr.
Course Code: IKS0002	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the Indian Education Pre-Vedic and Post Vedic Period
2. Critically analyse the Paravidhya and Apravidhya in Indian education
3. Examine the methods of Vedas, Jainisism and Bhodhsim Education
4. Development the curriculum according to Vedas, Jainisism and Bhodhsim

Course Content

Unit-I **07 Hours**

Religion and Philosophy in India: Ancient Period: Pre-Vedic and Vedic Religion, Buddhism and Jainism, Indian philosophy – Vedanta and Mimansa school of Philosophy

Unit-II **07 Hours**

Paravidya: Relation between God and Self and Aparavidya: Vedas, Vedangas, Rituals, Astronomy, Ithihasas, Puranas, Ethics and Military sciences etc.

Unit-III **08 Hours**

Methods of teaching: Vedic Education: - Saravana, Manana, Nididhyasana and Intuition/revelation Jainisism – Matigyan, saruti Gyan, Avvidhiyagyan, Man: Paryav, Kaveleye

Bhodhsim- Direct and application Method, Lecture Method, Practice Method, Knowledge through conversation, Questioner answer Method

Unit-IV **08 Hours**

Vedas- Mantel Development, Physical Development and Seprulity development, Jainisim- Dravye, Astikay and Anistakay

Bhodhisim- four Arya Truth (Shabad Vidhya, Chikitasya Vidhya and Shilpasan Vidhya, Hetu Vidhya and Adhyatam Vidhya

Transactional Mode:

Seminars, Group discussion, Team teaching, Focused group discussion, Assignments, Project-based learning, Simulations, reflection and Self-assessment

Suggested Reading:

- *Chaudhuri, Kirti N.: Trade and Civilisation in the Indian Ocean, CUP,* *Cambridge, 1985.*

- *Malekandathil, Pius: Maritime India: Trade, Religion and Polity in the Indian Ocean, Primus*
- *Books, Delhi, 2010.*
- *McPherson, Kenneth: The early Maritime Trade of the Indian Ocean, in: ib.: The Indian*
- *Ocean: A History of People and The Sea, OUP, 1993, pp. 16-75.*
- *Christie, J.W., 1995, State formation In early Maritime Southeast Asia, BTLV*
- *Christie, J.W., 1999, The Banigrama in the Indian Ocean and the Java sea during the early*
- *Asian trade boom, Communarute'smaritimes de l'oceanindien, Brepols*
- *De Casparis, J.G., 1983, India and Maritime Southeast Asia: A lasting Relationship, Third*
- *Sri Lanka Endowment Fund Lecture.*
- *Hall, K.R., 1985, Maritime Trade and State development in early Southeast Asia,*
- *Honolulu.Walters, O.W., 1967, Early Indonesian Commerce, Ithaca.*
- *Baladev Upadhyaya, SamskrtaŚāstrom ka Itihās, Chowkhambha, Varanasi, 2010.*
- *D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.*
- *Chakravarti, Ranabir: Merchants, Merchandise & Merchantmen, in: Prakash, Om (ed.): The Trading World of the Indian Ocean, 1500-1800 (History of Science, Philosophy and Culture in Indian Civilization, ed. by D.P. Chattopadhyaya, vol. III, 7), Pearson, Delhi, 2012*

Note: The latest editions of textbooks may be used.

Course Title: Public Speaking and Professionalism	L	T	P	Cr.
Course Code: BCM6354	**2**	**0**	**0**	**2**

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Develop effective business communication skills by mastering resume writing, application letters, testimonials, and business correspondence.
2. Understand and analyze communication processes including objectives, media, barriers, and professional documentation such as agendas and minutes.
3. Enhance interpersonal and personal skills through self-concept evaluation, self-management techniques, and improving reading, problem-solving, and time management skills.
4. Master public speaking and career development techniques, including delivering structured speeches, participating in group discussions, and handling interviews confidently.
5. Demonstrate professionalism in the workplace by practicing business etiquette, ethical conduct, and effective verbal and non-verbal communication.
6. Apply stress management strategies to maintain productivity and emotional well-being in professional settings.

Course Content

Unit-I **07 Hours**

Fundamentals of Business Communication:

Introduction to business communication: importance, objectives, media, and barriers. Writing skills: application letters, resume writing, testimonials, and references. Types of business letters: trade inquiries, execution of orders, sales and circular letters, bank and agency correspondence. Duties of a company secretary, preparation of agenda and minutes.

Practical Work:

a) Draft a professional resume and cover letter for a job application.
b) Write a business letter (trade inquiry, sales, or bank correspondence).
c) Conduct a mock email communication exercise for business scenarios.

Unit-II **08 Hours**

Interpersonal & Personal Skill Development:

Interpersonal skills: components of self-concept, factors affecting self-concept, and self-management techniques.

Forms of interpersonal relationships, competencies, and techniques for enhancing interpersonal skills.

Personal skill development: reading, problem-solving, creativity, listening, and time management skills.

Stress management: sources of stress, coping strategies, and personality development.

Practical Work:

a) Engage in role-play exercises to enhance interpersonal communication.
b) Conduct a self-assessment for personality traits and improvement areas.
c) Participate in a guided problem-solving and time-management activity.

Unit-III **07 Hours**

Public Speaking & Career Development

Public speaking: presentation skills, overcoming stage fear, structuring speeches.

Group discussions: types, effective participation strategies, and evaluation.

Job interviews: types of interviews, preparation strategies, and common do's & don'ts.

Resume writing and job applications: structuring, formatting, and customization.

Practical:

a) Deliver a 2-minute impromptu speech on a given topic.
b) Participate in a mock group discussion.
c) Conduct a mock interview session, including feedback and improvement areas.

Unit-IV **08 Hours**

Workplace Ethics & Professionalism

Understanding workplace culture and ethics: behavior, expectations, and work environment.

Professional etiquette: workplace conduct, telephone, and email etiquette.

Non-verbal communication: body language, personal appearance, facial expressions, posture, and gestures.

