

MADHAV UNIVERSITY, SIROHI
CENTRE FOR DISTANCE AND ONLINE
EDUCATION



PROGRAMME PROJECT REPORT
BACHELOR OF COMMERCE
2026-27

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1. Program Mission and Objectives

Madhav University, Sirohi, established in 2014, is a leading private University of Rajasthan. **Madhav University, Sirohi is accredited with Grade A by National Assessment and Accreditation Council (NAAC)**, offers courses in the field of Engineering, Architecture, Design, Basic and Applied Sciences, Management, Commerce, Hotel Management, Pharmacy, Computer Applications, Law, Agriculture, Journalism & Mass communication, Humanities and Social Sciences. Following the principles of Madhav University and driven by intellectual creativity and critical thinking. The university is well-known in Rajasthan for its brilliance in technical education, practical research, innovation, entrepreneurship, and industrial consultancy.

Madhav University, is committed to promote quality education, training, research, consultancy, and enhance employability and entrepreneurial skills of our students. To integrate industry with academics in order to prepare our students in an immersive way for the world of work developing an effective interface with the industry and other institutes within and outside the country is the cornerstone of our approach. To meet these ends, we encourage and nurture the development of students' physical, mental, emotional, secular, and spiritual faculties. The programme aims to strengthen the critical and creative thinking of the learners by offering a broad range of social, political, historical and professional courses of study.

The program aims to achieve the following objectives:

➤ **Develop Strong Foundation in Commerce**

To provide students with a comprehensive understanding of core commerce subjects such as accounting, finance, business law, taxation, and economics.

➤ **Enhance Analytical and Problem-Solving Skills**

To develop the ability to analyze financial data, interpret economic trends, and make informed business decisions.

➤ **Build Practical and Professional Skills**

To equip students with practical knowledge in areas like accounting practices, auditing, taxation procedures, and financial management.

➤ **Promote Business and Entrepreneurial Skills**

To encourage entrepreneurial thinking and develop skills required to start and manage business ventures.

2. Relevance of the Program with Madhav University, Sirohi Mission and Goals

Madhav University (MU) was established with a vision to become a university with a commitment to excellence in education, research, and innovation aimed towards human advancement.

The proposed program is highly relevant to the MU's mission, i.e.

- Facilitate holistic education through knowledge sharing, skilling, research, and development.
- Integrate academic and research work towards the nation's development.
- Mentor students' physical, mental, emotional, secular, and spiritual attributes to become a valued human resource as it aims to provide quality education to those aspiring candidates who are deprived of higher education due to the limited number of intakes in the conventional mode of education in the Universities.

Moreover, to keep the quality intact, the curriculum and syllabus have been designed at par with the conventional mode, keeping in mind the specific needs and acceptability of the learners' ODL mode. In keeping with the aims and objectives of the University, it also ensures the industry and future skills relevance.

3. Nature of Prospective Target Group of Learners

The curriculum of Bachelor of Commerce is designed to provide basic understanding about Management education and to train the students in communication skills effectively which inculcate entrepreneurship skills. The students are prepared to explore opportunities being newly created in management profession. The program will target the learners who want to enhance their knowledge, skills and build careers in entrepreneurial and business world. The learners who are not bounded by a fixed schedule but want to enhance their knowledge along with learning flexibility.

The target group of learners will be those students who are deprived of admission in the regular mode due to limited intake capacity, dropouts primarily due to social, financial, and economic compulsions as well as demographic reasons, population of any age and those living in remote areas where higher education institutes are not easily accessible.

Delivery through ODL mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

4. Appropriateness of programme to be conducted in ODL Mode to acquire specific skills and competence

The Bachelor of Commerce programme is highly appropriate for delivery through the Open and Distance Learning (ODL) mode, as it is primarily based on theoretical knowledge and applied concepts in areas such as accounting, finance, business law, and economics, which can be effectively taught through self-learning materials, digital content, and online platforms without the need for intensive laboratory work. The ODL mode facilitates the development of essential skills and competencies, including analytical thinking, financial decision-making, and problem-solving, through assignments, case studies, and continuous evaluation methods. It also provides flexibility to diverse learners, such as working professionals, entrepreneurs, and students in remote areas, enabling them to learn at their own pace while balancing other responsibilities.

The integration of information and communication technologies, including learning management systems, recorded lectures, and e-resources, enhances accessibility and interactive learning. Furthermore, the curriculum can be regularly updated to include industry-relevant topics like digital banking, GST, e-commerce, and financial technologies, ensuring employability and practical competence. Overall, the ODL mode promotes self-directed and lifelong learning while making quality commerce education accessible, affordable, and aligned with the needs of the modern business environment.

5. Instructional Design

5.1 Curriculum Design

The curriculum is designed by experts in the field of Commerce and have taken into account to include relevant topics that are contemporary and create environmental awareness. The curriculum has been rigorously reviewed and approved by the **Board of Studies, the Centre for Internal Quality Assurance, and the University Academic Council**, ensuring high academic standards and relevance.

5.2 Programme Structure and Detailed Syllabus

| | |
|-----------------------------------|---|
| Name of programme | Bachelor of Commerce |
| Programme Outcome | <p>PO1: Disciplinary Knowledge Gain comprehensive knowledge of commerce, accounting, finance, taxation, economics, and business laws.</p> <p>PO2: Critical Thinking and Analysis Analyze financial data, economic situations, and business problems using appropriate tools and techniques.</p> <p>PO3: Problem Solving Ability Apply theoretical concepts to solve real-world business and financial problems effectively.</p> <p>PO4: Communication Skills Develop effective written and oral communication skills for professional and business environments.</p> <p>PO5: Digital and Technological Skills Utilize modern tools, software, and digital platforms relevant to commerce and business operations.</p> <p>PO6: Ethical and Professional Values Understand and apply ethical principles, corporate governance, and professional standards in business practices.</p> <p>PO7: Teamwork and Leadership Work effectively in teams and demonstrate leadership skills in organizational settings.</p> |
| Programme Specific Outcome | <p>PSO1: Accounting Competence Apply accounting principles and standards to prepare and analyze financial statements.</p> |



PSO2: Financial and Investment Skills

Understand financial markets, instruments, and investment strategies for effective decision-making.

PSO3: Taxation Knowledge

Demonstrate knowledge of direct and indirect taxation, including GST, and perform basic tax computations.

PSO4: Business Law Application

Interpret and apply business and corporate laws in practical business situations.

PSO5: Banking and Insurance Awareness

Understand the functioning of banking systems and insurance services.

PSO6: Use of Accounting Software

Utilize tools like Tally and other accounting software for business operations.

PSO7: Economic and Business Environment

Understanding

Analyze economic policies, market conditions, and their impact on business decisions.

Teaching and Examination Scheme for Bachelor of Commerce (2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – I | Semester – I

Semester: AUTUMN/PAVAS

| S.No | Course Code | Course Title | Hours/Week | | | | Credits | Weightage | | |
|------|-------------|-----------------------------|------------|---|---|---|-----------|-----------|-----|------------|
| | | | L | T | P | S | | ITE | ETE | Total |
| 1 | BCM5101T | Principles of Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 2 | BCM5102T | Financial Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 3 | BCM5103T | Indian Diversity & Business | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 4 | AECPA01T | General English-I | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | GECVA01T | Environmental Studies-I | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Grand Total | | | | | 20 | | | 500 |

Year – I | Semester – II

Semester: SPRING/BASANT

| S.No | Course Code | Course Title | Hours/Week | | | | Credits | Weightage | | |
|------|-------------|-----------------------------------|------------|---|---|---|-----------|-----------|-----|------------|
| | | | L | T | P | S | | ITE | ETE | Total |
| 1 | BCM5201T | Business Law | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 2 | BCM5202T | Principles of Marketing | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 3 | BCM5203T | Business Mathematics & Statistics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 4 | AECPA02T | General English-II | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | GECVA02T | Environmental Studies-II | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Grand Total | | | | | 20 | | | 500 |

Teaching and Examination Scheme for Bachelor of Commerce (2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – II | Semester – III

Semester: AUTUMN/PAVAS

| S.No | Course Code | Course Title | Hours/Week | | | | Credits | Weightage | | |
|------|-------------|--------------------------|------------|---|---|---|-----------|-----------|-----|------------|
| | | | L | T | P | S | | ITE | ETE | Total |
| 1 | BCM6301T | Micro Economics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 2 | BCM6302T | Company Law | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 3 | BCM6303T | Cost Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 4 | AECPA03T | Human Values and Ethics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | GECVA03T | Introduction to computer | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Grand Total | | | | | 20 | | | 500 |

Year – II | Semester – IV

Semester: SPRING/BASANT

| S.No | Course Code | Course Title | Hours/Week | | | | Credits | Weightage | | |
|------|-------------|----------------------------------|------------|---|---|---|-----------|-----------|-----|------------|
| | | | L | T | P | S | | ITE | ETE | Total |
| 1 | BCM6401T | Macro Economics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 2 | BCM6402T | Fundamentals of Entrepreneurship | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 3 | BCM6403T | Human Resource Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 4 | BCM6404T | Banking Law & Practice in India | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | AECVA04T | Communication skills | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Grand Total | | | | | 20 | | | 500 |

Teaching and Examination Scheme for Bachelor of Commerce (2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – III | Semester – V

Semester: AUTUMN/PAVAS

| S.No | Course Code | Course Title | Hours/Week | | | | Credits | Weightage | | |
|--|-------------|--|------------|---|---|---|-----------|-----------|-----|------------|
| | | | L | T | P | S | | ITE | ETE | Total |
| 1 | BCA7501T | Introduction to Business Analytics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 2 | BCA7502T | Business Ethics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 3 | BCA7503T | E-Commerce | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| **After compulsory subjects, Select Any One Elective specialization from the below listed Elective specializations. | | | | | | | | | | |
| Business Administration | | | | | | | | | | |
| 4 | BAD7501T | Leadership Development | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | BAD7502T | Product & Brand Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 6 | BAD7503T | Human Resource Development | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 7 | BAD7504T | Marketing of Services | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| Accountancy & Business Statistics (ABST) | | | | | | | | | | |
| 4 | BAT7501T | Corporate Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | BAT7502T | Income Tax | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 6 | BAT7503T | International Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 7 | BAT7504T | Security Analysis & Portfolio Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| Economic Administration and Financial Management (EAFM) | | | | | | | | | | |
| 4 | BEA7501T | Money & Financial System | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | BEA7502T | Development Economics | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 6 | BEA7503T | Bank Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 7 | BEA7504T | Economic Environment in India | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| Grand Total | | | | | | | 28 | | | 700 |

Teaching and Examination Scheme for Bachelor of Commerce (2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – III | Semester – VI

Semester: SPRING/BASANT

| S.No | Course Code | Course Title | Hours/Week | | | | Credits | Weightage | | |
|--|-------------|-----------------------------------|------------|---|---|---|-----------|-----------|-----|------------|
| | | | L | T | P | S | | ITE | ETE | Total |
| 1 | BCM7601T | Financial Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 2 | BCM7602T | International Business | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 3 | BCM7603T | Project Management | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| **After compulsory subjects, Select Any One Elective specialization from the below listed Elective specializations. | | | | | | | | | | |
| Business Administration | | | | | | | | | | |
| 4 | BAD7601T | Training & Development | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | BAD7602T | Digital Marketing | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 6 | BAD7603T | Personal Selling | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 7 | BAD7604T | Industrial Relation & Labour Laws | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| Accountancy & Business Statistics (ABST) | | | | | | | | | | |
| 4 | BAT7601T | Management Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | BAT7602T | Auditing | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 6 | BAT7603T | Government Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 7 | BAT7604T | Computerized Accounting | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| Economic Administration and Financial Management (EAFM) | | | | | | | | | | |
| 4 | BEA7601T | Rural Banking & Microfinance | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 5 | BEA7602T | Indian Banking System | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 6 | BEA7603T | Economic Law | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| 7 | BEA7604T | Economic Analysis | 4 | 0 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Grand Total | | | | | 28 | | | 700 |

****This is a proposed list of Electives is a flexible basket from which students can chose basis their interest and career goals.**

SYLLABUS

(SEMESTER-I)

Program: Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Principles of Management | Course Code: BCM5101T |
| Semester: 1 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to the fundamental concepts, principles, and functions of management.
- Develop understanding of managerial roles, skills, and decision-making processes.
- Familiarize learners with classical and modern management theories.
- Build a foundation for advanced study in management and business disciplines.
- Enhance analytical, communication, and leadership capabilities of learners.

| Topic and Contents |
|--|
| BLOCK I: Introduction to Management |
| Unit 1: Management – Meaning and Nature |
| <ul style="list-style-type: none"> • Concept and definition of management |
| <ul style="list-style-type: none"> • Nature and characteristics of management |
| <ul style="list-style-type: none"> • Management as science, art, and profession |
| <ul style="list-style-type: none"> • Levels of management |
| Unit 2: Evolution of Management Thought |



- Early management practices
- Classical theories: Scientific, Administrative, Bureaucratic
- Neo-classical theories: Human relations approach
- Modern management approaches

Unit 3: Managerial Roles and Skills

- Functions of managers
- Managerial roles (interpersonal, informational, decisional)
- Managerial skills: technical, human, conceptual
- Contemporary challenges of managers

BLOCK II: Planning and Decision Making

Unit 4: Planning – Concepts and Process

- Meaning and importance of planning
- Planning process
- Types of plans
- Planning premises

Unit 5: Decision Making

- Meaning and importance of decision making
- Types of managerial decisions
- Decision-making process
- Techniques of decision making

Unit 6: Management by Objectives and Strategic Planning



- Concept of Management by Objectives (MBO)

- Benefits and limitations of MBO

- Strategic planning process

- Role of strategy in management

BLOCK III: Organizing and Staffing

Unit 7: Organizing

- Meaning and process of organizing

- Principles of organization

- Departmentation

- Authority, responsibility, and accountability

Unit 8: Organizational Structure and Design

- Types of organizational structures

- Formal and informal organization

- Centralization and decentralization

- Span of management

Unit 9: Staffing

- Meaning and importance of staffing

- Recruitment and selection

- Training and development

- Performance appraisal

BLOCK IV: Directing and Leadership

Unit 10: Directing



- Meaning and elements of directing

- Supervision

- Motivation

- Communication

Unit 11: Leadership

- Meaning and importance of leadership

- Leadership styles and theories

- Leadership vs. management

- Contemporary leadership challenges

Unit 12: Motivation and Communication

- Theories of motivation

- Incentives and motivation techniques

- Communication process and barriers

- Improving organizational communication

BLOCK V: Controlling and Contemporary Issues

Unit 13: Controlling

- Meaning and importance of controlling

- Control process

- Types of control

- Techniques of control

Unit 14: Coordination and Control Techniques

| |
|--|
| <ul style="list-style-type: none"> • Meaning and importance of coordination |
| <ul style="list-style-type: none"> • Techniques of coordination |
| <ul style="list-style-type: none"> • Budgetary and non-budgetary control |
| <ul style="list-style-type: none"> • Management control systems |
| Unit 15: Contemporary Issues in Management |
| <ul style="list-style-type: none"> • Globalization and management |
| <ul style="list-style-type: none"> • Ethics and social responsibility |
| <ul style="list-style-type: none"> • Management in digital age |
| <ul style="list-style-type: none"> • Future trends in management |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental concepts and functions of management

CO2: Apply managerial principles in organizational situations

CO3: Analyze planning and decision-making processes

CO4: Evaluate leadership and motivation theories

CO5: Demonstrate basic managerial and teamwork skills

References:

- Koontz, H. & Wehrich, H., *Essentials of Management*, McGraw-Hill.
- Robbins, S.P. & Coulter, M., *Management*, Pearson Education.
- Griffin, R.W., *Management*, Cengage Learning.
- L.M. Prasad, *Principles and Practice of Management*, S. Chand.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on management fundamentals
- Case studies and business simulations

Program: Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Financial Accounting | Course Code: BCM5102T |
| Semester: 1 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to basic concepts, principles, and conventions of financial accounting.
- Develop skills in recording, classifying, and summarizing business transactions.
- Enable preparation of final accounts of sole proprietorship concerns.
- Familiarize learners with accounting standards and ethical practices in accounting.
- Build a strong foundation for advanced accounting subjects.\

Course Content:

| |
|--|
| BLOCK I: Introduction to Financial Accounting |
| Unit 1: Accounting – Meaning and Framework |
| <ul style="list-style-type: none"> • Meaning and objectives of accounting |
| <ul style="list-style-type: none"> • Users of accounting information |
| <ul style="list-style-type: none"> • Bookkeeping vs. accounting |
| <ul style="list-style-type: none"> • Branches of accounting |
| Unit 2: Accounting Principles and Concepts |
| <ul style="list-style-type: none"> • Accounting concepts |

- Accounting conventions
- Accounting standards
- Role of accounting standards in India

Unit 3: Accounting Process and Bases

- Accounting cycle
- Cash basis and accrual basis of accounting
- Capital and revenue items
- Accounting equation

BLOCK II: Recording of Business Transactions

Unit 4: Journal and Subsidiary Books

- Journal: meaning and rules
- Subsidiary books: cash book, purchase book, sales book
- Journal proper
- Practical illustrations

Unit 5: Ledger and Trial Balance

- Ledger posting
- Balancing of accounts
- Trial balance
- Errors and their types

Unit 6: Rectification of Errors

- Types of errors



- Rectification before and after trial balance

- Suspense account

- Practical problems

BLOCK III: Bank Reconciliation and Depreciation

Unit 7: Bank Reconciliation Statement

- Meaning and importance of BRS

- Causes of difference

- Preparation of BRS

- Practical problems

Unit 8: Depreciation Accounting

- Meaning and causes of depreciation

- Methods of depreciation

- Accounting treatment

- Asset disposal

Unit 9: Provisions and Reserves

- Meaning and need

- Types of provisions

- Types of reserves

- Distinction between provisions and reserves

BLOCK IV: Final Accounts of Sole Proprietor

Unit 10: Final Accounts – Introduction

- Trading account



- Profit and loss account

- Balance sheet

- Adjustments in final accounts

Unit 11: Accounting for Incomplete Records

- Meaning of incomplete records

- Statement of affairs method

- Conversion into double entry

- Practical problems

Unit 12: Bills of Exchange

- Meaning and types

- Parties to a bill

- Accounting treatment

- Dishonour and renewal of bills

BLOCK V: Special Topics and Contemporary Issues

Unit 13: Accounting for Consignment

- Meaning and features

- Accounting treatment

- Valuation of stock

- Practical illustrations

Unit 14: Accounting for Joint Ventures

- Meaning and features

- | |
|---|
| <ul style="list-style-type: none">• Accounting methods |
| <ul style="list-style-type: none">• Joint venture vs. partnership |
| <ul style="list-style-type: none">• Practical problems |

Unit 15: Accounting Ethics and Emerging Trends

- | |
|---|
| <ul style="list-style-type: none">• Ethical issues in accounting |
| <ul style="list-style-type: none">• Role of ethics in financial reporting |
| <ul style="list-style-type: none">• Introduction to computerized accounting |
| <ul style="list-style-type: none">• Future trends in accounting |

Course Outcome

After successful completion of the course, the student will be able to:

- CO1:** Explain accounting concepts, principles, and standards
- CO2:** Record business transactions systematically
- CO3:** Prepare financial statements of business entities
- CO4:** Analyze financial performance using accounting data
- CO5:** Interpret accounting information for decision-making

References

- Meigs & Meigs, *Financial Accounting*, McGraw-Hill.
- R.L. Gupta & V.K. Gupta, *Financial Accounting*, Sultan Chand.
- T.S. Grewal, *Introduction to Accounting*, S. Chand.
- ICAI Foundation Study Material on Accounting.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on basic accounting
- Practice problem repositories

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Indian Diversity & Business | Course Code: BCM5103T |
| Semester: 1 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept and dimensions of Indian diversity.
- Examine the impact of cultural, social, and regional diversity on business practices.
- Develop sensitivity towards inclusive and ethical business behavior in a diverse society.
- Analyze how diversity influences management, marketing, and consumer behavior in India.
- Build a foundational perspective for managing business in a multicultural environment.

Course Content:

| |
|---|
| BLOCK I: Understanding Indian Diversity |
| Unit 1: Concept of Diversity |
| <ul style="list-style-type: none"> • Meaning and dimensions of diversity |
| <ul style="list-style-type: none"> • Diversity vs. inclusion |
| <ul style="list-style-type: none"> • Importance of diversity in society and business |
| <ul style="list-style-type: none"> • Managing diversity in organizations |



Unit 2: Cultural Diversity in India

- Indian culture and heritage
- Languages, religions, and traditions
- Values and belief systems
- Cultural pluralism in India

Unit 3: Social Diversity in India

- Caste, class, and community structure
- Gender diversity
- Tribal and minority communities
- Social inclusion and equality

BLOCK II: Economic and Regional Diversity

Unit 4: Regional Diversity of India

- Geographic diversity
- Regional cultures and lifestyles
- Regional economic disparities
- Impact of regional diversity on markets

Unit 5: Demographic Diversity and Workforce

- Population composition
- Workforce diversity
- Youth and aging population
- Diversity challenges in employment

Unit 6: Economic Diversity in India



- Income distribution
- Rural and urban economies
- Informal and formal sectors
- Impact on consumption patterns

BLOCK III: Diversity and Business Environment

Unit 7: Diversity and Consumer Behavior

- Cultural influence on buying behavior
- Regional preferences and tastes
- Brand adaptation in diverse markets
- Consumer segmentation in India

Unit 8: Diversity in Marketing and Advertising

- Multilingual marketing strategies
- Cultural symbols and advertising ethics
- Regional marketing campaigns
- Case studies of Indian brands

Unit 9: Diversity in Business Organizations

- Workforce diversity in Indian organizations
- Cross-cultural communication
- Managing diverse teams
- Inclusive leadership

BLOCK IV: Diversity, Ethics, and Governance

Unit 10: Diversity and Business Ethics



- Ethical issues in diverse societies

- Respect for cultural differences

- Inclusive business practices

- Corporate social responsibility

Unit 11: Legal and Policy Framework for Diversity

- Constitutional provisions for equality

- Government policies for inclusion

- Reservation and affirmative action

- Diversity-related workplace laws

Unit 12: Diversity and Corporate Governance

- Diversity in boards and leadership

- Gender diversity initiatives

- Governance practices in Indian companies

- Global perspectives on diversity

BLOCK V: Contemporary Issues and Future Perspectives

Unit 13: Globalization and Indian Diversity

- Impact of globalization on Indian culture

- Global business and local diversity

- Managing cultural change

- Challenges of cultural integration

Unit 14: Diversity, Technology, and Business



- | |
|--|
| <ul style="list-style-type: none">• Digital divide in India |
| <ul style="list-style-type: none">• Technology as a tool for inclusion |
| <ul style="list-style-type: none">• E-commerce and diverse markets |
| <ul style="list-style-type: none">• Role of social media |

Unit 15: Future of Diversity in Indian Business

- | |
|--|
| <ul style="list-style-type: none">• Emerging diversity trends |
| <ul style="list-style-type: none">• Sustainable and inclusive growth |
| <ul style="list-style-type: none">• Diversity as a competitive advantage |
| <ul style="list-style-type: none">• Future challenges and opportunities |

Course Outcome

After successful completion of the course, the student will be able to:

- CO1:** Describe the nature of cultural diversity in India
- CO2:** Examine the impact of diversity on business practices
- CO3:** Analyze regional and cultural business environments
- CO4:** Apply inclusive practices in business decisions
- CO5:** Develop sensitivity towards multicultural workplaces

References

- Hofstede, G., *Cultures and Organizations*, McGraw-Hill.
- Ahuja, R., *Indian Social System*, Rawat Publications.
- Government of India reports on social and economic diversity.
- Articles and case studies on Indian business practices.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on diversity and inclusion
- Policy documents and reports

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: General English-I | Course Code: AECPA01T |
| Semester: 1 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop basic proficiency in English language skills: listening, speaking, reading, and writing.
- Strengthen grammar and vocabulary for academic and professional communication.
- Improve comprehension and interpretation of written texts.
- Build confidence in everyday and workplace communication.
- Lay a foundation for advanced English and business communication courses.

Course Content:

| |
|--|
| BLOCK I: Foundations of English Language |
| Unit 1: Introduction to English Communication |
| <ul style="list-style-type: none"> • Importance of English in higher education and business |
| <ul style="list-style-type: none"> • Types of communication |
| <ul style="list-style-type: none"> • Barriers to communication |
| <ul style="list-style-type: none"> • Effective communication skills |
| Unit 2: Parts of Speech |
| <ul style="list-style-type: none"> • Nouns and pronouns |



- Verbs and auxiliaries
- Adjectives and adverbs
- Prepositions and conjunctions

Unit 3: Sentence Structure

- Kinds of sentences
- Subject–predicate
- Phrase and clause
- Common sentence errors

BLOCK II: Grammar and Usage

Unit 4: Tenses

- Present tense forms and usage
- Past tense forms and usage
- Future tense forms and usage
- Common tense errors

Unit 5: Articles and Determiners

- Definite and indefinite articles
- Zero article
- Demonstratives and possessives
- Correct usage in sentences

Unit 6: Active and Passive Voice

- Concept of voice



- Formation of passive voice

- Uses of active and passive voice

- Practice exercises

BLOCK III: Reading and Vocabulary Skills

Unit 7: Reading Comprehension

- Skimming and scanning techniques

- Literal and inferential comprehension

- Short passages and questions

- Vocabulary in context

Unit 8: Vocabulary Development

- Synonyms and antonyms

- One-word substitutions

- Idioms and phrases

- Commonly confused words

Unit 9: Dictionary and Reference Skills

- Use of dictionary

- Word meanings and pronunciation

- Parts of a dictionary entry

- Thesaurus and reference tools

BLOCK IV: Writing Skills

Unit 10: Paragraph Writing

- Structure of a paragraph



- Topic sentence and coherence

- Descriptive and narrative paragraphs

- Practice exercises

Unit 11: Letter and Email Writing

- Formal and informal letters

- Business letters

- Email writing etiquette

- Common errors in correspondence

Unit 12: Report and Notice Writing

- Basic report writing

- Format of reports

- Notice writing

- Practical illustrations

BLOCK V: Speaking and Practical Communication

Unit 13: Speaking Skills

- Pronunciation and stress

- Intonation patterns

- Everyday conversations

- Public speaking basics

Unit 14: Presentation and Interview Skills

- Introduction to presentations



| |
|--|
| <ul style="list-style-type: none">• Non-verbal communication |
| <ul style="list-style-type: none">• Interview skills and etiquette |
| <ul style="list-style-type: none">• Group discussion basics |
| Unit 15: Functional English for Daily Use |
| <ul style="list-style-type: none">• English for workplace situations |
| <ul style="list-style-type: none">• Telephonic communication |
| <ul style="list-style-type: none">• Common errors in spoken English |
| <ul style="list-style-type: none">• Confidence building activities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and dimensions of Indian diversity.

CO2: Analyze the impact of cultural and regional diversity on business.

CO3: Evaluate diversity-related challenges in organizations.

CO4: Apply inclusive and ethical practices in business environments.

CO5: Demonstrate awareness of diversity as a strategic advantage in India.

