BGU
BIRLA GLOBAL UNIVERSITY

Established as per Birla Global University Odisha Act, 2015

BACHELOR OF COMMERCE

Academic Session: 2024-27/28

(As Per NEP 2020 Guidelines)

PROGRAM STRUCTURE AND SYLLABUS

Birla School of Commerce

Birla Global University

IDCO Plot-2, Gothapatna, Bhubaneswar-751029, Odisha
www.bgu.ac.in
Tel: +91- 674 -7103001-10

Program Structure and Syllabus

(As Per NEP 2020 Guidelines)

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(3 Years/ 4 Years)

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PART I

1. About the University

Birla Global University (BGU) is a self-financed private unitary University and has been established by the enactment of Birla Global University Odisha Act, 2015 with its main campus spread over an area of nearly 30 acres of land situated at IDCO Plot No.2, Gothapatna, Bhubaneswar. As per the Act, the management of the university is carried out by a Board of Governors headed by Smt. Jayashree Mohta, Chairperson, Birla Academy of Art & Culture being the main promoter of Birla Global University. Honorable Governor of Odisha is the Chancellor of the University.

The University has been established with a goal to be the best destination for aspiring new-gen professionals. It is committed to redefine 'quality' in education with state-of-the-art facilities, best of the infrastructure and finest faculty. Presently, the University operates with six schools i.e. Birla School of Management, Birla School of Communication, Birla School of Commerce, Birla School of Social Sciences & Humanities, Birla School of Law, and Birla School of Applied Sciences.

2. Vision

To create and disseminate knowledge in global context while pursuing Excellence, Innovations and Inclusiveness.

3. Mission

- To globalize through international collaborations and exchange of students and faculty.
- To strive for excellence in teaching and research.
- To continuously innovate pedagogy and course content.
- To encourage diversity and inclusiveness.

4. Program

Bachelor of Commerce-Honors [B. Com (H)]

Description of the Program

- As per the National Education Policy (NEP) 2020, B. Com (H) Program is designed as a holistic and multidisciplinary undergraduate education Program. The Program aims to improve intellectual, aesthetic, social, ethical, and moral capacities in the students with a few relevant skills like IT and Soft Skills in addition to having various specializations in the chosen field like Marketing, Business management, Statistics and Analytics.
- The Program will be of 3 or 4-years duration with multiple exit and entry options. Students of this Program can exit after 1st year with a certificate, 2nd year with an Advanced Diploma, after 3rd year with a bachelor's degree. After 4th year, a student can be awarded with Bachelor's Degree (Honors). Bachelor's Degree (Honors) with Research will be awarded, in case a student secures 75% and above in all semesters.
- Students will be given opportunities for multidisciplinary and interdisciplinary education

through options to choose courses of their interests from other schools within the university.

- The total credits for a 3-year B. Com will be a minimum of 120 credits and that for 4-year B. Com (Hons with Research) degree, the minimum credits will be160.
- The courses will have a balanced combination of knowledge, skills and employability components to cater to the future needs of the present generation.
- The relevant multidisciplinary courses are designed to address the learning interests of the students across the schools.
- 20% of the courses may be offered online from SWAYAM.
- Academic Bank of Credits (ABC) will be established to facilitate Transfer of Credits. The credits earned at various levels will get credited into a digitalized ABC. Students can use their earned credits to take admission in another institution to further continue their studies for the remaining year/s of their graduation.
- The Academic Calendar for this Program of the university will be synchronized to allow students of a particular UG Program to study a course or courses from another UG Program to meet the credit requirement of a semester. The commencement and closure of semesters and examinations for UG Program will be planned in a uniform manner for declaration of results and awarding grades after a semester/year.

5. Program Highlights

5.1 Three Year B. Com Program:

The total credits for 3-year B. Com will be a minimum of 120. The following types of courses will be offered for a 3-Year B. Com Program.

- 15 Discipline-specific Major Courses (60 credits)
- 6 Interdisciplinary Minor Courses (24 credits including 12 credit of Vocational Education & Training)
- 3 Multidisciplinary Courses (9 credits)
- 3 Ability Enhancement Courses (8 credits)
- 3 Skills Enhancement Courses (9 credits)
- 3 Value-added Courses (6 credits)
- 1 Internship (4 credits)
- 1 Community Engagement Project (2 credits)

5.2 Four Year B. Com (Hons. / Hons. with Research) Program

The 4-year B. Com (Hons with Research) degree will be a minimum of 160. Following types of courses will be offered for a 4-Year B. Com(H) Program:

- 20 Discipline-specific Major Courses (80 credits)
- 8 Interdisciplinary Minor Courses (32 credits)
- 3 Multidisciplinary Courses (9 credits)
- 3 Ability Enhancement Courses (8 credits)
- 3 Skill Enhancement Courses (9 credits)
- 3 Value-added courses (6 credits)
- 1 Internship Project (4 credits)

- 1 Research Project with Dissertation (12 credits)

There are 15 Discipline Specific Major courses in a 3-year B. Com Program and 20 Discipline Specific Major courses in a 4 your B. Com Program besides having 12 credits of research components to make a four-year Program as B. Com Honors with Research. In addition to that, Inter-disciplinary Minor courses, Vocational Education & Training, Ability Enhancement Courses, Skill Enhancement Courses, Value-added Courses, and Community Engagement & Summer Internship courses make the B. Com Program a multidisciplinary and holistic Program adhering to the NEP 2020's philosophy and the curriculum framework as directed by the UGC.

5.3 Orientation/ Immersion Course:

An immersion course is offered at the beginning of the Program which covers the basics of Management Principles, Communication, Mathematics, Accounting, and Corporate Awareness. The course includes morning yoga, meditation, various kinds of sports, and cultural activities to build up the concept of teamwork. The special attraction of this Program is the theatre workshop ends with a stage performance (through drama) by different groups of students based on some important themes.

5.4 Discipline-specific Major Courses:

The Program offers Single Major i.e. Finance and Accounting with 15 Discipline-specific Major Courses with 60 credits for 3-year B. Com Program and 20 Discipline Specific Major courses in a 4 your B. Com Program

5.5 Interdisciplinary Minor Courses:

As per NEP 2020 The Program offers two branches of Interdisciplinary Minors i.e a. Marketing & Management b. Statistics & Analytics. For both branches the program offers 6 Interdisciplinary Minor Courses for 3-year B. Com Program and 8 Interdisciplinary Minor Courses for 4-year B. Com Program.
A branch of Interdisciplinary Minor shall be offered only when at least 20 students opt for the same (only after 2nd Semester). Once opted for, the branch cannot be interchanged. If a student does not exercise his option of choosing an Minor branch, then they will be assigned to the branch as decided by the School.

5.6 Multi-disciplinary Courses:

The Program offers 9 credits of multidisciplinary courses from other disciplines.

(To be offered by other schools of BGU)

5.7 Vocational Education & Training Courses:

To make the students ready for the job market, the B. Com Program offers Vocational Education and Training Courses under interdisciplinary minor courses. The courses are:

- Research Methodology

- Entrepreneurship
- Tally

5.8 Value-added Courses:

Under Value-added courses, the Program introduces 3 courses in the first year of the Program:

- Environmental Science (EVS)
- Health and Wellness
- Indian Knowledge System (IKS)

6. Pedagogy:

The pedagogy adopted by the B. Com (H) Program is student-centric & scrupulously designed to involve academic rigor and practical application which includes the following:

- **Lectures:**
  Faculty members use audio-visual teaching aids while delivering lectures to enhance the learning effectiveness among the students. The classroom teaching includes sessions by qualified and experienced faculty who are known for their dedication to teaching and research.

- **Online Classes:**
  Faculty at BGU are well equipped with the technology and expertise to conduct classes online using various virtual platforms like Microsoft-team, Google Meet, Zoom, etc. In the COVID-19 pandemic situation. The courses will be offered in both synchronous and asynchronous modes of learning.

- **Project Work:**
  The students are also given opportunities to learn the practical applications of management concepts and methods through projects. This forms a part of the internal evaluation in most of the courses.

- **Lab Experiments:**
  Students are exposed to real life experimenting by using digital technology for various skill oriented analytical papers.

- **Case Studies:**
  The faculty members encourage students to go for case analysis in order to learn about different solution scenarios, and risk-taking behaviors and to develop proactive responses while facing innovative business-related issues. The decision-making process is made a part of the student's mind-set through cases.

- **Interaction with Industry Experts:**
  As a part of the academic activity, workshops, guest lectures, panel discussions, seminars, conferences, etc. are organized at regular intervals inviting experts from the industry.

- **Experiential Learning:**
  At BGU, much emphasis is on experience and learning. Through Summer Projects and Business Seminars, the students are usually exposed to industry practices.

- **Summer Project:**
  Each student after completion of Semester-IV has to undergo six (6) weeks of a summer project. At the end of the summer project, each student is required to make a presentation and appear in viva-voce for evaluation. The students are expected to undertake field projects with utmost seriousness in order to gain practical exposure. The report developed during the period should highlight cross-sectional problems, and challenges, and suggest solutions.

- **Participation in Business Seminars:**
  Eminent guest speakers from different domains, both from industry and academia are invited to share their experiences with the students and encourage them to inculcate entrepreneurship. All students are required to participate in the business seminars. The student can also attend seminars, conferences, and workshops organized outside the university. They can write research papers either individually or with any faculty and present the same in seminars and conferences.

- **Co-curricular Activities:**
  The students are involved in various co-curricular activities like B-quiz, presentation competitions etc. organized by the school.

7. Graduate Attributes

The graduate attributes include the learning outcomes that are specific to disciplinary areas relating to the chosen field(s) of learning within the broad multidisciplinary & interdisciplinary learning outcomes that graduates of all Programs should acquire & demonstrate.

S. No.	GRADUATE ATTRIBUTES
1	Disciplinary Knowledge
2	Critical Thinking & Problem Solving
3	Creativity & Innovation
4	Effective Communication
5	Research related skills
6	Cooperation & Team Work
7	Global/Multicultural competence
8	Ethics & Human Values
9	Lifelong Learning
10	Leadership Readiness
11	Community Engagement & Social Responsibilities
12	Digital literacy

8. Outcome Based Approach to Education (OBE)

As per the National Higher Education Qualification Frameworks (NHEQF), students are expected to possess the quality & characteristics of the graduate of a Program of the study, including learning outcomes relating to the disciplinary areas, learning generic outcomes that are expected to be acquired by a graduate on completion of the Program.