Stress management in professional settings.

Practical:

a) Practice workplace etiquette through real-life role-playing scenarios.
b) Analyze case studies on workplace ethics and professional conduct.
c) Participate in an interactive session on managing stress in professional environments.

Transactional Mode:

Classroom Lectures, Interactive Sessions, PPTs, Tutorials, Group Discussions, Case Studies, Role-plays, and Mock Interviews.

Suggested Reading:

- *Chauhan, Gajendra Singh & Sharma, Sangeeta. Soft Skills: An Integrated Approach to Maximize Personality (2016).*
- *Mitra, Barun K. Personality Development and Soft Skills (2014).*
- *Gallagher, Kevin. Skills Development for Business and Management Students (2012).*
- *Cheema, D. S. Personality Development (Mastering Soft Skills) (2007).*

Note: The latest editions of textbooks may be used.

Course Title: Indian Financial System	L	T	P	Cr.
Course Code: BCM6355	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the structure and role of the Indian financial system in economic development.
2. Identify key financial markets and instruments such as the money market, capital market, and foreign exchange market.
3. Explain the functions of financial institutions like banks, NBFCs, mutual funds, and insurance companies.
4. Analyze the role of regulatory bodies like RBI, SEBI, and IRDA in ensuring financial stability.
5. Evaluate the impact of financial sector reforms and globalization on India's economy.

Course Content

Unit-I **08 Hours**

Indian Financial System Overview: Constituents and Functions, Inter-relationship with Industrial Development, Efficiency Indicators, Role of RBI, Monetary Policy and Stability, Financial Sector Reforms, Globalization.

Unit-II **07 Hours**

Financial Markets: Major Segments: Money Market, Capital Market, Foreign Exchange Market. Financial Instruments.

Unit-III **07 Hours**

Financial Institutions: Banking Institutions, Non-Banking Financial Companies (NBFCs), Mutual Funds, Insurance Companies.

Unit-IV **08 Hours**

Regulatory Framework: Regulatory Bodies: Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority (IRDA). Financial Sector Reforms.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *"Indian Financial System" – Bharati V. Pathak*
- *"Indian Financial System" – M.Y. Khan*
- *"Financial Institutions and Markets" – L.M. Bhole& Jitendra Mahakud*
- *"Financial Markets and Institutions" – Frederic S. Mishkin & Stanley G. Eakins*
- *"The Indian Financial System" – Vasant Desai*
- *"Money, Banking, and Financial Markets" – Stephen G. Cecchetti& Kermit L. Schoenholtz*
- *"Financial Markets, Institutions, and Financial Services" – Clifford Gomez*

Note: The latest editions of textbooks may be used.

Course Title: Financial Markets & Institutions	L	T	P	Cr.
Course Code: BCM6356	2	0	0	2

Total Hours: 30

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the different types of financial institutions and their roles in the financial system.
2. Analyze the Evolution of Financial System.
3. Evaluate the regulatory framework governing financial markets, role of financial institutions
4. Apply the Nature and Role, Functions, Distinction between Money market and Capital Market

Course Content

Unit-I **08 Hours**

Financial Markets and Institutions: Overview of financial markets and institutions, Types of financial markets and their characteristics, Functions of financial markets

Unit-II **07 Hours**

Financial Institutions: Role of financial institutions in the financial system, Evolution of Financial System in India, Financial System and Economic Development Types of financial institutions, Functions of financial institutions.

Unit-III **07 Hours**

Meaning, functions, role of financial institutions; Impact of credit crisis on financial institutions; Reserve Bank of India- Functions and role, organization & management; Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India

Unit-IV **08 Hours**

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

Transactional Mode:

Problem solving learning, Gamification, Demonstration, Team Demonstration, Peer Demonstration, Video Demonstration, Evaluation of Practical through social media, Mock Exercise

Suggested Reading:

- *Mishkin, F. S., & Eakins, S. G. Financial markets and institutions. Pearson.*
- *Fabozzi, F. J., Modigliani, F., & Jones, F. J. Foundations of financial markets and institutions. Prentice Hall.*
- *Saunders, A., & Cornett, M. M. Financial institutions management: A risk management approach. McGraw-Hill Education.*
- *Hull, J. C. Options, futures, and other derivatives. Pearson.*
- *Madura, J. Financial markets and institutions. Cengage Learning.*
- *Mishkin, F. S., & Strahan, P. E. The economics of money, banking and financial markets. Pearson.*

Note: The latest editions of textbooks may be used.

Semester-VII (Hons.)

Course Title: Modern Accounting Theory & Practices	L	T	P	Cr.
Course Code: BCM7400	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the role of the IASB and the international standard-setting process to promote harmonization in financial reporting.
2. Analyze the qualitative characteristics and key elements of financial statements under IFRS, including recognition and measurement principles.
3. Interpret IFRS requirements for various financial statement elements such as property, plant, equipment, liabilities, and financial instruments.
4. Apply IFRS guidelines for financial disclosures and reporting on events after the balance sheet date, earnings per share, and foreign exchange impacts.
5. Prepare financial reports for single and combined entities using IFRS, including consolidated financial statements and equity accounting.

Course Content

Unit-I **17 Hours**

The Regulatory and Financial Reporting Framework: The International Accounting Standards Board (IASB)-The role and the standard setting process. Progress towards international harmonization. The IASB-Framework for the Preparation and Presentation of Financial Statements; The first time adoption of international financial reporting standards: Objective of financial statements, Qualitative characteristics of financial statements, Elements of financial statements, Recognition and measurement of elements of financial statements, Fair value basis of measurement, Concepts of capital and capital maintenance.

Unit-II **14Hours**

Elements of financial statements as per International Financial Reporting Standards: (a) Property, plant and equipment (b). Intangible assets inventories (c). Construction contracts (d). Liabilities (e). Financial instruments (f). Provisions and contingencies (g). Employment and post-employment benefits (h). Accounting for tax (i). Accounting for agriculture (j). Share based payment (k). IFRS- 6: Exploration for and evaluation of mineral resources.