References

- Wren & Martin, *High School English Grammar and Composition*, S. Chand.
- Thomson, A.J. & Martinet, A.V., *A Practical English Grammar*, Oxford.
- Krzanowski, M., *Reading Skills for Academic Study*, Cambridge.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on basic English communication
- Online grammar and vocabulary practice platforms

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Environmental Studies-I | Course Code: GECVA01T |
| Semester: 1 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Create awareness about the environment and its interrelationship with human activities.
- Understand basic ecological concepts and natural resources.
- Sensitize learners to environmental problems and sustainable development.
- Promote environmental ethics and responsible citizenship.
- Develop an interdisciplinary perspective relevant to business and society.

Course Content:

| |
|---|
| BLOCK I: Introduction to Environmental Studies |
| Unit 1: Environment – Concept and Scope |
| <ul style="list-style-type: none"> • Meaning and definition of environment |
| <ul style="list-style-type: none"> • Components of environment |
| <ul style="list-style-type: none"> • Interrelationship between environment and society |
| <ul style="list-style-type: none"> • Importance of environmental studies |
| Unit 2: Ecology and Ecosystems |
| <ul style="list-style-type: none"> • Basic concepts of ecology |



- Structure and functions of ecosystem

- Types of ecosystems: forest, grassland, desert, aquatic

- Energy flow and food chains

Unit 3: Biodiversity and Conservation

- Meaning and levels of biodiversity

- Values of biodiversity

- Threats to biodiversity

- Conservation of biodiversity

BLOCK II: Natural Resources

Unit 4: Forest Resources

- Types and distribution of forests

- Forest resources and uses

- Deforestation and its impacts

- Forest conservation measures

Unit 5: Water Resources

- Sources and uses of water

- Water scarcity and conflicts

- Dams and their impacts

- Water conservation and rainwater harvesting

Unit 6: Mineral and Energy Resources

- Mineral resources: use and conservation



- Renewable and non-renewable energy sources

- Conventional and non-conventional energy

- Sustainable energy management

BLOCK III: Environmental Pollution

Unit 7: Air Pollution

- Causes and effects of air pollution

- Air pollutants

- Control measures

- Air quality management

Unit 8: Water and Soil Pollution

- Causes and effects of water pollution

- Soil pollution and land degradation

- Control and prevention methods

- Case studies

Unit 9: Noise and Solid Waste Pollution

- Noise pollution and its effects

- Solid waste: types and management

- Hazardous waste

- Role of individuals in waste management

BLOCK IV: Environmental Issues and Management

Unit 10: Climate Change and Global Warming

- Meaning and causes of climate change



- Greenhouse effect

- Impacts of global warming

- Mitigation and adaptation strategies

Unit 11: Sustainable Development

- Concept and principles of sustainable development

- Sustainable Development Goals (SDGs)

- Role of business in sustainability

- Green business practices

Unit 12: Environmental Management

- Environmental impact assessment (EIA)

- Environmental management systems

- ISO 14000 standards

- Role of government and institutions

BLOCK V: Environment, Society, and Ethics

Unit 13: Environmental Laws and Policies

- Need for environmental legislation

- Major environmental acts

- Role of judiciary

- Environmental governance

Unit 14: Human Population and Environment

- Population growth and environment

| |
|--|
| <ul style="list-style-type: none"> • Urbanization and environmental issues |
| <ul style="list-style-type: none"> • Health and environment |
| <ul style="list-style-type: none"> • Role of education and awareness |
| Unit 15: Environmental Ethics and Awareness |
| <ul style="list-style-type: none"> • Environmental ethics |
| <ul style="list-style-type: none"> • Role of individuals and communities |
| <ul style="list-style-type: none"> • Environmental movements |
| <ul style="list-style-type: none"> • Future challenges and responsibilities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Demonstrate basic proficiency in English grammar and usage.

CO2: Develop effective reading and comprehension skills.

CO3: Write paragraphs, letters, and simple reports correctly.

CO4: Communicate effectively in everyday and academic situations.

CO5: Apply appropriate vocabulary and language skills in communication.

References:

- Erach Bharucha, *Textbook of Environmental Studies*, Universities Press.
- Rajagopalan, R., *Environmental Studies: From Crisis to Cure*, Oxford University Press.
- Government of India publications on environment and sustainability.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on environmental studies and sustainability
- Reports by UNEP and UNDP

SYLLABUS

(SEMESTER-II)

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Business Law | Course Code: BCM5201T |
| Semester: 2 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to the basic legal framework governing business and commerce.
- Develop understanding of Indian Contract Act and other fundamental business laws.
- Enable learners to recognize legal issues in business decisions.
- Familiarize students with rights, duties, and liabilities of business entities.
- Build a foundation for advanced legal and corporate law studies.

Course Content:

| |
|--|
| BLOCK I: Introduction to Business Law |
| Unit 1: Nature and Scope of Business Law |
| <ul style="list-style-type: none"> • Meaning and importance of business law |
| <ul style="list-style-type: none"> • Sources of business law |
| <ul style="list-style-type: none"> • Relationship between law and business |
| <ul style="list-style-type: none"> • Business ethics and legal compliance |
| Unit 2: Indian Contract Act – Basics |
| <ul style="list-style-type: none"> • Meaning and essentials of a valid contract |



- Types of contracts

- Offer and acceptance

- Consideration

Unit 3: Capacity and Free Consent

- Capacity to contract

- Free consent

- Coercion, undue influence, fraud, misrepresentation, and mistake

- Legality of object and consideration

BLOCK II: Performance and Discharge of Contract

Unit 4: Performance of Contract

- Meaning and types of performance

- Tender of performance

- Time and place of performance

- Reciprocal promises

Unit 5: Discharge of Contract

- Discharge by performance

- Discharge by agreement

- Discharge by impossibility

- Discharge by breach

Unit 6: Remedies for Breach of Contract

- Damages



- Specific performance

- Injunction

- Quantum meruit

BLOCK III: Special Contracts

Unit 7: Contract of Indemnity and Guarantee

- Meaning and nature of indemnity

- Rights of indemnity holder

- Contract of guarantee

- Rights and liabilities of surety

Unit 8: Contract of Bailment and Pledge

- Meaning and kinds of bailment

- Rights and duties of bailor and bailee

- Finder of lost goods

- Contract of pledge

Unit 9: Contract of Agency

- Meaning and creation of agency

- Types of agents

- Rights and duties of agent and principal

- Termination of agency

BLOCK IV: Sale of Goods and Partnership Law

Unit 10: Sale of Goods Act

- Contract of sale



- Conditions and warranties

- Transfer of ownership

- Unpaid seller and his rights

Unit 11: Partnership Law

- Nature and types of partnership

- Partnership deed

- Rights and duties of partners

- Dissolution of partnership firm

Unit 12: Limited Liability Partnership (LLP)

- Meaning and features of LLP

- Formation of LLP

- Rights and duties of partners

- Advantages of LLP

BLOCK V: Contemporary Business Laws

Unit 13: Consumer Protection Law

- Consumer rights

- Unfair trade practices

- Consumer dispute redressal agencies

- Product liability

Unit 14: Information Technology and E-Contracts

- E-contracts



- | |
|--|
| <ul style="list-style-type: none">• Digital signatures |
| <ul style="list-style-type: none">• Cyber crimes |
| <ul style="list-style-type: none">• Legal issues in e-commerce |

| |
|---|
| Unit 15: Emerging Issues in Business Law |
|---|

- | |
|--|
| <ul style="list-style-type: none">• Corporate governance basics |
| <ul style="list-style-type: none">• Business laws and globalization |
| <ul style="list-style-type: none">• Compliance and regulatory challenges |
| <ul style="list-style-type: none">• Future trends in business law |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain basic legal concepts related to business and contracts.

CO2: Analyze essential elements of valid contracts.

CO3: Apply provisions of special contracts in business situations.

CO4: Evaluate legal rights and duties under sale of goods and partnership laws.

CO5: Demonstrate awareness of contemporary business legal issues.

References

- Avtar Singh, *Business Law*, Eastern Book Company.
- N.D. Kapoor, *Elements of Mercantile Law*, Sultan Chand.
- P.S.A. Pillai, *Business and Corporate Laws*, McGraw-Hill.
- Government of India publications on commercial laws.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Law & Justice websites
- MOOCs on business and commercial law

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Principles of Marketing | Course Code: BCM5202T |
| Semester: 2 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to fundamental concepts and principles of marketing.
- Understand the role of marketing in business and economic development.
- Familiarize learners with consumer behavior and market segmentation.
- Develop basic understanding of marketing mix decisions.
- Build a foundation for advanced marketing subjects.

Course Content:

| |
|---|
| BLOCK I: Introduction to Marketing |
| Unit 1: Marketing – Meaning and Scope |
| <ul style="list-style-type: none"> • Meaning and definition of marketing |
| <ul style="list-style-type: none"> • Evolution of marketing concept |
| <ul style="list-style-type: none"> • Importance of marketing |
| <ul style="list-style-type: none"> • Marketing vs. selling |
| Unit 2: Marketing Environment |
| <ul style="list-style-type: none"> • Micro and macro environment |



- Internal environment
- External environment
- Impact of environment on marketing decisions

Unit 3: Marketing Ethics and Social Responsibility

- Ethical issues in marketing
- Consumer rights
- Social responsibility of marketers
- Sustainable marketing

BLOCK II: Consumer and Market Analysis

Unit 4: Consumer Behavior

- Meaning and importance of consumer behavior
- Factors influencing consumer behavior
- Buying decision process
- Organizational buying behavior

Unit 5: Market Segmentation

- Meaning and benefits of segmentation
- Bases of market segmentation
- Target market selection
- Market positioning

Unit 6: Marketing Research

- Meaning and importance of marketing research



- Marketing research process

- Data collection methods

- Applications of marketing research

BLOCK III: Product and Pricing Decisions

Unit 7: Product Concept and Classification

- Meaning and types of products

- Product life cycle

- Product mix and product line

- New product development

Unit 8: Branding and Packaging

- Meaning and importance of branding

- Brand types and strategies

- Packaging and labeling

- Brand equity

Unit 9: Pricing Decisions

- Meaning and objectives of pricing

- Factors influencing pricing

- Pricing methods and strategies

- Price policies

BLOCK IV: Promotion and Distribution

Unit 10: Promotion Mix

- Meaning and elements of promotion mix



- Advertising

- Sales promotion

- Public relations and publicity

Unit 11: Personal Selling and Sales Management

- Meaning and importance of personal selling

- Selling process

- Sales force management

- Role of salesperson

Unit 12: Distribution Channels

- Meaning and functions of distribution channels

- Types of intermediaries

- Physical distribution

- Logistics and supply chain basics

BLOCK V: Contemporary Marketing Issues

Unit 13: Digital and E-Marketing Basics

- Introduction to digital marketing

- Online consumer behavior

- Social media marketing basics

- E-commerce overview

Unit 14: Rural and Green Marketing

- Concept of rural marketing

- Characteristics of rural markets

- Green marketing

- Sustainable marketing practices

Unit 15: Emerging Trends in Marketing

- Relationship marketing

- Experiential marketing

- Global marketing overview

- Future challenges in marketing

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental concepts and scope of marketing.

CO2: Analyze consumer behavior and market segmentation strategies.

CO3: Apply marketing mix principles in business decisions.

CO4: Evaluate pricing, promotion, and distribution strategies.

CO5: Demonstrate understanding of emerging trends in marketing.

References

- Philip Kotler & Gary Armstrong, *Principles of Marketing*, Pearson Education.
- Ramaswamy & Namakumari, *Marketing Management*, McGraw-Hill.
- William J. Stanton, *Fundamentals of Marketing*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on marketing fundamentals
- Case studies on Indian marketing practices

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Business Mathematics & Statistics | Course Code: BCM5203T |
| Semester: 2 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop quantitative skills required for business decision-making.
- Familiarize learners with basic mathematical tools used in commerce and management.
- Introduce statistical methods for data analysis and interpretation.
- Enable application of mathematical and statistical techniques in business problems.
- Build a foundation for advanced courses in finance, economics, and analytics.

Course Content:

| |
|---|
| BLOCK I: Fundamentals of Business Mathematics |
| Unit 1: Basic Mathematical Concepts |
| <ul style="list-style-type: none"> • Real numbers and functions |
| <ul style="list-style-type: none"> • Laws of indices and logarithms |
| <ul style="list-style-type: none"> • Equations and inequalities |
| <ul style="list-style-type: none"> • Applications in business problems |
| Unit 2: Arithmetic and Geometric Progressions |
| <ul style="list-style-type: none"> • Arithmetic progression (AP) |



- Geometric progression (GP)

- Business applications of AP and GP

- Practical problems

Unit 3: Matrices and Determinants

- Meaning and types of matrices

- Matrix operations

- Determinants and their properties

- Business applications of matrices

BLOCK II: Calculus for Business Decisions

Unit 4: Limits and Continuity

- Concept of limits

- Evaluation of limits

- Continuity of functions

- Business relevance

Unit 5: Differentiation and Its Applications

- Rules of differentiation

- Marginal cost, marginal revenue

- Elasticity of demand

- Optimization problems

Unit 6: Integration and Business Applications

- Basic concepts of integration



- Methods of integration

- Consumer and producer surplus

- Business applications

BLOCK III: Introduction to Statistics

Unit 7: Statistics – Meaning and Scope

- Meaning and importance of statistics

- Types of data

- Collection of data

- Classification and tabulation

Unit 8: Measures of Central Tendency

- Arithmetic mean

- Median and mode

- Properties and uses

- Practical problems

Unit 9: Measures of Dispersion

- Range and quartile deviation

- Mean deviation

- Standard deviation

- Coefficient of variation

BLOCK IV: Statistical Analysis and Probability

Unit 10: Correlation Analysis

- Meaning and types of correlation



- Methods of studying correlation

- Interpretation of correlation

- Business applications

Unit 11: Regression Analysis

- Meaning and significance of regression

- Regression equations

- Estimation and prediction

- Applications in business forecasting

Unit 12: Probability Theory

- Meaning and basic concepts of probability

- Laws of probability

- Conditional probability

- Bayes' theorem

BLOCK V: Applied Statistics and Business Analytics

Unit 13: Index Numbers

- Meaning and uses of index numbers

- Types of index numbers

- Methods of construction

- Problems and limitations

Unit 14: Time Series Analysis

- Meaning and components of time series



- Methods of measuring trend

- Business forecasting

- Applications in economic analysis

Unit 15: Statistical Quality Control and Business Applications

- Concept of quality control

- Control charts

- Use of statistics in decision-making

- Emerging trends in business analytics

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Apply basic mathematical techniques to business problems.

CO2: Solve problems related to matrices, progressions, and calculus.

CO3: Analyze statistical data using measures of central tendency and dispersion.

CO4: Interpret correlation, regression, and probability concepts.

CO5: Demonstrate analytical and quantitative decision-making skills.

References

- S.C. Gupta & V.K. Kapoor, *Fundamentals of Mathematical Statistics*, Sultan Chand.
- R.S. Aggarwal, *Business Mathematics and Statistics*, S. Chand.
- Spiegel, M.R., *Statistics*, McGraw-Hill.
- Allen, R.G.D., *Mathematical Analysis for Economists*, Macmillan.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on business mathematics and statistics
- Practice datasets and problem repositories

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: General English-II | Course Code: AECPA02T |
| Semester: 2 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Enhance learners' proficiency in English language skills acquired in Semester I.
- Develop advanced reading, writing, speaking, and listening skills.
- Improve functional, professional, and academic communication abilities.
- Strengthen grammar, vocabulary, and usage for business and workplace contexts.
- Build confidence in presentations, discussions, and professional correspondence.

Course Content:

| |
|--|
| BLOCK I: Advanced Language Skills |
| Unit 1: Advanced Communication Skills |
| <ul style="list-style-type: none"> • Importance of effective communication |
| <ul style="list-style-type: none"> • Verbal and non-verbal communication |
| <ul style="list-style-type: none"> • Barriers to communication and remedies |
| <ul style="list-style-type: none"> • Professional communication skills |
| Unit 2: Advanced Grammar Usage |
| <ul style="list-style-type: none"> • Sentence transformation |



- Clauses and phrases (revision and application)

- Common grammatical errors

- Editing and proofreading

Unit 3: Vocabulary Enrichment

- Academic and business vocabulary

- Collocations and phrasal verbs

- Words often confused

- Vocabulary building techniques

BLOCK II: Reading and Interpretation

Unit 4: Reading Comprehension – Advanced

- Analytical reading skills

- Critical and inferential comprehension

- Long passages and interpretation

- Vocabulary in context

Unit 5: Literary and Non-Literary Texts

- Short stories and essays

- Business articles and reports

- Theme and message analysis

- Writing responses to texts

Unit 6: Note Making and Summarization

- Techniques of note making



- Use of abbreviations and symbols

- Summarization skills

- Practice exercises

BLOCK III: Writing Skills for Business and Academics

Unit 7: Business Correspondence

- Business letters

- Official emails

- Circulars and memos

- Common formatting standards

Unit 8: Report and Proposal Writing

- Types of reports

- Structure of business reports

- Proposal writing basics

- Writing practice

Unit 9: Resume and Application Writing

- Resume/CV writing

- Job application letters

- Cover letters

- Professional profiles

BLOCK IV: Speaking and Presentation Skills

Unit 10: Public Speaking

- Principles of effective speaking



- Speech organization

- Overcoming stage fear

- Practice sessions

Unit 11: Presentation Skills

- Preparing presentations

- Use of visual aids

- Presentation delivery techniques

- Audience handling

Unit 12: Group Discussion and Interview Skills

- Group discussion techniques

- Role of communication in GDs

- Interview skills and etiquette

- Mock interviews

BLOCK V: Functional and Digital English

Unit 13: Functional English for Workplace

- English for meetings

- Telephonic and online communication

- Workplace conversations

- Cross-cultural communication

Unit 14: Digital Communication Skills

- Email etiquette



- Online meetings and webinars

- Social media communication

- Professional digital presence

Unit 15: Contemporary Issues in English Communication

- English in global business

- Gender-sensitive language

- Ethical communication

- Future trends in English usage

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Demonstrate advanced grammar and vocabulary skills in communication.

CO2: Analyze and interpret literary and non-literary texts.

CO3: Draft professional documents such as reports, resumes, and business correspondence.

CO4: Apply effective presentation, group discussion, and interview skills.

CO5: Demonstrate competence in digital and workplace communication.

References

- Thomson, A.J. & Martinet, A.V., *A Practical English Grammar*, Oxford University Press.
- Murphy, R., *English Grammar in Use*, Cambridge University Press.
- Krzanowski, M., *Reading Skills for Academic Study*, Cambridge.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on communication and business English
- Online grammar and vocabulary practice platforms

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Environmental Studies-II | Course Code: GECVA02T |
| Semester: 2 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Deepen understanding of environmental challenges and human–environment interactions.
- Examine environmental governance, laws, and institutional mechanisms.
- Promote sustainable development practices with relevance to business and society.
- Build awareness of climate action, disaster management, and environmental health.
- Encourage responsible citizenship and ethical environmental behavior.

Course Content:

| |
|--|
| BLOCK I: Environment and Development |
| Unit 1: Environment and Economic Development |
| <ul style="list-style-type: none"> • Environment–development nexus |
| <ul style="list-style-type: none"> • Natural capital and ecosystem services |
| <ul style="list-style-type: none"> • Environmental externalities |
| <ul style="list-style-type: none"> • Sustainable development pathways |
| Unit 2: Environmental Governance and Institutions |
| <ul style="list-style-type: none"> • Environmental governance: concept and principles |



- National and international institutions

- Role of NGOs and civil society

- Community participation

Unit 3: Environmental Impact Assessment (EIA)

- Concept and objectives of EIA

- EIA process and methodologies

- Public hearing and decision-making

- Limitations of EIA

BLOCK II: Environmental Laws and Policies

Unit 4: Environmental Legislation in India

- Need for environmental laws

- Major environmental acts

- Environmental courts and tribunals

- Compliance and enforcement

Unit 5: International Environmental Agreements

- Global environmental issues

- Major conventions and protocols

- Role of international organizations

- India's commitments

Unit 6: Environmental Policy and Planning

- Environmental policy framework



- Policy instruments

- Environmental planning tools

- Policy challenges

BLOCK III: Climate Change and Disaster Management

Unit 7: Climate Change Science and Impacts

- Climate system and variability
- Causes of climate change
- Impacts on ecosystems and livelihoods
- Adaptation strategies

Unit 8: Climate Change Mitigation

- Mitigation measures
- Renewable energy transition
- Carbon markets and pricing
- Role of business in mitigation

Unit 9: Disaster Risk Reduction and Management

- Types of natural and man-made disasters
- Disaster management cycle
- Institutional framework
- Community-based disaster management

BLOCK IV: Environmental Health and Resource Management

Unit 10: Environmental Health

- Environment and human health



- Water, sanitation, and hygiene

- Occupational and urban health issues

- Environmental epidemiology basics

Unit 11: Sustainable Resource Management

- Integrated water resource management

- Land and soil conservation

- Sustainable forestry and fisheries

- Circular economy concepts

Unit 12: Waste Management and Pollution Control

- Solid and hazardous waste management

- E-waste and plastic waste

- Pollution control technologies

- Extended Producer Responsibility (EPR)

BLOCK V: Sustainability, Ethics, and Business

Unit 13: Corporate Sustainability and ESG

- Corporate sustainability concepts

- ESG framework

- Sustainability reporting

- Green finance basics

Unit 14: Environmental Ethics and Social Responsibility

- Environmental ethics



| |
|---|
| <ul style="list-style-type: none">• Indigenous knowledge systems |
| <ul style="list-style-type: none">• Environmental justice |
| <ul style="list-style-type: none">• Community stewardship |
| Unit 15: Future Pathways for Sustainability |
| <ul style="list-style-type: none">• Innovation for sustainability |
| <ul style="list-style-type: none">• Sustainable cities and infrastructure |
| <ul style="list-style-type: none">• Climate-resilient development |
| <ul style="list-style-type: none">• Future challenges and opportunities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the relationship between environment and sustainable development.

CO2: Analyze environmental laws, policies, and governance mechanisms.

CO3: Evaluate climate change impacts and disaster management strategies.

CO4: Apply sustainable resource management and waste management practices.

CO5: Demonstrate awareness of corporate sustainability and environmental ethics.

References

- Erach Bharucha, *Textbook of Environmental Studies*, Universities Press.
- UNEP & IPCC assessment summaries.
- Government of India notifications and policy documents.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on sustainability and climate action
- Reports by UNDP, UNEP, and World Bank

SYLLABUS

(SEMESTER-III)

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Micro Economics | Course Code: BCM6301T |
| Semester: 3 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to fundamental principles of microeconomics.
- Analyze consumer and producer behavior under different market conditions.
- Understand demand, supply, production, and cost concepts.
- Examine pricing and output decisions of firms.
- Apply microeconomic reasoning to business and policy decisions.

Course Content:

| |
|---|
| BLOCK I: Introduction to Micro Economics |
| Unit 1: Nature and Scope of Micro Economics |
| <ul style="list-style-type: none"> • Meaning and definition of micro economics |
| <ul style="list-style-type: none"> • Importance and limitations |
| <ul style="list-style-type: none"> • Micro vs. macro economics |
| <ul style="list-style-type: none"> • Role of micro economics in business decisions |
| Unit 2: Demand Analysis |
| <ul style="list-style-type: none"> • Meaning and determinants of demand |



- Law of demand

- Exceptions to the law of demand

- Elasticity of demand and its types

Unit 3: Consumer Behaviour

- Utility analysis

- Law of diminishing marginal utility

- Indifference curve analysis

- Consumer equilibrium

BLOCK II: Production and Cost Analysis

Unit 4: Production Function

- Meaning and concept of production

- Production function

- Law of variable proportions

- Returns to scale

Unit 5: Cost Concepts

- Meaning and classification of costs

- Short-run cost curves

- Long-run cost curves

- Economies and diseconomies of scale

Unit 6: Revenue Analysis

- Meaning of revenue



- Total, average, and marginal revenue

- Revenue curves

- Profit maximization

BLOCK III: Market Structures

Unit 7: Perfect Competition

- Features of perfect competition
- Price determination under perfect competition
- Equilibrium of firm and industry
- Criticism of perfect competition

Unit 8: Monopoly

- Meaning and features of monopoly
- Price determination under monopoly
- Price discrimination
- Monopoly control and regulation

Unit 9: Monopolistic Competition and Oligopoly

- Meaning and features of monopolistic competition
- Product differentiation and selling costs
- Oligopoly: features and price rigidity
- Kinked demand curve

BLOCK IV: Factor Pricing and Welfare Economics

Unit 10: Factor Pricing – Wages

- Meaning of factor pricing



- Theories of wages

- Modern theory of wages

- Wage determination

Unit 11: Rent, Interest, and Profit

- Theories of rent

- Interest: classical and modern theories

- Profit: meaning and theories

- Role of entrepreneur

Unit 12: Welfare Economics

- Meaning and scope of welfare economics

- Pareto optimality

- Social welfare function

- Role of government in welfare

BLOCK V: Applications and Contemporary Issues

Unit 13: Pricing Policies and Practices

- Cost-plus pricing

- Marginal cost pricing

- Administered pricing

- Price leadership

Unit 14: Micro Economics and Business Decisions

- Demand forecasting



- Cost control and pricing decisions

- Production planning

- Market strategy formulation

Unit 15: Contemporary Issues in Micro Economics

- Market failure

- Role of competition policy

- Micro economics in digital markets

- Emerging challenges

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental concepts of demand, supply, and consumer behavior.

CO2: Analyze production, cost, and revenue functions.

CO3: Evaluate price determination under different market structures.

CO4: Interpret factor pricing and welfare economics concepts.

CO5: Apply microeconomic principles to business decision-making.

References

- Koutsoyiannis, A., *Modern Microeconomics*, Macmillan.
- Dominick Salvatore, *Microeconomics: Theory and Applications*, Oxford.
- Mote, V.L., Paul, S. & Gupta, G.S., *Managerial Economics*, McGraw-Hill.
- Pindyck, R.S. & Rubinfeld, D.L., *Microeconomics*, Pearson.

Online Resources:

- Open Educational Resources (OER)
- Government economic reports
- MOOCs on microeconomics

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Company Law | Course Code: BCM6302T |
| Semester: 3 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to the legal framework governing companies in India.
- Understand the incorporation, management, and winding up of companies.
- Develop knowledge of rights and duties of members, directors, and officers.
- Examine corporate governance, compliance, and regulatory mechanisms.
- Enable application of company law provisions to practical business situations.