OBE is an educational model that forms the base of a quality education system. There is no specified style of teaching or assessment in OBE. All educational activities carried out in OBE should help the students to achieve the set goals. The faculty may adapt the role of an instructor, trainer, facilitator, and/or mentor based on the outcomes targeted. OBE enhances the traditional methods and focuses on what the institute provides to the students. It shows the success by making or demonstrating outcomes using statements 'able to do' in favor of students. It provides clear standards for observable and measurable outcomes.

Four Levels of Outcomes from OBE

1. Program Educational Objectives (PEOs)
2. Program Outcomes (POs)
3. Program Specific Outcomes (PSOs)
4. Course Outcomes (COs)

Program Educational Objectives (PEOs)

Program Educational Objectives (PEOs) are defined for the aspiring students about what they will achieve once they join the Program. PEOs are about professional and career accomplishment after 3 or 4 years of graduation. PEOs are the written statements taken from different aspects like Knowledge, Skills & Ethics with focus on Career, Competency and Behaviour. Five PEOs are recommended for B. Com (H) Program.

PROGRAM EDUCATIONAL OUTCOMES (PEOs)	
PEO1	To make commerce graduates conceptualize and acquire knowledge of business and management
PEO2	To promote problem-solving & critical thinking by way of enabling commerce graduates to come out with simple and innovative solutions for real-world managerial problems
PEO3	To ignite a spirit of enquiry and entrepreneurship by orienting them in the application of modern tools of management for analysis & decision-making
PEO4	To inculcate a spirit of ethics, life-long learning and social engagement in all spheres of life
PEO5	To develop the skills for collaboration, creativity and communication

Program Outcomes (POs)

A Program outcome is broad in scope and defines what the students will be able to do at the end of the Program. POs are defined line with the graduate attributes as specified in the UGC. POs are to be specific, measurable and achievable. In the syllabus book given to students, there is a clear mention of course objectives and course outcomes along with the CO-PO mapping matrix for all the courses.

PROGRAM OUTCOMES (POs)	
PO1	Develop an in-depth understanding of the functional areas of Business and Commerce.
PO2	Solve business problems analytically through critical thinking and problem-solving skills.
PO3	Navigate complex challenges using international concepts of accounting, finance and business.
PO4	Foster research temper to identify problems and effective solutions.
PO5	Collaborate and communicate effectively for self-management and team work.
PO6	Maintain the high level of integrity through personal and intellectual connections to become responsible citizen.
PO7	Apply professional and entrepreneurial skills in their careers with the specialized knowledge developed through practical training.

Program Specific Outcomes (PSOs)

PROGRAM SPECIFIC OUTCOMES (PSOs)	
PSO1	Prepare, analyse and interpret financial statements using modern as well as traditional tools.
PSO2	Apply the knowledge of taxation laws, including income tax, GST, and other relevant taxes in real world scenario.
PSO3	Understand financial markets and be able to analyse various investment opportunities.

Program Specific Outcomes (PSOs) are statements that describe what the graduates of a specific Program should be able to do. A list of 3 PSOs has been defined for the B. Com (H) Program.

Mapping of PEOs with POs

MAPPING OF PEO WITH PO							
PO→ PEO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**
PEO1	H	H	H	M	M	M	M
PEO2	H	H	L	M	M	L	M
PEO3	H	M	M	H	M	M	H
PEO4	H	M	L	L	M	H	L
PEO5	H	M	H	L	H	M	L
Level of correlation: *3-High, 2-Medium, 1-Low*							

PART II

9. Program Structure & Credit Distribution

Program Structure
(As Per NEP Guidelines)

SEMESTER-WISE DISTRIBUTION OF COURSES AND CREDITS FOR 4 YEARS
BCOM

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
YEAR 1					
SEMESTER-I	BCOM-1101	Financial Accounting	Disciplinary Major	100	4
	BCOM-1102	***Marketing & Mgt*** Business Organisation Management **OR** ***Statistics & Analytics*** Business Organisation Management	Interdisciplinary Minor	100	4
	BSOL-1001	**Business Law & IPR**	MDC	100	3
	BCOM-1104	Business Communication	AEC	100	3
	BCOM-1105	Personality Development & Corporate Readiness	SEC	100	3
	1002	Environmental Science	VAC	100	2
	1001	Health & Wellness	VAC	100	1
			TOTAL	**700**	**20**
SEMESTER-II	BCOM-3101	Financial Management	Disciplinary Major	100	4
	BCOM-2102	***Marketing & Mgt*** Business Statistics **OR** ***Statistics & Analytics*** Business Statistics	Interdisciplinary Minor	100	4
	MDC-2001	**Cyber Security & Law**	MDC	100	3
	BCOM-2104	Verbal Ability	AEC	100	3
	BCOM-2105	Quantitative & Logical Thinking	SEC	100	3
	1003	Indian Knowledge System	VAC	100	3
			TOTAL	**600**	**20**
	BCOM-5106	Additional 4 credit SIP/VOC (Tally and New Venture Planning & Development)	VOC		**4**
			TOTAL FOR EXIT OPTION AFTER YEAR-1		**44**

YEAR 2					
SEMESTER-III	BCOM-2101	Cost & Management Accounting	Disciplinary Major	100	4
	BCOM-3102	Financial Markets & Institutions	Disciplinary Major	100	4
	BCOM-3103	***Marketing & Mgt*** Business Economics **OR** ***Statistics & Analytics*** Business Economics	Interdisciplinary Minor	100	4
		Introduction to Artificial Intelligence	MDC	100	3
	BCOM-3104	MIL (Odia/ Hindi/ Sanskrit)	AEC	100	2
	BCOM-3105	Spreadsheet for Business	SEC	100	3
			TOTAL	**600**	**20**
SEMESTER-IV	BCOM-4101	Corporate Accounting	Disciplinary Major	100	4
	BCOM-4102	Securities Market Operations	Disciplinary Major	100	4
	BCOM-4103	Auditing & Corporate Governance	Disciplinary Major	100	4
	BCOM-4104	Corporate Law	Disciplinary Major	100	4
	BCOM-4105 BCOM-4106	***Marketing & Mgt*** Marketing Management **OR** ***Statistics & Analytics*** Business Mathematics	Interdisciplinary Minor	100	4
			TOTAL	**500**	**20**
		Additional 4 credit VOC (Tally and New Venture Planning & Development)	VOC		**4**
			TOTAL FOR EXIT OPTION AFTER YEAR-2		**84**

YEAR 3					
SEMESTER-V	BCOM-5101	Income Tax Law & Practice	Disciplinary Major	100	4
	BCOM-5102	Corporate Reporting	Disciplinary Major	100	4
	BCOM-5103	Financial Statement Analytics	Disciplinary Major	100	4
	BCOM-5104 BCOM-5105	***Marketing & Mgt*** Human Resource Management **OR** ***Statistics & Analytics*** Data Analytics in Business Decision	Interdisciplinary Minor	100	4
	BCOM-5106	Project		100	4
			TOTAL	**500**	**20**
SEMESTER-VI	BCOM-6101	Investment Analysis & Portfolio Management	Disciplinary Major	100	4
	BCOM-6102	GST & Customs Duty	Disciplinary Major	100	4
	BCOM-6103	Personal Finance & Planning	Disciplinary Major	100	4
	BCOM-6104	Forensic Accounting & Audit	Disciplinary Major	100	4
	BCOM-6105 BCOM-6106	***Marketing & Mgt*** Organisation Behaviour **OR** ***Statistics & Analytics*** Data Visualisation	Interdisciplinary Minor	100	4
			TOTAL	**500**	**20**
			TOTAL FOR EXIT OPTION AFTER YEAR 3		**120**

YEAR 4					
SEMESTER-VII	BCOM-7101	Options, Futures & Derivatives	Disciplinary Major	100	4
	BCOM-7102	Financial Modeling	Disciplinary Major	100	4
	BCOM-7103	Corporate Restructuring & Business Valuation	Disciplinary Major	100	4
	BCOM-7104	Financial Technology	Disciplinary Major	100	4
	BCOM-7105	***Marketing & Mgt*** Business Research Methodology **OR** ***Statistics & Analytics*** Business Research Methodology	Interdisciplinary Minor	100	4
	TOTAL			**500**	**20**
SEMESTER-VIII	BCOM-8101	Recent Topics in Accounting & Finance	Disciplinary Major	100	4
	BCOM-8102 BCOM-8103	***Marketing & Mgt*** Digital Marketing **OR** ***Statistics & Analytics*** Project Management	Interdisciplinary Minor	100	4
	BCOM-8104 BCOM-8105 BCOM-8106 BCOM-8107 BCOM-8108 BCOM-8109	Systematic Literature Review Publication/ Conference Presentation Final Project & Viva **OR** International Business Sustainable Finance Entrepreneurship and Incubation	Research Project **OR** 3 Additional courses	300	12
	TOTAL			**500**	**20**
	GRAND TOTAL				**160**

10. Detailed Syllabus

10.1 Semester I

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-I	BCOM-1101	Financial Accounting	Disciplinary Major	100	4
	BCOM-1102	***Marketing & Mgt*** Business Organisation Management **OR** ***Statistics & Analytics*** Business Organisation Management	Interdisciplinary Minor	100	4
	BSOL-1001	**Business Law & IPR**	MDC	100	3
	BCOM-1104	Business Communication	AEC	100	3
	BCOM-1105	Personality Development & Corporate Readiness	SEC	100	3
	1002	Environmental Science	VAC	100	2
	1001	Health & Wellness	VAC	100	1
			TOTAL	**700**	**20**

Course Name	**Financial Accounting**
Course Code	**BCOM-1101**
Course Credit	**4**
Semester	**I**
Aims & Objectives	The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business

	transactions and to prepare financial statements.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Relate the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders; **CO2:** Estimate depreciation and impact in financial statements **CO3:** Prepare financial statements of sole proprietors and partnership firms; **CO4:** Create accounts for not-for-profit organizations; **CO5:** Correlate accounting process under computerized accounting system.
Course Outline	**UNIT I: Introduction** Accounting principles, concepts and conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS & IndAS), Accounting Cycle: Journal, Ledger, Capital & Revenue, Errors & their rectification. Trial Balance and Financial Statements (overview). **UNIT II: Depreciation** Nature of depreciation, causes of depreciation, Factors, Methods of computing depreciation; Disposal of depreciable assets-change of method, Relevant Accounting Standard. **UNIT III: Preparation of Financial Statements** Prepare financial statements as Ind AS-1. Preparation of financial statements of Sole-Proprietorship (Including Adjustment Entries). Partnership firms- Valuation of Goodwill, Admission of Partners. Preparation of financial statements of Partnership firms. **UNIT IV: Accounting for Not-for Profit Organisations** Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet. **UNIT V: Computerized Accounting Systems** Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Text Books** Goyal, Bhusan Kumar- Fundamentals of Financial Accounting, Taxmann's. S.P. Jain and K.L. Narang- Financial Accounting – Kalyani Publisher Gupta R.L. Radhaswamy. M- Financial Accounting, Sultan Chand and Sons Tulsian P.C., Financial Accounting, Pearson Education