Unit-III **13 Hours**

Presentation and additional disclosures as per International Financial Reporting Standards (a). Events after the balance sheet Date (b). Earnings per share (c). Related party disclosures (d). Interim financial reporting (e). Effects of changes in foreign exchange rates (f.) Segment reporting.

Unit-IV **16 Hours**

Preparation of external financial reports for single entities as per International Standards (a) Income statements and discontinuing operations (b) Cash flow statements (c) Statement of changes in equity (d) Preparation of external financial reports for combined entities and joint ventures (e) Definitions of subsidiaries, investments in associates and joint ventures (f) Exclusions from consolidations (g) Preparation of consolidated balance sheets and income statements (h) Equity accounting (i) Proportionate consolidation and joint ventures.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *"Elliott, B. & Elliott, J. (2008), Financial Accounting and Reporting. 12th ed. Harlow: Pearson/Prentice Hall.*
- *Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting. London: Bloomsbury.*
- *S. Agarwal, Manual of Accounting Standards, Snow White.*
- *T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.*
- *Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.*
- *Lev Baruch, Financial Statement Analysis - A New Approach, Prentice Hall.*
- *Bernstein & Wild, Financial Accounting Theory - Issues and Controversies, McGraw Hill.*
- *K.S. Most, Accounting Theory, Holt, Rinehart & Winston.*

Note: The latest editions of textbooks may be used.

Course Title: Cost Management	L	T	P	Cr.
Course Code: BCM7401	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the significance of cost management and apply various cost determination methods such as job costing, batch costing, and process costing.
2. Analyze contemporary cost management concepts like Activity-Based Costing, Target Costing, and Value Chain Analysis.
3. Apply cost control techniques including marginal costing, differential costing, and cost-volume-profit (CVP) analysis for decision-making.
4. Develop budgeting and budgetary control strategies including Zero-Based Budgeting and Standard Costing to optimize financial planning.
5. Evaluate cost variances and performance measurement through variance analysis.
6. Use modern cost management techniques to enhance efficiency and profitability in business operations.

Course Content

Unit-I **15 Hours**

Cost Management: Need Significance and Different Areas of Cost Management and Application. Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter-Firm Costing, Process Costing (including joint and by-products).

Unit-II **15 Hours**

Contemporary Concepts: Activity-Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis.

Unit-III **15 Hours**

Techniques for Cost Control: Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing.

Unit-IV **15 Hours**

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero Base Budgeting. Standard Costing, Analysis of Variance.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Edward Blocher, David Stoul-GaryCokins: Cost Management,McGraw Hill*
- *Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd.*
- *M. Ravi Kishore: Cost Management, Taxman Publications.*
- *N.K.Agarwal: Cost Accounting, SuchitaPrakashanPvt.Ltd.*
- *Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.*

Note: The latest editions of textbooks may be used.

Course Title: Seminar on Tax Planning & Management	L	T	P	Cr.
Course Code: BCM7402	0	0	8	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Provide an in-depth understanding of tax planning strategies for individuals and businesses.
2. Analyze the impact of tax laws on financial decision-making.
3. Develop skills for efficient tax management and compliance.
4. Examine case studies and real-world applications of tax-saving strategies.

Course Content

1. Introduction to Taxation & Tax Planning
2. Tax Structure and Policies
3. Individual Tax Planning
4. Corporate Tax Planning & Strategies
5. Indirect Tax Planning & GST Management
6. Case Studies & Practical Applications

Transactional Mode:
Lectures, Case Studies, Group Discussions, and Guest Lectures

Suggested Reading:

Books:

- *Singhania & Singhania – Direct Taxes Law & Practice*
- *Ahuja & Gupta – Systematic Approach to Income Tax*
- *GST Law by V.S. Datey*

Journals & Reports:

- *Income Tax Reports (ITR)*
- *GST Council Reports*
- *OECD Guidelines on International Taxation*

Web Resources:

- *Income Tax Department of India: www.incometaxindia.gov.in*
- *GST Portal: www.gst.gov.in*

Course Title: Advanced Excel & Data Analytics	L	T	P	Cr.
Course Code: BCM7403	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Apply advanced Excel functions for data management, analysis, and visualization.
2. Use Excel tools for statistical and financial modeling.
3. Develop interactive dashboards and reports using Power Query and Power BI.
4. Implement data analytics techniques for business decision-making.
5. Automate repetitive tasks using Excel Macros and VBA.

Course Content

Unit-I **17 Hours**

Advanced Excel Functions & Data Management: Logical & Lookup Functions: IF, Nested IF, VLOOKUP, HLOOKUP, INDEX-MATCH, Text & Date Functions, Data Cleaning & Data Validation Techniques, Conditional Formatting & Data Filtering, Named Ranges & Data Consolidation, Pivot Tables & Pivot Charts

Unit-II **16 Hours**

Data Analysis & Statistical Techniques in Excel: Descriptive & Inferential Statistics in Excel, Regression Analysis & Hypothesis Testing, Solver & Goal Seek for Decision Optimization, Financial Functions: NPV, IRR, PMT, Depreciation Calculations, Scenario Analysis & Sensitivity Analysis

Unit-III **14 Hours**

Data Visualization & Business Intelligence Tools: Creating Interactive Dashboards in Excel, Advanced Charting Techniques: Waterfall, Thermometer, Gauge Charts, Power Query & Data Transformation, Introduction to Power Pivot & Data Models, Introduction to Power BI & Data Visualization Basics

Unit-IV **13 Hours**

Automation & Macros using VBA: Introduction to Macros & VBA, Writing & Editing VBA Code, Looping, Conditional Statements & User-defined Functions, Automating Reports & Dashboards, Error Handling in VBA, Case Studies & Real-world Applications

Transactional Mode:

Lectures, Hands-on Lab Sessions, Case Studies, and Group Projects

Suggested Reading:

- *"Microsoft Excel 2019 Bible" – John Walkenbach*
- *"Data Smart: Using Data Science to Transform Information into Insight" – John W. Foreman*
- *"Analyzing Data with Power BI and Power Pivot for Excel" – Alberto Ferrari & Marco Russo*
- *"Excel Power Query & Power Pivot for Beginners" – Christopher Webb*

Note: The latest editions of textbooks may be used.