Course Content:

| |
|---|
| BLOCK I: Introduction to Company Law |
| Unit 1: Nature and Evolution of Company Law |
| <ul style="list-style-type: none"> • Meaning and nature of company |
| <ul style="list-style-type: none"> • Evolution of company law in India |
| <ul style="list-style-type: none"> • Features and advantages of corporate form |
| <ul style="list-style-type: none"> • Corporate personality and lifting of corporate veil |
| Unit 2: Types of Companies |
| <ul style="list-style-type: none"> • Classification of companies |



- Public and private companies

- One Person Company (OPC)

- Government companies

Unit 3: Promotion and Incorporation of Company

- Promoters: meaning and functions

- Incorporation procedure

- Memorandum of Association (MOA)

- Articles of Association (AOA)

BLOCK II: Share Capital and Membership

Unit 4: Share Capital

- Meaning and types of share capital

- Issue of shares

- Share certificates

- Alteration of share capital

Unit 5: Membership in a Company

- Meaning and modes of acquiring membership

- Rights and liabilities of members

- Register of members

- Cessation of membership

Unit 6: Transfer and Transmission of Shares

- Transfer of shares



- Transmission of shares

- Forged transfers

- Share warrants

BLOCK III: Company Management

Unit 7: Directors

- Meaning and types of directors
- Appointment and removal of directors
- Powers and duties of directors
- Director identification number (DIN)

Unit 8: Meetings of Company

- Statutory meetings
- Annual General Meeting (AGM)
- Extraordinary General Meeting (EGM)
- Resolutions and minutes

Unit 9: Managerial Personnel

- Managing director
- Whole-time director
- Company secretary
- Key managerial personnel (KMP)

BLOCK IV: Accounts, Audit, and Corporate Governance

Unit 10: Company Accounts and Audit

- Books of accounts



- Financial statements

- Company audit

- Appointment and duties of auditor

Unit 11: Dividends and Profits

- Declaration and payment of dividend

- Transfer to reserves

- Unpaid dividend

- Investor protection

Unit 12: Corporate Governance

- Meaning and importance of corporate governance

- Board committees

- Role of independent directors

- Corporate social responsibility (CSR)

BLOCK V: Winding Up and Contemporary Issues

Unit 13: Winding Up of Company

- Meaning and modes of winding up

- Voluntary winding up

- Compulsory winding up

- Role of liquidator

Unit 14: Company Law Tribunals and Regulatory Authorities

- National Company Law Tribunal (NCLT)



- National Company Law Appellate Tribunal (NCLAT)

- Role of Registrar of Companies (ROC)

- Powers of regulatory authorities

Unit 15: Contemporary Issues in Company Law

- Corporate frauds and governance failures

- Insolvency and Bankruptcy Code (overview)

- Ease of doing business reforms

- Emerging challenges in corporate regulation

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain company formation and management

CO2: Interpret provisions of company law

CO3: Analyze corporate governance practices

CO4: Apply legal compliance in corporate activities

CO5: Evaluate roles of directors and shareholders

References

- Avtar Singh, *Company Law*, Eastern Book Company.
- N.D. Kapoor, *Company Law*, Sultan Chand.
- P.S.A. Pillai, *Company Law*, McGraw-Hill.
- Ministry of Corporate Affairs (MCA) notifications and publications.

Online Resources:

- Open Educational Resources (OER)
- MCA and NCLT official websites
- MOOCs on company law and corporate governance

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Cost Accounting | Course Code: BCM6303T |
| Semester: 3 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Provide fundamental knowledge of cost concepts, methods, and techniques.
- Enable students to ascertain, analyze, and control costs.
- Develop skills for cost planning, budgeting, and decision-making.
- Understand the role of cost accounting in managerial control.
- Prepare a foundation for advanced management and cost accounting studies.

Course Content:

| |
|---|
| BLOCK I: Introduction to Cost Accounting |
| Unit 1: Cost Accounting – Nature and Scope |
| <ul style="list-style-type: none"> • Meaning and definition of cost accounting |
| <ul style="list-style-type: none"> • Objectives and importance |
| <ul style="list-style-type: none"> • Cost accounting vs. financial accounting |
| <ul style="list-style-type: none"> • Installation of cost accounting system |
| Unit 2: Cost Concepts and Classification |
| <ul style="list-style-type: none"> • Cost concepts |



- Elements of cost

- Classification of costs

- Cost behavior and cost control

Unit 3: Cost Sheet and Cost Statements

- Meaning and importance of cost sheet

- Components of cost sheet

- Preparation of cost sheet

- Practical problems

BLOCK II: Material and Labour Costing

Unit 4: Material Costing

- Purchase procedure

- Inventory control techniques

- Pricing of material issues

- Stock levels and EOQ

Unit 5: Labour Costing

- Meaning and importance of labour cost

- Time keeping and time booking

- Wage payment methods

- Labour turnover

Unit 6: Overheads – Concept and Classification

- Meaning of overheads



- Classification of overheads

- Allocation and apportionment

- Absorption of overheads

BLOCK III: Methods of Costing

Unit 7: Job Costing

- Meaning and features of job costing

- Procedure of job costing

- Job cost sheet

- Applications of job costing

Unit 8: Process Costing

- Meaning and features of process costing

- Normal and abnormal loss

- Valuation of work-in-progress

- Process costing problems

Unit 9: Contract Costing

- Meaning and features of contract costing

- Costing of contracts

- Escalation clause

- Profit on incomplete contracts

BLOCK IV: Operating and Standard Costing

Unit 10: Operating and Service Costing

- Meaning and application



- Transport costing
- Power and hospital costing
- Cost unit and cost structure

Unit 11: Standard Costing

- Meaning and importance
- Setting of standards
- Variance analysis
- Advantages and limitations

Unit 12: Budgetary Control

- Meaning and objectives of budgeting
- Types of budgets
- Preparation of budgets
- Budgetary control system

BLOCK V: Marginal Costing and Decision Making

Unit 13: Marginal Costing

- Meaning and principles
- Contribution and P/V ratio
- Break-even analysis
- Applications of marginal costing

Unit 14: Cost Control and Cost Reduction

- Techniques of cost control

- Cost reduction programmes

- Value analysis

- Productivity improvement

Unit 15: Contemporary Issues in Cost Accounting

- Cost accounting in service sector

- Use of IT in cost accounting

- Activity-based costing (ABC) overview

- Future trends in cost accounting

Course Outcome:

After successful completion of the course, the student will be able to:

CO1: Explain cost concepts and elements of cost.

CO2: Prepare cost sheets and analyze material, labour, and overhead costs.

CO3: Apply job, process, and contract costing methods.

CO4: Analyze standard costing, budgeting, and variance analysis.

CO5: Apply marginal costing techniques for managerial decision-making.

References:

- M.N. Arora, *Cost Accounting*, Vikas Publishing House.
- Charles T. Horngren, *Cost Accounting: A Managerial Emphasis*, Pearson.
- S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers.
- ICAI publications on Cost and Management Accounting.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on cost and management accounting
- Practice problem repositories

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Human Values and Ethics | Course Code: AECPA03T |
| Semester: 3 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Inculcate human values and ethical awareness among learners.
- Develop moral reasoning and ethical decision-making skills.
- Understand the relevance of values and ethics in personal, social, and professional life.
- Promote responsible citizenship, integrity, and social sensitivity.
- Apply ethical principles to business and organizational situations

Course Content:

| |
|---|
| BLOCK I: Foundations of Human Values |
| Unit 1: Human Values – Concept and Importance |
| <ul style="list-style-type: none"> • Meaning and definition of values |
| <ul style="list-style-type: none"> • Types of values: moral, social, cultural, spiritual |
| <ul style="list-style-type: none"> • Importance of values in human life |
| <ul style="list-style-type: none"> • Value-based living |
| Unit 2: Sources of Human Values |
| <ul style="list-style-type: none"> • Family, society, and culture |



- Education and value formation

- Religion and philosophy

- Media and technology influence

Unit 3: Values and Personal Development

- Self-awareness and self-discipline

- Character building

- Emotional intelligence

- Role of values in personality development

BLOCK II: Ethics – Concepts and Theories

Unit 4: Introduction to Ethics

- Meaning and nature of ethics

- Ethics vs. morals

- Branches of ethics

- Importance of ethics in modern society

Unit 5: Ethical Theories and Approaches

- Utilitarianism

- Deontological ethics

- Virtue ethics

- Ethical relativism

Unit 6: Ethical Decision Making

- Ethical dilemmas



- Decision-making models
- Role of conscience and judgment
- Resolving ethical conflicts

BLOCK III: Values, Ethics, and Society

Unit 7: Social Ethics

- Ethics in social relationships
- Justice, equality, and human rights
- Gender ethics
- Respect for diversity

Unit 8: Professional Ethics

- Meaning and importance of professional ethics
- Codes of conduct
- Ethics in various professions
- Ethical challenges at workplace

Unit 9: Ethics and Citizenship

- Duties and responsibilities of citizens
- Ethical leadership
- Role of youth in nation building
- Values in democratic society

BLOCK IV: Business Ethics and Corporate Responsibility

Unit 10: Business Ethics

- Concept and scope of business ethics



- Ethical issues in business

- Ethics in marketing, finance, and HR

- Corporate ethical culture

Unit 11: Corporate Social Responsibility (CSR)

- Meaning and objectives of CSR

- CSR initiatives in India

- Legal provisions relating to CSR

- CSR and sustainable development

Unit 12: Corporate Governance and Ethics

- Meaning of corporate governance

- Principles of good governance

- Role of board and management

- Transparency and accountability

BLOCK V: Contemporary Ethical Issues

Unit 13: Ethics in Technology and Media

- Ethics in information technology

- Social media ethics

- Data privacy and security

- Cyber ethics

Unit 14: Environmental Ethics

- Concept of environmental ethics



- | |
|---|
| <ul style="list-style-type: none">• Human–nature relationship |
| <ul style="list-style-type: none">• Sustainable development |
| <ul style="list-style-type: none">• Ethical responsibility towards future generations |

Unit 15: Global Ethics and Future Challenges

- | |
|--|
| <ul style="list-style-type: none">• Globalization and ethical challenges |
| <ul style="list-style-type: none">• Human values in global business |
| <ul style="list-style-type: none">• Peace, tolerance, and universal values |
| <ul style="list-style-type: none">• Future of ethics in society |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental human values and ethical principles.

CO2: Analyze ethical theories and decision-making models.

CO3: Evaluate ethical issues in social and professional contexts.

CO4: Apply business ethics and corporate social responsibility concepts.

CO5: Demonstrate responsible and ethical behavior in personal and professional life.

References

- R. Subramanian, *Professional Ethics*, Oxford University Press.
- Velasquez, M.G., *Business Ethics: Concepts and Cases*, Pearson.
- Chakraborty, S.K., *Ethics in Management*, Oxford University Press.
- Government of India publications on ethics and citizenship.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on ethics and value education
- Case studies on ethical issues

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Introduction to computer | Course Code: GECVA04T |
| Semester: 3 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce basic concepts of computers and information technology.
- Develop computer literacy for academic and business applications.
- Familiarize learners with hardware, software, and operating systems.
- Provide practical knowledge of office automation tools.
- Enable understanding of internet usage, cyber security, and digital business environment.

Course Content:

| |
|---|
| BLOCK I: Computer Fundamentals |
| Unit 1: Introduction to Computers |
| <ul style="list-style-type: none"> • Meaning and definition of computer |
| <ul style="list-style-type: none"> • Characteristics of computers |
| <ul style="list-style-type: none"> • Data, information, and processing |
| <ul style="list-style-type: none"> • Applications of computers in business |
| Unit 2: Evolution and Generations of Computers |
| <ul style="list-style-type: none"> • History of computers |



- Generations of computers

- Types of computers

- Limitations of computers

Unit 3: Components of Computer System

- Input devices

- Output devices

- Central Processing Unit (CPU)

- Memory units

BLOCK II: Hardware, Software, and Operating Systems

Unit 4: Computer Hardware

- Internal hardware components

- Storage devices

- Peripheral devices

- Maintenance of hardware

Unit 5: Computer Software

- System software

- Application software

- Utility software

- Open-source and proprietary software

Unit 6: Operating Systems

- Meaning and functions of operating system



- Types of operating systems

- Basics of Windows OS

- File and folder management

BLOCK III: Office Automation Tools

Unit 7: Word Processing Software

- Creating and formatting documents

- Tables, styles, and templates

- Mail merge

- Business document preparation

Unit 8: Spreadsheet Software

- Spreadsheet concepts

- Formulas and functions

- Charts and data analysis

- Business applications of spreadsheets

Unit 9: Presentation Software

- Creating presentations

- Slide layouts and themes

- Use of charts and multimedia

- Effective presentation techniques

BLOCK IV: Internet, Networking, and Security

Unit 10: Computer Networks

- Meaning and types of networks



- LAN, MAN, WAN

- Networking devices

- Uses of networking in business

Unit 11: Internet and E-Communication

- Internet basics

- Email services

- Search engines and browsers

- Introduction to e-commerce

Unit 12: Cyber Security and Ethics

- Cyber threats and risks

- Malware, viruses, phishing

- Data protection and privacy

- Ethical issues in IT

BLOCK V: Digital Business and Emerging Technologies

Unit 13: Information Systems in Business

- Management Information System (MIS)

- Decision Support System (DSS)

- Office automation systems

- Role of IT in management

Unit 14: Digital Business and E-Payments

- Digital transformation



- | |
|--|
| <ul style="list-style-type: none">• E-business models |
| <ul style="list-style-type: none">• Digital payment systems |
| <ul style="list-style-type: none">• Role of technology in commerce |

| |
|--|
| Unit 15: Emerging Trends in Computing |
|--|

- | |
|--|
| <ul style="list-style-type: none">• Cloud computing |
| <ul style="list-style-type: none">• Artificial Intelligence (basic concepts) |
| <ul style="list-style-type: none">• Internet of Things (IoT) |
| <ul style="list-style-type: none">• Future scope of computers |

Course Outcome:

After successful completion of the course, the student will be able to:

CO1: Explain fundamental human values and ethical principles.

CO2: Analyze ethical theories and decision-making models.

CO3: Evaluate ethical issues in social and professional contexts.

CO4: Apply business ethics and corporate social responsibility concepts.

CO5: Demonstrate responsible and ethical behavior in personal and professional life.

References:

- P.K. Sinha & P. Sinha, *Computer Fundamentals*, BPB Publications
- Alexis Leon & Mathews Leon, *Fundamentals of IT*, Vikas Publishing
- V. Rajaraman, *Introduction to Information Technology*, PHI

Online Resources:

- Open Educational Resources (OER)
- MOOCs on computer fundamentals
- Office automation tutorials

SYLLABUS

(SEMESTER-IV)

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Macro Economics | Course Code: BCM6401T |
| Semester: 4 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to the fundamental concepts and theories of macroeconomics.
- Understand the determination of national income, employment, and price level.
- Analyze monetary and fiscal policies and their impact on the economy.
- Examine inflation, unemployment, business cycles, and economic growth.
- Apply macroeconomic analysis to contemporary economic issues and policy debate.

Course Content:

| |
|---|
| BLOCK I: Introduction to Macro Economics |
| Unit 1: Nature and Scope of Macro Economics |
| <ul style="list-style-type: none"> • Meaning and definition of macroeconomics |
| <ul style="list-style-type: none"> • Importance and limitations |
| <ul style="list-style-type: none"> • Micro vs. macro economics |
| <ul style="list-style-type: none"> • Relevance of macro economics to business and policy |
| Unit 2: Circular Flow of Income |
| <ul style="list-style-type: none"> • Meaning and significance |



- Circular flow in two-sector, three-sector, and four-sector economy

- Leakages and injections

- Importance of circular flow

Unit 3: National Income Accounting

- Concepts of national income

- Methods of measuring national income

- Difficulties in national income estimation

- Uses of national income data

BLOCK II: Determination of Income and Employment

Unit 4: Classical Theory of Employment

- Say's Law of Markets

- Classical theory of employment

- Criticism of classical theory

- Role of wage flexibility

Unit 5: Keynesian Theory of Income and Employment

- Principle of effective demand

- Consumption function

- Investment function

- Determination of equilibrium income

Unit 6: Multiplier and Accelerator

- Concept of multiplier



- Working of multiplier
- Concept of accelerator
- Interaction of multiplier and accelerator

BLOCK III: Money, Banking, and Monetary Policy

Unit 7: Money – Meaning and Functions

- Meaning and types of money
- Functions of money
- Demand for money
- Quantity theory of money

Unit 8: Banking System and Credit Creation

- Commercial banking system
- Credit creation by commercial banks
- Limitations of credit creation
- Role of central bank

Unit 9: Monetary Policy

- Meaning and objectives of monetary policy
- Instruments of monetary policy
- Monetary policy in India
- Effectiveness of monetary policy

BLOCK IV: Public Finance and Fiscal Policy

Unit 10: Public Revenue and Expenditure

- Sources of public revenue



- Principles of taxation

- Public expenditure

- Effects of public expenditure

Unit 11: Fiscal Policy

- Meaning and objectives of fiscal policy

- Tools of fiscal policy

- Fiscal policy and economic stability

- Fiscal policy in India

Unit 12: Inflation and Unemployment

- Meaning and types of inflation

- Causes and effects of inflation

- Meaning and types of unemployment

- Measures to control inflation and unemployment

BLOCK V: Growth, Cycles, and Contemporary Issues

Unit 13: Economic Growth and Development

- Meaning of economic growth and development

- Factors affecting growth

- Growth theories (basic overview)

- Role of government in development

Unit 14: Business Cycles

- Meaning and phases of business cycles



- | |
|---|
| <ul style="list-style-type: none">• Causes of business cycles |
| <ul style="list-style-type: none">• Measures to control business cycles |
| <ul style="list-style-type: none">• Impact on business and economy |

Unit 15: Contemporary Macroeconomic Issues

- | |
|---|
| <ul style="list-style-type: none">• Globalization and macro economy |
| <ul style="list-style-type: none">• Macroeconomic challenges in India |
| <ul style="list-style-type: none">• Sustainable growth |
| <ul style="list-style-type: none">• Future economic challenges |

Course Outcome:

After successful completion of the course, the student will be able to:

CO1: Explain national income concepts

CO2: Analyze inflation, unemployment, and growth

CO3: Examine fiscal and monetary policies

CO4: Interpret macro-economic indicators

CO5: Evaluate economic stability measures

References:

- Mankiw, N.G., *Macroeconomics*, Cengage Learning.
- Ackley, G., *Macroeconomic Theory*, Macmillan.
- Jhingan, M.L., *Macroeconomic Theory*, Vrinda Publications.
- Dornbusch, R., Fischer, S. & Startz, R., *Macroeconomics*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- Government economic surveys and RBI reports
- MOOCs on macroeconomics

Bachelor of Commerce (B.Com)

| | |
|---|-------------------------|
| Course Name: Fundamentals of Entrepreneurship | Course Code: BCM6402T |
| Semester: 4 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop an understanding of entrepreneurship and its role in economic development.
- Create awareness about entrepreneurial opportunities and the startup ecosystem.
- Build knowledge of entrepreneurial skills, innovation, and creativity.
- Familiarize learners with business planning, financing, and management of new ventures.
- Encourage entrepreneurial mindset and self-employment orientation.

Course Content:

| |
|--|
| BLOCK I: Introduction to Entrepreneurship |
| Unit 1: Entrepreneurship – Concept and Importance |
| <ul style="list-style-type: none"> • Meaning and definition of entrepreneurship |
| <ul style="list-style-type: none"> • Nature and characteristics of entrepreneurs |
| <ul style="list-style-type: none"> • Entrepreneurship vs. management |
| <ul style="list-style-type: none"> • Role of entrepreneurship in economic development |
| Unit 2: Entrepreneurial Traits and Skills |
| <ul style="list-style-type: none"> • Types of entrepreneurs |



- Entrepreneurial competencies
- Leadership and risk-taking ability
- Ethics and social responsibility of entrepreneurs

Unit 3: Entrepreneurial Motivation

- Meaning and importance of motivation
- Theories of entrepreneurial motivation
- Achievement motivation
- Entrepreneurial values and attitudes

BLOCK II: Opportunity Identification and Innovation

Unit 4: Business Ideas and Opportunity Identification

- Sources of business ideas
- Environmental scanning
- Opportunity recognition and evaluation
- Feasibility analysis

Unit 5: Innovation and Creativity

- Meaning and types of innovation
- Creativity and creative thinking
- Innovation process
- Role of technology in innovation

Unit 6: Product Planning and Development

- Product selection and design



- Product development process

- Market testing

- Product launch strategies

BLOCK III: Entrepreneurship Development and Support System

Unit 7: Entrepreneurship Development Programmes (EDPs)

- Meaning and objectives of EDPs
- Phases of EDPs
- Role of EDPs in India
- Institutions promoting entrepreneurship

Unit 8: Startup Ecosystem in India

- Concept of startup ecosystem
- Government initiatives and policies
- Incubators and accelerators
- Role of MSMEs

Unit 9: Small Business and Enterprise Management

- Forms of business organization
- MSMEs: role and significance
- Challenges faced by small enterprises
- Growth strategies

BLOCK IV: Business Planning and Finance

Unit 10: Business Plan Preparation

- Meaning and importance of business plan



- Contents of a business plan

- Project report preparation

- Feasibility and viability analysis

Unit 11: Sources of Finance for Entrepreneurs

- Long-term and short-term finance

- Institutional finance

- Venture capital and angel investors

- Government schemes and subsidies

Unit 12: Marketing and HR for Startups

- Marketing strategies for startups

- Pricing and promotion

- Human resource planning

- Team building and leadership

BLOCK V: Legal, Ethical, and Contemporary Issues

Unit 13: Legal Framework for Entrepreneurship

- Business registration and licensing

- Intellectual property rights

- Labour and tax compliances

- Regulatory environment

Unit 14: Women and Social Entrepreneurship

- Women entrepreneurship



- | |
|---|
| <ul style="list-style-type: none">• Social entrepreneurship |
| <ul style="list-style-type: none">• Role in inclusive development |
| <ul style="list-style-type: none">• Challenges and opportunities |

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|--|
| Unit 15: Contemporary Trends and Future of Entrepreneurship |
|--|

- | |
|--|
| <ul style="list-style-type: none">• Digital entrepreneurship |
| <ul style="list-style-type: none">• Green and sustainable entrepreneurship |
| <ul style="list-style-type: none">• Global entrepreneurship trends |
| <ul style="list-style-type: none">• Future challenges and opportunities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept, characteristics, and role of entrepreneurship.

CO2: Identify and evaluate business opportunities and innovative ideas.

CO3: Develop basic business plans and feasibility analysis.

CO4: Analyze sources of finance and support systems for startups.

CO5: Demonstrate entrepreneurial mindset and ethical business practices.

References

- Kuratko, D.F., *Entrepreneurship: Theory, Process and Practice*, Cengage.
- Hisrich, R.D., Peters, M.P. & Shepherd, D.A., *Entrepreneurship*, McGraw-Hill.
- Vasant Desai, *Dynamics of Entrepreneurial Development*, Himalaya Publishing House.
- Government of India publications on Startup India and MSMEs.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on entrepreneurship and startups
- Case studies of Indian entrepreneurs

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Human Resource Management | Course Code: BCM6403T |
| Semester: 4 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Introduce students to the concepts, scope, and importance of Human Resource Management (HRM).
- Develop understanding of HR functions such as procurement, development, compensation, and maintenance.
- Familiarize learners with contemporary HR practices and legal framework.
- Build skills related to employee relations, performance management, and HR planning.
- Enable application of HRM principles in organizational contexts.

Course Content:

| |
|---|
| BLOCK I: Foundations of Human Resource Management |
| Unit 1: Introduction to Human Resource Management |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of HRM |
| <ul style="list-style-type: none"> • Evolution of HRM |
| <ul style="list-style-type: none"> • Objectives and importance of HRM |
| <ul style="list-style-type: none"> • HRM vs. Personnel Management |



Unit 2: HRM Environment and Functions

- Internal and external HR environment
- Strategic role of HRM
- Line and staff responsibilities
- Emerging trends in HRM

Unit 3: Human Resource Planning

- Meaning and objectives of HR planning
- HR demand and supply forecasting
- Succession planning
- HR information system (HRIS)

BLOCK II: Procurement and Development of Human Resources

Unit 4: Recruitment and Selection

- Sources of recruitment
- Recruitment process
- Selection techniques
- Placement and induction

Unit 5: Training and Development

- Meaning and importance of training
- Types of training
- Training methods
- Management development programmes

Unit 6: Performance Appraisal



- Concept and objectives of performance appraisal

- Traditional and modern appraisal methods

- Performance feedback

- Appraisal problems and remedies

BLOCK III: Compensation and Motivation

Unit 7: Compensation Management

- Meaning and components of compensation

- Wage and salary administration

- Incentives and fringe benefits

- Pay equity and wage differentials

Unit 8: Motivation

- Meaning and importance of motivation

- Theories of motivation

- Financial and non-financial incentives

- Employee engagement

Unit 9: Career and Talent Management

- Career planning and development

- Talent management

- Retention strategies

- Employee turnover

BLOCK IV: Employee Relations and Labour Aspects

Unit 10: Industrial Relations and Trade Unions



- Concept of industrial relations

- Role of trade unions

- Collective bargaining

- Industrial disputes

Unit 11: Labour Laws and Social Security

- Overview of labour legislations

- Industrial Disputes Act

- Factories Act

- Social security measures

Unit 12: Employee Welfare and Quality of Work Life

- Employee welfare measures

- Quality of work life (QWL)

- Work–life balance

- Occupational health and safety

BLOCK V: Contemporary Issues in HRM

Unit 13: HRM in Global and Digital Context

- Global HRM

- Cross-cultural management

- Digital HR and e-HRM

- HR analytics basics

Unit 14: Ethics, Diversity, and Inclusion



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|--|
| <ul style="list-style-type: none">• Ethics in HRM |
| <ul style="list-style-type: none">• Diversity and inclusion |
| <ul style="list-style-type: none">• Gender and workforce diversity |
| <ul style="list-style-type: none">• Inclusive HR practices |
| Unit 15: Emerging Trends and Future of HRM |
| <ul style="list-style-type: none">• Strategic HRM |
| <ul style="list-style-type: none">• Green HRM |
| <ul style="list-style-type: none">• Remote work and gig economy |
| <ul style="list-style-type: none">• Future challenges in HRM |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts, scope, and functions of human resource management.

CO2: Apply recruitment, selection, and training techniques in organizational settings.

CO3: Analyze performance appraisal and compensation management systems.

CO4: Evaluate employee relations and labour law provisions.

CO5: Demonstrate understanding of contemporary HR practices and workplace ethics.

References

- Gary Dessler, *Human Resource Management*, Pearson Education.
- K. Aswathappa, *Human Resource Management*, McGraw-Hill.
- C.B. Matoria & S.V. Gankar, *Personnel Management*, Himalaya Publishing House.
- Government of India labour law publications.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on HRM and people management
- Case studies on HR practices

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Banking Law & Practice in India | Course Code: BCM6404T |
| Semester: 4 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the legal framework governing banking operations in India.
- Familiarize learners with rights, duties, and obligations of bankers and customers.
- Develop knowledge of negotiable instruments and banking practices.
- Examine regulatory control, prudential norms, and compliance requirements.
- Analyze contemporary issues and reforms in Indian banking law and practice.