	Other Readings S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House. Jawahar Lal & S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Relate the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders	Lectures,	Quiz, Assignments, Written-test	1, 2 ,3
CO 2	Estimate depreciation and impact in financial statements	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3,4,5
CO 3	Prepare financial statements of sole proprietors and partnership firms	Lectures, practice sums	Quiz, Assignments, Written-test	3,4,5
CO 4	Create accounts for not-for-profit organizations	Lectures, practice sums	Illustrations, Assignments	3,4,5
CO 5	Correlate accounting process under computerized accounting system	Lectures, practice sums	Illustrations, Presentations, Assignments	3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Mapping of the Course Outcomes (Cos) to the Program Outcomes (Pos)

Course Outcomes (CO)	**Program Outcomes (Pos)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	3	1	1	1	1	3	-	2	1
CO 2	3	3	1	2	1	1	3	1	2	1
CO 3	3	3	2	3	1	1	3	3	3	2
CO 4	3	3	1	3	2	2	2	3	2	1
CO 5	3	3	1	3	2	1	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation-I** (15)	**Writing Assignments** (10)	**Presentation-II** (15)
Remember			
Understand	5	5	5
Apply	5		5
Analyze	5	5	5
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	20
Create	

Course Name	**Business Organization & Management**
Course Code	**BCOM-1102**
Course Credit	**4**
Semester	**I**
Aims & Objectives	The course aims to acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.
Course Outcomes	At the end of this course the learner will be able to; **CO1:** Recognise and explain each form of business; **CO2:** State the various levels of management and applicability of management principles; **CO3:** Explain principles and functions of management implemented in the organization; **CO4:** Apply the managerial skills used in business; **CO5:** Analyse the impact of emerging issues in management.
Course Outline	**Unit 1: Introduction** Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management. Different Types of Organisations: Sole Proprietorship, Partnership, Limited liability partnership, Joint Stock Company etc. **Unit 2: Planning** Organisational objective setting; Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of the business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning. **Unit 3: Organising** Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface. **Unit 4: Directing and Controlling** Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance. **Unit 5: Salient Developments and Contemporary Issues in Management** Management challenges of the 21st Century; Factors reshaping and

	redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & Innovation, Values & Ethics - Case studies on Indian corporates like Tata, Bhilwara Group, IOC and Godrej, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Prasad L.M., Principles and Practice of Management, Sultan Chand & Sons Vasishth N., Vasishth V., Principles of Management, Taxman's Daft, R. L., Organization Theory & Design. Cengage Learning. Drucker, P. F., The effective executive: The definitive guide to getting the right things done. HarperCollins. Kotter, J. P. Leading change. Harvard Business Review Press. Mintzberg, H., Ahlstrand, B., & Lampel, J. Strategy safari: A guided tour through the wilds of strategic management. Routledge. Robbins, S. P., Coulter, M., & DeCenzo, D. A. . Fundamentals of Management. Pearson.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Recognise and explain each form of business.	Lectures,	Quiz, Assignments, Written-test	1, 2
CO 2	State the various levels of management and applicability of management principles	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3
CO 3	Explain principles and functions of management implemented in the organization	Lectures, Assignment, Presentations	Quiz, Assignments, Written-test	1,2,3
CO 4	Apply the managerial skills used in business	Lectures, Assignment, Presentations, Case study	Illustrations, Assignments, Written test	3,4,5

CO 5	Analyse the impact of emerging issues in management	Lectures, Assignment, Presentations, Case study	Illustrations, Presentations, Assignments, Written test	2,3,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	1	1	-	2	3	3	3	2	2
CO 2	3	1	1	-	1	3	3	3	2	2
CO 3	2	1	1	-	2	3	3	3	3	2
CO 4	1	2	3	-	3	3	2	3	2	1
CO 5	3	2	3	-	3	3	3	2	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation-I** (15)	**Writing Assignments** (10)	**Presentation-II** (15)
Remember			
Understand	5	5	5
Apply	5		5
Analyze	5	5	5
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	15
Understand	20
Apply	15
Analyze	10
Evaluate	
Create	

Course Name	**Business Law & IPR**
Course Code	**BSOL-1001**
Course Credit	**3**
Semester	**I**
Aims & Objectives	The course aims to inculcate among the students the basic principles of various laws connected with business transactions in Indian scenarios.
Course Outcomes	At the end of this course the learner will be able to: - **CO1.** State the basics of the laws related to contracts **CO2.** Illustrate the rights and obligations under the Sale of Goods Act. **CO3.** Implement the skills to form and manage entrepreneurial ventures such as LLP. **CO4.** Compare and contrast between the special contracts. **CO5.** Outline the basic principles of IPR
Course Outline	**UNIT 1: Indian Contract Act, 1872** Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge. **UNIT 2: Sale of Goods, 1930** Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods. **UNIT 3: The Limited Liability Partnership Act, 2008** Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP. **UNIT 4: Competition Act, 2002 and Consumer Protection Act, 2019** Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties **UNIT 5: Intellectual Property Rights** IPR Ecosystem, Institutional Support System, Regulatory aspects of innovation, IPR and Start-ups. The concept of Intellectual Property Law, Patent, Copyright, Trademarks etc.

Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Bose, D. C. Business Law. New Delhi: PHI Limited. Chopra, R. K. Business Laws. New Delhi: Himalaya Publishing House. Kuchhal, M. C., & Kuchhal, V. Business Laws. New Delhi: Vikas Publishing. Singh, A. Business Law. Delhi: Eastern Book Company Chadha R., & Chadha, S.,Company Laws. Delhi: Scholar Tech Press. Intellectual Property Rights –Law & Practice, ICSI Materials ICAI Materials

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	State the basics of the laws related to contracts	Lectures,	Quiz, Assignments, Written-test	1, 2
CO 2	Illustrate the rights and obligations under the Sale of Goods Act.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3
CO 3	Implement the skills to form and manage entrepreneurial ventures such as LLP	Lectures, Assignment, Presentations, Case study	Quiz, Assignments, Written-test	1,2,3,4
CO 4	Compare and contrast between the special contracts.	Lectures, Assignment, Presentations, Case study	Illustrations, Assignments, Written test	1,2, 3,4,5
CO 5	Outline the basic principles of IPR	Lectures, Assignment, Presentations, Case study	Illustrations, Presentations, Assignments, Written test	2,3,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	2	1	3	-	-	1	-	1	1	1
CO 2	2	3	1	-	-	2	-	1	1	1
CO 3	2	2	1	-	-	2	-	1	1	1
CO 4	2	1	1	-	-	1	-	1	1	1
CO 5	2	1	2	-	-	1	-	1	1	1

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Know the basics of the laws related to contracts.	Lectures,	Quiz, Assignments, Written-test	1, 2
CO 2	Analyse the rights and obligations under the Sale of Goods Act	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3
CO 3	Apply skills to form and manage entrepreneurial ventures as LLP.	Lectures, Assignment, Presentations, Case study	Quiz, Assignments, Written-test	1,2,3,4
CO 4	Recognize and differentiate between the special contracts.	Lectures, Assignment, Presentations, Case study	Illustrations, Assignments, Written test	1,2, 3,4,5
CO 5	Understand and apply the basic principles of IPR	Lectures, Assignment, Presentations, Case study	Illustrations, Presentations, Assignments, Written test	2,3,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation-I** (15)	**Writing Assignments** (10)	**Presentation-II** (15)
Remember	5	5	5
Understand	5	5	5
Apply	5		5
Analyze			
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	15
Understand	20
Apply	15
Analyze	
Evaluate	10
Create	

Course Name	**Business Communication**
Course Code	**BCOM-1104**
Course Credit	**3**
Semester	**I**
Aims & Objectives	The course aims to create an understanding of the concept, process and importance of business communication and develop knowledge of soft skills.
Course Outcomes	At the end of this course the learner will be able to: **CO1**: Understand the significance of communication in business and overcome barriers in communication **CO2**: Express confidently in personal and professional contexts and develop effective listening. **CO3:** Practice professional writing for various purposes **CO4**: Focus on improvement of inter-personal and presentation skills **CO5**: Integrate business communication skills in day to day lives for personal and professional growth

Course Outline	**UNIT I: Introduction to Business Communication** Meaning and Definition – Types-Levels- Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers. **UNIT-II Developing Effective Listening** Listening as an Active Skill, Listening and Responding, Listening to Audio Clips & Summarizing, Listening and Paraphrasing in a Discussion, Listening to Interview Questions; Improving Listening Score (IELTS); **UNIT III: Professional Writing** Email Etiquettes, Professional Email exchange, Business Letters, Need and functions of business letters - Planning & layout of business letter, Internship application, Job Application, Introduction to Research Paper writing. **UNIT IV: Speaking Skills and Job Interview** Significance of Body Language, Dos and Don'ts; Group Discussion; Public Speaking Stage Fright, Importance of Public Speaking; Interview Readiness: How to Crack the Interview, Dos and Don'ts; Introducing yourself: The Art of Introductions, Written and In-person introduction; Presentation Skills: Need and relevance, Effective presentation strategies, Dos and Don'ts. **UNIT V: Workplace Skills** Introduction to Soft Skills, Emotional Intelligence, Management skills, Teamwork and leadership Skills, Topics Prescribed for workshop/lab; Group Discussion i) Mock Interview ii) Interview iii) Public Speech iv) Conflict Situation v) Decision-making in a group vi) Written Communication
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Text Books** Communication Skills by Sanjay Kumar & Puspa Lata, 2018, Second Edition, OUP, New Delhi K. K. Sinha, Business Communication, Galgotia Publishing Company, New Delhi. C. S. Rayudu, Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay. Rajendra Pal and J. S. Korlhalli, Essentials of Business Communication Sultan Chand & Sons, New Delhi. Nirmal Singh, Business Communication (Principles, Methods and Techniques, Deep & Deep Publications Pvt. Ltd., New Delhi. Dr. S.V. Kadvekar, Business Communication, Diamond Publications, Pune.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the significance of communication in business and overcome barriers in communication	Lectures,	Quiz, Assignments, Written-test	2,3
CO 2	Express confidently in personal and professional contexts and develop effective listening.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	1,2,3
CO 3	Practice professional writing for various purposes	Lectures, Assignment, Presentations, Case study	Quiz, Assignments, Written-test	2,3,5
CO 4	Focus on improvement of inter-personal and presentation skills	Lectures, Assignment, Presentations, Case study	Illustrations, Assignments, Written test	2,3,5
CO 5	Integrate business communication skills in day to day lives for personal and professional growth	Lectures, Assignment, Presentations, Case study	Illustrations, Presentations, Assignments, Written test	2,3,5,6