Course Title: Financial Modeling & Valuation	L	T	P	Cr.
Course Code: BCM7404	**3**	**1**	**0**	**04**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Develop financial models for business analysis, forecasting, and decision-making.
2. Apply valuation techniques such as DCF, Relative Valuation, and LBO analysis.
3. Analyze financial statements and construct integrated financial models.
4. Use Excel and financial tools for scenario analysis and risk assessment.
5. Interpret financial metrics to evaluate business performance and investment opportunities.

Course Content

Unit-I **15 Hours**

Introduction to Financial Modeling & Excel Essentials: Overview of Financial Modeling & Industry Applications, Core Excel Functions for Financial Analysis, Data Cleaning, Consolidation, and Presentation, Introduction to Sensitivity & Scenario Analysis, Building a Basic Financial Model

Unit-II **15 Hours**

Financial Statement Modeling & Forecasting: Understanding Financial Statements (Income Statement, Balance Sheet, Cash Flow), Historical Financial Data Analysis, Building Integrated 3-Statement Financial Models, Revenue & Cost Projections, Working Capital & Capital Expenditure Forecasting

Unit-III **17 Hours**

Valuation Techniques & Methods: Discounted Cash Flow (DCF) Valuation: Free Cash Flow (FCF) Calculation, WACC Computation, Terminal Value Estimation, Relative Valuation (Comparable, Precedent Transactions), Leveraged Buyout (LBO) Modeling, Mergers & Acquisitions (M&A) Valuation

Unit-IV **13 Hours**

Advanced Financial Modeling & Case Studies: Scenario & Sensitivity Analysis in Valuation Models, Risk Management & Monte Carlo Simulation, Private Equity & Venture Capital Valuation Techniques, Real-World Case Studies on Financial Modeling & Valuation

Transactional Mode:

Peer Teaching, Lectures, Hands-on Lab Sessions, Case Studies, and Group Projects, Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration.

Suggested Reading:

- *"Financial Modeling" – Simon Benninga*
- *"Investment Valuation" – Aswath Damodaran*
- *"Valuation: Measuring and Managing the Value of Companies" – McKinsey & Company*
- *"Equity Asset Valuation" – Jerald E. Pinto*

Note: The latest editions of textbooks may be used.

Course Title: Business Environment	L	T	P	Cr.
Course Code: BCM7405	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the impact of various environmental factors (cultural, social, political, technological, economic, and legal) on business strategy and policy formulation.
2. Analyze the effects of economic reforms in India, including liberalization, privatization, and globalization, on different sectors and foreign investments.
3. Evaluate industrial, fiscal, and monetary policies and their influence on economic growth, business competitiveness, and financial stability.
4. Examine the structure and functioning of the Indian financial system, including money and capital markets, stock exchanges, and SEBI regulations.
5. Interpret key legal frameworks such as the Consumer Protection Act, Right to Information, and Right to Service Acts and their implications for businesses.

Course Content

Unit-I **12 Hours**

Business Environment: Cultural, social, political, technological, economic and legal environment - scanning - techniques of environmental forecasting - SWOT – Internal environment - their impact on policy formulation.

Unit-II **14 Hours**

Economic reforms in India - Liberalization - privatization and globalization – Competitive Strength of Indian industry - Impact of liberalization policy on different sectors – Foreign Investments policy in India. Multi-national corporations - Their participation in India – Their strategies, competitive strengths policies and performance.

Unit-III **18 Hours**

Industrial Policies: A brief review of industrial policies since independence, Industrial policy of 1991 and recent developments, Policy on foreign direct investment in Indian industry. Fiscal Policy: Public revenues, public expenditure, public debt, development activities financed by public expenditure, an evaluation of recent fiscal policy of Government of India – Monetary Policy: Demand for and supply of money, Objectives of monetary and credit policy, recent trends - Role of Finance Commission. Integration of World's economies and its impact on Indian Business.

Unit-IV **16 Hours**

Money and Capital market: Features and components of Indian Financial system, objectives, features and structure of Money market and capital market, recent developments - Stock Exchanges, Investor Protection and Role of SEBI. Legal Framework: Consumer Protection Act, 1986, Right to Information and Right to Service Acts and its implications for business.

Transactional Mode:

Debates & Role-Playing, Industry Visits & Guest Lectures, Policy Analysis & Research Assignments, Interactive Quizzes & Group Activities, Video-Based Teaching, Panel Discussion, Case-Based Teaching, Brainstorming, Demonstration, Peer Teaching.

Suggested Reading:

- *Wheelen, Concepts of Strategic Management and Business Policy, Pearson Education, New Delhi.*
- *William Gluck & L R Jauch, Business Policy & Strategic Management, McGraw-Hill., New Delhi.*
- *KazhmiAzhar , Business Policy, TMH.*
- *Gupta, Liberalisation - Its Impact on Indian Economy, Macmillan.*
- *K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publishers, Delhi.*
- *Suresh Bedi: Business Environment, Excel, New Delhi.*
- *Francis Cherunilam: Business Environment - Text & Cases, Himalayan Publishing House, Mumbai.*
- *M. Adhikari: Economic Environment of Business, Sultan Chand & Sons, New Delhi.*
- *Prof. Laxmi Narain : Globalization , Liberalization and Privatization of Public Enterprises, Sultan Chand & Co., New Delhi.*
- *Pandey, G.N., Environmental Management, Vikas Publishing House.*

Note: The latest editions of textbooks may be used.