Course Content:

| |
|---|
| BLOCK I: Foundations of Banking Law |
| Unit 1: Banking – Concept and Legal Framework |
| <ul style="list-style-type: none"> • Meaning and definition of banking |
| <ul style="list-style-type: none"> • Evolution of banking laws in India |
| <ul style="list-style-type: none"> • Sources of banking law |
| <ul style="list-style-type: none"> • Relationship between banker and customer |
| Unit 2: Regulation of Banking in India |
| <ul style="list-style-type: none"> • Role and functions of the Reserve Bank of India |



- Banking Regulation Act, 1949

- Licensing and supervision of banks

- Powers of RBI

Unit 3: Banker–Customer Relationship

- General and special relationships

- Rights and obligations of banker

- Duties of customer

- Termination of banker–customer relationship

BLOCK II: Banking Operations and Legal Aspects

Unit 4: Types of Bank Accounts

- Savings, current, and fixed deposit accounts

- Opening of accounts

- KYC norms

- Special types of customers

Unit 5: Paying Banker and Collecting Banker

- Meaning and functions of paying banker

- Collecting banker and statutory protection

- Negligence of banker

- Dishonour of cheques

Unit 6: Secrecy and Disclosure of Bank Accounts

- Obligation of secrecy



- Exceptions to secrecy

- Legal consequences of disclosure

- Customer privacy

BLOCK III: Negotiable Instruments and Banking Practice

Unit 7: Negotiable Instruments Act, 1881

- Meaning and types of negotiable instruments

- Parties to negotiable instruments

- Negotiation and endorsement

- Holder and holder in due course

Unit 8: Cheques and Their Legal Aspects

- Types of cheques

- Crossing of cheques

- Payment and dishonour

- Cheque truncation system

Unit 9: Bills of Exchange and Promissory Notes

- Bills of exchange

- Promissory notes

- Acceptance and maturity

- Dishonour and noting

BLOCK IV: Lending, Security, and Recovery

Unit 10: Principles of Bank Lending

- Types of bank advances



- Credit appraisal

- Documentation

- Priority sector lending

Unit 11: Securities for Bank Advances

- Types of securities

- Pledge, hypothecation, and mortgage

- Lien and charge

- Guarantee and indemnity

Unit 12: Recovery of Loans and NPA Management

- Meaning of NPAs

- Causes of NPAs

- Legal measures for recovery

- SARFAESI Act and DRTs

BLOCK V: Contemporary Issues in Banking Law

Unit 13: Electronic Banking and Legal Issues

- Internet and mobile banking

- Legal framework for e-banking

- Cyber frauds

- Customer protection

Unit 14: Consumer Protection and Banking Ombudsman

- Consumer protection laws

- Banking Ombudsman Scheme

- Rights of bank customers

- Grievance redressal mechanisms

Unit 15: Recent Developments and Banking Reforms

- Banking sector reforms

- Consolidation of banks

- Financial inclusion initiatives

- Future challenges in banking law

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the legal framework governing banking operations in India.

CO2: Analyze the banker–customer relationship and negotiable instruments.

CO3: Apply principles of bank lending and securities for advances.

CO4: Evaluate loan recovery procedures and NPA management.

CO5: Demonstrate awareness of digital banking and regulatory compliance issues.

References

- M.L. Tannan, *Banking Law and Practice in India*, LexisNexis.
- B.S. Khubchandani, *Practice and Law of Banking*, Macmillan.
- P.N. Varshney, *Banking Law and Practice*, Sultan Chand.
- RBI circulars, notifications, and annual reports.

Online Resources:

- Open Educational Resources (OER)
- RBI and Ministry of Finance websites
- MOOCs on banking laws and compliance

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Communication skills | Course Code: AECVA05T |
| Semester: 4 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop effective oral and written communication skills for academic and professional use.
- Enhance interpersonal, group, and organizational communication abilities.
- Build confidence in presentations, discussions, and workplace interactions.
- Improve listening, speaking, reading, and writing competencies.
- Prepare learners for professional communication challenges in business environments.

Course Content:

| |
|---|
| BLOCK I: Fundamentals of Communication |
| Unit 1: Communication – Concept and Process |
| <ul style="list-style-type: none"> • Meaning and importance of communication |
| <ul style="list-style-type: none"> • Elements of communication process |
| <ul style="list-style-type: none"> • Types of communication |
| <ul style="list-style-type: none"> • Barriers to effective communication |
| Unit 2: Verbal and Non-Verbal Communication |
| <ul style="list-style-type: none"> • Verbal communication techniques |



- Non-verbal communication: body language, gestures

- Facial expressions and eye contact

- Importance of non-verbal cues

Unit 3: Listening Skills

- Meaning and importance of listening

- Types of listening

- Barriers to effective listening

- Improving listening skills

BLOCK II: Written Communication Skills

Unit 4: Business Writing Basics

- Principles of effective writing

- Clarity, conciseness, and tone

- Common writing errors

- Writing practice

Unit 5: Business Correspondence

- Business letters

- Emails and e-communication

- Memos and circulars

- Report writing basics

Unit 6: Resume and Application Writing

- Resume/CV preparation



- Cover letters

- Job application letters

- Professional profiles

BLOCK III: Oral and Interpersonal Communication

Unit 7: Oral Communication Skills

- Public speaking basics
- Speech preparation and delivery
- Overcoming stage fear
- Voice modulation

Unit 8: Interpersonal Communication

- Communication in teams
- Emotional intelligence
- Conflict management
- Feedback skills

Unit 9: Group Communication

- Group discussion techniques
- Role of communication in teamwork
- Leadership in groups
- Decision-making in groups

BLOCK IV: Professional and Organizational Communication

Unit 10: Presentation Skills

- Planning presentations



- Use of visual aids
- Presentation delivery techniques
- Handling audience questions

Unit 11: Interview and Workplace Communication

- Interview skills and etiquette
- Telephonic communication
- Workplace conversations
- Professional behavior

Unit 12: Cross-Cultural and Digital Communication

- Cross-cultural communication
- Communication in global business
- Digital communication tools
- Online meeting etiquette

BLOCK V: Contemporary Communication Skills

Unit 13: Communication for Leadership

- Role of communication in leadership
- Persuasion and negotiation
- Motivational communication
- Ethical communication

Unit 14: Business Communication Ethics

- Ethics in communication



- Gender-sensitive language

- Inclusive communication

- Corporate communication policies

Unit 15: Emerging Trends in Communication

- Communication in digital age

- Social media communication

- AI and communication tools

- Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the communication process and its importance in business.

CO2: Apply effective written and oral communication techniques.

CO3: Analyze interpersonal and group communication dynamics.

CO4: Demonstrate professional presentation and interview skills.

CO5: Apply ethical and digital communication practices in workplace contexts.

References

- Lesikar, R.V. & Flatley, M.E., *Basic Business Communication*, McGraw-Hill.
- Bovee, C.L. & Thill, J.V., *Business Communication Today*, Pearson.
- Raman, M. & Sharma, S., *Technical Communication*, Oxford University Press.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on communication and soft skills
- Video-based communication practice platforms

SYLLABUS

(SEMESTER-V)

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Marketing Management | Course Code: BCA7501T |
| Semester: 5 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop a comprehensive understanding of marketing concepts, principles, and practices.
- Familiarize learners with the marketing environment and consumer behavior.
- Equip students with skills for marketing decision-making in traditional and digital contexts.
- Enable analysis of market opportunities and formulation of effective marketing strategies.
- Introduce ethical, social, and sustainable dimensions of marketing management.

Course Content:

| |
|---|
| BLOCK I: Foundations of Marketing |
| Unit 1: Introduction to Marketing |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of marketing |
| <ul style="list-style-type: none"> • Evolution of marketing concepts |
| <ul style="list-style-type: none"> • Marketing vs. selling |
| <ul style="list-style-type: none"> • Role of marketing in economic development |



- Modern marketing challenges

Unit 2: Marketing Environment

- Concept of marketing environment
- Micro and macro environment
- Internal environment
- Environmental scanning and analysis
- Impact of environment on marketing decisions

Unit 3: Consumer Behavior

- Meaning and importance of consumer behavior
- Factors influencing consumer behavior (cultural, social, personal, psychological)
- Buying decision process
- Consumer vs. industrial buyer behavior

BLOCK II: Market Analysis and Planning

Unit 4: Market Segmentation, Targeting, and Positioning

- Concept and bases of market segmentation
- Target market selection
- Positioning strategies
- Product differentiation

Unit 5: Marketing Research

- Meaning and objectives of marketing research
- Marketing research process



- Types of marketing research

- Data collection methods

- Role of research in marketing decisions

Unit 6: Demand Forecasting and Sales Forecasting

- Meaning and significance

- Factors affecting demand

- Techniques of demand forecasting

- Sales forecasting methods

BLOCK III: Product and Pricing Decisions

Unit 7: Product Management

- Meaning and classification of products

- Product life cycle

- New product development

- Branding and packaging

- Product mix and product line decisions

Unit 8: Pricing Decisions

- Meaning and importance of pricing

- Pricing objectives

- Factors influencing pricing decisions

- Pricing methods and strategies

Unit 9: Product and Brand Strategies



- Brand equity and brand loyalty

- Brand extension and brand repositioning

- Product modification and elimination

- Innovation and competitiveness

BLOCK IV: Distribution and Promotion Decisions

Unit 10: Marketing Channels and Distribution

- Meaning and importance of distribution channels

- Types of marketing intermediaries

- Channel design decisions

- Physical distribution and logistics

Unit 11: Promotion Mix

- Concept of promotion

- Advertising: objectives and media selection

- Sales promotion techniques

- Public relations and publicity

Unit 12: Personal Selling and Sales Management

- Meaning and importance of personal selling

- Salesmanship and selling process

- Sales force management

- Motivation and control of sales force

BLOCK V: Emerging Trends and Contemporary Issues

Unit 13: Digital and Social Media Marketing



- | |
|---|
| <ul style="list-style-type: none">• Concept of digital marketing |
| <ul style="list-style-type: none">• Online consumer behavior |
| <ul style="list-style-type: none">• Social media platforms and strategies |
| <ul style="list-style-type: none">• Content and influencer marketing |

Unit 14: Services and Relationship Marketing

- | |
|---|
| <ul style="list-style-type: none">• Concept and characteristics of services marketing |
| <ul style="list-style-type: none">• Service marketing mix |
| <ul style="list-style-type: none">• Relationship marketing |
| <ul style="list-style-type: none">• Customer relationship management (CRM) |

Unit 15: Ethics, Sustainability, and Global Marketing

- | |
|--|
| <ul style="list-style-type: none">• Marketing ethics and social responsibility |
| <ul style="list-style-type: none">• Sustainable marketing practices |
| <ul style="list-style-type: none">• Concept of global marketing |
| <ul style="list-style-type: none">• Challenges in international markets |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain marketing management concepts

CO2: Analyze marketing environment

CO3: Formulate marketing strategies

CO4: Evaluate marketing performance

CO5: Apply customer-centric approaches

References

- Philip Kotler & Kevin Lane Keller, *Marketing Management*, Pearson Education.
- William J. Stanton, Michael J. Etzel & Bruce J. Walker, *Fundamentals of Marketing*, McGraw-Hill.
- Cundiff, Still & Govoni, *Fundamentals of Modern Marketing*, Prentice Hall.
- Ramaswamy & Namakumari, *Marketing Management*, McGraw-Hill India.

Online resources:

- Open educational resources (OER) in marketing
- Government and industry marketing reports
- Digital marketing blogs and MOOCs (for supplementary learning)

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: E-Commerce | Course Code: BCA7503T |
| Semester: 5 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concepts, models, and applications of E-Commerce.
- Analyze the role of digital technologies in modern business transactions.
- Familiarize learners with online marketplaces, payment systems, and security issues.
- Develop skills to manage E-Commerce operations and digital business strategies.
- Examine legal, ethical, and global issues related to E-Commerce.

Course Content:

| |
|--|
| BLOCK I: Fundamentals of E-Commerce |
| Unit 1: Introduction to E-Commerce |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of E-Commerce |
| <ul style="list-style-type: none"> • Evolution of E-Commerce |
| <ul style="list-style-type: none"> • Traditional commerce vs. E-Commerce |
| <ul style="list-style-type: none"> • Benefits and limitations of E-Commerce |
| Unit 2: E-Commerce Models |
| <ul style="list-style-type: none"> • Business to Business (B2B) |



- Business to Consumer (B2C)
- Consumer to Consumer (C2C)
- Consumer to Business (C2B)
- Government and E-Commerce (G2B, G2C)

Unit 3: E-Commerce Infrastructure

- Internet and World Wide Web
- Hardware and software requirements
- Web servers and hosting
- Role of cloud computing

BLOCK II: Technology and Operations in E-Commerce

Unit 4: E-Commerce Websites and Applications

- Website design principles
- E-Commerce platforms and tools
- Mobile commerce (M-Commerce)
- User experience and interface basics

Unit 5: Online Marketplaces and Digital Products

- Concept of online marketplaces
- Types of digital products and services
- Supply chain and order fulfillment
- Inventory management in E-Commerce

Unit 6: Electronic Payment Systems



- Digital payment systems
- Credit/debit cards and net banking
- E-wallets and UPI
- Payment gateways and settlement process

BLOCK III: Marketing and Customer Management

Unit 7: Digital Marketing in E-Commerce

- Online marketing concepts
- Search engine marketing
- Social media marketing
- Email and content marketing

Unit 8: Customer Relationship Management (CRM)

- Meaning and importance of CRM
- CRM tools and technologies
- Customer acquisition and retention
- Personalization and customer analytics

Unit 9: Data Management and Analytics

- Data collection in E-Commerce
- Big data and business intelligence
- Web analytics basics
- Decision-making using analytics

BLOCK IV: Security, Legal, and Ethical Issues

Unit 10: E-Commerce Security



- Security threats and risks
- Encryption and digital signatures
- Secure Socket Layer (SSL)
- Cyber frauds and prevention

Unit 11: Legal Framework of E-Commerce

- IT Act and cyber laws (India)
- Online contracts and digital signatures
- Intellectual property rights
- Consumer protection in E-Commerce

Unit 12: Ethical and Social Issues

- Ethical challenges in E-Commerce
- Data privacy and protection
- Social impact of E-Commerce
- Sustainable and responsible E-Commerce

BLOCK V: Emerging Trends and Global E-Commerce

Unit 13: Global E-Commerce

- Concept and scope of global E-Commerce
- Cross-border trade
- Challenges in international E-Commerce
- Role of logistics and customs

Unit 14: Emerging Trends in E-Commerce



- Artificial intelligence and chatbots

- Internet of Things (IoT)

- Blockchain and digital currencies

- Voice and social commerce

Unit 15: Future of E-Commerce and Digital Business

- Growth prospects of E-Commerce

- E-Commerce and entrepreneurship

- Digital transformation of businesses

- Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts, models, and framework of e-commerce.

CO2: Analyze online business models and digital payment systems.

CO3: Apply e-marketing and customer relationship strategies in digital platforms.

CO4: Evaluate legal, ethical, and security issues in e-commerce.

CO5: Demonstrate understanding of emerging trends in online business.

References

- Kenneth C. Laudon & Carol Guercio Traver, *E-Commerce: Business, Technology, Society*, Pearson.
- P.T. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
- Gary P. Schneider, *Electronic Commerce*, Cengage Learning.
- Turban et al., *Electronic Commerce*, Springer.

Online Resources:

- Government of India Digital Commerce portals
- Open Educational Resources (OER)
- MOOCs on E-Commerce and Digital Business

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Business Ethics | Course Code: BCA7502P |
| Semester: 5 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the nature, importance, and scope of ethics in business.
- Develop ethical reasoning and moral decision-making skills.
- Examine ethical issues in functional areas of business.
- Promote responsible, transparent, and sustainable business practices.
- Sensitize learners to corporate governance and social responsibility.

Course Content:

| |
|---|
| BLOCK I: Foundations of Business Ethics |
| Unit 1: Introduction to Ethics and Business Ethics |
| <ul style="list-style-type: none"> • Meaning and concept of ethics |
| <ul style="list-style-type: none"> • Nature and scope of business ethics |
| <ul style="list-style-type: none"> • Ethics vs. morals and values |
| <ul style="list-style-type: none"> • Importance of ethics in business |
| Unit 2: Ethical Theories and Approaches |
| <ul style="list-style-type: none"> • Teleological and deontological theories |



- Utilitarianism

- Rights and justice approach

- Virtue ethics

Unit 3: Values and Ethical Decision-Making

- Values, attitudes, and beliefs

- Ethical dilemmas in business

- Ethical decision-making models

- Role of managers in ethical conduct

BLOCK II: Ethics in Business Practices

Unit 4: Ethics in Marketing and Consumer Protection

- Ethical issues in marketing

- Truth in advertising

- Consumer rights and responsibilities

- Unfair trade practices

Unit 5: Ethics in Finance and Accounting

- Ethical issues in finance

- Insider trading

- Financial reporting and disclosure

- Corporate frauds and scams

Unit 6: Ethics in Human Resource Management

- Ethical issues in recruitment and selection



- Fair wages and working conditions

- Discrimination and harassment at workplace

- Employee rights and obligations

BLOCK III: Corporate Governance and Regulation

Unit 7: Corporate Governance

- Concept and principles of corporate governance

- Role of board of directors

- Transparency and accountability

- Corporate governance failures

Unit 8: Business Laws and Ethical Compliance

- Relationship between law and ethics

- Regulatory frameworks

- Compliance management

- Role of ethics committees

Unit 9: Whistle Blowing and Corporate Disclosure

- Concept and importance of whistle blowing

- Protection of whistle blowers

- Corporate disclosure practices

- Ethical leadership

BLOCK IV: Corporate Social Responsibility and Sustainability

Unit 10: Corporate Social Responsibility (CSR)

- Meaning and evolution of CSR



- CSR models and approaches

- CSR initiatives in India

- Role of CSR in business strategy

Unit 11: Business and Environment Ethics

- Environmental ethics

- Sustainable development

- Green marketing and green accounting

- Climate change and business responsibility

Unit 12: Stakeholder Management and Ethics

- Stakeholder concept

- Ethical responsibilities towards stakeholders

- Conflict of stakeholder interests

- Building ethical organizational culture

BLOCK V: Contemporary and Global Ethical Issues

Unit 13: Global Business Ethics

- Ethics in international business

- Cultural differences and ethical challenges

- Global codes of conduct

- Multinational corporations and ethics

Unit 14: Technology, Media, and Business Ethics

- Ethics in information technology



- Data privacy and cyber ethics

- Social media and ethical challenges

- Artificial intelligence and ethics

Unit 15: Emerging Issues and Future of Business Ethics

- Ethics in entrepreneurship and startups

- Ethical challenges in digital economy

- Future trends in business ethics

- Building ethical and responsible businesses

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain ethical principles and theories in business context.

CO2: Analyze ethical dilemmas in corporate decision-making.

CO3: Evaluate corporate governance and CSR practices.

CO4: Apply ethical standards in business operations.

CO5: Demonstrate responsible and ethical leadership behavior.

References

- Crane, A. & Matten, D., *Business Ethics*, Oxford University Press.
- Ferrell, O.C., Fraedrich, J. & Ferrell, L., *Business Ethics: Ethical Decision Making and Cases*, Cengage.
- Velasquez, M.G., *Business Ethics: Concepts and Cases*, Pearson.
- R.S. Naagarazan, *Business Ethics*, New Age International.

Online Resources:

- Open Educational Resources (OER)
- Government and regulatory body publications
- MOOCs on ethics, CSR, and corporate governance

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Leadership Development | Course Code: BAD7501T |
| Semester: 5 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept, nature, and importance of leadership in organizations.
- Develop leadership skills relevant to business and professional environments.
- Analyze various leadership theories and styles.
- Enhance self-awareness, communication, and decision-making abilities.
- Prepare learners for leadership roles in a dynamic and global business environment.

Course Content:

| |
|---|
| BLOCK I: Foundations of Leadership |
| Unit 1: Introduction to Leadership |
| <ul style="list-style-type: none"> • Meaning and definition of leadership |
| <ul style="list-style-type: none"> • Leadership vs. management |
| <ul style="list-style-type: none"> • Importance of leadership in organizations |
| <ul style="list-style-type: none"> • Functions and qualities of a good leader |
| Unit 2: Evolution and Theories of Leadership |
| <ul style="list-style-type: none"> • Trait theory |



- Behavioral theories

- Contingency and situational theories

- Modern leadership perspectives

Unit 3: Leadership Styles

- Autocratic, democratic, and laissez-faire leadership

- Transactional and transformational leadership

- Charismatic and servant leadership

- Situational leadership styles

BLOCK II: Self and Interpersonal Leadership Skills

Unit 4: Self-Awareness and Emotional Intelligence

- Concept of self-awareness

- Emotional intelligence and its components

- Role of emotional intelligence in leadership

- Developing emotional competence

Unit 5: Communication and Influencing Skills

- Importance of communication in leadership

- Verbal and non-verbal communication

- Listening skills

- Persuasion and influencing techniques

Unit 6: Motivation and Team Building

- Motivation concepts and theories



- Role of leader in motivating employees

- Team formation and team dynamics

- Leadership in team building

BLOCK III: Leadership in Organizational Context

Unit 7: Decision Making and Problem Solving

- Decision-making process

- Types of decisions

- Problem-solving techniques

- Role of leader in effective decision-making

Unit 8: Conflict Management and Negotiation

- Nature and sources of conflict

- Conflict management styles

- Negotiation process and techniques

- Role of leadership in conflict resolution

Unit 9: Change Management and Leadership

- Concept of change management

- Resistance to change

- Role of leaders in managing change

- Leadership during organizational transformation

BLOCK IV: Ethical, Strategic, and Global Leadership

Unit 10: Ethical Leadership

- Concept and importance of ethical leadership



- Values and ethics in leadership

- Corporate governance and leadership responsibility

- Role modeling and integrity

Unit 11: Strategic Leadership

- Concept of strategic leadership

- Vision and mission formulation

- Strategic thinking and planning

- Leadership for competitive advantage

Unit 12: Global and Cross-Cultural Leadership

- Global leadership challenges

- Cultural diversity and leadership

- Managing multicultural teams

- Leadership in international business

BLOCK V: Contemporary Issues and Leadership Development

Unit 13: Leadership Development and Training

- Concept of leadership development

- Leadership development programs

- Coaching and mentoring

- Succession planning

Unit 14: Leadership in the Digital Era

- Leadership in the digital economy



- | |
|---|
| <ul style="list-style-type: none">• Technology and leadership |
| <ul style="list-style-type: none">• Virtual teams and remote leadership |
| <ul style="list-style-type: none">• Innovation and entrepreneurial leadership |

| |
|---|
| Unit 15: Future Trends in Leadership |
|---|

- | |
|---|
| <ul style="list-style-type: none">• Emerging leadership competencies |
| <ul style="list-style-type: none">• Leadership and sustainability |
| <ul style="list-style-type: none">• Women and inclusive leadership |
| <ul style="list-style-type: none">• Future challenges and opportunities in leadership |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain leadership concepts, styles, and theories.

CO2: Analyze leadership behavior in organizational settings.

CO3: Evaluate motivation and team-building strategies.

CO4: Apply leadership skills in problem-solving and decision-making.

CO5: Demonstrate effective leadership and interpersonal skills.

References

- Northouse, P.G., *Leadership: Theory and Practice*, Sage Publications.
- Robbins, S.P., Judge, T.A., *Organizational Behavior*, Pearson Education.
- Yukl, G., *Leadership in Organizations*, Pearson.
- Lussier, R.N. & Achua, C.F., *Leadership: Theory, Application & Skill Development*, Cengage.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on leadership and management
- Business case studies and leadership talks

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Product & Brand Management | Course Code: BAD7502T |
| Semester: 5 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concepts and processes involved in product and brand management.
- Analyze consumer needs and translate them into successful product strategies.
- Develop skills for managing brands across their life cycle.
- Examine branding decisions in competitive and dynamic markets.
- Familiarize learners with contemporary issues in product innovation and brand sustainability.

Course Content:

| |
|---|
| BLOCK I: Foundations of Product & Brand Management |
| Unit 1: Introduction to Product Management |
| <ul style="list-style-type: none"> • Meaning and scope of product management |
| <ul style="list-style-type: none"> • Role of product manager |
| <ul style="list-style-type: none"> • Product classification (consumer and industrial products) |
| <ul style="list-style-type: none"> • Product decisions in marketing |
| Unit 2: Product Planning and Development |
| <ul style="list-style-type: none"> • Product planning process |



- Idea generation and screening
- Product design and development
- Commercialization of new products

Unit 3: Product Life Cycle Management

- Concept and stages of product life cycle
- Marketing strategies at different PLC stages
- Product portfolio analysis
- Managing product decline

BLOCK II: Product Strategy and Innovation

Unit 4: Product Mix and Product Line Decisions

- Product mix dimensions
- Product line length and depth
- Product line expansion and contraction
- Product differentiation

Unit 5: Innovation and New Product Development

- Concept of innovation
- Sources of new product ideas
- New product development process
- Managing innovation in organizations

Unit 6: Product Quality and Design

- Concept of product quality



- Quality dimensions

- Design thinking

- Packaging and labeling decisions

BLOCK III: Brand Management Concepts

Unit 7: Introduction to Branding

- Meaning and importance of branding

- Brand elements and brand identity

- Brand image and brand positioning

- Brand value creation

Unit 8: Brand Equity and Brand Loyalty

- Concept of brand equity

- Measuring brand equity

- Brand loyalty and brand trust

- Customer-based brand equity

Unit 9: Brand Architecture and Strategies

- Brand architecture models

- Brand extension strategies

- Co-branding and ingredient branding

- Brand rejuvenation and repositioning

BLOCK IV: Brand Communication and Performance

Unit 10: Brand Communication Strategies

- Integrated marketing communication



- Advertising and brand promotion

- Digital branding and social media

- Storytelling and content branding

Unit 11: Brand Performance and Metrics

- Brand performance measurement

- Brand audits and tracking studies

- Role of analytics in brand management

- Managing brand consistency

Unit 12: Managing Brands in Competitive Markets

- Competitive branding strategies

- Managing brand crises

- Counterfeiting and brand protection

- Legal aspects of branding

BLOCK V: Contemporary Issues in Product & Brand Management

Unit 13: Global Product and Brand Management

- Global vs. local branding

- Standardization and adaptation

- Managing international brands

- Cultural influences on branding

Unit 14: Sustainable and Ethical Branding

- Concept of sustainable branding

- Ethical issues in product and brand management

- Green products and eco-labeling

- Social responsibility and brands

Unit 15: Future Trends in Product & Brand Management

- Technology and brand management

- Role of AI and data analytics

- Brand communities and engagement

- Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts of product life cycle and brand management.

CO2: Analyze branding strategies and brand equity.

CO3: Evaluate product development and positioning strategies.

CO4: Apply brand communication and brand extension strategies.

CO5: Demonstrate ability to manage products and brands strategically.

References

- Keller, K.L., *Strategic Brand Management*, Pearson Education.
- Kotler, P. & Keller, K.L., *Marketing Management*, Pearson.
- Ramaswamy, V.S. & Namakumari, S., *Marketing Management*, McGraw-Hill India.
- Kapferer, J.N., *The New Strategic Brand Management*, Kogan Page.

Online Resources:

- Open Educational Resources (OER)
- Brand case studies and industry reports
- MOOCs on product and brand management

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Human Resource Development | Course Code: BAD7503T |
| Semester: 5 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept, scope, and importance of Human Resource Development (HRD).
- Develop knowledge of training, development, and performance enhancement practices.
- Analyze the role of HRD in organizational effectiveness and employee growth.
- Familiarize learners with modern HRD tools, techniques, and interventions.
- Promote continuous learning, career development, and organizational development.