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	2	3	-	3	-	1	1	2	2
CO 2	2	2	3	-	3	-	1	1	2	2
CO 3	1	2	3		3	-	2	1	1	2

CO 4	1	2	3	-	3	-	2	1	1	3
CO 5	1	2	3	-	3	-	2	1	1	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation-I** (15)	**Writing Assignments** (10)	**Presentation-II** (15)
Remember			
Understand	5	5	5
Apply	5	5	5
Analyze			
Evaluate			
Create	5		

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	15
Understand	
Apply	20
Analyze	
Evaluate	10
Create	15

Course Name	**Personality Development & Corporate Readiness**
Course Code	**BCOM-1105**
Course Credit	**3**
Semester	**I**
Aims & Objectives	The course intends to instill certain skills and language abilities in the undergraduate students to shape their personality to be a good management graduate needed for corporate set-up.
Course Outcomes	At the end of this course the learner will be able to; **CO1.** Identify personal SWOT analysis and groom themselves to build acquaintance with the business world **CO2.** Understand the attitude needed for developing their personality **CO3**: Articulate motivation needed for development of personality **CO4.** Develop their skills for logical thinking, communication

	CO5: Reinforce interview through group discussion and personal interview.
Course Outline	**UNIT-I** Introducing Self: HOWs, Problem phrases, Things to include in formal and informal introduction. Introducing others: Formal and Informal: HOWs and WHAT Understanding Self: Self Evaluation-Identifying one's own strengths and weaknesses, Self- awareness for thoughtful and sensible response to manage day- to day responsibility. Small talks: HOWs of initiating, WHATs of Continuing, HOWs of ending. Situational Conversations (Role plays) to practice nuances of a complete conversation. **UNIT-II** Attitude: To understand and realise attitude is altitude from various videos, stories and cases. Factors influencing Attitude, Challenges and lessons from Attitude **UNIT-III** Motivation: Factors of motivation. Self-talk. Extrinsic & Intrinsic motivation. Role of motivation. Group Presentations (Groups to show a short video emphasizing on MOTIVATION and its role in somebody achieving the target) Goal setting & Decision Making: Goal setting-To make students understand the importance of time, How to prepare the timeline and allocate time to complete different tasks, How to prioritize the tasks and successfully follow the prepared time schedule **UNIT-IV** Group Discussion & Personal Interview Part A: Effective Group Discussion Group Discussion covering topics of business and current affairs, Communication skills, Active Listening during GD, Leadership & Ability to Influence, Flexibility, Lateral thinking in GD, Responsibility of the First Speaker, Techniques of Summing Up **UNIT-V** Effective Communication in Interview, General preparedness for an Interview, Essential Interview skills, Types of Interview questions, FAQs, Behavioural questions, Case-based Interview [Mock Interview practice sessions with individual students]
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Suggested Readings: Gopalswamy Ramesh and Mahadevan Ramesh- The Ace of Soft Skills, Tenth Edition, Pearson (India), 2017 S P Dhanavel- English and Soft Skills, Orient Black Swan, 2017 Peggy Klaus, The Hard Truth about Soft Skills. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Identify personal SWOT analysis and groom themselves to build acquaintance with the business world	Lectures,	Quiz, Assignments, Written-test	2,3
CO 2	Understand the attitude needed for developing their personality.	Lectures, identifying analyzing problems through case study discussions	Quiz, Assignments, Written-test	2,3
CO 3	Articulate motivation needed for development of personality	Lectures, Assignment, Presentations, Case study	Quiz, Assignments, Written-test	2,3,6
CO 4	Develop their skills for logical thinking, communication			
CO 5	Reinforce interview through group discussion and personal interview			

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	3	3	-	3	1	2	1	2	2
CO 2	1	3	3	-	3	1	2	1	2	2
CO 3	1	3	3		3	1	2	1	2	2

CO 4	-	-	-	-	-	-	-	-	-	-
CO 5	-	-	-	-	-	-	-	-	-	-

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation-I** (15)	**Writing Assignments** (10)	**Presentation- II** (15)
Remember			
Understand	5	5	5
Apply	5	5	5
Analyze			
Evaluate			
Create	5		5

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	15
Understand	
Apply	20
Analyze	
Evaluate	10
Create	15

Course Name	**ENVIRONMENTAL STUDIES**
Course Code	**1002**
Course Type	**Value-added Course**
Course Credit	**2 (1L, 1T)**
Semester	**I**
Objectives	The course aims to make the students aware of the importance of protection of environment and conservation of natural resources like land, water, forest and mines etc.
Course Outcomes(COs)	At the end of this course the learner will be able to: **CO 1***:* Recognise the concepts and methodologies of social and environmental processes. **CO 2***:* Illustrate the roles and identities as citizens, consumers and environmental actors in a complex, interconnected world. **CO 3:** Demonstrate the importance of environmental resources. **CO 4:** Examine the utility of environmental sources. **CO-5:** Analyse the ecosystem and able to understand the different types of pollutions in country

Course Outline	**Unit- I** **Introduction to environmental studies & Ecosystems** Multidisciplinary nature of environmental studies; components of environment, atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance **Unit- II** **Natural Resources: Renewable and Non-renewable Resources** Land Resources and land use change; Land degradation, soil erosion and Desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). **Unit- III** **Biodiversity and Conservation** Levels of biological diversity: genetic, species and ecosystem diversity. Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots, India as a mega-biodiversity nation. **Unit IV** **Environmental Pollution & Environmental Policies & Practices** Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution, Nuclear hazards and human health risks, Solid waste management: Control measures of urban and industrial waste. Pollution case studies. **Unit- V** **Human Communities and the Environment** Human population and growth: Impacts on environment, human health and welfares. Carbon footprint. Resettlement and rehabilitation of project affected persons, case studies. Disaster management: floods, earthquakes, cyclones and landslides.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
Pedagogy	Presentations Role plays Case-let Analysis
Suggested Readings:	**Text Books:** Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. Erach Bharucha, Environmental Studies, University Grants Commission **Reference Books:** Carson, R. (2002). *Silent Spring*, Houghton Mifflin Harcourt. Gadgil, M., & Guha, R. (1993). *This Fissured Land: An Ecological History of India*. Univ. of California Press.

	Gleeson, B. & Low, N. (eds.) (1999). *Global Ethics and Environment*. London, Routledge.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method
1	Recognise the concepts and methodologies of social and environmental processes	Class lectures, Audio visuals	Quiz
2	Illustrate the roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.	Lecture, presentation and activity. Topics for short term projects to be given.	Individual and team-based tasks, Project Reports
3	Demonstrate the importance of environmental resources	Case discussions	Group Case Presentation,
4	Examine the utility of environmental sources.	Discussions, Research Project	Group Assignment, Research Reports.
5.	Analyse the ecosystem and able to understand the different types of pollutions in country	Field Visits	Visit Reports

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1			3		3			2		
CO 2		2		3			3	1	1	
CO 3	1				2				1	2
CO 4		2				3		1		2
CO 5	2		3	2			3		1	1

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)) 40 Marks

Bloom's Category	**Presentation** (10)	**Writing Assignments** (10)	**Project Simulation** (20)
Remember	5		
Understand			5
Apply	5	5	5
Analyze		5	5
Evaluate			
Create			5

End Semester Evaluation (ESE) 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	5
Understand	15
Apply	20
Analyze	5
Evaluate	10
Create	5

Course Name	**Health & Wellness**
Course Code	**1001**
Course Credit	**1 (10 L – 10 P)**
Semester	**I**
Aims & Objectives	The course aims to help students mange stress, explain the importance of regular exercise - one that fits your life and that you will be likely to stick with.
Course Outcomes	At the end of this course the learner will be able to: **CO1**: Relate aerobic workouts for better cardiovascular health **CO2**: Select techniques for maximizing the exercise's benefits and Meditation **CO3**: Schedule exercises and Yoga a part of healthy lifestyle **CO4**: Adopt the right posture from ancient Yoga and planning for diet
Course Outline	**Unit I** **Introduction** Course overview, Exercise: What and how much? Creating your workout plan, A word about posture, Key terms you'll want to know, Safety first! **Unit II** **Basic Exercising** Getting Started with Cardio Exercise, workout with arm sweeps, workout with resistance bands, Chest punch, Sword pull, Two-handed pull down, Triceps pull, Biceps curl **Unit III** **Benefits of Exercise** Benefits of Exercise, exercise prevents cardiovascular disease, Exercise helps fight diabetes, What happens when you exercise? Basic Yoga from Home
Evaluation	**Continuous Internal Evaluation (CIE)): 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Text Book** H. Benson and E. Stuart (2021). The Wellness Book: The Comprehensive Guide to Maintaining Health and Treating Stress-Related Illness, Amazon **Other Readings** B.L. Seaward (2022). Health and Wellness Journal Workbook, Amazon

Facilitating the Achievement of Course Outcomes

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Relate aerobic workouts for better cardiovascular health.	Case Study Approach	Mock Test and MCQ	1,2
CO 2	Select techniques for maximizing the exercise's benefits and Meditation	Essay Type Questions	Role Play	2, 3
CO 3	Schedule exercises and Yoga a part of healthy lifestyle	Exercise Charts	Cognitive Fitness Test	1,3,4
CO 4	Adopt the right posture from ancient Yoga and planning for diet	Project Assignment	Fitness Management Test	3, 4

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (COs)	Program Outcomes (POs)									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1		3		3			2		2
CO 2		2	3	3			3	1	1	2
CO 3			3		2				1	2
CO 4		2	3			3		1		2
CO 5	2		3	2			3		1	1

Assessment Pattern & Marks Distribution
Continuous Internal Evaluation (CIE)) 40 Marks