Course Title: Business Performance Measurement	L	T	P	Cr.
Course Code: BCM7406	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Explain the importance and evolution of corporate performance measurement techniques.
2. Apply product costing methods for pricing, profit management, and cost control.
3. Utilize advanced costing and budgeting techniques for performance enhancement.
4. Analyze performance goals, control systems, and methodologies like EVA and ROI.
5. Implement the Balanced Scorecard and management control systems for decision-making.
6. Understand Responsibility Accounting and the role of Information Systems in corporate control.

Course Content

Unit-I **16 Hours**

Corporate Performance Measurement - Need and Importance; Historical Overview; Product Costing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target and Kaizen costing; benchmarking and environmental costing; Flexible Budgeting, and Activity Based Budgeting.

Unit-II **15 Hours**

Setting of performance goals and incentives, and the use of diagnostic tools and control; systems to achieve the goals; Strategic Profitability Analysis; Measuring performance using Economic Value Added (EVA) methodology; Comparison between Return on Investment (ROI) and EVA methodology of measuring performance.

Unit-III **13 Hours**

Measurement of Corporate Performance through Balanced Scorecard and its value creation potential. Rationality behind balance score card; performance dimensions of the balance score card; Throughput Accounting; Comparison of Activity Based Costing.

Unit-IV **16 Hours**

Information Systems aspects of management control; Control-needs of

Information flow, and its consolidation in multi-locational setting; Management Control System and its applications; Responsibility Accounting - Meaning and Methodology, types of responsibility centres, organizational structure of responsibility centres; objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing.

Transactional Mode:
Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Anthomu, R.N. and Govindrajan, V., Management Control System, Tata McGraw-Hill New Delhi.*
- *Atkinson, A., R.S. Kaplan and S.M. Young, Management Accounting (4th ed). New Jersey: Prentice Hall*
- *Friedlob, George T, Lydia, L.F., Essentials of Corporate Performance Measurement, John Wiley and Sons inc.*
- *Manzoni, Alex, Islam Sardar, M.N, Performance Measurement in Corporate Governance, Springer*
- *Simon, R., Performance Measurement and Control System for Implementing Strategy-Text and Cases, Prentice Hall*
- *Merchant, K and Van-der-stede, W.A., Management Control System: Performance Evaluation and Incentives, Prentice Hall.*
- *Marvin T. Howell, Actionable Performance Measurement - A Key to Success, American Society for Quality, Quality Press, Milwaukee.*
- *Merchant, K.A., Modern Management Control System: Text and Cases, Pearson Education Inc.*

Semester-VIII (Hons.)

Course Title: Advanced Corporate Accounting	L	T	P	Cr.
Course Code: BCM8450	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand business acquisition accounting by applying treatments for profit/loss and partnership conversions.
2. Analyze company mergers and reconstructions using proper accounting for transactions and balance sheets.
3. Perform goodwill and share valuation using Average Profit, Super Profit, and Intrinsic Value methods.
4. Prepare consolidated financial statements by adjusting for minority interest, transactions, and dividends.
5. Apply relevant accounting standards for mergers, acquisitions, investments, and financial reporting compliance.

Course Content

Unit-I **16 Hours**

Business Acquisition and Conversion of partnership into limited company and Limited Liability Partnership (LLP): Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books Amalgamation of firms, accounting in the books transferor and transferee firm. Investment Accounts: Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.

Unit-II **15 Hours**

Company Merger and Reconstruction: Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company shareholding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.

Unit-III **13 Hours**

Valuation: Goodwill – Valuation using different methods i.e., Average Profit, Super Profit, Capitalization and Annuity. Shares – Valuation using different methods: Intrinsic, Earnings, Dividend Yield, Earnings Price, Cum-div and Ex-div, Majority and Minority view and Fair Value.

Unit-IV **16 Hours**

Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intergroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding).

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Sukla, Grewal, Gupta, Advanced Accountancy, Vol. II, S. Chand.*
- *R. L.Gupta&Radheswamy, Advanced Accountancy Vol. II, S. Chand.*
- *Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing.*
- *Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication.*
- *Hanif & Mukherjee, Corporate Accounting, TMH.*
- *L.S.Porwal, Accounting Theory, Tata Mcgraw Hill.*
- *Gokul Sinha, Accounting Theory & Management Accounting.*
- *B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.*
- *Frank Wood, Business Accounting Vol II, Pearson.*
- *V.K.Goyal, Corporate Accounting, Excel Books.*

Note: The latest editions of textbooks may be used.

Course Title: Advanced Auditing	**L**	**T**	**P**	**Cr.**
Course Code: BCM8451	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Explain auditor roles and responsibilities in appointment, duties, liabilities, and legal compliance.
2. Differentiate audit reports and certifications, including types, contents, and corporate governance relevance.
3. Apply audit procedures for various institutions, including banks, insurance, and government bodies.
4. Understand specialized audits, such as cost, tax, forensic, and environmental audits.
5. Implement auditing standards and ethics, ensuring auditor independence and compliance in digital environments.

Course Content

Unit-I **15 Hours**

Company Audit: Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. Audit Ceiling-Status, Power, Duties and Liabilities of auditors. Branch Audit - Joint Audit - Special Audit. Maintenance of Books of Account –Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility). Representations by Management - Contents of Annual Report (A Brief Idea).

Unit-II **15 Hours**

Audit Report and Certificate: Definition - Distinction between Report and Certificate - Types of Reports/Opinion 35 (Clean, Qualified, Disclaimer, Negative and Piecemeal) Contents of Audit Report (As per Companies Act and Standards on auditing). True and Fair View (Concept and Guiding Factors)- Materiality (Concepts and Relevance) - Limited Review- Disclosures. Certificate in Corporate Governance- Cash Flow Statement Reporting.