Course Content:

| |
|---|
| BLOCK I: Foundations of Human Resource Development |
| Unit 1: Introduction to Human Resource Development |
| <ul style="list-style-type: none"> • Meaning and definition of HRD |
| <ul style="list-style-type: none"> • Evolution and scope of HRD |
| <ul style="list-style-type: none"> • HRD vs. HRM |
| <ul style="list-style-type: none"> • Role of HRD in organizational success |
| Unit 2: HRD System and Functions |



- HRD system and sub-systems
- Role of HRD manager
- HRD climate and culture
- Linkage between HRD and organizational strategy

Unit 3: Learning, Training, and Development

- Concept of learning
- Training vs. development
- Learning theories
- Importance of training and development

BLOCK II: Training and Development Practices

Unit 4: Training Need Analysis

- Meaning and objectives of training need analysis
- Organizational, task, and individual analysis
- Identifying competency gaps
- Role of training need assessment

Unit 5: Training Methods and Techniques

- On-the-job training methods
- Off-the-job training methods
- E-training and digital learning
- Evaluation of training effectiveness

Unit 6: Management Development



- Concept and importance of management development

- Management development programs

- Executive development techniques

- Leadership development initiatives

BLOCK III: Performance and Career Development

Unit 7: Performance Management System

- Concept of performance management

- Performance appraisal methods

- Feedback and performance review

- Role of HRD in performance improvement

Unit 8: Career Planning and Development

- Meaning and objectives of career planning

- Career development process

- Succession planning

- Employee growth and retention

Unit 9: Talent Management

- Concept of talent management

- Talent acquisition and development

- High-potential employee development

- Retention strategies

BLOCK IV: Organizational Development and Change

Unit 10: Organizational Development (OD)



- Concept and objectives of OD

- OD interventions

- Role of HRD in OD

- Building learning organizations

Unit 11: Change Management

- Nature and types of organizational change

- Resistance to change

- Role of HRD in managing change

- Strategies for successful change

Unit 12: Employee Engagement and Work Life Quality

- Concept of employee engagement

- Quality of work life (QWL)

- Motivation and empowerment

- Role of HRD in engagement

BLOCK V: Contemporary Issues in HRD

Unit 13: HRD in Knowledge and Digital Organizations

- Knowledge management

- HRD in IT and service sectors

- E-HRD systems

- Digital transformation and HRD

Unit 14: Ethical and Legal Aspects of HRD



- | |
|---|
| <ul style="list-style-type: none">• Ethics in HRD practices |
| <ul style="list-style-type: none">• Employee rights and responsibilities |
| <ul style="list-style-type: none">• Legal framework related to training and development |
| <ul style="list-style-type: none">• Fair and inclusive HRD practices |

Unit 15: Future Trends in Human Resource Development

- | |
|--|
| <ul style="list-style-type: none">• Emerging HRD practices |
| <ul style="list-style-type: none">• HRD and sustainability |
| <ul style="list-style-type: none">• Global HRD challenges |
| <ul style="list-style-type: none">• Future role of HRD professionals |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and scope of human resource development.

CO2: Analyze training, development, and performance management systems.

CO3: Evaluate employee engagement and career development strategies.

CO4: Apply HRD interventions in organizational contexts.

CO5: Demonstrate understanding of strategic HRD practices.

References

- T.V. Rao, *Human Resource Development*, Sage Publications.
- Udai Pareek, *Training Instruments in HRD and OD*, McGraw-Hill.
- Raymond A. Noe, *Employee Training and Development*, McGraw-Hill.
- Dessler, G., *Human Resource Management*, Pearson Education.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on HRD, training, and talent management
- Industry HR reports and case studies

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Marketing of Services | Course Code: BAD7504T |
| Semester: 5 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the nature, scope, and importance of services marketing.
- Analyze differences between goods and services marketing.
- Develop knowledge of service design, delivery, and quality management.
- Equip learners with strategies for managing service encounters and customer relationships.
- Examine contemporary issues and emerging trends in the services sector.

Course Content:

| |
|--|
| BLOCK I: Foundations of Services Marketing |
| Unit 1: Introduction to Services Marketing |
| <ul style="list-style-type: none"> • Meaning and definition of services |
| <ul style="list-style-type: none"> • Nature and characteristics of services |
| <ul style="list-style-type: none"> • Growth of service sector |
| <ul style="list-style-type: none"> • Goods vs. services marketing |
| Unit 2: Services Marketing Environment |
| <ul style="list-style-type: none"> • Service economy and its significance |



- Internal and external environment of services

- Role of technology in services marketing

- Challenges in services marketing

Unit 3: Consumer Behavior in Services

- Nature of service consumption

- Consumer decision-making in services

- Perceived risk and involvement

- Managing customer expectations

BLOCK II: Service Product and Pricing Decisions

Unit 4: Service Product Design and Development

- Concept of service product

- Levels of service product

- Service innovation and development

- Service blueprinting

Unit 5: Pricing of Services

- Importance of pricing in services

- Factors influencing service pricing

- Pricing strategies for services

- Yield management and differential pricing

Unit 6: Managing Service Quality

- Concept and dimensions of service quality



- SERVQUAL model

- Measuring service quality

- Managing service gaps

BLOCK III: Distribution and Promotion of Services

Unit 7: Service Distribution (Place)

- Role of intermediaries in services

- Direct vs. indirect service delivery

- Managing service channels

- Location decisions in services

Unit 8: Promotion of Services

- Integrated marketing communication in services

- Advertising of services

- Sales promotion and public relations

- Word-of-mouth and relationship communication

Unit 9: People, Process, and Physical Evidence

- Extended marketing mix (7Ps)

- Role of people in service delivery

- Service processes and process design

- Physical evidence and service environment

BLOCK IV: Managing Service Operations and Relationships

Unit 10: Service Encounter and Experience Management

- Concept of service encounter



- Managing customer experience

- Moments of truth

- Service recovery strategies

Unit 11: Relationship Marketing in Services

- Concept and importance of relationship marketing

- Customer loyalty and retention

- Customer lifetime value

- CRM in services marketing

Unit 12: Services Marketing in Specific Sectors

- Banking and financial services

- Tourism and hospitality services

- Healthcare and education services

- Professional services marketing

BLOCK V: Contemporary Issues and Emerging Trends

Unit 13: Technology and Digital Services Marketing

- Role of technology in service delivery

- E-services and self-service technologies

- Digital platforms and apps

- Service automation and AI

Unit 14: Global and Sustainable Services Marketing

- Globalization of services



- International services marketing strategies

- Sustainability in services

- Ethical issues in services marketing

Unit 15: Future Trends in Services Marketing

- Innovation in services sector

- Service-dominant logic

- Emerging service industries

- Challenges and opportunities ahead

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the nature and characteristics of services marketing.

CO2: Analyze service quality and customer satisfaction models.

CO3: Apply service marketing mix strategies (7Ps).

CO4: Evaluate service delivery and service recovery processes.

CO5: Demonstrate ability to manage service operations effectively.

References

- Zeithaml, V.A., Bitner, M.J. & Gremler, D.D., *Services Marketing*, McGraw-Hill.
- Lovelock, C. & Wirtz, J., *Services Marketing: People, Technology, Strategy*, Pearson.
- Hoffman, K.D. & Bateson, J.E.G., *Services Marketing*, Cengage.
- Christopher, M., Payne, A. & Ballantyne, D., *Relationship Marketing*, Routledge.

Online Resources:

- Open Educational Resources (OER)
- Industry reports on banking, tourism, healthcare, and IT services
- MOOCs on services and relationship marketing

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Corporate Accounting | Course Code: BAT7501T |
| Semester: 5 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop an understanding of accounting principles applicable to corporate entities.
- Familiarize learners with accounting for share capital, debentures, and company accounts.
- Enable preparation and analysis of corporate financial statements.
- Understand accounting treatment for mergers, acquisitions, and reconstruction.
- Provide knowledge of recent trends and regulatory aspects in corporate accounting.

Course Content:

| |
|---|
| BLOCK I: Introduction to Corporate Accounting |
| Unit 1: Corporate Accounting – An Overview |
| <ul style="list-style-type: none"> • Meaning and scope of corporate accounting |
| <ul style="list-style-type: none"> • Difference between partnership and company accounts |
| <ul style="list-style-type: none"> • Types of companies |
| <ul style="list-style-type: none"> • Regulatory framework governing companies |
| Unit 2: Issue of Shares |
| <ul style="list-style-type: none"> • Meaning and types of shares |



- Issue of shares at par, premium, and discount

- Accounting treatment of share issue

- Forfeiture and reissue of shares

Unit 3: Issue and Redemption of Debentures

- Meaning and types of debentures

- Issue of debentures at par, premium, and discount

- Redemption of debentures

- Accounting entries for debentures

BLOCK II: Profit Determination and Distribution

Unit 4: Final Accounts of Companies

- Preparation of company final accounts

- Statement of Profit and Loss

- Balance Sheet as per Companies Act

- Notes to accounts

Unit 5: Managerial Remuneration

- Meaning and objectives of managerial remuneration

- Provisions of Companies Act

- Calculation of managerial remuneration

- Accounting treatment

Unit 6: Declaration and Payment of Dividend

- Meaning and types of dividend



- Provisions relating to dividend

- Accounting for dividend

- Transfer to reserves

BLOCK III: Company Reconstruction and Amalgamation

Unit 7: Internal Reconstruction

- Meaning and objectives
- Reduction of share capital
- Accounting treatment
- Preparation of revised balance sheet

Unit 8: External Reconstruction

- Meaning and forms of external reconstruction
- Purchase consideration
- Accounting entries in books of vendor company
- Accounting entries in books of purchasing company

Unit 9: Amalgamation of Companies

- Meaning and types of amalgamation
- Methods of amalgamation
- Accounting under pooling of interests method
- Purchase method

BLOCK IV: Holding Company Accounts

Unit 10: Holding and Subsidiary Companies

- Meaning of holding and subsidiary companies



- Legal provisions

- Mutual holding companies

- Minority interest

Unit 11: Consolidated Financial Statements

- Need for consolidated statements

- Preparation of consolidated balance sheet

- Treatment of goodwill and capital reserve

- Inter-company transactions

Unit 12: Accounting for Bonus and Rights Issue

- Meaning of bonus shares

- Accounting treatment of bonus issue

- Rights issue of shares

- Accounting entries and impact

BLOCK V: Contemporary Issues in Corporate Accounting

Unit 13: Valuation of Shares and Goodwill

- Meaning and need for valuation

- Methods of valuation of shares

- Valuation of goodwill

- Practical problems

Unit 14: Accounting Standards and Corporate Reporting

- Meaning and importance of accounting standards



- Overview of Indian Accounting Standards (Ind AS)

- Disclosure requirements

- Role of regulatory bodies

Unit 15: Emerging Trends in Corporate Accounting

- Corporate governance and reporting
n- Social and sustainability accounting

- Digitalization and accounting software

- Future challenges in corporate accounting

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the nature and characteristics of services marketing.

CO2: Analyze service quality and customer satisfaction models.

CO3: Apply service marketing mix strategies (7Ps).

CO4: Evaluate service delivery and service recovery processes.

CO5: Demonstrate ability to manage service operations effectively.

References

- S.N. Maheshwari & S.K. Maheshwari, *Corporate Accounting*, Vikas Publishing House.
- M.C. Shukla, T.S. Grewal & S.C. Gupta, *Advanced Accounts*, S. Chand.
- Arulanandam & Raman, *Corporate Accounting*, Himalaya Publishing House.
- ICAI Study Material on Corporate Accounting.

Online Resources:

- Open Educational Resources (OER)
- MCA and ICAI official publications
- MOOCs on advanced accounting and corporate reporting

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Income Tax | Course Code: BAT7502T |
| Semester: 5 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Provide comprehensive knowledge of the basic concepts and scope of Income Tax.
- Enable learners to understand residential status and tax incidence.
- Develop skills for computation of income under various heads.
- Familiarize students with deductions, exemptions, and rebates under the Income-tax Act.
- Equip learners with practical knowledge of tax computation and compliance.

Course Content:

| |
|--|
| BLOCK I: Fundamentals of Income Tax |
| Unit 1: Introduction to Income Tax |
| <ul style="list-style-type: none"> • Meaning and nature of tax |
| <ul style="list-style-type: none"> • Objectives of taxation |
| <ul style="list-style-type: none"> • Direct and indirect taxes |
| <ul style="list-style-type: none"> • Income-tax: scope and significance |
| <ul style="list-style-type: none"> • Overview of Income-tax Act |
| Unit 2: Basic Concepts |



- Assessee and assessment year

- Previous year

- Gross Total Income

- Total Income and tax liability

- Income and capital receipts

Unit 3: Residential Status and Incidence of Tax

- Residential status of individuals

- Residential status of HUF, firms, and companies

- Incidence of tax

- Scope of total income

BLOCK II: Income from Salary and House Property

Unit 4: Income from Salary

- Meaning and basis of charge

- Allowances

- Perquisites

- Deductions from salary

- Computation of income from salary

Unit 5: Income from House Property

- Basis of charge

- Annual value

- Deductions under Section 24



- Computation of income from house property

Unit 6: Set-off and Carry Forward of Losses

- Meaning of loss
- Inter-source and intra-source set-off
- Carry forward of losses
- Provisions relating to losses

BLOCK III: Income from Business, Capital Gains, and Other Sources

Unit 7: Profits and Gains of Business or Profession

- Basis of charge
- Allowable and disallowable expenses
- Depreciation
- Computation of business income

Unit 8: Capital Gains

- Meaning of capital asset
- Short-term and long-term capital gains
- Exemptions under capital gains
- Computation of capital gains

Unit 9: Income from Other Sources

- Meaning and scope
- Specific incomes chargeable
- Deductions allowed



- Computation of income from other sources

BLOCK IV: Deductions and Tax Computation

Unit 10: Deductions under Chapter VI-A

- Section 80C
- Section 80D
- Other important deductions
- Impact of deductions on tax liability

Unit 11: Exempted Incomes and Rebates

- Incomes exempt under Section 10
- Rebates and reliefs
- Agricultural income
- Tax treatment of exemptions

Unit 12: Computation of Total Income and Tax Liability

- Steps for computation of total income
- Tax slabs and rates
- Surcharge and cess
- Practical problems on tax computation

BLOCK V: Tax Administration and Contemporary Issues

Unit 13: Tax Deduction and Collection at Source

- Meaning of TDS
- TDS provisions
- TCS provisions



- Compliance and returns

Unit 14: Filing of Returns and Assessment

- Types of income tax returns
- Procedure for filing returns
- Types of assessment
- Appeals and penalties

Unit 15: Tax Planning and Emerging Issues

- Concept of tax planning
- Tax evasion vs. tax avoidance
- Introduction to GST and its relation with income tax
- Recent trends in Indian taxation

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain basic concepts and provisions of income tax law.

CO2: Classify and compute income under different heads.

CO3: Apply deductions and exemptions under the Income Tax Act.

CO4: Calculate total taxable income and tax liability of individuals.

CO5: Demonstrate practical skills in tax computation and compliance.

References

- V.K. Singhania & Monica Singhania, *Students' Guide to Income Tax*, Taxmann.
- Girish Ahuja & Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House.

- Singhanian, V.K., *Direct Taxes – Law and Practice*, Taxmann.
- ICAI Study Material on Direct Taxes.

Online Resources:

- Income Tax Department of India (official publications)
- Open Educational Resources (OER)
- MOOCs on taxation and tax planning

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: International Accounting | Course Code: BAT7503T |
| Semester: 5 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept, scope, and need for international accounting.
- Familiarize learners with international financial reporting practices.
- Develop knowledge of International Financial Reporting Standards (IFRS).
- Analyze accounting issues in multinational and global business operations.
- Compare Indian accounting practices with international standards.

Course Content:

| |
|---|
| BLOCK I: Introduction to International Accounting |
| Unit 1: International Accounting – An Overview |
| <ul style="list-style-type: none"> • Meaning and scope of international accounting |
| <ul style="list-style-type: none"> • Need for international accounting |
| <ul style="list-style-type: none"> • Globalization and accounting |
| <ul style="list-style-type: none"> • Challenges in international accounting |
| Unit 2: Accounting Diversity and Harmonization |
| <ul style="list-style-type: none"> • Accounting diversity across countries |



- Reasons for international accounting differences

- Concept of accounting harmonization

- Role of international organizations

Unit 3: International Accounting Bodies

- International Accounting Standards Board (IASB)

- International Financial Reporting Standards (IFRS)

- Role of IFAC

- Regulatory bodies influencing international accounting

BLOCK II: International Financial Reporting Standards (IFRS)

Unit 4: Introduction to IFRS

- Meaning and objectives of IFRS

- Structure and framework of IFRS

- Benefits of adopting IFRS

- Global acceptance of IFRS

Unit 5: Major IFRS Standards

- IFRS related to assets and liabilities

- Revenue recognition under IFRS

- Lease accounting

- Financial instruments overview

Unit 6: IFRS Adoption in India

- Ind AS and IFRS convergence



- Differences between Ind AS and IFRS

- Challenges in IFRS implementation

- Impact of IFRS on Indian companies

BLOCK III: Accounting Issues in International Business

Unit 7: Foreign Currency Transactions

- Meaning and need for foreign currency accounting

- Exchange rate determination

- Accounting treatment of foreign currency transactions

- Translation of foreign operations

Unit 8: Accounting for Multinational Companies

- Nature of multinational enterprises

- Transfer pricing

- Consolidation of foreign subsidiaries

- International segment reporting

Unit 9: International Taxation and Accounting

- Overview of international taxation

- Double taxation and avoidance agreements

- Transfer pricing regulations

- Accounting implications of international taxation

BLOCK IV: Comparative and Specialized International Accounting

Unit 10: Comparative Accounting Systems

- Anglo-American accounting system



- Continental European accounting system

- Asian accounting practices

- Comparison of major accounting systems

Unit 11: International Auditing and Assurance

- Concept of international auditing

- International Standards on Auditing (ISA)

- Role of international audit firms

- Ethical issues in international auditing

Unit 12: International Corporate Reporting

- Social and environmental reporting

- Sustainability and integrated reporting

- Corporate governance reporting

- Global disclosure practices

BLOCK V: Contemporary Issues and Emerging Trends

Unit 13: Accounting for Global Financial Markets

- Accounting for derivatives

- Hedge accounting

- Fair value measurement

- Financial reporting in global markets

Unit 14: Digitalization and International Accounting

- Role of technology in accounting



- XBRL and digital reporting

- Automation and AI in accounting

- Cyber risks and controls

Unit 15: Future Trends in International Accounting

- Convergence of global standards

- Challenges in global accounting regulation

- Sustainability and ESG reporting

- Future role of international accountants

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain international accounting standards and frameworks.

CO2: Analyze differences between Indian and international accounting practices.

CO3: Evaluate financial reporting under IFRS.

CO4: Apply accounting principles in global business environments.

CO5: Demonstrate understanding of harmonization and convergence of accounting standards.

References

- Choi, D.S., Frost, C.A. & Meek, G.K., *International Accounting*, Pearson Education.
- Nobes, C. & Parker, R., *Comparative International Accounting*, Pearson.
- Alexander, D., Britton, A. & Jorissen, A., *International Financial Reporting and Analysis*, Cengage.
- ICAI Publications on Ind AS and IFRS.

Online Resources:

- IFRS Foundation publications
- Open Educational Resources (OER)
- MOOCs on IFRS and international accounting

Bachelor of Commerce (B.Com)

| | |
|---|-----------------------------|
| Course Name: Security Analysis & Portfolio Management | Course Code: BAT7504T |
| Semester: 5 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Provide fundamental understanding of investment concepts and financial markets.
- Develop skills for analysis and valuation of securities.
- Enable learners to construct and manage investment portfolios.
- Understand risk–return relationships and diversification strategies.
- Familiarize students with contemporary practices in portfolio management.

Course Content:

| |
|--|
| BLOCK I: Investment and Financial Markets |
| Unit 1: Introduction to Investment |
| <ul style="list-style-type: none"> • Meaning and nature of investment |
| <ul style="list-style-type: none"> • Investment vs. speculation |
| <ul style="list-style-type: none"> • Objectives of investment |
| <ul style="list-style-type: none"> • Types of investors |
| Unit 2: Financial Markets and Instruments |
| <ul style="list-style-type: none"> • Capital market and money market |



- Primary and secondary markets

- Equity, debt, and hybrid instruments

- Role of stock exchanges

Unit 3: Risk and Return Concepts

- Meaning and types of risk

- Return measurement

- Risk–return trade-off

- Factors influencing investment risk

BLOCK II: Security Analysis

Unit 4: Fundamental Analysis

- Concept and significance

- Economic analysis

- Industry analysis

- Company analysis

Unit 5: Technical Analysis

- Concept of technical analysis

- Dow theory

- Chart patterns and trends

- Technical indicators

Unit 6: Efficient Market Hypothesis

- Concept of market efficiency



- Forms of EMH

- Implications for investors

- Criticism of EMH

BLOCK III: Valuation of Securities

Unit 7: Valuation of Equity Shares

- Meaning and need for valuation

- Dividend discount models

- Earnings-based valuation

- Price–earnings ratio

Unit 8: Valuation of Bonds and Debentures

- Bond characteristics

- Yield measures

- Bond valuation methods

- Interest rate risk

Unit 9: Derivative Securities Overview

- Meaning of derivatives

- Futures and options

- Hedging and speculation

- Role of derivatives in portfolio management

BLOCK IV: Portfolio Theory and Management

Unit 10: Portfolio Theory

- Concept of portfolio



- Diversification

- Markowitz portfolio theory

- Efficient frontier

Unit 11: Portfolio Construction and Management

- Portfolio construction process

- Asset allocation strategies

- Portfolio revision

- Portfolio performance evaluation

Unit 12: Capital Asset Pricing Model (CAPM)

- Concept and assumptions of CAPM

- Beta and systematic risk

- Security Market Line

- Limitations of CAPM

BLOCK V: Contemporary Issues and Practices

Unit 13: Mutual Funds and Institutional Investors

- Meaning and types of mutual funds

- NAV and mutual fund performance

- Role of institutional investors

- SEBI regulations on mutual funds

Unit 14: Behavioral Finance

- Concept of behavioral finance



- | |
|--|
| <ul style="list-style-type: none">• Investor psychology |
| <ul style="list-style-type: none">• Behavioral biases |
| <ul style="list-style-type: none">• Impact on investment decisions |

| |
|--|
| Unit 15: Emerging Trends in Investment Management |
|--|

- | |
|--|
| <ul style="list-style-type: none">• Portfolio management in digital era |
| <ul style="list-style-type: none">• Algorithmic and robo-advisory services |
| <ul style="list-style-type: none">• ESG and sustainable investing |
| <ul style="list-style-type: none">• Future trends in investment management |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts of investment and financial markets.

CO2: Analyze risk and return of securities.

CO3: Evaluate portfolio construction and diversification strategies.

CO4: Apply fundamental and technical analysis techniques.

CO5: Demonstrate investment decision-making skills.

References

- Fischer, D.E. & Jordan, R.J., *Security Analysis and Portfolio Management*, Pearson.
- Reilly, F.K. & Brown, K.C., *Investment Analysis and Portfolio Management*, Cengage.
- Elton, E.J., Gruber, M.J., *Modern Portfolio Theory and Investment Analysis*, Wiley.
- Sharpe, W.F., Alexander, G.J. & Bailey, J.V., *Investments*, Prentice Hall.

Online Resources:

- SEBI and stock exchange publications
- Open Educational Resources (OER)
- MOOCs on investment and portfolio management

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Money & Financial System | Course Code: BEA7501T |
| Semester: 5 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the meaning, role, and functions of money in the economy.
- Analyze the structure and working of the financial system.
- Explain the role of financial markets and institutions in economic development.
- Familiarize learners with monetary policy and the role of the central bank.
- Examine contemporary issues and reforms in the financial system.

Course Content:

| |
|---|
| BLOCK I: Money and Its Role |
| Unit 1: Concept and Functions of Money |
| <ul style="list-style-type: none"> • Meaning and evolution of money |
| <ul style="list-style-type: none"> • Functions of money |
| <ul style="list-style-type: none"> • Types of money |
| <ul style="list-style-type: none"> • Importance of money in a modern economy |
| Unit 2: Value of Money |
| <ul style="list-style-type: none"> • Meaning of value of money |



- Measurement of value of money

- Quantity theory of money

- Inflation and deflation

Unit 3: Credit and Credit Creation

- Meaning and role of credit

- Credit instruments

- Process of credit creation by banks

- Limitations of credit creation

BLOCK II: Financial System – An Overview

Unit 4: Structure of Financial System

- Meaning and components of financial system

- Financial markets, institutions, and instruments

- Role of financial system in economic growth

- Financial intermediation

Unit 5: Financial Instruments

- Money market instruments

- Capital market instruments

- Primary vs. secondary market instruments

- Risk and return aspects of financial instruments

Unit 6: Financial Intermediaries

- Banking institutions



- Non-banking financial companies (NBFCs)

- Development financial institutions

- Mutual funds and insurance companies

BLOCK III: Financial Markets

Unit 7: Money Market

- Meaning and features of money market
- Call money market
- Treasury bills and commercial bills
- Role of money market in liquidity management

Unit 8: Capital Market

- Meaning and structure of capital market
- Primary market and secondary market
- Stock exchanges and their functions
- Capital market reforms

Unit 9: Foreign Exchange Market

- Meaning and significance of foreign exchange market
- Exchange rate determination
- Spot and forward markets
- Balance of payments overview

BLOCK IV: Monetary Policy and Central Banking

Unit 10: Central Banking System

- Meaning and functions of central bank



- Issue of currency
- Banker's bank and custodian of foreign exchange
- Control of credit

Unit 11: Monetary Policy

- Meaning and objectives of monetary policy
- Instruments of monetary policy
- Expansionary and contractionary policy
- Effectiveness of monetary policy

Unit 12: Banking Regulation and Financial Stability

- Banking regulation and supervision
- Role of regulatory authorities
- Financial stability and systemic risk
- Banking sector reforms

BLOCK V: Contemporary Issues in Money and Financial System

Unit 13: Financial Inclusion and Digital Finance

- Concept of financial inclusion
- Digital payment systems
- Role of technology in financial services
- Challenges of digital finance

Unit 14: Global Financial System

- International financial institutions

- | |
|--|
| <ul style="list-style-type: none">• Global financial markets |
| <ul style="list-style-type: none">• Impact of globalization on financial systems |
| <ul style="list-style-type: none">• Financial crises and lessons |

Unit 15: Emerging Trends and Reforms

- | |
|---|
| <ul style="list-style-type: none">• Financial sector reforms |
| <ul style="list-style-type: none">• FinTech and innovation |
| <ul style="list-style-type: none">• Sustainable finance |
| <ul style="list-style-type: none">• Future of money and financial systems |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and functions of the financial system.

CO2: Analyze money supply and credit creation processes.

CO3: Evaluate the role of financial institutions and markets.

CO4: Apply knowledge of monetary policy and financial reforms.

CO5: Demonstrate understanding of contemporary financial system challenges.

References

- D.M. Mithani, *Money, Banking and International Trade*, Himalaya Publishing House.
- M.L. Jhingan, *Monetary Economics*, Vrinda Publications.
- Frederic S. Mishkin, *The Economics of Money, Banking and Financial Markets*, Pearson.
- Indian Institute of Banking & Finance (IIBF) publications.