Bloom's Category	Presentation (10)	Writing Assignments (10)	Project Simulation (20)
Remember	5		
Understand			5

Apply	5	5	5
Analyze		5	5
Evaluate			
Create			5

End Semester Evaluation (ESE) 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	5
Understand	15
Apply	20
Analyze	5
Evaluate	10
Create	5

10.2 Semester II

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-II	BCOM-3101	Financial Management	Disciplinary Major	100	4
	BCOM-2102	***Marketing & Mgt*** Business Statistics **OR** ***Statistics & Analytics*** Business Statistics	Interdisciplinary Minor	100	4
	MDC-2001	Cyber Law & Security	MDC	100	3
	BCOM-2104	Verbal Ability	AEC	100	3
	BCOM-2105	Quantitative & Logical Thinking	SEC	100	3
	1003	Indian Knowledge System	VAC	100	3
			TOTAL	**600**	**20**
		Additional 4 credit SIP/VOC (Tally and New Venture Planning & Development)			**4**
			TOTAL FOR EXIT OPTION AFTER YEAR-1		**44**

Course Name	**Financial Management**
Course Code	**BCOM-3101**
Course Credit	**4**
Semester	**III**
Aims & Objectives	The course aims to familiarize the learners with the principles and practices of financial management.
Course Outcomes	At the end of the course, the learner will be able to; **CO1:** Enumerate the basic concept of financial management; **CO2:** Discuss capital budgeting process and capital budgeting techniques for business decisions; **CO3:** Construct the optimal capital structure; **CO4:** Illustrate the various factors affecting dividend decisions; **CO5:** Analyze the working capital need of an organization.
Course Outline	**Unit 1: Introduction** Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Functions and Responsibilities of a Finance Manager. Time value of money: concept and reasons, Compounding and Discounting techniques. **Unit 2: Capital Budgeting** Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index. **Unit 3: Cost of Capital and Financing Decision** Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. **Unit 4: Managing Profit** Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. **Unit 5: Working Capital Decisions** Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management.

Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Khan, M. Y., & Jain, P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India. Kothari, R. Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd. Pandey, I. M. Financial Management. New Delhi: Vikas Publications. Rustagi, R. P. Fundamentals of Financial Management. New Delhi: Taxmann Publication. Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. Corporate Finance. New York: McGraw Hill Education.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Enumerate the basic concept of financial management	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Discuss capital budgeting process and capital budgeting techniques for business decisions	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Construct the optimal capital structure theories and factors affecting capital structure decisions.	Problem discussion, case discussion	Quiz, Assignments, Written-test	3
CO4	Illustrate the various factors affecting dividend decisions	Problem discussion, case discussion	Quiz, Assignments, Written-test	3, 4

CO5	Analyze the working capital need of an organization	Problem discussion, case discussion	Quiz, Assignments, Written-test	3, 4

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember			
Understand			5
Apply	5	5	5
Analyze		5	10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**Business Statistics**
Course Code	**BCOM-2102**
Course Credit	**4**

Semester	**II**
Aims & Objectives	The course aims to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.
Course Outcomes	At the end of this course the learner will be able to: **CO1**: Describe data with quantitative & descriptive summaries; **CO2**: Understand the application of Correlation and Regression to study the association among variables; **CO3:** Relate the usage of probability in uncertain business scenarios and decision making; **CO4:** Calculate the Time Series Trend and demonstrate the applications; **CO5:** Construct the Index Numbers in Real-life scenarios.
Course Outline	**Unit 1: Statistical Data: Concepts & Genesis** Descriptive Statistics: Nature and classification of data, Statistical Analysis (Measures of Central Tendency & Dispersion). **Unit 2: Correlation**: Concept, Methods: Pearson Correlation, Rank Correlation, Concurrent Deviation. Other important concepts **Regression**: Concept, Relationship with correlation, Coefficient of Determination, Interpretation. (Only Simple Regression) **Unit 3: Probability:** Theory and Approaches of probability. Probability Theorems: Addition and Multiplication. Marginal, Joint and Conditional Probability, Bayes' Theorem **Unit 4**: **Time Series Analysis**: Components, Methods of finding tend. Different Test related to Time Series and Other Important Topics **Unit-5: Index numbers:** Construction of Index numbers, Tests of adequacy of index numbers; Base shifting; Problems in the construction of index numbers.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Text Books** Elhance D.N., Elhance V., Aggarwal B.M. Fundamentals of Statistics, Kitab Mahal Gupta S. C., Kapoor V. K., Fundamentals of Applied Statistics, Sultan Chand & Sons **Additional Readings** Levin, R., Rubin, D. S., Rastogi, S., & Siddqui, M. H., Statistics for Management. Pearson Education. Hazarika, P., A Textbook of Business Statistics. New Delhi: S. Chand Publishing.Black, K., Applied Business Statistics, Wiley Anderson, D. R., Statistics for learners of Economics and Business. Cengage Learning.

	www.icai.org/post/bos-knowledge-portal

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Bloom's Taxonomy Level
CO 1	Describe data with quantitative & descriptive summaries;	Lecture, discussion	Small group exercises, Question and answer	1,2,3
CO 2	Understand the application of Correlation and Regression to study the association among variables	Classroom discussion and group presentation, situation-based problem solving.	Case analysis, solving sums	2,3,4,5
CO 3	Relate the usage of probability in uncertain business scenarios and decision making	Discussion, situation-based problem solving.	Case analysis and solving sums	2,3,4,5
CO 4	Calculate the Time Series Trend and demonstrate the applications	Lecture, discussion, case studies, presentation	Assignment and situational activity	2,3,4,5
CO 5	Construct the Index Numbers in Real-life scenarios	Case studies and discussion	Project Presentation and question answer, solving sums	2,3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	Program Outcomes (POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO 1	1	3	1	3	1	-	2	2	3	2
CO 2	3	3	1	3	2	-	1	2	2	-

Course Outcomes (COs)	Program Outcomes (POs)									
CO 3	1	3	1	3	2	-	1	2	2	-
CO 4	3	3	1	3	2	-	1	3	3	1
CO 5	3	3	-	2	1	-	1	2	2	-

Assessment Pattern & Marks Distribution
Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	Quiz (10)	Presentation (10)	Assignments & Project (10)	Case Analysis (10)
Remember	4			
Understand	5	5		
Apply	5	5		
Analyze			4	6
Evaluate			6	
Create				

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	05
Understand	10
Apply	20
Analyze	15
Evaluate	10
Create	

Course Name	**Cyber Law & Security**
Course Code	**MDC-2001**
Course Credit	**3**
Semester	**II**
Aims & Objectives	The course aims to develop a deeper understanding and familiarity with various types of cyberattacks, cyber crimes, vulnerabilities and remedies thereto.
Course Outcomes	At the end of this course the learner will be able to: **CO1**: Understand the concept of Cyber security and issues and challenges associated with it. **CO2**: Describe the cybercrimes, their nature, legal remedies. **CO3**: Evaluate various privacy and security concerns on online Social media and understand the reporting procedure of inappropriate content. **CO4**: Familiarize with various digital payment modes and related cyber security aspects, regulatory guidelines. **CO5**: Apply basic tools and technologies to protect their privacy and devices.
Course Outline	**Unit: 1 Introduction to Cyber security** Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security. **Unit: 2 Cybercrime and Cyber law** Classification of cybercrimes, Common cybercrimes, Cybercriminals modus-operandi, Reporting of cybercrimes, Remedial and mitigation measures, Legal perspective of cybercrime, IT Act 2000 and its amendments, Cybercrime and offences, Organisations dealing with Cybercrime and Cyber security in India, Case studies. **Unit: 3 Social Media Overview** Introduction to Social networks. Types of social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies. **Unit: 4 E – Commerce and Digital Payments** E- Commerce- Definition, Main components, Elements, threats, security best practices, Digital payments- Introduction, Components and stake holders, Modes, Digital payments related common frauds and preventive measures. RBI guidelines and customer protection in unauthorized banking transactions. Relevant provisions of Payment Settlement Act,2007

	Unit: 5 Digital Devices Security, Tools and Technologies for Cyber Security End Point device and Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third-party software, Device security policy, Cyber Security best practices, Significance of host firewall and Ant-virus, Management of host firewall and Anti-virus, Wi-Fi security, Configuration of basic security policy and permissions.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Cyber Crime Impact in the New Millennium, by R. C Mishra , Author Press. Edition 2010. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011) Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson) Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd. Fundamentals of Network Security by E. Maiwald, McGraw Hill.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Bloom's Taxonomy Level
CO 1	Understand the concept of Cyber security and issues and challenges associated with it.	Lecture, discussion	Small group exercises, Question and answer	1,2,3
CO 2	Describe the cybercrimes, their nature, legal remedies.	Classroom discussion and group presentation, situation based problem solving.	Case analysis, solving sums	2,3,
CO 3	Evaluate various privacy and security concerns on online Social media and understand the reporting procedure of inappropriate content	Discussion, situation based problem solving.	Case analysis and solving sums	2,3

CO 4	Familiarize with various digital payment modes and related cyber security aspects, regulatory guidelines	Lecture, discussion, case studies, presentation	Assignment and situational activity	2,3
CO 5	Apply basic tools and technologies to protect their privacy and devices	Case studies and discussion	Project Presentation and question answer, solving sums	2,3

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	**Program Outcomes (POs)**									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO 1	3	3	-	-	-	3	2	-	3	3
CO 2	3	3	-	-	-	3	2	2	2	3
CO 3	3	3	-	-	-	3	1	2	2	3
CO 4	3	3	-	-	-	3	1	2	2	3
CO 5	3	3	-	-	-	3	1	2	2	3

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Quiz (10)**	**Presentation (10)**	**Assignments & Project (10)**	**Case Analysis (10)**
Remember	4			
Understand	5	5		6
Apply	5	5		6
Analyze			4	

Evaluate				
Create				

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	05
Understand	10
Apply	20
Analyze	15
Evaluate	10
Create	