Unit-III **18 Hours**

Audit of Different Institutions: Banks - Legislation Relevant to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-Performance Assets (Concept, Provisions), Long Form Audit Report. Insurance Companies - Legislation Relevant to Audit of Insurance Companies (Life and General Insurance), Review of Internal Control, Audit Report (Matters as per IRDA). Educational Institutions and Hospital Features and Basic Principles of

Government Audit - Local Bodies and Non Profit Seeking Organizations (including NGOs). Comptroller and Auditor General and its Constitutional Role. Investigation Meaning, Purpose - Distinction between Investigation and Auditing Approach to Investigation - Types of Investigations. Assessing a Business (Due Diligence Review, Valuation). Investigations to Detect Fraud, Misappropriations and Defalcations - Investigations with respect to Business Combinations.

Unit-IV **12 Hours**

Other Thrust Areas: Cost Audit - Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act. Management Audit - Tax Audit - Systems Audit - Social Audit-Environment Audit Energy Audit - Forensic Audit-Peer review (Concepts, Objectives and Regulatory Requirements). Ethics in Auditing – Auditor's Independence. Auditing in CIS Environment. Standards on Auditing (Concepts, Purpose and Present Position as to Number and Title as issued by ICAI).

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Gupta, Kamal, Contemporary Auditing, TMH.*
- *Tandon, B.N., Principles of Auditing, S. Chand & Co.*
- *Sharma, T.R., Auditing Principles & Problems, Sahitya Bhavan, Agra.*
- *Spicer & Pegler, Practical Auditing.*
- *Woolf, Emile, Auditing Today.*
- *Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson.*
- *Auditing Assurance Standards and Guidelines issued by ICAI.*

Note: The latest editions of textbooks may be used.

Course Title: Strategic Management	L	T	P	Cr.
Course Code: BCM8452	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand strategic management concepts by exploring its evolution, characteristics, and key strategic processes.
2. Analyze strategic options and formulation using Porter's strategies, diversification, and functional strategies.
3. Implement strategies effectively by aligning structure, resource allocation, and behavioral aspects in organizations.
4. Evaluate strategic performance through control measures, variance analysis, and McKinsey's 7S framework.
5. Explore e-commerce business models and strategies for success in the digital economy.

Course Content

Unit-I **14 Hours**

Strategic Management - An Introduction - Evolution of business policy as a discipline - Strategy and the Quest for Competitive Advantage: Military origins of strategy – Evolution - Concept and Characteristics of strategic management – Defining strategy – Mintzerbg's 5Ps of strategy – Corporate, Business and Functional Levels of strategy - Strategic Management Process.

Unit-II **16 Hours**

Strategic Options Porter's Generic Strategies Integration Strategies, Intensive Strategies. Diversification and Differentiation Strategies, Functional Strategy - Manufacturing, Financial, Marketing, Human Resource, Research & Development. Strategic Intent & Strategy Formulation: Vision, mission and purpose – Business definition, objectives and goals – Stakeholders in business and their roles in strategic management – Corporate Social Responsibility, Ethical and Social Considerations in Strategy Development.

Unit-III **15 Hours**

Strategy implementation - Project implementation – Procedural implementation – Resource Allocation – Organization Structure – Matching structure and strategy. Behavioral issues in implementation – Corporate culture – Mc Kinsey's 7s Framework - Concepts of Learning Organization. Strategy Evaluation - Importance - Symptoms of malfunctioning of strategy - Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation.

Unit-IV **15 Hours**

New Business Models and strategies for Internet Economy: Shaping characteristics of E-Commerce environment – E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business Key success factors in E-Commerce – Virtual Value Chain. Cases in strategic management. A minimum of 10 cases encompassing the above topics to be analyzed and discussed in the class. Cases to be incorporated in the Question Paper.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *A A Thompson Jr., A J Strickland III, J E Gamble, Crafting & Executing Strategy – The Quest for Competitive Advantage, Tata McGraw Hill.*
- *Ranjan Das, Crafting the Strategy: Concepts and Cases in Strategic Management, Tata McGraw Hill.*
- *Henry, Mintzberg, Bruce, Ahlstrand and Joseph, Lampel, Strategy Safari, Free Press, New York.*
- *Gary, Hamel and Prahalad, C. K. Competing for the Future, HBS Press.*
- *Ed. C.A. Montgomery, M.E. Porter, Strategy – Seeking and Securing Competitive Advantage, Harvard Business Review Publications.*
- *Peter F. Drucker, Managing in a Time of Great Change, Truman Talley Books/Plume Penguin Group.*
- *Kazmi, A, Business Policy and Strategic Management, Tata Mcgraw Hill, New Delhi.*
- *Wheelen, T.L. and Hunger, J.D, Strategic Management and Business Policy, Pearson Education, (LPE), New Delhi.*

Note: The latest editions of textbooks may be used.

Course Title: Comprehensive Viva-Voce	**L**	**T**	**P**	**Cr.**
Course Code: BCM8453	**0**	**0**	**0**	**4**

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Demonstrate understanding of core concepts in accounting, finance, marketing, and business laws.
2. Analyze financial statements and market trends for strategic decision-making.
3. Apply theoretical knowledge to real-world business scenarios and case studies.
4. Communicate business ideas effectively through oral and written presentations.
5. Recognize ethical dilemmas and propose responsible, sustainable business solutions.

Course Content

The Comprehensive VIVA-VOCE will be conducted at the end of the 8th Semester. The VIVA-VOCE will be based on the content of the subjects studied by the student during all eight semesters.

Course Title: International Business Environment	L	T	P	Cr.
Course Code: BCM8454	4	0	0	4

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Explain the scope, types, and significance of international business and assess the impact of various environmental factors on global trade and investment patterns.
2. Analyze the structure of the Balance of Payments (BoP), macroeconomic policies, and the role of government in regulating international trade and investment.
3. Evaluate the global financial environment, including tariffs, foreign exchange mechanisms, and the role of international financial institutions.
4. Discuss regional trade agreements, global competitiveness, human resource development, social responsibility, and environmental concerns in the international business context.

Course Content

Unit-I 15 Hours

International Business: An overview – types of international business; the external environment; the economic and political environment, the human cultural environment; influence on trade and investment patterns; recent world trade and foreign investment trends; country risk.