Online Resources:

- Open Educational Resources (OER)
- Central bank and regulatory authority publications
- MOOCs on money, banking, and financial markets

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Development Economics | Course Code: BEA7502T |
| Semester: 5 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept, nature, and scope of economic development.
- Analyze theories and models of economic growth and development.
- Examine issues of poverty, inequality, unemployment, and human development.
- Study the role of agriculture, industry, and services in development.
- Evaluate development policies, planning, and contemporary challenges in developing economies.

Course Content:

| |
|--|
| BLOCK I: Concepts and Measures of Development |
| Unit 1: Economic Development – Meaning and Scope |
| <ul style="list-style-type: none"> • Economic growth vs. economic development |
| <ul style="list-style-type: none"> • Characteristics of developing economies |
| <ul style="list-style-type: none"> • Development goals and challenges |
| <ul style="list-style-type: none"> • Structural transformation |
| Unit 2: Measurement of Economic Development |
| <ul style="list-style-type: none"> • National income indicators |



- Per capita income

- Human Development Index (HDI)

- Limitations of development indicators

Unit 3: Development and Demographic Factors

- Population growth and development

- Demographic transition theory

- Urbanization and migration

- Population policy

BLOCK II: Theories of Economic Development

Unit 4: Classical and Neo-Classical Theories

- Classical views on development

- Neo-classical growth theory

- Role of capital and technology

- Criticism of neo-classical models

Unit 5: Modern Theories of Development

- Harrod–Domar growth model

- Rostow’s stages of economic growth

- Lewis dual sector model

- Balanced and unbalanced growth

Unit 6: Role of State and Market in Development

- State vs. market debate



- Role of government in development

- Public sector and development

- Privatization and liberalization

BLOCK III: Sectoral Aspects of Development

Unit 7: Agriculture and Economic Development

- Role of agriculture in development

- Agricultural productivity

- Green Revolution

- Rural development strategies

Unit 8: Industrialization and Economic Development

- Role of industrialization

- Small-scale and large-scale industries

- Industrial policy

- Make in India and industrial growth

Unit 9: Service Sector and Development

- Growth of service sector

- Service-led growth

- Role of IT and knowledge economy

- Employment generation

BLOCK IV: Development Problems and Policies

Unit 10: Poverty and Inequality

- Concept and measurement of poverty



- Income inequality

- Poverty alleviation programs

- Inclusive growth

Unit 11: Unemployment and Human Resource Development

- Types of unemployment

- Employment generation strategies

- Education and skill development

- Role of human capital

Unit 12: Economic Planning and Development Policies

- Meaning and objectives of planning

- Planning experience in India

- Five Year Plans

- NITI Aayog and development policy

BLOCK V: Contemporary Issues in Development Economics

Unit 13: Sustainable Development

- Concept of sustainable development

- Environment and development

- Climate change and economic growth

- Sustainable Development Goals (SDGs)

Unit 14: Globalization and Development

- Meaning and dimensions of globalization



- Impact of globalization on developing economies

- Trade, aid, and foreign investment

- Challenges of globalization

Unit 15: Emerging Issues in Development Economics

- Digital economy and development

- Gender and development

- Informal sector and development

- Future challenges of development

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts of economic growth and development.

CO2: Analyze theories of economic development.

CO3: Evaluate issues of poverty, unemployment, and inequality.

CO4: Apply development policies in Indian context.

CO5: Demonstrate understanding of sustainable development strategies.

References

- Todaro, M.P. & Smith, S.C., *Economic Development*, Pearson Education.
- Amartya Sen, *Development as Freedom*, Oxford University Press.
- Meier, G.M. & Rauch, J.E., *Leading Issues in Economic Development*, Oxford.
- Dhingra, I.C., *The Indian Economy*, Sultan Chand.

Online Resources:

- UNDP and World Bank development reports
- Government of India economic surveys
- Open Educational Resources (OER) and MOOCs on development economics

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Bank Management | Course Code: BEA7503T |
| Semester: 5 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the structure, functions, and management of banking institutions.
- Analyze banking operations, services, and risk management practices.
- Familiarize learners with credit management and regulatory frameworks.
- Develop knowledge of modern banking technologies and digital banking.
- Examine contemporary challenges and reforms in the banking sector.

Course Content:

| |
|---|
| BLOCK I: Foundations of Banking |
| Unit 1: Introduction to Banking |
| <ul style="list-style-type: none"> • Meaning and evolution of banking |
| <ul style="list-style-type: none"> • Types of banks |
| <ul style="list-style-type: none"> • Functions of commercial banks |
| <ul style="list-style-type: none"> • Role of banks in economic development |
| Unit 2: Banking System in India |
| <ul style="list-style-type: none"> • Structure of Indian banking system |



- Scheduled and non-scheduled banks

- Public, private, and cooperative banks

- Role of the central bank

Unit 3: Banker–Customer Relationship

- Meaning and types of bank customers

- Rights and obligations of banker and customer

- KYC norms

- Customer service in banks

BLOCK II: Banking Operations and Services

Unit 4: Deposit Management

- Types of bank deposits

- Deposit mobilization

- Interest rate policies

- Customer retention strategies

Unit 5: Credit Management

- Principles of bank lending

- Types of bank advances

- Credit appraisal and sanctioning

- Credit monitoring and recovery

Unit 6: Banking Services

- Payment and remittance services



- Agency services
- Utility services
- Fee-based banking services

BLOCK III: Risk Management and Regulation

Unit 7: Risk Management in Banks

- Types of risks in banking
- Credit risk, market risk, and operational risk
- Risk measurement techniques
- Risk mitigation strategies

Unit 8: Banking Regulation and Supervision

- Need for banking regulation
- Regulatory framework
- Role of regulatory authorities
- Basel norms overview

Unit 9: Non-Performing Assets (NPAs)

- Meaning and causes of NPAs
- Classification of assets
- Impact of NPAs on banks
- NPA management and recovery mechanisms

BLOCK IV: Technology and Financial Inclusion

Unit 10: Digital and Electronic Banking

- Core banking solutions



- Internet and mobile banking

- ATM and card-based services

- Cyber security in banking

Unit 11: Financial Inclusion and Priority Sector Lending

- Concept of financial inclusion

- Priority sector lending

- Role of banks in inclusive growth

- Government initiatives

Unit 12: Treasury and Investment Management

- Bank treasury operations

- Investment portfolio of banks

- Liquidity management

- Asset–liability management (ALM)

BLOCK V: Contemporary Issues and Reforms

Unit 13: Bank Marketing and Customer Relationship Management

- Concept of bank marketing

- Customer acquisition and retention

- Service quality in banks

- CRM in banking

Unit 14: Banking Reforms and Consolidation

- Banking sector reforms



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|--|
| <ul style="list-style-type: none">• Bank mergers and consolidation |
| <ul style="list-style-type: none">• Impact of reforms on banking performance |
| <ul style="list-style-type: none">• Challenges of consolidation |

Unit 15: Emerging Trends in Bank Management

- | |
|---|
| <ul style="list-style-type: none">• FinTech and banking |
| <ul style="list-style-type: none">• Green banking |
| <ul style="list-style-type: none">• Sustainable finance |
| <ul style="list-style-type: none">• Future of banking |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain principles and functions of bank management.

CO2: Analyze asset-liability management and risk management in banks.

CO3: Evaluate credit management and customer relationship practices.

CO4: Apply regulatory and compliance frameworks in banking operations.

CO5: Demonstrate managerial skills in banking sector.

References

- B.S. Khubchandani, *Practice and Law of Banking*, Macmillan.
- M.N. Gopinath, *Banking: Theory and Practice*, Sultan Chand.
- P.N. Varshney, *Banking Law and Practice*, Sultan Chand.
- Indian Institute of Banking & Finance (IIBF) publications.

Online Resources:

- Central bank and banking regulator publications
- Open Educational Resources (OER)
- MOOCs on banking and finance

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Economic Environment in India | Course Code: BEA7504T |
| Semester: 5 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the nature and components of India's economic environment.
- Analyze the impact of economic policies on business and society.
- Examine sectoral structure and performance of the Indian economy.
- Study the role of government, institutions, and reforms in economic development.
- Develop awareness of contemporary economic issues and challenges in India.

Course Content:

| |
|--|
| BLOCK I: Indian Economy – An Overview |
| Unit 1: Nature and Structure of Indian Economy |
| <ul style="list-style-type: none"> • Features of Indian economy |
| <ul style="list-style-type: none"> • Sectoral composition: primary, secondary, tertiary sectors |
| <ul style="list-style-type: none"> • Demographic profile and workforce |
| <ul style="list-style-type: none"> • Regional disparities |
| Unit 2: Economic Growth and Development in India |
| <ul style="list-style-type: none"> • Economic growth vs. development |



- Trends in national income

- Role of economic planning

- Inclusive growth

Unit 3: Population and Human Development

- Population growth and composition

- Human Development Index (HDI)

- Education and health indicators

- Skill development initiatives

BLOCK II: Economic Planning and Policy Framework

Unit 4: Economic Planning in India

- Objectives of economic planning

- Planning process in India

- Five Year Plans

- Transition to NITI Aayog

Unit 5: Liberalization, Privatization, and Globalization (LPG)

- Meaning and objectives of LPG reforms

- New Economic Policy, 1991

- Impact of LPG on Indian economy

- Challenges of globalization

Unit 6: Role of Government and Institutions

- Role of government in economic development



- Public sector enterprises

- Regulatory institutions

- Economic governance

BLOCK III: Sectoral Environment of Indian Economy

Unit 7: Agricultural Sector

- Role of agriculture in Indian economy

- Agricultural productivity

- Issues and challenges in agriculture

- Agricultural reforms

Unit 8: Industrial Sector

- Industrial growth and structure

- Industrial policy

- MSMEs and industrial development

- Make in India initiative

Unit 9: Service Sector

- Growth of service sector

- IT and IT-enabled services

- Role of services in employment

- Service sector challenges

BLOCK IV: Monetary, Fiscal, and External Environment

Unit 10: Monetary Environment

- Role of central bank



- Monetary policy objectives and tools

- Inflation and price stability

- Credit control

Unit 11: Fiscal Environment

- Fiscal policy and objectives

- Government revenue and expenditure

- Fiscal deficit and public debt

- Budgetary policy

Unit 12: External Sector and Balance of Payments

- Foreign trade of India

- Balance of payments

- Foreign exchange management

- Trade policy reforms

BLOCK V: Contemporary Economic Issues in India

Unit 13: Poverty, Unemployment, and Inequality

- Poverty and inequality trends

- Unemployment types and issues

- Government employment programs

- Inclusive development strategies

Unit 14: Infrastructure and Sustainable Development

- Role of infrastructure in development



- Energy, transport, and digital infrastructure

- Sustainable development goals

- Environmental concerns

Unit 15: Emerging Issues and Future Prospects

- Digital economy

- Startup ecosystem and entrepreneurship

- Financial inclusion

- Future challenges and opportunities for Indian economy

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and features of the Indian economy.

CO2: Analyze economic planning and policy reforms in India.

CO3: Evaluate industrial, agricultural, and service sector performance.

CO4: Apply knowledge of economic environment in business decisions.

CO5: Demonstrate awareness of current economic challenges in India.

References

- Datt, R. & Sundaram, K.P.M., *Indian Economy*, S. Chand.
- Mishra, S.K. & Puri, V.K., *Indian Economy*, Himalaya Publishing House.
- Uma Kapila, *Indian Economy*, Academic Foundation.
- Government of India, *Economic Survey*.

Online Resources:

- RBI, NITI Aayog, and Ministry of Finance publications
- Open Educational Resources (OER)
- MOOCs on Indian economy

SYLLABUS

(SEMESTER-V)

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Financial Management | Course Code: BCM7601T |
| Semester: 6 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the role and scope of financial management in business organizations.
- Develop analytical skills for financial decision-making.
- Familiarize learners with tools and techniques of financial planning and control.
- Enable evaluation of investment, financing, and dividend decisions.
- Provide exposure to contemporary issues in financial management.

Course Content:

| |
|--|
| BLOCK I: Introduction to Financial Management |
| Unit 1: Financial Management – An Overview |
| <ul style="list-style-type: none"> • Meaning and nature of financial management |
| <ul style="list-style-type: none"> • Scope and objectives of financial management |
| <ul style="list-style-type: none"> • Role of finance manager |
| <ul style="list-style-type: none"> • Financial management vs. accounting |
| Unit 2: Financial Environment and System |
| <ul style="list-style-type: none"> • Financial environment of business |



- Financial markets and institutions

- Regulatory framework

- Time value of money concept

Unit 3: Financial Planning

- Meaning and objectives of financial planning

- Estimation of financial requirements

- Factors affecting financial planning

- Capitalization and over-capitalization

BLOCK II: Investment Decisions

Unit 4: Capital Budgeting – Concepts

- Meaning and importance of capital budgeting

- Types of investment decisions

- Cash flows and risk

- Capital budgeting process

Unit 5: Capital Budgeting Techniques

- Payback period

- Accounting rate of return

- Net present value (NPV)

- Internal rate of return (IRR)

Unit 6: Risk and Uncertainty in Investment Decisions

- Meaning of risk and uncertainty



- Risk assessment techniques

- Sensitivity and scenario analysis

- Decision-making under uncertainty

BLOCK III: Financing Decisions

Unit 7: Cost of Capital

- Meaning and significance of cost of capital

- Cost of equity, debt, and preference shares

- Weighted average cost of capital (WACC)

- Factors affecting cost of capital

Unit 8: Capital Structure Decisions

- Meaning of capital structure

- Factors influencing capital structure

- Theories of capital structure

- Optimal capital structure

Unit 9: Leverage Analysis

- Concept of operating and financial leverage

- Combined leverage

- EBIT–EPS analysis

- Impact of leverage on risk and return

BLOCK IV: Dividend and Working Capital Management

Unit 10: Dividend Decisions

- Meaning and significance of dividend policy



- Forms of dividend

- Determinants of dividend policy

- Theories of dividend

Unit 11: Working Capital Management

- Concept and components of working capital

- Determinants of working capital

- Financing of working capital

- Working capital cycle

Unit 12: Management of Current Assets

- Cash management

- Inventory management

- Receivables management

- Short-term financing sources

BLOCK V: Financial Analysis and Contemporary Issues

Unit 13: Financial Statement Analysis

- Meaning and objectives

- Ratio analysis

- Funds flow and cash flow analysis

- Limitations of financial analysis

Unit 14: Financial Control and Budgeting

- Financial control techniques



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|--|
| <ul style="list-style-type: none">• Budgetary control |
| <ul style="list-style-type: none">• Standard costing and variance analysis |
| <ul style="list-style-type: none">• Responsibility accounting |

Unit 15: Contemporary Issues in Financial Management

- | |
|---|
| <ul style="list-style-type: none">• Financial management in global context |
| <ul style="list-style-type: none">• Corporate governance and finance |
| <ul style="list-style-type: none">• Role of technology in finance |
| <ul style="list-style-type: none">• Emerging trends in financial management |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the objectives and scope of financial management.

CO2: Analyze capital budgeting and investment decisions.

CO3: Evaluate capital structure and cost of capital.

CO4: Apply working capital management techniques.

CO5: Demonstrate financial decision-making skills in business contexts.

References

- I.M. Pandey, *Financial Management*, Vikas Publishing House.
- Khan, M.Y. & Jain, P.K., *Financial Management*, McGraw-Hill.
- Brigham, E.F. & Ehrhardt, M.C., *Financial Management: Theory and Practice*, Cengage.
- Van Horne, J.C. & Wachowicz, J.M., *Fundamentals of Financial Management*, Pearson.

Online Resources:

- Open Educational Resources (OER)
- Financial market and regulatory authority publications
- MOOCs on finance and financial management

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: International Business | Course Code: BCM7602T |
| Semester: 6 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the nature, scope, and importance of international business.
- Analyze global business environment and cross-border trade operations.
- Familiarize learners with international trade theories and policies.
- Develop knowledge of international marketing, finance, and investment decisions.
- Examine contemporary issues and challenges in global business management.

Course Content:

| |
|---|
| BLOCK I: Introduction to International Business |
| Unit 1: International Business – An Overview |
| <ul style="list-style-type: none"> • Meaning and evolution of international business |
| <ul style="list-style-type: none"> • Nature and scope of international business |
| <ul style="list-style-type: none"> • Domestic vs. international business |
| <ul style="list-style-type: none"> • Importance of international business |
| Unit 2: Global Business Environment |
| <ul style="list-style-type: none"> • Economic environment |



- Political and legal environment

- Socio-cultural environment

- Technological environment

Unit 3: Globalization and International Trade

- Meaning and dimensions of globalization

- Drivers of globalization

- Benefits and challenges of globalization

- Impact on developing economies

BLOCK II: International Trade Theories and Policies

Unit 4: Theories of International Trade

- Absolute cost theory

- Comparative cost theory

- Heckscher–Ohlin theory

- Modern theories of trade

Unit 5: Commercial Policy and Trade Restrictions

- Tariffs and non-tariff barriers

- Quotas and subsidies

- Dumping and anti-dumping measures

- Trade protection vs. free trade

Unit 6: Regional Economic Integration

- Meaning and forms of economic integration



- Free trade areas and customs unions

- Common markets and economic unions

- Regional trade agreements

BLOCK III: International Business Operations

Unit 7: Modes of Entry into International Business

- Exporting and importing

- Licensing and franchising

- Joint ventures and strategic alliances

- Wholly owned subsidiaries

Unit 8: International Marketing

- Product and pricing decisions

- Promotion strategies

- Distribution channels in international markets

- Standardization vs. adaptation

Unit 9: International Production and Supply Chain

- Global production strategies

- Outsourcing and offshoring

- International logistics

- Global supply chain management

BLOCK IV: International Financial and Investment Environment

Unit 10: International Financial System

- Foreign exchange market



- Exchange rate determination

- Balance of payments

- International financial institutions

Unit 11: International Financial Management

- Foreign exchange risk

- Hedging techniques

- International sources of finance

- Working capital in international business

Unit 12: Foreign Direct Investment and MNCs

- Meaning and types of FDI

- Factors influencing FDI

- Role of multinational corporations

- Impact of MNCs on host countries

BLOCK V: Contemporary Issues in International Business

Unit 13: International Business Laws and Ethics

- Legal framework of international business

- WTO and international trade laws

- Ethical issues in international business

- Corporate social responsibility in global business

Unit 14: International Business Strategy

- Global competitive strategies



- Strategic planning for international business

- Cross-cultural management

- Managing global teams

Unit 15: Emerging Trends in International Business

- Digitalization and e-commerce in global trade

- Sustainability and green business

- Global startups and entrepreneurship

- Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts and environment of international business.

CO2: Analyze international trade theories and global trade policies.

CO3: Evaluate foreign exchange markets and international financial systems.

CO4: Apply strategies for international market entry and expansion.

CO5: Demonstrate understanding of global business challenges and opportunities.

References

- Daniels, J.D., Radebaugh, L.H. & Sullivan, D.P., *International Business*, Pearson.
- Hill, C.W.L., *International Business: Competing in the Global Marketplace*, McGraw-Hill.
- Cherunilam, F., *International Business*, PHI Learning.
- Rugman, A.M. & Collinson, S., *International Business*, Pearson.

Online Resources:

- WTO and UNCTAD publications
- Government of India foreign trade policy documents
- Open Educational Resources (OER) and MOOCs on international business

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Project Management | Course Code: BCM7603T |
| Semester: 6 | Core / Elective: Core |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concepts, principles, and significance of project management.
- Develop skills for planning, scheduling, and controlling projects.
- Familiarize learners with project appraisal, risk management, and quality control.
- Enable effective management of project resources, cost, and time.
- Examine contemporary tools, techniques, and trends in project management.

Course Content:

| |
|--|
| BLOCK I: Introduction to Project Management |
| Unit 1: Project Management – An Overview |
| <ul style="list-style-type: none"> • Meaning and characteristics of a project |
| <ul style="list-style-type: none"> • Project vs. routine operations |
| <ul style="list-style-type: none"> • Project life cycle |
| <ul style="list-style-type: none"> • Role of project manager |
| Unit 2: Project Environment and Organization |
| <ul style="list-style-type: none"> • Project stakeholders |



- Project organization structures
- Project teams and leadership
- Ethics and professionalism in project management

Unit 3: Project Identification and Selection

- Project identification process
- Project screening and selection criteria
- Feasibility analysis
- Project approval process

BLOCK II: Project Planning and Scheduling

Unit 4: Project Planning

- Importance of project planning
- Defining project scope
- Work Breakdown Structure (WBS)
- Responsibility assignment matrix

Unit 5: Project Scheduling Techniques

- Network analysis
- PERT and CPM
- Gantt charts
- Project scheduling software overview

Unit 6: Time Management in Projects

- Estimation of project duration



- Time control techniques
- Monitoring project progress
- Managing delays and overruns

BLOCK III: Project Cost, Quality, and Risk Management

Unit 7: Project Cost Management

- Cost estimation techniques
- Project budgeting
- Cost control methods
- Earned value analysis

Unit 8: Project Quality Management

- Concept of quality in projects
- Quality planning and assurance
- Quality control tools
- Continuous improvement

Unit 9: Project Risk Management

- Meaning and types of project risk
- Risk identification and assessment
- Risk mitigation strategies
- Risk monitoring and control

BLOCK IV: Resource, Procurement, and Communication Management

Unit 10: Project Resource Management

- Human resource planning for projects



- Team development and motivation

- Resource allocation and leveling

- Performance appraisal in projects

Unit 11: Project Procurement Management

- Procurement planning

- Vendor selection and contracts

- Contract administration

- Legal aspects of project procurement

Unit 12: Project Communication and Stakeholder Management

- Importance of communication in projects

- Communication planning

- Stakeholder engagement

- Conflict management in projects

BLOCK V: Project Control and Contemporary Issues

Unit 13: Project Monitoring and Control

- Project control process

- Performance measurement

- Project reporting systems

- Project audits

Unit 14: Project Closure and Evaluation

- Project completion process



- Post-project evaluation

- Documentation and learning

- Success and failure factors

Unit 15: Emerging Trends in Project Management

- Agile and lean project management

- Use of technology in project management

- Sustainability and green projects

- Future challenges in project management

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamentals and life cycle of project management.

CO2: Analyze project planning and scheduling techniques (PERT/CPM).

CO3: Evaluate project cost estimation and risk management.

CO4: Apply project monitoring and control techniques.

CO5: Demonstrate ability to manage and execute projects effectively.

References

- K.K. Chitkara, *Project Management*, Tata McGraw-Hill.
- Prasanna Chandra, *Projects: Planning, Analysis, Selection, Implementation and Review*, McGraw-Hill.
- Harold Kerzner, *Project Management: A Systems Approach*, Wiley.
- PMI, *A Guide to the Project Management Body of Knowledge (PMBOK® Guide)*.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on project management
- Case studies from industry projects

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Training & Development | Course Code: BAD7601T |
| Semester: 6 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concepts, scope, and importance of training and development in organizations.
- Develop knowledge of training need assessment, design, and evaluation.
- Familiarize learners with modern training methods and development interventions.
- Enable effective management of employee learning and performance improvement.
- Examine contemporary trends in training and development practices.

Course Content:

| |
|--|
| BLOCK I: Foundations of Training & Development |
| Unit 1: Introduction to Training & Development |
| <ul style="list-style-type: none"> • Meaning and definition of training and development |
| <ul style="list-style-type: none"> • Training vs. education vs. development |
| <ul style="list-style-type: none"> • Importance of training in organizations |
| <ul style="list-style-type: none"> • Role of training manager |
| Unit 2: Learning and Training Concepts |
| <ul style="list-style-type: none"> • Concept of learning |



- Adult learning principles
- Learning theories
- Learning styles and training effectiveness

Unit 3: Training System and Policy

- Training system and process
- Training policy and objectives
- Role of line managers in training
- Creating a learning culture

BLOCK II: Training Need Analysis and Program Design

Unit 4: Training Need Analysis (TNA)

- Meaning and importance of TNA
- Organizational, task, and individual analysis
- Identifying competency gaps
- Training needs assessment tools

Unit 5: Training Program Design

- Setting training objectives
- Designing training content
- Selection of training methods
- Training schedules and budgets

Unit 6: Training Methods and Techniques

- On-the-job training methods



- Off-the-job training methods

- Role play, case study, and simulation

- E-learning and blended learning

BLOCK III: Development Interventions

Unit 7: Management and Executive Development

- Concept of management development

- Executive development programs

- Leadership development initiatives

- Coaching and mentoring

Unit 8: Career Planning and Development

- Meaning and objectives of career planning

- Career development process

- Succession planning

- Employee growth and retention

Unit 9: Organizational Development Interventions

- Concept of organizational development (OD)

- OD techniques and interventions

- Role of training in OD

- Building learning organizations

BLOCK IV: Evaluation and Performance Enhancement

Unit 10: Training Evaluation

- Meaning and importance of evaluation



- Kirkpatrick model of training evaluation

- Cost–benefit analysis of training

- Measuring training effectiveness

Unit 11: Performance Improvement through Training

- Linking training with performance management

- Skill development and productivity

- Behavioral change through training

- Continuous learning systems

Unit 12: Training Administration and Control

- Training records and documentation

- Training budgeting and cost control

- Training audits

- Legal and ethical aspects of training

BLOCK V: Contemporary Issues and Emerging Trends

Unit 13: Digital Learning and Technology-Based Training

- E-training and virtual classrooms

- Learning management systems (LMS)

- Mobile learning and microlearning

- Use of AI in training

Unit 14: Training for Special Groups

- Training for new employees



- Training for workers and supervisors

- Diversity and inclusion training

- Safety and compliance training

Unit 15: Future Trends in Training & Development

- Global training practices

- Sustainable learning and development

- Training challenges in the digital era

- Future role of training professionals

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and importance of training and development.

CO2: Analyze training needs assessment and training methods.

CO3: Evaluate employee development and performance improvement techniques.

CO4: Apply training evaluation models in organizations.

CO5: Demonstrate understanding of strategic training practices.

References

- Raymond A. Noe, *Employee Training and Development*, McGraw-Hill.
- Udai Pareek, *Training Instruments in HRD and OD*, McGraw-Hill.
- Blanchard, P.N. & Thacker, J.W., *Effective Training: Systems, Strategies, and Practices*, Pearson.
- T.V. Rao, *Human Resource Development*, Sage Publications.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on training, learning, and development
- Industry case studies and reports

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Digital Marketing | Course Code: BAD7602T |
| Semester: 6 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concepts, tools, and scope of digital marketing.
- Develop skills to plan and execute digital marketing campaigns.
- Analyze consumer behavior in digital and social media environments.
- Apply data-driven approaches for measuring digital marketing performance.
- Examine emerging trends, ethics, and regulations in digital marketing.