Course Name	**Verbal Ability**
Course Code	**BCOM-2104**
Course Credit	**3**
Semester	**II**
Aims & Objectives	The course aims to enhance students' vocabulary by introducing and reinforcing advanced words and improve proficiency in verbal communication skills by including public speaking and effective interpersonal communication
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Understand the significance of written and spoken communication **CO2:** Demonstrate the ability to comprehend and analyze complex texts by extracting key information **CO3:** Illustrate improved proficiency in grammar and syntax. **CO4:** Construct well-reasoned arguments by identifying logical fallacies **CO5:** Exhibit improved oral communication skills, showcasing clarity, confidence, and persuasiveness in various professional and personal contexts
Course Outline	**Unit- I: Introduction to Verbal Ability** Verbal ability and its significance; Real-world examples; Language Timeline Creation; Cultural influences on language; Technical and Verbal Communication **Unit- II: Improving Verbal Proficiency in English** Language Functions: Introducing, Describing, Narrating (story-telling); Planning, Asking and Giving Information; Instructing; Expressing Opinions Writing- How of Writing; Three-step Writing process; Brainstorming, drafting; Getting it Right-Rewriting-Revising & Proofreading; Coherence & Cohesion; Focus; Writing Expository Paragraphs: Word Choices, Sentence Structures **Unit- III: Vocabulary Building, Grammar, and Syntax refinement** Prefixes, Suffixes, Synonyms, Antonyms, Idioms, and Phrases; Word Usage Exercise, Reading short-lengthy passages to comprehend information **Unit- IV: Critical Thinking in Language Use**

	Analyzing Rhetorical Devices Identifying Logical Fallacies Constructing Well-Reasoned Arguments **Unit-V: Polishing Communication Skills** Effective Public Speaking, Interpersonal Communication Skills Presentation Preparation
Evaluation	**Continuous Internal Evaluation (CIE)): 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Text Books** Word Power Made Easy, Norman Lewis Pocket Books The Elements of Style, William Strunk Jr. and E.B. White Pearson "Reading Comprehension GMAT Strategy Guide" Manhattan Prep Manhattan Prep Publishing Critical Thinking: A Student's Introduction" Gregory Bassham, William Irwin, Henry Nardone, and James M. Wallace McGraw-Hill Education Talk Like TED: The 9 Public-Speaking Secrets of the World's Top Minds" Carmine Gallo St. Martin's Press **References** The Art of Public Speaking by Dale Carnegie Critical Thinking: An Introduction to the Basic Skills by William Hughes and Jonathan Lavery

Facilitating the Achievement of Course Outcomes

Sl no	Course Outcome	Teaching & Learning Activities	Assessment Method	Blooms Taxonomy level
CO 1	Understand the significance of written and spoken communication	Discussion (Language Lab)	Speaking Test in English	2
CO 2	Demonstrate the ability to comprehend and analyze complex texts by extracting key information	Role-play, videos Situational Dialogue & Discussion	Presentations	2, 3
CO 3	Illustrate improved proficiency in grammar and syntax	Reading Comprehension activities, Summarizing	Reading, Writing Speaking	3, 4

CO 4	Construct well-reasoned arguments by identifying logical fallacies	Writing workshop on Topic Sentence, Transitional Expressions, Writing Individually	Critical Thinking	3, 4
CO 5	Exhibit improved oral communication skills, showcasing clarity, confidence, and persuasiveness in various professional and personal contexts	Classroom Presentation	Presentation in groups	4 &5

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying , Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**										
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO 1	2	-	3	-	1	-	-	2	2	1	2
CO 2	-	-	3	-	1	1	-	2	2	1	2
CO 3	-	-	3	-	-	-	-	2	2	1	2
CO 4	2	-	3	-	-	1	-	2	2	1	2
CO 5	2	-	3	-	-	-	3	2	2	1	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Writing Assignments** (10)	**Lab** (20)
Remember			
Understand			5
Apply	5	5	5
Analyze	5	5	5
Evaluate			5
Create			

End Semester End Examination (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	20
Analyze	15
Evaluate	10
Create	

Course Name	**Quantitative & Logical Thinking**
Course Code	**BCOM-2105**
Course Credit	**3**
Semester	**II**
Aims & Objectives	To make sound arguments based on mathematical reasoning and careful analysis of data and to exhibit critical thinking by developing for a sound sense of inquiry.
Course Outcomes	At the end of this course the learner will be able to: **CO 1:** Solve the problems using basic mathematical formulas **CO 2:** Break down the information to relevant information **CO 3:** Effectively communicate the substance solutions and results **CO 4:** Make sound arguments based on verbal and non-verbal reasoning **CO5:** Interpret the results after exhaustive analysis of data
Course Outline	**Unit – 1:** Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility Steps of Long Division Method for Finding Square Roots, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, **Unit-2**: Ratio and Proportion, Mixture, Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed; Raw and Grouped Data, Bar Graphs, Pie charts, **Unit- 3:** Concept of Angles, Different Polygons like triangles, rectangle, square, right angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles, **Unit-4:** Analogy based on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures. Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood relations, **Unit-5**: Logical Statements – Two premise argument, More than two premise

	argument using connectives, Venn Diagrams, Mirror Images, Problems on Cubes & Dices
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Agarwal, R S(2022) A Modern Approach To Verbal & Non Verbal Reasoning Sijwali, B S,(2021)Analytical and Logical reasoning Agarwal, R S.(2017) Quantitative aptitude for Competitive examination, S.Chand Publications Practice sets of past year competitive exam questions Competitive exam scanners

Facilitating the Achievement of Course Outcomes (COs)

Sl No	CO	Assessment Method	Bloom's Taxonomy Level
CO1	Solve the problems using basic mathematical formulas	Quiz, End Term	2
CO 2	Break down the information to relevant information	Class Test, End Term	3
CO 3	Effectively communicate the substance solutions and results	Assignment, End Term	4
CO 4	Make sound arguments based on verbal and non-verbal reasoning	Assignment, End Term	3
CO 5	Interpret the results after exhaustive analysis of data	Assignment, End Term	4

Bloom's Taxonomy:
Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing
Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	3		3					3	
CO 2	1	3		3					3	
CO 3	1	3		3					3	
CO 4	1	3		3					3	

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Quiz** (10)	**Writing Assignments** (10)	**Class Test** (20)
Remember			
Understand	10		
Apply		10	10
Analyze			10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	20
Analyze	30
Evaluate	
Create	

Course Name	**Indian Knowledge System**
Course Code	**1003**
Course Credit	**3**
Semester	**II**
Aims &	This course aims to provide a general introduction to Indian Knowledge

Objectives	System (IKS) and sensitize the students to the contributions made by ancient Indians in the field of Science, Philosophy and related applications and concepts.
Course Outcomes	At the end of this course the learner will be able to: **CO-1**: Understand the captivating voyage of the Indian Knowledge System. **CO-2**: Identify the different knowledge frameworks and linguistic patterns in India **CO-3**: Illustrate the usage of Vedic number system and units of measurement in real life scenario **CO-4**: Comprehend the vibrant tapestry of the town planning and architecture in ancient India **CO-5**: Map the past history with the current phenomenon in Indian geopolitical scenario
Course Outline	**Unit-1:** Indian Knowledge System – An Introduction. The Vedic Corpus, Philosophical Systems **Unit-2:** Knowledge Framework and classifications, Linguistics **Unit-3:** Number Systems and Units of Measurement **Unit-4:** Town Planning and Architecture **Unit-5:** Governance and Public Administration
Evaluation	Continuous Internal Evaluation (CIE)**: 40 marks** End Term Assessment**: 60 marks**
References	**Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N.** (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi. **Additional Readings:** Jaishankar S(2020): The India Way: Strategies for an uncertain world, Harper Collins Jaishankar S(2023): Why Bharat matters, Rupa Publications India Pride of India: A Glimpse into India's Scientific Heritage, Samskrita Bharati, New Delhi. Sampad and Vijay (2011). "The Wonder that is Sanskrit", Sri Aurobindo Society, Puducherry. Acarya, P.K. (1996). Indian Architecture, Munshiram Manoharlal Publishers, New Delhi. Kapoor Kapil, Singh Avadhesh (2021). "Indian Knowledge Systems Vol – I & II", Indian Institute of Advanced Study, Shimla, H.P. Dasgupta,S. (1975). A History of Indian Philosophy- Volume 1, Motilal Banarsidass, New Delhi. PLofker, K. (1963). Mathematics in India, Princeton University Press, New Jersey, USA"

Facilitating the Achievement of Course Outcomes

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the captivating voyage of the Indian Knowledge System	Case Study Approach	Mock Test and MCQ	1,2
CO 2	Knowledge Framework and classifications, Linguistics	Vedic Wisdom	Role Play	2, 3
CO 3	Illustrate the usage of Vedic number system and units of measurement in real life scenario	Vedic Literature Readings	Essay Writing	1,3,4
CO 4	Comprehend the vibrant tapestry of the town planning and architecture in ancient India	Project Assignment	Site Visits	3, 4
CO 5	Map the past history with the current phenomenon in Indian geopolitical scenario	Project Assignment	Site Visits	3,4

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1		3		3			2		2
CO 2		2	3	3			3	1	1	2
CO 3			3		2				1	2
CO 4		2	3			3		1		2
CO 5	2		3	2			3		1	1

Assessment Pattern & Marks Distribution
Continuous Internal Evaluation (CIE)) 40 Marks

Bloom's Category	**Presentation** (10)	**Writing Assignments** (10)	**Project Simulation** (20)
Remember	5		
Understand			5
Apply	5	5	5
Analyze		5	5
Evaluate			
Create			5

End Semester Evaluation (ESE)-60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	5
Understand	15
Apply	20
Analyze	5
Evaluate	10
Create	5

10.3 Semester III

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-III	BCOM-2101	Cost & Management Accounting	Disciplinary Major	100	4
	BCOM-3102	Financial Markets & Institutions	Disciplinary Major	100	4
	BCOM-3103	***Marketing & Mgt*** Business Economics **OR** ***Statistics & Analytics*** Business Economics	Interdisciplinary Minor	100	4
		Introduction to Artificial Intelligence	MDC	100	3
	BCOM-3104	Hindi/ Sanskrit/ Odia	AEC	100	2
	BCOM-3105	Spreadsheet for Business	SEC	100	3
			TOTAL	**600**	**20**