Unit-II 15 Hours

Balance of Payment Accounts and macroeconomic management; theories and institutions; trade and investment; government influence on trade and investment.

Unit-III15 Hours

World Financial Environment – tariff and non-tariff barriers, foreign exchange market mechanism, exchange rate determination, eurocurrency market; international institutions (IMF, IBRD, IFC, IDA, MIGA), NBFCs and stock markets.

Unit-IV 15 Hours

Regional Blocks and Trading Agreements, global competitiveness; global competition, HRD development, social responsibility; world economic growth and physical environment.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Cherunilam, F. (2021). International Business: Text and Cases (7th ed.). PHI Learning Pvt. Ltd.*
- *Hill, C. W. L., &Hult, G. T. M. (2021). International Business: Competing in the Global Marketplace (13th ed.). McGraw-Hill Education.*
- *Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2017). International Business: Environments and Operations (15th ed.). Pearson Education.*
- *Aswathappa, K. (2019). International Business (6th ed.). McGraw-Hill Education India.*
- *Sharan, V. (2015). International Business: Concept, Environment and Strategy (3rd ed.). Pearson Education India.*

Note: The latest editions of textbooks may be used.

Course Title: Global Financial Management	L	T	P	Cr.
Course Code: BCM8455	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Explain the structure and significance of the international financial environment and identify key global financial systems including the evolution of monetary arrangements.
2. Analyze the functioning of foreign exchange markets, participants, instruments, and the determination of exchange rates in both spot and forward markets.
3. Evaluate different types of foreign exchange risks and apply various hedging tools such as forwards, futures, options, and swaps to manage them.
4. Interpret the role of international financial markets and instruments, including global bonds, depositary receipts, and international banking services.
5. Apply parity conditions and arbitrage techniques to forecast foreign exchange rates and assess international capital budgeting decisions under uncertainty.

Course Content

Unit-I **15 Hours**

International Financial Environment: An Overview of IFM- Importance, Rewards & Risk of International Finance- Goals of MNC- Balance of Payments (BOP) Fundamentals of BOP-Accounting Components of BOP- Equilibrium & Disequilibrium. International Monetary System: Evolution-Gold Standard-Bretton Woods System- Flexible Exchange Rate Regime- Recent Developments in Exchange Rate Arrangements-Recent Changes and Challenges in IFM- the Economic and Monetary Union (EMU). (Only Theory).

FOREIGN EXCHANGE MARKET**:** Characteristics, Functions and Structure of Forex Markets-Foreign Exchange Market Participants- Types of Transactions and Settlements Dates-Exchange Rate Quotations[1]Determination of Exchange Rates in Spot Markets- Exchange Rates Determinations in Forward Markets- Exchange Rate Behaviour-Cross Rates, Bid, Ask, Spread. Overview of International Money Markets (Theory & Problems).

Unit-II **15 Hours**

Foreign Exchange Risk Management**:** Foreign Exchange Risk and its Types(Transaction risk, Translation Risk & Economic risk) - Hedging Against Foreign Exchange Exposure – Forward Market[1]Forward Contract *vs* Future Contracts- Futures Market- Options Market(Call Option, put Option, American Option, European Option & Asian Option)- Currency Swaps-Interest Rate Swap-

Problems on Both Two-Way and Three-Way Swaps. Overview of International Stock Market (Theory & Problems).

Unit-III15 Hours

International Financial Markets and Instruments: Foreign Portfolio Investment-International Bond & Equity Market-Global Depositary Receipt (GDR)- American Depository Receipt (ADR)- International Financial Instruments: Foreign Bonds & Eurobonds, Global Bonds. Floating Rate Notes[1]Zero Coupon Bonds-International Money Markets. International Banking Services –Correspondent Bank-Representative Offices- Foreign Branches. Forward Rate Agreements. (Only Theory).

Unit-IV 15 Hours

Forecasting Foreign Exchange Rate: International Parity Relationships-Measuring Exchange Rate Movements-Exchange Rate Equilibrium –Factors Effecting Foreign Exchange Rate- Forecasting Foreign Exchange Rates. Interest Rate Parity (IRP), Purchasing Power Parity Theory (PPP) & International Fisher Effects (IFE) - Comparison of IRP, PPP and IFE. Arbitrage-Types of Arbitrage – Locational, Triangular and Covered Interest Arbitrage. (Theory & Problems).
FOREIGN EXCHANGE EXPOSURE: Management of Transaction Exposure, Translation Exposure, Economic exposure, Political Exposure- Management of Interest Rate Exposure. International Capital Budgeting: Concept- Factors Affecting International Capital Budgeting[1]International Budgeting Partnership-Inputs for International Capital Budgeting- Evaluation of a Project for International Capital Budgeting (Theory & Problems).

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Eun, C. S., & Resnick, B. G. (2018). International Financial Management (8th ed.). McGraw-Hill Education.*
- *Madura, J. (2021). International Financial Management (13th ed.). Cengage Learning.*
- *Shapiro, A. C. (2014). Multinational Financial Management (10th ed.). Wiley.*
- *Apte, P. G. (2021). International Financial Management (8th ed.). McGraw-Hill Education India.*
- *Levi, M. D. (2009). International Finance (5th ed.). Routledge.*
- *Bhalla, V. K. (2013). International Financial Management: Text and Cases (9th ed.). S. Chand Publishing.*

Note: The latest editions of textbooks may be used.

Course Title: Business Ethics & Corporate Governance	**L**	**T**	**P**	**Cr.**
Course Code: BCM8456	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Demonstrate an understanding of foundational ethical theories, moral philosophies, and their application in resolving ethical issues in business contexts including HR, marketing, environment, and finance.
2. Analyze ethical dilemmas and conflicts in managerial decision-making processes and examine the role of ethical leadership and integrity in business governance.
3. Evaluate internal and external corporate governance mechanisms and assess the regulatory and institutional framework of corporate governance in India and globally.
4. Apply ethical principles and corporate governance frameworks to real-world scenarios through the analysis of case studies from various industries and geographies.