Course Content:

| |
|---|
| BLOCK I: Foundations of Digital Marketing |
| Unit 1: Introduction to Digital Marketing |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of digital marketing |
| <ul style="list-style-type: none"> • Traditional vs. digital marketing |
| <ul style="list-style-type: none"> • Digital marketing ecosystem |
| <ul style="list-style-type: none"> • Role of digital marketing in business |
| Unit 2: Digital Consumer Behavior |
| <ul style="list-style-type: none"> • Online consumer journey |



- Factors influencing digital buying behavior

- Customer personas and segmentation

- Omni-channel experience

Unit 3: Digital Marketing Strategy and Planning

- Setting digital marketing objectives

- Targeting and positioning in digital space

- Content strategy and planning

- Budgeting and campaign planning

BLOCK II: Search and Content Marketing

Unit 4: Search Engine Optimization (SEO)

- Concept and importance of SEO

- On-page and off-page optimization

- Keywords and link building

- SEO tools and best practices

Unit 5: Search Engine Marketing (SEM)

- Paid search advertising

- Google Ads overview

- Bidding strategies and ad formats

- Measuring SEM performance

Unit 6: Content Marketing

- Content marketing concepts



- Blogging, video, and visual content

- Content calendars and storytelling

- Content performance metrics

BLOCK III: Social Media and Influencer Marketing

Unit 7: Social Media Marketing

- Social media platforms and strategies

- Community building and engagement

- Social media algorithms

- Social media analytics

Unit 8: Influencer and Affiliate Marketing

- Influencer marketing models

- Identifying and managing influencers

- Affiliate marketing programs

- ROI measurement

Unit 9: Online Advertising and Display Marketing

- Display and native advertising

- Programmatic advertising

- Retargeting and remarketing

- Ad fraud and brand safety

BLOCK IV: Email, Mobile, and Analytics

Unit 10: Email Marketing

- Email marketing strategy



- List building and segmentation

- Campaign design and automation

- Compliance and deliverability

Unit 11: Mobile and App Marketing

- Mobile marketing concepts

- App-based marketing

- SMS and push notifications

- Location-based marketing

Unit 12: Web Analytics and Data-Driven Marketing

- Importance of analytics

- Web analytics tools

- Key performance indicators (KPIs)

- Conversion rate optimization

BLOCK V: Ethics, Law, and Emerging Trends

Unit 13: Digital Marketing Ethics and Legal Issues

- Ethical issues in digital marketing

- Data privacy and protection

- Consumer protection laws

- Regulatory framework

Unit 14: E-Commerce and Digital Marketing Integration

- Role of digital marketing in e-commerce

- Marketplace marketing strategies

- CRM and marketing automation

- Customer lifetime value

Unit 15: Emerging Trends in Digital Marketing

- Artificial intelligence and chatbots

- Voice search and visual search

- Metaverse and immersive marketing

- Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain digital marketing concepts and online platforms.

CO2: Analyze SEO, SEM, and social media marketing strategies.

CO3: Evaluate digital advertising and analytics tools.

CO4: Apply digital marketing campaigns for business growth.

CO5: Demonstrate understanding of emerging trends in digital marketing.

References

- Chaffey, D. & Ellis-Chadwick, F., *Digital Marketing*, Pearson Education.
- Ryan, D., *Understanding Digital Marketing*, Kogan Page.
- Kotler, P., Kartajaya, H. & Setiawan, I., *Marketing 5.0*, Wiley.
- Tuten, T.L. & Solomon, M.R., *Social Media Marketing*, Sage.

Online Resources:

- Open Educational Resources (OER)
- Google Digital Garage and Meta Blueprint
- MOOCs on digital marketing and analytics

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Personal Selling | Course Code: BAD7603T |
| Semester: 6 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the role and importance of personal selling in modern marketing.
- Develop knowledge of the personal selling process and sales techniques.
- Build communication, persuasion, and negotiation skills.
- Familiarize learners with sales force management and ethical selling practices.
- Examine contemporary trends and challenges in personal selling.

Course Content:

| |
|---|
| BLOCK I: Foundations of Personal Selling |
| Unit 1: Introduction to Personal Selling |
| <ul style="list-style-type: none"> • Meaning and nature of personal selling |
| <ul style="list-style-type: none"> • Importance of personal selling in marketing mix |
| <ul style="list-style-type: none"> • Personal selling vs. advertising |
| <ul style="list-style-type: none"> • Role of salesperson in organizations |
| Unit 2: Personal Selling Environment |
| <ul style="list-style-type: none"> • Types of selling situations |



- Buyer–seller relationship

- Organizational buying behavior

- Sales ethics and professionalism

Unit 3: Qualities and Types of Salespersons

- Qualities of an effective salesperson

- Types of salespersons

- Career opportunities in selling

- Training and motivation of salespersons

BLOCK II: Personal Selling Process

Unit 4: Prospecting and Pre-Approach

- Meaning and importance of prospecting

- Sources of prospects

- Prospect qualification

- Pre-approach planning

Unit 5: Approach and Presentation

- Approaching the customer

- Sales presentation methods

- Demonstration techniques

- Effective communication in selling

Unit 6: Handling Objections and Closing the Sale

- Types of customer objections



- Techniques of handling objections

- Closing techniques

- Follow-up and after-sales service

BLOCK III: Communication, Negotiation, and Relationship Building

Unit 7: Communication Skills in Personal Selling

- Verbal and non-verbal communication

- Listening skills

- Persuasive communication

- Building customer trust

Unit 8: Negotiation Skills

- Meaning and importance of negotiation

- Negotiation process

- Negotiation strategies and tactics

- Win-win negotiation

Unit 9: Relationship Selling and CRM

- Concept of relationship selling

- Customer relationship management (CRM)

- Customer retention strategies

- Lifetime value of customers

BLOCK IV: Sales Force Management

Unit 10: Sales Force Organization and Recruitment

- Sales force structure



- Recruitment and selection of salespersons

- Training programs

- Performance standards

Unit 11: Motivation, Compensation, and Control

- Motivation theories in selling

- Sales compensation plans

- Incentives and rewards

- Sales control techniques

Unit 12: Sales Performance Evaluation

- Sales performance metrics

- Sales forecasting

- Territory management

- Sales audit

BLOCK V: Contemporary Issues in Personal Selling

Unit 13: Personal Selling in Services and Industrial Markets

- Selling services

- Industrial and B2B selling

- Key account management

- Relationship marketing in B2B

Unit 14: Technology and Digital Tools in Personal Selling

- Role of technology in selling



- | |
|---|
| <ul style="list-style-type: none">• Sales automation tools |
| <ul style="list-style-type: none">• Virtual selling and video sales calls |
| <ul style="list-style-type: none">• Social selling |

| |
|---|
| Unit 15: Ethical and Future Trends in Personal Selling |
|---|

- | |
|---|
| <ul style="list-style-type: none">• Ethical issues in personal selling |
| <ul style="list-style-type: none">• Legal aspects of selling |
| <ul style="list-style-type: none">• Emerging trends in sales profession |
| <ul style="list-style-type: none">• Future challenges and opportunities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the principles and process of personal selling.

CO2: Analyze consumer behavior in sales situations.

CO3: Apply selling techniques and negotiation strategies.

CO4: Evaluate sales force management practices.

CO5: Demonstrate effective interpersonal and persuasion skills.

References

- Futrell, C.M., *Fundamentals of Selling*, McGraw-Hill.
- Johnston, M.W. & Marshall, G.W., *Sales Force Management*, Routledge.
- Kotler, P. & Keller, K.L., *Marketing Management*, Pearson Education.
- Anderson, R.E., *Professional Sales Management*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on sales and negotiation
- Industry case studies and sales simulations

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Industrial Relation & Labour Laws | Course Code: BAD7604T |
| Semester: 6 | Core / Elective: Elective-1 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept, scope, and importance of industrial relations in organizations.
- Examine the role of trade unions, employers, and the state in industrial relations.
- Develop knowledge of major labour laws governing employment in India.
- Analyze industrial disputes and mechanisms for their prevention and settlement.
- Create awareness of contemporary issues in labour relations and workplace regulation.

Course Content:

| |
|---|
| BLOCK I: Foundations of Industrial Relations |
| Unit 1: Industrial Relations – Concept and Scope |
| <ul style="list-style-type: none"> • Meaning and nature of industrial relations |
| <ul style="list-style-type: none"> • Objectives and importance of industrial relations |
| <ul style="list-style-type: none"> • Approaches to industrial relations |
| <ul style="list-style-type: none"> • Actors in industrial relations system |
| Unit 2: Industrial Relations in India |



- Evolution of industrial relations in India

- Industrial relations framework

- Role of employers and employees

- Role of government in industrial relations

Unit 3: Trade Unions

- Meaning and objectives of trade unions

- Growth of trade union movement in India

- Functions and problems of trade unions

- Recognition of trade unions

BLOCK II: Collective Bargaining and Industrial Conflicts

Unit 4: Collective Bargaining

- Concept and importance of collective bargaining

- Levels and types of collective bargaining

- Process of collective bargaining

- Collective bargaining in India

Unit 5: Industrial Disputes

- Meaning and causes of industrial disputes

- Types of industrial disputes

- Impact of industrial conflicts

- Preventive measures

Unit 6: Settlement of Industrial Disputes



- Conciliation

- Arbitration

- Adjudication

- Role of labour courts and tribunals

BLOCK III: Labour Laws – Employment and Welfare

Unit 7: Industrial Disputes Act

- Objectives and scope

- Authorities under the Act

- Strikes, lockouts, and lay-offs

- Retrenchment and closure

Unit 8: Factories Act and Occupational Safety

- Objectives of the Factories Act

- Health, safety, and welfare provisions

- Working hours and leave

- Employer and employee responsibilities

Unit 9: Wages and Social Security Laws

- Minimum Wages Act

- Payment of Wages Act

- Employees' Provident Fund and ESI Act

- Gratuity and bonus provisions

BLOCK IV: Labour Administration and Industrial Democracy

Unit 10: Labour Administration



- Meaning and objectives of labour administration

- Labour machinery in India

- Role of labour department

- Labour inspection system

Unit 11: Industrial Discipline and Grievance Handling

- Concept of industrial discipline

- Code of discipline

- Grievance redressal machinery

- Domestic enquiry

Unit 12: Workers' Participation in Management

- Concept and objectives

- Forms of workers' participation

- Works committees and joint management councils

- Effectiveness of participation schemes

BLOCK V: Contemporary Issues and Labour Law Reforms

Unit 13: Contract Labour and Migrant Workers

- Contract labour system

- Regulation of contract labour

- Issues related to migrant workers

- Legal safeguards

Unit 14: Labour Law Reforms and Labour Codes

- | |
|--|
| <ul style="list-style-type: none">• Need for labour law reforms |
| <ul style="list-style-type: none">• Overview of labour codes |
| <ul style="list-style-type: none">• Impact of labour codes on industry and workers |
| <ul style="list-style-type: none">• Challenges in implementation |

Unit 15: Emerging Trends in Industrial Relations

- | |
|--|
| <ul style="list-style-type: none">• Industrial relations in globalized economy |
| <ul style="list-style-type: none">• Impact of technology and automation |
| <ul style="list-style-type: none">• Industrial relations in service sector |
| <ul style="list-style-type: none">• Future challenges in labour relations |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts and importance of industrial relations.

CO2: Analyze labour laws and industrial dispute mechanisms.

CO3: Evaluate collective bargaining and trade union practices.

CO4: Apply labour law provisions in workplace situations.

CO5: Demonstrate understanding of employee relations and compliance issues.

References

- C.B. Mamoria & S. Mamoria, *Dynamics of Industrial Relations*, Himalaya Publishing House.
- S.C. Srivastava, *Industrial Relations and Labour Laws*, Vikas Publishing House.
- P.L. Malik, *Industrial Law*, Eastern Book Company.
- Government of India publications on labour laws and labour codes.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Labour & Employment publications
- MOOCs on industrial relations and labour laws

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Management Accounting | Course Code: BAT7601T |
| Semester: 6 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the nature, scope, and importance of management accounting.
- Develop skills in analysis and interpretation of accounting information for managerial decisions.
- Apply quantitative tools and techniques for planning, control, and performance evaluation.
- Enable cost control, budgeting, and decision-making in business organizations.
- Familiarize learners with contemporary issues and practices in management accounting.

Course Content:

| |
|---|
| BLOCK I: Foundations of Management Accounting |
| Unit 1: Introduction to Management Accounting |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of management accounting |
| <ul style="list-style-type: none"> • Financial accounting vs. management accounting |
| <ul style="list-style-type: none"> • Role of management accountant |
| <ul style="list-style-type: none"> • Management accounting as a decision-making tool |



Unit 2: Accounting Information and Decision Making

- Types of accounting information
- Management information system (MIS)
- Relevance of accounting data for decisions
- Limitations of management accounting

Unit 3: Analysis and Interpretation of Financial Statements

- Objectives of financial analysis
- Tools of analysis
- Comparative and common-size statements
- Trend analysis

BLOCK II: Cost Concepts and Marginal Costing

Unit 4: Cost Concepts and Classification

- Meaning and elements of cost
- Classification of costs
- Cost behavior patterns
- Cost control and cost reduction

Unit 5: Marginal Costing

- Concept and significance of marginal costing
- Contribution and P/V ratio
- Break-even analysis
- Applications of marginal costing

Unit 6: Decision Making with Marginal Costing



- Make or buy decisions

- Pricing decisions

- Shutdown decisions

- Product mix decisions

BLOCK III: Budgetary Control and Standard Costing

Unit 7: Budgetary Control

- Meaning and objectives of budgeting

- Types of budgets

- Preparation of functional budgets

- Budgetary control system

Unit 8: Standard Costing

- Meaning and importance of standard costing

- Setting of standards

- Variance analysis

- Advantages and limitations of standard costing

Unit 9: Responsibility Accounting

- Concept of responsibility accounting

- Responsibility centers

- Performance measurement

- Transfer pricing basics

BLOCK IV: Funds Flow, Cash Flow, and Ratio Analysis

Unit 10: Funds Flow Analysis



- Meaning and importance of funds flow statement

- Preparation of funds flow statement

- Analysis of changes in working capital

- Uses and limitations

Unit 11: Cash Flow Analysis

- Meaning and objectives of cash flow statement

- Preparation as per accounting standards

- Operating, investing, and financing activities

- Interpretation of cash flow statement

Unit 12: Ratio Analysis

- Meaning and objectives of ratio analysis

- Liquidity, profitability, and solvency ratios

- Activity and turnover ratios

- Limitations of ratio analysis

BLOCK V: Contemporary Tools and Issues

Unit 13: Management Control Systems

- Concept of management control

- Strategic vs. operational control

- Balanced scorecard

- Performance measurement systems

Unit 14: Cost Management Techniques



| |
|--|
| <ul style="list-style-type: none">• Activity-based costing (ABC) |
| <ul style="list-style-type: none">• Target costing |
| <ul style="list-style-type: none">• Life-cycle costing |
| <ul style="list-style-type: none">• Kaizen costing |
| Unit 15: Emerging Issues in Management Accounting |
| <ul style="list-style-type: none">• Management accounting in service organizations |
| <ul style="list-style-type: none">• Role of technology and ERP systems |
| <ul style="list-style-type: none">• Management accounting in global context |
| <ul style="list-style-type: none">• Future trends and challenges |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts and scope of management accounting.

CO2: Analyze financial statements using ratio and trend analysis.

CO3: Apply cash flow and fund flow analysis techniques.

CO4: Evaluate budgeting and marginal costing for decision-making.

CO5: Demonstrate analytical skills for managerial decisions.

References

- R.S.N. Pillai & Bhagavathi, *Management Accounting*, S. Chand.
- M.N. Arora, *Management Accounting*, Vikas Publishing House.
- Charles T. Horngren, *Cost Accounting: A Managerial Emphasis*, Pearson.
- Khan, M.Y. & Jain, P.K., *Management Accounting*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on management accounting and business analytics
- Industry case studies and reports

Bachelor of Commerce (B.Com)

| | |
|--|-------------------------|
| Course Name: Auditing | Course Code: BAT7602T |
| Semester: 6 | Core / Elective: 2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concepts, objectives, and scope of auditing.
- Develop knowledge of auditing standards, procedures, and techniques.
- Familiarize learners with internal control, internal audit, and risk-based auditing.
- Enable understanding of company audit and professional responsibilities of auditors.
- Create awareness of contemporary issues and trends in auditing.

Course Content:

| |
|---|
| BLOCK I: Foundations of Auditing |
| Unit 1: Introduction to Auditing |
| <ul style="list-style-type: none"> • Meaning and definition of auditing |
| <ul style="list-style-type: none"> • Objectives and importance of audit |
| <ul style="list-style-type: none"> • Auditing vs. accounting |
| <ul style="list-style-type: none"> • Types of audit |
| Unit 2: Auditing Principles and Standards |
| <ul style="list-style-type: none"> • Basic principles governing an audit |



- Auditing standards and their importance

- Professional ethics and code of conduct

- Role of auditing institutions

Unit 3: Audit Planning and Documentation

- Audit planning process

- Audit programme

- Audit documentation and working papers

- Audit evidence and techniques

BLOCK II: Internal Control and Internal Audit

Unit 4: Internal Control System

- Meaning and objectives of internal control

- Elements of internal control

- Internal check system

- Evaluation of internal control

Unit 5: Internal Audit

- Meaning and scope of internal audit

- Functions of internal auditor

- Internal audit vs. statutory audit

- Internal audit reports

Unit 6: Audit of Cash and Other Assets

- Audit of cash transactions



- Audit of bank balances

- Audit of receivables and inventory

- Verification and valuation of assets

BLOCK III: Company Audit and Special Areas

Unit 7: Company Audit

- Appointment, powers, and duties of company auditor

- Audit of share capital and debentures

- Audit report and auditor's liability

- Auditor's rights and responsibilities

Unit 8: Audit of Income and Expenditure

- Audit of purchases and sales

- Audit of wages and salaries

- Audit of expenses

- Detection and prevention of errors and frauds

Unit 9: Special Audits

- Cost audit

- Management audit

- Tax audit

- Government audit

BLOCK IV: Audit Reporting and Professional Issues

Unit 10: Audit Report

- Types of audit reports



- Audit opinion

- Qualified and unqualified reports

- Reporting standards

Unit 11: Audit of Different Organizations

- Audit of sole proprietorships and partnerships

- Audit of banks

- Audit of insurance companies

- Audit of non-profit organizations

Unit 12: Auditor's Liability and Professional Conduct

- Civil and criminal liability of auditor

- Professional misconduct

- Disciplinary provisions

- Legal cases related to auditing

BLOCK V: Contemporary Issues and Trends in Auditing

Unit 13: Risk-Based and Forensic Auditing

- Audit risk and risk assessment

- Risk-based audit approach

- Forensic audit

- Fraud detection techniques

Unit 14: Computerized and Continuous Auditing

- Impact of IT on auditing

- Computer-assisted audit techniques (CAATs)

- Continuous auditing

- Cyber risks and audit challenges

Unit 15: Future of Auditing

- Auditing in digital environment

- Sustainability and social audit

- Role of auditors in corporate governance

- Emerging challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the principles and objectives of auditing.

CO2: Analyze audit procedures and internal control systems.

CO3: Evaluate different types of audit reports.

CO4: Apply auditing standards and ethical guidelines.

CO5: Demonstrate practical understanding of audit processes.

References

- Arens, A.A., Elder, R.J. & Beasley, M.S., *Auditing and Assurance Services*, Pearson.
- B.N. Tandon, *Principles of Auditing*, S. Chand.
- Kamal Gupta, *Contemporary Auditing*, Tata McGraw-Hill.
- ICAI Study Material on Auditing and Assurance.

Online Resources:

- Open Educational Resources (OER)
- ICAI and regulatory body publications
- MOOCs on auditing and assurance

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Government Accounting | Course Code: BAT7603T |
| Semester: 6 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the principles, scope, and objectives of government accounting.
- Familiarize learners with budgeting, accounting, and reporting systems of government.
- Develop knowledge of fund accounting and public finance management.
- Examine audit, accountability, and financial control mechanisms in government.
- Create awareness of contemporary reforms and transparency initiatives in public sector accounting.

Course Content:

| |
|--|
| BLOCK I: Foundations of Government Accounting |
| Unit 1: Introduction to Government Accounting |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of government accounting |
| <ul style="list-style-type: none"> • Objectives of government accounting |
| <ul style="list-style-type: none"> • Differences between commercial and government accounting |
| <ul style="list-style-type: none"> • Role of government accounting in public administration |
| Unit 2: Public Finance and Government Accounts |



- Concept of public finance
- Structure of government accounts
- Consolidated Fund, Contingency Fund, and Public Account
- Role of Finance Ministry

Unit 3: Accounting System in Government

- Cash basis of accounting
- Accounting classifications
- Government accounting cycle
- Role of Pay and Accounts Offices

BLOCK II: Government Budgeting and Financial Control

Unit 4: Government Budget

- Meaning and objectives of budget
- Types of budgets
- Budgetary process in India
- Role of legislature in budget approval

Unit 5: Budgetary Control and Financial Administration

- Budgetary control system
- Financial control mechanisms
- Role of Comptroller and Auditor General (CAG)
- Parliamentary control over public expenditure

Unit 6: Public Expenditure and Revenue Accounting



- Classification of public expenditure
- Revenue receipts and capital receipts
- Accounting of taxes and non-tax revenues
- Grants-in-aid and subsidies

BLOCK III: Fund Accounting and Government Reporting

Unit 7: Fund Accounting

- Meaning and objectives of fund accounting
- Types of government funds
- Accounting treatment of funds
- Importance of fund accounting

Unit 8: Accounts of State and Local Governments

- State government accounting system
- Local bodies accounting
- Municipal and Panchayat accounts
- Challenges in local government accounting

Unit 9: Government Financial Reporting

- Government financial statements
- Appropriation accounts
- Finance accounts
- Public disclosure and transparency

BLOCK IV: Audit and Accountability in Government

Unit 10: Government Audit



- Meaning and scope of government audit

- Types of government audit

- Compliance and performance audit

- Social audit

Unit 11: Comptroller and Auditor General of India

- Role and powers of CAG

- Audit reports

- Relationship with Public Accounts Committee

- Importance of CAG in accountability

Unit 12: Accountability and Financial Discipline

- Concept of public accountability

- Financial discipline in government

- Legislative oversight mechanisms

- Prevention of misuse of public funds

BLOCK V: Contemporary Issues and Reforms

Unit 13: Public Financial Management Reforms

- Concept of public financial management

- Outcome-based budgeting

- Medium Term Expenditure Framework

- Performance budgeting

Unit 14: E-Governance and Digital Accounting



- Use of technology in government accounting

- E-budgeting and e-payments

- Digital financial reporting systems

- Challenges of digital governance

Unit 15: Emerging Issues in Government Accounting

- Transparency and right to information

- Sustainability and green budgeting

- International public sector accounting standards (IPSAS)

- Future challenges in government accounting

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the principles and features of government accounting.

CO2: Analyze budgeting and financial control in public sector.

CO3: Evaluate accounting procedures for government receipts and expenditures.

CO4: Apply public financial management concepts.

CO5: Demonstrate understanding of transparency and accountability in public finance.

References

- B.P. Singh, *Government Accounting*, S. Chand.
- R.K. Sharma & Shashi K. Gupta, *Public Finance*, Kalyani Publishers.
- Government of India, *Manual of Accounts*.
- CAG of India publications and reports.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Finance and CAG official websites
- MOOCs on public finance and government accounting

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Computerized Accounting | Course Code: BAT7604T |
| Semester: 6 | Core / Elective: Elective-2 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the concept and importance of computerized accounting systems.
- Develop knowledge of accounting software and digital accounting processes.
- Enable learners to record, process, and generate financial reports using computers.
- Familiarize students with internal controls, security, and data integrity in computerized accounting.
- Examine recent trends and applications of information technology in accounting.

Course Content:

| |
|--|
| BLOCK I: Foundations of Computerized Accounting |
| Unit 1: Introduction to Computerized Accounting |
| <ul style="list-style-type: none"> • Meaning and scope of computerized accounting |
| <ul style="list-style-type: none"> • Manual vs. computerized accounting |
| <ul style="list-style-type: none"> • Advantages and limitations |
| <ul style="list-style-type: none"> • Components of computerized accounting system |
| Unit 2: Accounting Information System (AIS) |
| <ul style="list-style-type: none"> • Meaning and objectives of AIS |



- Components of AIS
- Transaction processing system
- Role of AIS in decision making

Unit 3: Basics of Computer Systems for Accounting

- Hardware and software requirements
- Operating systems
- Data processing concepts
- Accounting databases

BLOCK II: Accounting Software and Data Processing

Unit 4: Introduction to Accounting Software

- Types of accounting software
- Features of popular accounting packages
- Installation and configuration basics
- Customization of accounting software

Unit 5: Recording Accounting Transactions

- Creation of company and masters
- Voucher entry and transaction processing
- Ledger posting and trial balance
- Error detection and correction

Unit 6: Computerized Payroll and Inventory Accounting

- Payroll accounting system



- Salary processing and statutory deductions

- Inventory management system

- Stock valuation methods

BLOCK III: Computerized Financial Reporting

Unit 7: Preparation of Financial Statements

- Trading, Profit & Loss Account

- Balance Sheet generation

- Notes to accounts

- Interpretation of computerized reports

Unit 8: Cost and Management Accounting Applications

- Cost records using accounting software

- Budgeting and variance analysis

- Ratio analysis

- MIS reports

Unit 9: Taxation and Compliance Reporting

- GST accounting overview

- TDS and income tax reports

- Statutory compliance reports

- E-filing basics

BLOCK IV: Controls, Security, and Audit in Computerized Accounting

Unit 10: Internal Control in Computerized Environment

- Internal control concepts



- Segregation of duties

- Authorization and access control

- Audit trails

Unit 11: Security of Accounting Data

- Data security issues

- Backup and recovery

- Cyber threats and prevention

- Confidentiality and data protection

Unit 12: Computerized Accounting and Auditing

- Impact of computerized accounting on audit

- Computer-assisted audit techniques (CAATs)

- Continuous auditing

- Auditor's role in IT environment

BLOCK V: Contemporary Issues and Emerging Trends

Unit 13: ERP and Integrated Accounting Systems

- Meaning of ERP

- Accounting modules in ERP

- Benefits and challenges of ERP

- ERP implementation issues

Unit 14: Cloud Accounting and Automation

- Cloud-based accounting systems



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|--|
| <ul style="list-style-type: none">• Automation and AI in accounting |
| <ul style="list-style-type: none">• Mobile accounting applications |
| <ul style="list-style-type: none">• Advantages and risks of cloud accounting |

Unit 15: Future Trends in Computerized Accounting

- | |
|--|
| <ul style="list-style-type: none">• Digital transformation in accounting |
| <ul style="list-style-type: none">• Blockchain and accounting |
| <ul style="list-style-type: none">• Sustainability reporting systems |
| <ul style="list-style-type: none">• Future challenges and opportunities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and importance of computerized accounting systems.

CO2: Apply accounting software for recording business transactions.

CO3: Generate financial statements using accounting software.

CO4: Analyze data security and backup procedures in computerized systems.

CO5: Demonstrate practical skills in digital accounting environment.

References

- M.P. Gupta, *Computerized Accounting*, Sultan Chand.
- S. S. Iyengar, *Accounting Information Systems*, Tata McGraw-Hill.
- Hall, J.A., *Accounting Information Systems*, Cengage.
- ICAI publications on Information Technology and Accounting.