Course Name	**Cost & Management Accounting**
Course Code	**BCOM-2101**
Course Credit	**4**
Semester	**II**
Aims & Objectives	The course aims to acquaint the students with basic concepts and methods, used in cost and management accounting, cost management and business decision making.
Course Outcomes	At the end of this course the learner will be able to; **CO1:** Classify various types of costs and prepare a cost sheet. **CO2:** Implement the accounting for material & labor in real life organization scenario **CO3:** Develop understanding of classification, apportionment and absorption of overheads. **CO4:** Interpret the methods of costing and conduct cost-volume-profit analysis. **CO5:** Prepare budget and compute the variances in performance.
Course Outline	**UNIT I: Introduction** Cost Accounting - Concepts, Management accounting - Concepts, Difference between Cost Accounting, Management accounting and Financial Accounting, Cost concepts and classifications, Elements of cost, Preparation of Cost Sheet, Cost control and Cost Audit. **UNIT II: Elements of Cost: Material & Labour** **Material**: Material/Inventory control techniques – Stock Level, EOQ; Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Standard Cost. **Labour**: Idle Time, Over Time, Labour Turnover, Wage and Incentive schemes. **UNIT III: Elements of Cost: Overheads** Overheads: Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption, Capacity Levels and Costs. **UNIT IV: Methods of Costing and CVP analysis** Contract costing – concepts, features & problems, Process Costing, Marginal Costing. Cost-Volume-Profit analysis - BEP **UNIT V: Standard Costing and Budgetary Control** Standard Costing: Material, Labour and Overhead Variances; Budgetary Control: Classification, Need and Preparation of Budget.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**

References	Tulsian, PC & Tulsian Bharat. *Cost & Management Accounting*, S Chand Publications Chhawchharia, Ravi & Doctor, Yash *Cost & Management Accounting*, Taxmann Publications Kishore, Ravi. M,, *Cost & Management Accounting*, Taxmann Publications Arora, M.N(2021), *Textbook of Cost & Management Accounting*, S Chand And Company Ltd Davis, Charles E. & Davis, Elizabeth. *Managerial Accounting.* John Wiley and Sons. Hilton, Ronald W. *Managerial Accounting.* McGraw Hill Education.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Bloom's Taxonomy Level
CO 1	Classify various types of costs and prepare a cost sheet	Lecture, discussion	Small group exercises, Question and answer	1,2,3
CO 2	Implement the accounting for material & labor in real life organization scenario	Classroom discussion and group presentation, situation based problem solving.	Case analysis, solving sums	2,3,4,5
CO 3	Develop understanding of classification, apportionment and absorption of overheads.	Discussion,	Case analysis and solving sums	2,3,4,5
CO 4	Interpret the methods of costing and conduct cost-volume-profit analysis.	Lecture, discussion, case studies, presentation	Assignment and situational activity	2,3,4,5
CO 5	Prepare budget and compute the variances in performance.	Case studies and discussion	Project Presentation and question answer, solving sums	2,3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	**Program Outcomes (POs)**								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO2	PSO3
CO 1	2	3	-	3	1	-	-	2	1
CO 2	3	3	1	3	2	-	-	2	-
CO 3	3	3	1	3	1	-	-	2	-
CO 4	3	3	1	3	2	-	-	3	1
CO 5	3	3	-	2	1	-	-	2	-

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Quiz (10)**	**Presentation (10)**	**Assignments & Project (10)**	**Case Analysis (10)**
Remember	4			6
Understand	5	5		
Apply	5	5		
Analyze			4	
Evaluate			6	
Create				

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	25
Analyze	15
Evaluate	05
Create	

Course Name	**Financial Markets & Institutions**
Course Code	**BCOM-3102**
Course Credit	**4**
Semester	**III**
Aims & Objectives	This course intends to provide the student a basic knowledge of financial markets and institutions and to familiarize them with Major financial services in India.
Course Outcomes	At the end of the course, the learner will be able to : **CO1**: Understand the features of different financial markets and their role in economic development. **CO2:** Explain the functions of financial markets and capital markets. **CO3:** Demonstrate about the commercial Banks and their role in project financing and working capital finance and about the massive growth of NPAs. **CO4:** Analyze role of insurance companies, NBFCs and Mutual Funds. **CO5:** Illustrate the functional aspect of various financial services.
Course Outline	**UNIT-I: An Introduction to Financial System and its Components** Meaning, Significance and Role of the Financial System; Components of the Financial System. Functions and components of Financial System Financial system and economic development. An overview of the Indian financial system, Financial markets and institutions. Financial intermediation . **UNIT-II:Financial Markets & Capital Markets** Money market-functions, organization and instruments. Role of Central Bank in money market; Indian money market-An overview.Capital Markets-functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Trading and settlement mechanism. Growth and development of stock market Role of stock exchanges in India. **UNIT-III: Financial Institutions-I** Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs).problems of NPA, Financial Inclusion, RBI its function and role **UNIT-IV: Financial Institutions-II** Life and non-life insurance companies in India; Non-banking financial companies (NBFCs); Mutual Funds; Types and role in Capital Market, Regulation of Mutual Funds. IRDA and SEBI : Its function and role **UNIT-V: Financial Services** Leasing; Housing finance; Venture capital finance; Factoring services, Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies. Merger and Acquisition, Securitization

Evaluation	**Continuous Internal Evaluation (CIE) : 40 Marks** **End Semester Assessment : 60 Marks**
References	Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House Sharma, G.L., and Y.P. Singh. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi Khan and Jain, Financial Services, Tata McGraw Hill Singh, J.K., Venture Capital Financing in India. DhanpatRai and Company, New Delhi. Annual Reports of Major Financial Institutions in India.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Understand the features of different financial markets and their role in economic development.	Lectures, case discussion	Quiz, Assignments, Written-test	1,2
CO2	Explain the functions of financial markets and capital markets	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	2
CO3	Demonstrate about the commercial Banks and their role in project financing and working capital finance and about the massive growth of NPAs	Problem discussion, case discussion	Quiz, Assignments, Written-test	3

CO4	Apply about the role of insurance companies, NBFCs and Mutual Funds.	Problem discussion, case discussion	Quiz, Assignments, Written-test	2,3
CO5	Illustrate the functional aspect of various financial services.	Problem discussion, case discussion	Quiz, Assignments, Written-test	2,3

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO5	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember	5		
Understand	10		5
Apply	5	5	5
Analyze		5	
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	15
Understand	15
Apply	15
Analyze	15
Evaluate	
Create	

Course Name	**Business Economics**
Course Code	**BCOM-3103**
Course Credit	**4**
Semester	**III**
Aims & Objectives	The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.
Course Outcomes	At the end of the course, the learner will be able to: **CO1:** Understand the basic elements of economic system for decision making; **CO2:** Explain the demand function, demand forecasting and demand estimation; **CO3:** Analyze the relationship between inputs used in production and the resulting outputs and costs; **CO4:** Illustrate the operations of markets under varying competitive conditions and make optimal business decisions; **CO5:** Outline macro economic issues for firm's decision making.
Course Outline	**Unit 1: Basic Concepts** Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making **Unit 2: Consumer Behaviour and Elasticity of Demand** Theory of Demand and supply The elasticity of demand – Concept, kinds-price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting, Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory. **Unit 3: Production and cost** Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal

	combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost. **Unit 4: Pricing & Market** Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing. **Unit 5: Macro Aspect of Business Economics** National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings** Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd. Adhikari, M. (2000). Business Economics. New Delhi: Excel Books. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers. Relevant study material of ICAI: www.icai.org.

Facilitating the Achievement of Course Outcomes

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the basic elements of economic system for decision making	Case Study Approach	Mock Test and MCQ	1,2
CO 2	Explain the demand function, demand forecasting and demand estimation	Assignments from End Chapter and Data Extrapolation	Online Simulation using E Views	2, 3
CO 3	Analyze the relationship between inputs used in production and the resulting outputs and costs	Assignments from End Chapter and Data Extrapolation, Case based approach	MS Excel based Modeling	1,3,4
CO 4	Illustrate the operations of markets under varying competitive conditions and make optimal business decisions	Assignments from End Chapter and Data Extrapolation, Case based approach	Online Submission using E Views	3, 4
CO5	Outline macro-economic issues for firm's decision making.	Assignments from End Chapter and Data Extrapolation, Case based approach		3,4,5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying **;** Level 4: Analysing; Level 5: Evaluating **;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1		3		3			2		2
CO 2		2	3	3			3	1	1	2
CO 3			3		2				1	2
CO 4		2	3			3		1		2
CO 5	2		3	2			3		1	1

Assessment Pattern & Marks Distribution
Continuous Internal Evaluation (CIE)) 40 Marks

Bloom's Category	**Presentation** (10)	**Writing Assignments** (10)	**Project Simulation** (20)
Remember	5		
Understand			5
Apply	5	5	5
Analyze		5	5
Evaluate			
Create			5

End Semester Evaluation (ESE) 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	5
Understand	15
Apply	20
Analyze	5
Evaluate	10
Create	5

Course Name	**Introduction to Artificial Intelligence**
Course Code	
Course Credit	**3**
Semester	**III**
Aims & Objectives	This course aims to help learners develop a comprehensive understanding of the fundamental concepts and applications of Artificial Intelligence.

Course Outcome	Upon successful completion of the course the Learner will be able to: **CO1:**Understand the conceptual development of Artificial Intelligence. **CO2:** Explain basics of Machine Learning, including the different types of algorithms, data preparation, and processing. **CO3:** Illustrate various techniques of Natural Language Processing and its applications. **CO4:** Apply different techniques used in Computer Vision and its applications. **CO5:** Recognize the emerging trends in Artificial Intelligence, and future prospect of AI in research and development, organizations and society.
Course Outline	**Unit I** **Introduction to AI** Definition of Artificial Intelligence, Brief history of Artificial Intelligence, Applications of Artificial Intelligence, Ethical considerations in Artificial Intelligence, Overview of AI technologies and techniques **Unit II** **Application of AI** Introduction to Machine Learning, Types of Machine Learning algorithms, Supervised, unsupervised and reinforcement learning, Data preparation and processing for Machine Learning, Case studies of successful Machine Learning projects **Unit III** **Heuristics and Search Technique** **Natural Language Processing (NLP)**: Introduction to NLP, Basic techniques of NLP, Applications of NLP, NLP libraries and tools, Ethical considerations in NLP **Unit IV** **Machine Learning** Introduction to Computer Vision, Basic techniques of Computer Vision, Applications of Computer Vision, Computer Vision libraries and tools, Ethical considerations in Computer Vision **Unit V** **Supervised Learning** Advanced AI technologies and techniques, AI and Internet of Things (IoT), AI and Robotics, Future directions of AI research and development, Implications of AI for society and the workforce
Evaluation	**Continuous Internal Evaluation (CIE)): 40 marks** **End-Semester Evaluation (ESE): 60 marks**
References	**Text Books** Russell, S. and Norvig, P. (2020). *Artificial Intelligence a Modern Approach* (4th ed.), Pearson. Bishop, C. M. (2006). Pattern recognition and machine learning. Springer. Goodfellow, I., Bengio, Y., & Courville, A. (2016). Deep learning. MIT press.