Course Content

Unit-I **15 Hours**

Business Ethics: Introduction to Business Ethics, Ethics, Morals & Values, Concepts of Utilitarianism and Universalism – Theory of rights, theory of Justice – Virtue ethics – ethics of care – Law and Ethics. The Nature of Ethics in Management Business Standards and Values, Value Orientation of the Firm. Typical Problems in Business Ethics: Environmental Pollution & Society, Marketing Ethics (in Products, Pricing, Promotion and Place) and Consumer protection – Ethics in Human Resources management (Recruitment and promotion policies, Working Conditions, Down Sizing Workforce), Ethical issues at the top management, Ethics in financial markets and investor protection – Ethical responsibility towards competitors and business partners.

Unit-II **15 Hours**

Complexity of Ethical Issues: Conflicts in decision making from ethical and economic point of view, Ethical Dilemma, solving ethical dilemma Managerial integrity and decision making. Ethical Leadership: Personal Integrity and self-development – wisdom based leadership. Corporate Governance: History of Corporate form and models, Corporate Objectives and goals, Ownership pattern – Issues in managing public limited firms – Agency problems. Nature & Evolution of Corporate Governance: Global and National Perspectives – Global Corporate Governance models, Anglo American and Relationship model (Germany, Japan and France) Claims of Various Stakeholders, Why governance – Changes in eighties Cadbury Report, Hampel Report and OECD Committee Recommendations – SOX Act.

Unit-III15 Hours

Internal Corporate Governance Mechanism: Board of Directors— Functional Committees of Board; Code of conduct, whistle blowers. External Corporate Governance Mechanism: Regulators, Gate keepers, Institutional Investors, Corporate raiders, Corporate Governance Ratings Corporate Governance in India: corporate form in India 50s to 90s – developments in Corporate Governance in India in nineties and 2000s – CII, Kumaramangalam, Narayanamoorthy, Naresh Chandra, JJ Irani Committee reports – Legal and Regulatory Changes – introduction and modification of Clause 49, Corporate governance in practice in India.

Unit-IV 15 Hours

Case Studies:

1. A Dent in Wal Mart’s Public Image - The PR Strategy.
2. China Aviation Oil’s Collapse: Singapore INC’s challenges.
3. Child labor in Coca Industry.
4. Obesity Concerns: Burger Kings Product Revenges.
5. Bhopal Gas Tragedy

Source

(a) Case Studies for Managers, Vol. II, IBSPCD

(b) BECG Main Reference Book

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Velasquez, M. G., Business Ethics: Concepts and Cases, Prentice Hall of India.*
- *Monks, R. / Minow, N. Corporate Governance, Blackwell.*
- *Banks, Eric., Corporate Governance, John Wiley.*
- *Fernando, A C., Corporate Governance, Pearson Education.*
- *N. Gopalsamy : Corporate Governance : The New Paradigm, Wheeler Pub., New Delhi.*
- *Surendar Kumar : Corporate Governance : A Question of Ethics, Galgotia*

Pub., New Delhi.

- *N. Balasubramanian : Corporate Boards and Governance, Sterling Pub., New Delhi.*

Note: The latest editions of textbooks may be used.

Course Title: Production and Materials Management	**L**	**T**	**P**	**Cr.**
Course Code: BCM8457	**4**	**0**	**0**	**4**

Total Hours: 60

Course Learning Outcomes: After completion of this course, the learner will be able to:

1. Understand the scope, functions, and significance of production and materials management.
2. Apply inventory control techniques and purchasing procedures for effective supply chain management.
3. Analyze price determination, cost analysis, and quality control methods in production.
4. Evaluate facility location, layout strategies, and production planning for operational efficiency.
5. Utilize project management techniques like PERT/CPM for production scheduling and optimization.
6. Implement productivity improvement methods, including work study, process mapping, and work measurement.

Course Content

Unit-I **17 Hours**

Introduction to Production Management - Nature, Scope, Importance and Functions Materials Management - Evolution, Importance, Scope and Objectives - Interface with other functions. Introduction of Inventory Control, Static Inventory problem under risk. Dynamic Model under risk, policy coordinated, Replacement with discount. Introduction to purchasing, Functions of purchasing, procedure of purchasing, Selection Sources of Supply, Negotiation with Suppliers

Unit-II **13 Hours**

Price determination; Price Cost Analysis, Quality determination and control value analysis. Scope &functions of operations management, Forecasting of demand. Delphi. Methods, Statistical Quality Control Technique.

Unit-III16 Hours

Facilities Location & Layout – Strategic importance - Factors affecting location & layout - Installation of facilities – Single location, multi-location decisions.

Principles and Types of Facilities Layout. Importance and Functions of Production Planning & Control. Introduction to PERT / CPM - Network Crashing.

Unit-IV 14 Hours

Productivity - Work Study - Objectives, Scope and Uses - Methods Study – Flow process chart, Flow diagram & Process mapping - Work Measurement - Elements – Performance Rating - Allowances - Standard Time - Synthetic Time Standards – Work Sampling.

Transactional Mode:

Video Based Teaching, Panel Discussion, Case Based Teaching, Brain Storming, Demonstration, Peer Teaching.

Suggested Reading:

- *Alan Mulemann, John Oakland, Keith Locker, 'Production and Operations Management' Macmillan India Ltd.*
- *Datta, A.K., Materials Management: Procedures, Text and Cases, Prentice Hall of India.*
- *Gaither, Operations Management , Thomas Learning.*
- *S.A. ShunwalIa& Patel, Production and Operations Management, Himalaya Publishing.*
- *R. Panneerselvan, Production and Operations Management, Prentice Hall of India.*
- *P. Saravanavel, S. Sumathi, Production and Materials Management, Margham Publication.*
- *Mukhoipadhyay, Production Planning and Control, TMH.*

Note: The latest editions of textbooks may be used.