Online Resources:

- Open Educational Resources (OER)
- Accounting software documentation and tutorials
- MOOCs on accounting information systems and ERP

Bachelor of Commerce (B.Com)

| | |
|---|-----------------------------|
| Course Name: Rural Banking & Microfinance | Course Code: BEA7601T |
| Semester: 6 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the role of rural banking and microfinance in inclusive economic development.
- Analyze the structure and functioning of rural financial institutions in India.
- Develop knowledge of microfinance models, SHGs, and financial inclusion initiatives.
- Examine credit delivery systems, recovery mechanisms, and risk management in rural finance.
- Create awareness of contemporary challenges, reforms, and innovations in rural banking.

Course Content:

| |
|--|
| BLOCK I: Foundations of Rural Banking |
| Unit 1: Rural Economy and Need for Rural Banking |
| <ul style="list-style-type: none"> • Characteristics of rural economy |
| <ul style="list-style-type: none"> • Financial needs of rural sector |
| <ul style="list-style-type: none"> • Role of banking in rural development |



- Problems of rural credit

Unit 2: Evolution of Rural Banking in India

- History of rural banking
- Cooperative banking structure
- Regional Rural Banks (RRBs)
- Role of commercial banks in rural finance

Unit 3: Institutional Framework for Rural Credit

- Institutional vs. non-institutional credit
- NABARD and its role
- Government agencies and schemes
- Rural credit policy

BLOCK II: Rural Banking Institutions and Operations

Unit 4: Cooperative Banking Institutions

- Structure of cooperative banks
- Primary agricultural credit societies (PACS)
- State cooperative banks and DCCBs
- Problems and reforms in cooperative banking

Unit 5: Regional Rural Banks and Small Finance Banks

- Objectives and functions of RRBs
- Performance and challenges of RRBs
- Small Finance Banks



- Payment banks and rural outreach

Unit 6: Credit Delivery and Recovery in Rural Areas

- Agricultural and allied sector credit
- Crop loans and KCC
- Credit appraisal in rural lending
- Loan recovery and NPA issues

BLOCK III: Microfinance Concepts and Models

Unit 7: Introduction to Microfinance

- Meaning and scope of microfinance
- Principles of microfinance
- Role of microfinance in poverty alleviation
- Microcredit vs. microfinance

Unit 8: Microfinance Models

- Self Help Group (SHG) model
- SHG–Bank linkage programme
- Joint Liability Group (JLG) model
- NGO-led microfinance model

Unit 9: Microfinance Institutions (MFIs)

- Types of MFIs
- Regulation of MFIs
- Interest rates and sustainability



- Issues faced by MFIs

BLOCK IV: Financial Inclusion and Technology

Unit 10: Financial Inclusion in Rural Areas

- Concept and objectives of financial inclusion
- Financial inclusion initiatives in India
- Jan Dhan–Aadhaar–Mobile (JAM) trinity
- Direct Benefit Transfer (DBT)

Unit 11: Technology and Digital Finance in Rural Banking

- Role of technology in rural banking
- Mobile banking and digital payments
- Business Correspondent (BC) model
- Challenges of digital finance in rural areas

Unit 12: Risk Management and Regulation

- Credit risk in rural finance
- Weather and crop risks
- Insurance and risk mitigation
- Regulatory framework for rural banking

BLOCK V: Contemporary Issues and Emerging Trends

Unit 13: Government Schemes and Rural Development Programs

- Priority sector lending
- PMFBY, PMJDY, and other schemes
- Role of subsidies and support programs



- Impact assessment

Unit 14: Social Impact and Sustainability of Microfinance

- Social impact of microfinance
- Women empowerment through SHGs
- Ethical issues in microfinance
- Sustainability challenges

Unit 15: Future of Rural Banking and Microfinance

- Innovations in rural finance
- FinTech and rural banking
- Green finance and rural sustainability
- Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and functions of rural banking in India.

CO2: Analyze microfinance institutions and SHG models.

CO3: Evaluate financial inclusion initiatives.

CO4: Apply rural credit management principles.

CO5: Demonstrate understanding of rural development finance mechanisms.

References

- O.P. Garg, *Rural Banking in India*, Deep & Deep Publications.

- S. Sundaram & S. Varshney, *Microfinance and Rural Development*, Himalaya Publishing House.
- NABARD publications and annual reports.
- RBI reports on financial inclusion and rural credit.

Online Resources:

- Open Educational Resources (OER)
- Government of India rural finance portals
- MOOCs on microfinance and inclusive finance

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Indian Banking System | Course Code: BEA7602T |
| Semester: 6 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the structure, functions, and evolution of the Indian banking system.
- Analyze the role of banks in economic development and financial inclusion.
- Develop knowledge of banking operations, services, and regulatory framework.
- Examine risk management, NPAs, and reforms in the Indian banking sector.
- Create awareness of contemporary issues, digital banking, and future trends.

Course Content:

| |
|---|
| BLOCK I: Foundations of Indian Banking |
| Unit 1: Introduction to Banking |
| <ul style="list-style-type: none"> • Meaning and functions of banking |
| <ul style="list-style-type: none"> • Evolution of banking in India |
| <ul style="list-style-type: none"> • Types of banks |
| <ul style="list-style-type: none"> • Role of banks in economic development |
| Unit 2: Structure of Indian Banking System |
| <ul style="list-style-type: none"> • Commercial banks |



- Cooperative banks
- Regional Rural Banks (RRBs)
- Development banks and specialized institutions

Unit 3: Central Banking in India

- Role and functions of the Reserve Bank of India
- Monetary authority and currency issue
- Banker's bank and custodian of foreign exchange
- Credit control measures

BLOCK II: Banking Operations and Services

Unit 4: Deposit Accounts and Deposit Mobilization

- Types of deposits
- Interest rate structure
- Deposit mobilization strategies
- Customer relationship management

Unit 5: Lending Operations of Banks

- Principles of bank lending
- Types of advances
- Credit appraisal and documentation
- Monitoring and recovery of loans

Unit 6: Payment and Settlement Systems

- Cheques and clearing system



- Electronic payment systems

- NEFT, RTGS, and IMPS

- Role of payment banks

BLOCK III: Regulation, Risk, and Performance

Unit 7: Banking Regulation in India

- Need for banking regulation

- Banking Regulation Act

- Role of regulatory authorities

- Basel norms overview

Unit 8: Non-Performing Assets (NPAs)

- Meaning and causes of NPAs

- Asset classification

- Impact of NPAs on banks

- Measures for NPA management

Unit 9: Risk Management in Banks

- Types of risks in banking

- Credit, market, and operational risk

- Risk mitigation techniques

- Role of ALM

BLOCK IV: Banking Reforms and Financial Inclusion

Unit 10: Banking Sector Reforms

- Pre- and post-liberalization banking



- Consolidation and mergers of banks

- Impact of reforms on efficiency

- Challenges of reforms

Unit 11: Financial Inclusion and Priority Sector Lending

- Concept of financial inclusion

- Priority sector lending

- Government initiatives for inclusion

- Role of banks in inclusive growth

Unit 12: Technology and Digital Banking

- Core banking solutions

- Internet and mobile banking

- FinTech and innovation in banking

- Cyber security issues

BLOCK V: Contemporary Issues and Future Trends

Unit 13: Customer Service and Bank Marketing

- Service quality in banks

- Bank marketing strategies

- Customer grievance redressal

- Ombudsman scheme

Unit 14: Ethical and Social Issues in Banking

- Ethics in banking operations



- Corporate governance in banks

- Social responsibility of banks

- Green banking initiatives

Unit 15: Future of Indian Banking System

- Digital transformation of banking

- Competition and globalization

- Sustainable and inclusive banking

- Emerging challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and evolution of Indian banking system.

CO2: Analyze the role of RBI and commercial banks.

CO3: Evaluate banking reforms and regulatory framework.

CO4: Apply knowledge of banking operations and services.

CO5: Demonstrate understanding of contemporary banking challenges.

References

- M.N. Gopinath, *Banking: Theory and Practice*, Sultan Chand.
- B.S. Khubchandani, *Practice and Law of Banking*, Macmillan.
- Indian Institute of Banking & Finance (IIBF) publications.
- RBI annual reports and circulars.

Online Resources:

- Open Educational Resources (OER)
- RBI and Ministry of Finance publications
- MOOCs on banking and finance

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Economic Law | Course Code: BEA7603T |
| Semester: 6 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Understand the legal framework governing economic and business activities in India.
- Familiarize learners with laws related to competition, consumer protection, and corporate regulation.
- Develop the ability to interpret economic laws affecting trade, industry, and commerce.
- Examine regulatory institutions and enforcement mechanisms.
- Create awareness of contemporary legal reforms and emerging economic law issues.

Course Content:

| |
|--|
| BLOCK I: Foundations of Economic Law |
| Unit 1: Introduction to Economic Law |
| <ul style="list-style-type: none"> • Meaning, nature, and scope of economic law |
| <ul style="list-style-type: none"> • Relationship between law and economy |
| <ul style="list-style-type: none"> • Sources of economic law |
| <ul style="list-style-type: none"> • Role of economic law in development |
| Unit 2: Constitutional Framework of Economic Regulation |



- Fundamental rights and economic activities

- Directive Principles of State Policy

- Freedom of trade, commerce, and intercourse

- Constitutional limitations on economic power

Unit 3: Regulatory State and Economic Governance

- Concept of regulatory state

- Role of government in economic regulation

- Independent regulatory authorities

- Economic governance in India

BLOCK II: Competition and Consumer Protection Laws

Unit 4: Competition Law – Concepts and Objectives

- Need for competition law

- Anti-competitive agreements

- Abuse of dominant position

- Regulation of combinations

Unit 5: Consumer Protection Law

- Consumer rights and responsibilities

- Consumer protection framework

- Unfair trade practices

- Product liability and consumer remedies

Unit 6: Enforcement and Redressal Mechanisms



- Competition Commission and its powers

- Consumer dispute redressal agencies

- Penalties and remedies

- Role of courts and tribunals

BLOCK III: Corporate and Industrial Economic Laws

Unit 7: Corporate Regulation and Economic Law

- Corporate governance and compliance

- Disclosure and transparency norms

- Regulation of corporate conduct

- Role of regulatory bodies

Unit 8: Industrial and Labour Regulation

- Industrial licensing and deregulation

- Labour regulation and economic impact

- Industrial relations and productivity

- Reforms in industrial regulation

Unit 9: Laws Relating to Trade and Commerce

- Regulation of internal trade

- Foreign trade regulation

- Export–import policy framework

- Trade remedies and safeguards

BLOCK IV: Financial and Investment Laws

Unit 10: Financial Markets Regulation



- Regulation of securities markets

- Investor protection measures

- Insider trading and market abuse

- Role of market regulators

Unit 11: Banking and Insurance Regulation

- Banking regulation framework

- Prudential norms and supervision

- Insurance regulation and consumer protection

- Financial stability mechanisms

Unit 12: Foreign Investment and Exchange Control Laws

- Foreign investment policies

- Regulation of foreign exchange

- Cross-border transactions

- Compliance and reporting requirements

BLOCK V: Contemporary Issues and Legal Reforms

Unit 13: Economic Reforms and Legal Changes

- Liberalization, privatization, and globalization

- Deregulation and ease of doing business

- Impact of reforms on industry and trade

- Role of law in economic reforms

Unit 14: Digital Economy and Economic Law



| |
|---|
| <ul style="list-style-type: none">• Regulation of digital markets |
| <ul style="list-style-type: none">• Data protection and competition |
| <ul style="list-style-type: none">• E-commerce and platform regulation |
| <ul style="list-style-type: none">• Emerging legal challenges |
| Unit 15: Future Trends in Economic Law |
| <ul style="list-style-type: none">• Globalization and harmonization of laws |
| <ul style="list-style-type: none">• Sustainable development and regulation |
| <ul style="list-style-type: none">• Corporate accountability and ESG |
| <ul style="list-style-type: none">• Future challenges and opportunities |

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the basic concepts and scope of economic laws.

CO2: Analyze competition law and regulatory frameworks.

CO3: Evaluate consumer protection and corporate regulation laws.

CO4: Apply legal provisions in business decision-making.

CO5: Demonstrate awareness of compliance and legal responsibilities.

References

- Avtar Singh, *Company Law*, Eastern Book Company.
- T.R. Andhyarujina, *Economic Laws*, Oxford University Press.
- Government of India publications on economic and commercial laws.
- Regulatory authority reports and notifications.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Law & Justice publications
- MOOCs on business and economic laws

Bachelor of Commerce (B.Com)

| | |
|--|-----------------------------|
| Course Name: Economic Analysis | Course Code: BEA7604T |
| Semester: 6 | Core / Elective: Elective-3 |
| Teaching Scheme in Hrs (L:T:P): 3:0:0 | Credits: 4 |
| Type of course: Lecture+ Assignments | Total Contact Hours: 12 |
| Continuous Internal Evaluation: 30 Marks | ESE: 70 Marks |

Course Objectives

The objectives of this course are to:

- Develop analytical understanding of economic concepts relevant to business decisions.
- Apply microeconomic and macroeconomic tools for economic analysis.
- Understand demand, cost, production, and market structures.
- Analyze national income, inflation, unemployment, and economic policies.
- Enhance decision-making skills using economic reasoning and data.

Course Content:

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|--|
| BLOCK I: Fundamentals of Economic Analysis |
| Unit 1: Introduction to Economic Analysis |
| <ul style="list-style-type: none"> • Meaning and scope of economic analysis |
| <ul style="list-style-type: none"> • Economics and business decision-making |
| <ul style="list-style-type: none"> • Microeconomics and macroeconomics |
| <ul style="list-style-type: none"> • Positive and normative economics |
| Unit 2: Demand Analysis |
| <ul style="list-style-type: none"> • Meaning and determinants of demand |



- Law of demand

- Elasticity of demand

- Demand forecasting techniques

Unit 3: Consumer Behavior Analysis

- Utility analysis

- Law of diminishing marginal utility

- Indifference curve analysis

- Consumer equilibrium

BLOCK II: Production and Cost Analysis

Unit 4: Production Analysis

- Concept of production

- Production function

- Law of variable proportions

- Returns to scale

Unit 5: Cost Analysis

- Meaning and classification of cost

- Short-run and long-run cost curves

- Cost-output relationship

- Economies and diseconomies of scale

Unit 6: Revenue Analysis

- Concept of revenue



- Total, average, and marginal revenue

- Revenue curves

- Profit maximization

BLOCK III: Market Structure Analysis

Unit 7: Perfect Competition

- Features of perfect competition
- Price determination under perfect competition
- Equilibrium of firm and industry
- Criticism of perfect competition

Unit 8: Monopoly and Monopolistic Competition

- Monopoly: features and price determination
- Price discrimination
- Monopolistic competition
- Selling costs and product differentiation

Unit 9: Oligopoly

- Features of oligopoly
- Price rigidity and kinked demand curve
- Cartels and collusion
- Game theory basics

BLOCK IV: Macroeconomic Analysis

Unit 10: National Income Analysis

- Concepts of national income



- Methods of measuring national income

- Difficulties in national income estimation

- Uses of national income data

Unit 11: Inflation and Unemployment

- Meaning and types of inflation

- Causes and effects of inflation

- Concept and types of unemployment

- Phillips curve

Unit 12: Monetary and Fiscal Policy Analysis

- Monetary policy objectives and tools

- Fiscal policy and public finance

- Role of central bank

- Policy effectiveness

BLOCK V: Applied and Contemporary Economic Analysis

Unit 13: Business Cycles and Economic Fluctuations

- Meaning and phases of business cycles

- Causes of business cycles

- Measures to control business cycles

- Impact on business decisions

Unit 14: Economic Planning and Development Analysis

- Concept of economic planning

- Planning in developing economies
- Role of government in development

- Policy challenges

Unit 15: Contemporary Issues in Economic Analysis

- Globalization and economic analysis
- Digital economy
- Sustainable development
- Emerging economic challenges

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain analytical tools used in economic analysis.

CO2: Analyze economic data and interpret trends.

CO3: Evaluate economic indicators and policy impacts.

CO4: Apply quantitative and qualitative techniques in analysis.

CO5: Demonstrate critical thinking in economic decision-making.

References

- Samuelson, P.A. & Nordhaus, W.D., *Economics*, McGraw-Hill.
- Mote, V.L., Paul, S. & Gupta, G.S., *Managerial Economics*, McGraw-Hill.
- Koutsoyiannis, A., *Modern Microeconomics*, Macmillan.
- Mankiw, N.G., *Principles of Economics*, Cengage.

Online Resources:

- Open Educational Resources (OER)
- Government economic reports and surveys
- MOOCs on economics and business analysis

5.3 Faculty and Support Staff

The University has identified the dedicated requisite faculty and support staff as mandated by the UGC and they are allocated the positions exclusively for ODL mode.

List of Faculty associated with B.com program is as follows:-

| S. No | Name of Faculty | Designation | Nature of Appointment | Qualification | Subject |
|-------|-------------------------|---------------------|-----------------------|---------------|----------|
| 1 | Dr. Ganga Singh Chauhan | Associate Professor | Full-Time | PhD | Commerce |
| 2 | Dr. Jaswant Kumar Singh | Assistant Professor | Full-Time | PhD | Commerce |
| 3 | Dr. Parwati Kumawat | Assistant Professor | Full-Time | PhD | Commerce |

5.4 Delivery Mechanism

The Madhav University (MU) ODL Programmes follows a modern ICT (Information & Communication Technology) enabled approach for instruction. The methodology of instruction in ODL of MU is different from that of the conventional/regular programs. Our ODL system is more learner-oriented and the learner is an active participant in the teaching learning process.

ODL of MU academic delivery system comprises:

➤ **Print Material**

The printed material of the programme supplied to the students will be unit wise for every course.

➤ **Counselling Sessions**

There will be 12 counselling/ contact classes in face to face mode of one hours each for a course of 4 credits. The counselling sessions / face to face contact classes will be held on the campus of the University on Saturdays and Sundays.

5.5 Support Systems

The Madhav University shall not have its Study Centres outside its campus. There shall be a Study Centre at the campus of the University for providing academic support to the ODL learners. The Study Centre at the campus shall be headed by a Coordinator, who shall not be below the rank of an Assistant Professor. The University shall augment the academic and non academic staff depending on the number of students enrolled following the UGC

guidelines. The University has made appropriate arrangements for various support services including counselling schedule and resource-oriented services evaluation methods and dates for easy and smooth services to the students of distance mode. At present the University has only one study centre in the campus. The institution is not promoting any study centres outside the campus. All student support services will be provided to the student through a single window method/mode onsite.

6 Procedure for Admissions, Curriculum, Transaction and Evaluation

6.1 Admission Process

Students who are seeking admission in programs offered by CDOE-MU need to apply through <https://cdoemu.in> in the programme offered there. Admission to the B.com programme will be done on the basis of screening of candidate's eligibility on first come first serve basis. The University will follow the reservation policy as per norms of the Government. Admission shall not be a right to the students and MU, CDOE shall retain the right to cancel any admission at any point of time if any irregularity is found in the admission process, eligibility etc.

6.2 Maximum Duration

- A. The maximum duration of the B.com programme is six years. Thereafter, students seeking completion of the left-over course(s) will be required to seek fresh admission.
- B. The student can complete his programme within a period of 6 years failing which he/she shall seek fresh admission to complete the programme.

6.3 Minimum Eligibility Criteria for Admission

The minimum eligibility criteria for admission in B.com program is 12th or equivalent examination in Commerce stream from a recognized Board / Council / University. The learner should also meet all the required documentation criteria as mentioned on the website for admission in the program. Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by CDOE-MU. Candidates are expected to read all instructions given in the Program prospectus before filling of application form.

6.4 Programme Fee Academic Session beginning July 2026

| Name of the Program | Degree | Duration | Year | Program Fee/Year | Exam | Fee/Year Total (in Rs.) |
|----------------------|--------|----------|------|------------------|------|-------------------------|
| Bachelor of Commerce | UG | 3Years | 1 | 14,500 | 3000 | 17,500 |
| | | | 2 | 14,500 | 3000 | 17,500 |
| | | | 3 | 14,500 | 3000 | 17,500 |
| Total | | | | | | 52,500 |

s6.5 Academic Calendar

| Sr.No. | Event | Batch | Last Date |
|--------|---|---------|-------------------------------------|
| 1 | Admission | January | March |
| | | July | September |
| 2 | Assignment Submission | January | By March 31st and May 31st |
| | | July | By September 30th and November 30th |
| 3 | Distribution of SLM | January | 15 th February |
| | | July | 15 th September |
| 4 | Project Report Submission (Applicable during Final semester) | January | 30th April |
| | | July | 30th October |
| 5 | Admit Card Generation | January | May 20th |
| | | July | November 20th |
| 6 | Term End Examination | January | June 15onward |
| | | July | December 15onward |
| 7 | Result Declaration of End Term Examination | January | By end of August |
| | | July | By end of February |

6.6 Credit System

MU, CDOE proposes to follow the 'Credit System' for most of its programs. Each credit amounts to 30 hours of study comprising all learning activities. Thus, a 8 credit course requires 240 hours, 6 credit course requires 180 hours , 4 credit course requires 120 hours and 2 credit course requires 60 hours of study. This helps the student to understand the academic effort to complete a course. Completion of an academic programme requires

successful clearing of both, the assignments and the term-end examination of each course in a programme.

6.7 Assignments

Distance Education learners have to depend much on self-study. In order to ascertain the writing skill and level of comprehension of the learner, assignment work is compulsory for all learners. Each assignment shall consist of a number of questions, case studies and practical related tasks.

The Assignment Question Papers will be uploaded to the website within a scheduled time and the learners shall be required to respond them within a specified period of time. The response of the learner is examined by a faculty member.

Evaluation: The evaluation system of the programme is based on two components:

A. Continuous Evaluation in the form of assignments (weightage 30%):

This Component carries a weightage of 30%. There will be at least one graded assignment and test per course. These assignments are to be submitted to the Co-ordinator of the CDOE/Study Centre to which the student is assigned or attached with.

B. Term-end examination (weightage 70%):

This will be held twice every year in the months of June and December. The students are at liberty to appear in any of the examinations conducted by the University during the year. A student will be allowed to appear in the Term-End Examination only after she/he has registered for that course and submitted the assignment. For appearing in the Examination, every student has to submit an Examination form through online <https://cdoemu.in> or offline before the due dates as given in the schedule of operations. If a student misses any term-end examination of a course for any reason, s/he may appear for any of them or all the courses subject to the maximum of 12 courses in the subsequent term-end examinations. This facility will be available until a student secures the minimum pass grade in the courses but up to a maximum period of 06 semesters, since the date of registration of the course is valid for 06 semesters. Beyond this period s/he may continue for another 06 semesters by getting Re-registration by paying fee again. In that case, the score of qualified assignments and/or term-end

examination will be retained and the student will be required to complete the left out requirements of such re-registered courses. Minimum requirement for passing a course will be 40% marks.

7. Laboratory Support and Library Resources

The library of Madhav University aims to empower the teaching mission and intellectual culture of the community through availability through an organized collection of information as well as instruction in its access, relevance and evaluation. The University Library enriches advance learning and discovery by providing access to a broad array of resources for education, research and creative work to ensure the rich interchange of ideas in the pursuit of knowledge. The Center for Distance Education of Madhav University has initiated the process of setting up a dedicated Library for ODL program and acquiring printed books and e-books for this purpose. The required International and National subject journals are also provided. We already have annual journal subscriptions and the capacity can be enlarged at later stages as the University lines up with more online journals. The collection of the Library is rich and diverse especially in terms of the breadth and depth of coverage. Collection encompasses subjects in Management, Commerce, Information Technology, Computer Applications, and other allied areas. This collection further includes Books, Research Journals, Project Reports/Dissertations and online Journals. The University has well equipped Computer Laboratories, Lecture Capturing Systems, Audio Video facilities, ICT enabled class rooms, Wi-Fi facilities etc

8. Cost estimate of the programme and the provisions

Initial expenses have been done by the University to in terms of provision of infrastructure, manpower, printing of self-study material and other. The University intends to allocate expenses out of the total fee collection as per following details:

- a) SLM development and distribution: 20%
- b) Postal expense:10%
- c) Salary and other administrative expenses : 60%
- d) Future development : 10% .

Once programmes are operational, fee receipt from the programmes' budget to be planned as per the guidelines of University Grants Commission

9. Quality Assurance

The University has established the Centre for Internal Quality Assurance (CIQA) in the University campus. The CIQA will monitor and maintain the quality of the ODL programmes. It has the following objectives in making the compliances of quality implementations.

Objectives

The objective of Centre for Internal Quality Assurance is to develop and put in place a comprehensive and dynamic internal quality assurance system to ensure that programmes of higher education in the Open and Distance Learning mode and Online mode being implemented by the Higher Educational Institution are of acceptable quality and further improved on continuous basis.

Functions of CIQA

The functions of Centre for Internal Quality Assurance would be following

- To maintain quality in the services provided to the learners.
- To undertake self-evaluative and reflective exercises for continual quality improvement in all the systems and processes of the Higher Educational Institution.
- To contribute in the identification of the key areas in which Higher Educational Institution should maintain quality.
- To devise mechanism to ensure that the quality of Open and Distance Learning programmes and Online programmes matches with the quality of relevant programmes in conventional mode.
- To devise mechanisms for interaction with and obtaining feedback from all stakeholders namely, learners, teachers, staff, parents, society, employers, and Government for quality improvement.
- To suggest measures to the authorities of Higher Educational Institution for qualitative improvement.
- To facilitate the implementation of its recommendations through periodic reviews.
- To organize workshops/ seminars/ symposium on quality related themes, ensure participation of all stakeholders, and disseminate the reports of such activities among all the stakeholders in Higher Educational Institution.

- To develop and collate best practices in all areas leading to quality enhancement in services to the learners and disseminate the same all concerned in Higher Educational Institution.
- To collect, collate and disseminate accurate, complete and reliable statistics about the quality of the programme(s).
- To ensure that Programme Project Report for each programme is according to the norms and guidelines prescribed by the Commission and wherever necessary by the appropriate regulatory authority having control over the programme;
- To put in place a mechanism to ensure the proper implementation of Programme Project Reports.
- To maintain a record of Annual Plans and Annual Reports of Higher Educational Institution, review them periodically and generate actionable reports.
- To provide inputs to the Higher Educational Institution for restructuring of programmes in order to make them relevant to the job market.
- To facilitate system-based research on ways of creating learner centric environment and to bring about qualitative change in the entire system.
- To act as a nodal coordinating unit for seeking assessment and accreditation from a designated body for accreditation such as NAAC etc.
- To adopt measures to ensure internalization and institutionalization of quality enhancement practices through periodic accreditation and audit.
- To coordinate between Higher Educational Institution and the Commission for various quality related initiatives or guidelines.
- To obtain information from other Higher Educational Institutions on various quality benchmarks or parameters and best practices.
- To record activities undertaken on quality assurance in the form of an annual report of Centre for Internal Quality Assurance.
- It will be mandatory for Centre for Internal Quality Assurance to submit Annual Reports to the Statutory Authorities or Bodies of the Higher Educational Institution about its activities at the end of each academic session. A copy of report in the format as specified by the Commission, duly approved by the statutory authorities of the Higher Educational Institution shall be submitted annually to the Commission.