	Shane, M. (2018). Artificial intelligence and ethics. Morgan & Claypool Publishers.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Metho	Blooms Taxonomy Level
CO1	Understand the conceptual development of Artificial Intelligence.	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Explain basics of Machine Learning, including the different types of algorithms, data preparation, and processing.	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Illustrate various techniques of Natural Language Processing and its applications.	Problem discussion, case discussion	Quiz, Assignments, Written-test	2
CO4	Apply different techniques used in Computer Vision and its applications.	Case discussion	Hands-on test, Assignments, Quiz, Written-test	3, 4
CO5	Recognize the emerging trends in Artificial Intelligence, and future prospect of AI in research and development,	Lectures, case discussion with software, laboratory sessions	Quiz, Assignments, Written-test	3, 4

	organizations and society.			

Bloom's Taxonomy:Level 1: Remembering; Level 2: Understanding; Level 3: Applying Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO5**	**PO 6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO5	2	3	3	3	-	-	3	3	-	-
Total	5	4	4	5	3	2	3	5	4	2

Assessment Pattern and Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks			
Bloom's Category	**Presentation (5)**	**Assignment (15)**	**Lab Test (20)**
Remember			
Understand			5
Apply		5	5
Analyze	5	5	5
Evaluate		5	5
Create			

End Semester Evaluation (ESE) - 60 Marks	
Bloom's Taxonomy Level	**Test Mark**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**MIL (Odia/Hindi/Sanskrit)**
Course Code	
Course Credit	**2**
Semester	**III**
Aims & Objectives	University level
Course Outcomes	
Course Outline	
Evaluation	• **Continuous Internal Evaluation (CIE)): 40 marks** • **End-Semester Evaluation (ESE): 60 marks**
References	

Course Name	**Spreadsheet for Business**
Course Code	**BCOM-3105**
Course Credit	**3**
Semester	**III**
Aims & Objectives	This course is designed to enable students to develop IT skills that are a prerequisite in today's work environment. With greater human-computer interaction in each sphere of work, this course will equip them with basic computing skills that will enhance their employability in general
Course Outcomes	At the end of this course the learner will be able to: **CO1**: Make meaningful representations of data in the form of charts and pivot tables. **CO2**: Draw analysis on data using spreadsheets and use interpretation to make decisions. **CO3:** Generate data visualization reports for effective decision making **CO4:** Prepare a business presentation and perform various mathematical, logical, and other functions on a large set of data using spreadsheets. **CO5:** Design different business decisions using various types of databases.
Course Outline	**Unit I: Spreadsheets** Concept of worksheets and workbooks, Editing, working with multiple worksheets and multiple workbooks; Printing and Protecting worksheets; Implementing file level security and protecting data within the worksheet;

	Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks **Unit II: Data Analysis in Spreadsheets:** Working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical database, data and time and basic financial functions. Conditional formatting, recording and execution of macros. Consolidating worksheets and workbooks using formulae and data consolidate command; Performing what-if analysis: Types of what-if analysis. **Unit III: Data Visualisation using Spreadsheets** Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics, Analysing data using pivot tables: Creating, formatting and modifying a Pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Use of solver to solve different business problems. **Unit IV: Financial analysis using spreadsheets** Extracting Accounting information from various sources, financial statement analysis using spreadsheets, Time value of money calculation and Capital Budgeting. Preparation of financial analysis report using spreadsheets. **Unit V: Recent Topics in Spreadsheet:** Salient developments of Spreadsheet and Usage in management Decision making. Case Studies
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks (Practical)**
References	**Suggested Readings:** Learn Microsoft Office (2019), Linda-Foulkes, Packt Publishing Microsoft Excel (2016) Data Analysis and Business Modeling, Wayne L. Winston, PHI Microsoft Excel (2016) Bible, John Walkenbach, Wiley Microsoft Office (2013) Digital Classroom by Walter Holland and the AGI Creative Team, Wiley Excel (2013) Charts and Graphs, Jelen, Pearson Excel (2013) Pivot Table Data Crunching, Jelen, Pearson Microsoft Office (2016) Step by Step, by Joan Lambert, Curtis Frye

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learni Activity	Assessment Meth	Blooms Taxonomy Level
CO1	Make meaningful representations of data in the form of charts and pivot tables	Lectures, case discussion	Quiz, Assignments, Written-test , MS Excel Based modeling	2
CO2	Draw analysis on data using spreadsheets and use interpretation to make decisions.	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test MS Excel Based modeling	3
CO3	Generate data visualization reports for effective decision making	Problem discussion, case discussion	Quiz, Assignments, Written-test MS Excel Based modeling	2
CO4	Prepare a business presentation and perform various mathematical, logical, and other functions on a large set of data using spreadsheets.	Case discussion	Hands-on test, Assignments, Quiz, Written-test MS Excel Based modeling	3, 4
CO5	Design different business decisions using various types of databases.	Lectures, case discussion with software, laboratory sessions	Quiz, Assignments, Written-test MS Excel Based modeling	3, 4

Bloom's Taxonomy:Level 1: Remembering; Level 2: Understanding; Level 3: Applying Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO5	2	3	3	3	-	-	3	3	-	-
Total	5	4	4	5	3	2	3	5	4	2

Assessment Pattern and Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks			
Bloom's Category	**Presentation (5)**	**Assignment (15)**	**Lab Test (20)**
Remember			
Understand			5
Apply		5	5
Analyze	5	5	5
Evaluate		5	5
Create			

End Semester Examination (ESE) - 60 Marks	
Bloom's Taxonomy Level	**Test Mark**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

10.4 Semester IV

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-IV	BCOM-4101	Corporate Accounting	Disciplinary Major	100	4
	BCOM-4102	Securities Market Operations	Disciplinary Major	100	4
	BCOM-4103	Auditing & Corporate Governance	Disciplinary Major	100	4
	BCOM-4104	Corporate Law	Disciplinary Major	100	4
	BCOM-4105 BCOM-4106	***Marketing & Mgt*** Marketing Management **OR** ***Statistics & Analytics*** Business Mathematics	Interdisciplinary Minor	100	4
			TOTAL	**500**	**20**
		Additional 4 credit VOC (Tally and New Venture Planning & Development)	VOC		**4**
	TOTAL FOR EXIT OPTION AFTER YEAR-2				**84**

Course Name	**Corporate Accounting**
Course Code	**BCOM-4101**
Course Credit	**4**
Semester	**IV**
Aims & Objectives	The course aims to help learners to acquire conceptual knowledge of the corporate accounting system and to learn the techniques of preparing the financial statements of companies.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Demonstrate the accounting for share capital; **CO2:** Prepare financial statements of companies; **CO3:** Elaborate the process of Internal Reconstruction of a company and treatment of profit prior to incorporation; **CO4:** Analyze the process of amalgamations of companies in India through relevant cases; **CO5**: Create the annual reports of the companies and illustrate the e-filing process.
Course Outline	**Unit 1: Accounting for Share Capital** Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares. Issue and redemption of preference shares. **Unit 2: Accounting for Debentures and Preparation of Financial Statements of Companies including one Person Company** Issue and redemption of debentures; Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements. **Unit 3: Internal Reconstruction and Profit or Loss Prior to Incorporation** (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation. **Unit 4: Amalgamation of Companies** Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill

	Unit 5: Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors. ***(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)***
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Reading:** Dam, B. B. & Gautam, H. C. *Corporate Accounting.* Guwahati: Gayatri Publications. Goyal, B. K., *Corporate Accounting*. New Delhi: Taxmann Publication. Goyal, V. K., & Goyal, R. *Corporate Accounting.* New Delhi: PHI Learning. Jain, S. P., & Narang, K. L. *Corporate Accounting*. New Delhi: Kalyani Publishers. Monga, J. R. *Fundamentals of Corporate Accounting.* New Delhi: Mayur Paperbacks. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. *Corporate Accounting*. New Delhi: Vikas Publishing House. Mukherjee, A., & Hanif, M. *Corporate Accounting*. New Delhi: Tata McGraw Hill Education. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts. Vol.-II.* New Delhi: S. Chand Publishing. Sehgal, A. *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication.

Facilitating the Achievement of Course Outcomes

Unit No.	**Course Outcomes (CO)**	**Teaching and Learning Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Demonstrate the accounting for share capital	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Prepare financial statements of companies.	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3

CO3	Elaborate the process of Internal Reconstruction of a company and treatment of profit prior to incorporation	Problem discussion, case discussion	Quiz, Assignments, Written-test	3
CO4	Analyse the process of amalgamations of companies in India through relevant cases	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Create the annual reports of the companies and illustrate the e-filing process.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember			
Understand			5

Apply	5	5	5
Analyze		5	10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**Securities Market Operations**
Course Code	**BCOM-4102**
Course Credit	**4**
Semester	**IV**
Aims & Objectives	The course aims to equip learners with the basic skills required to operate in the stock market by familiarizing them with the understanding of trading mechanisms of the stock exchanges.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Understand the basics of investing in the stock market **CO2:** Review Indian securities market; **CO3:** Examine EIC framework and conduct fundamental analysis; **CO4:** Apply technical analysis; **CO5:** Planning investment in mutual funds market.
Course Outline	**Unit 1: Basics of Investing** Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment, Responsible Investment. **Unit 2: Fundamental Analysis** Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, Understanding Shareholding pattern of the company. **Unit 3: Technical Analysis**

	Dow theory, Elliot wave theory; Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines and charting (use of historic prices, simple moving average, MACD, oscillators, etc.) basic and advanced interactive charts. Do's & Don'ts of investing in markets. **Unit 4: Indian Stock Market** Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Security Market Indices: Nifty, Sensex and Sectoral indices and calculations of indices. Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations. **Unit 5: Mutual Funds** Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds Factors affecting choice of mutual funds. mutual fund ranking and its usage, Net Asset Value.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Reading:** Chandra, P. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education. Kevin, S. Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham, M., &Madhumathi, R. Security Analysis and Portfolio Management. Pearson (India) Education. Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Understand the basics of investing in the stock market	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Review Indian securities market	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Examine EIC framework and		Quiz, Assignments,	3

	conduct fundamental analysis	Problem discussion, case discussion	Written-test	
CO4	Apply technical analysis	Problem discussion, case discussion	Quiz, Assignments, Written-test	2,3,4
CO5	Planning investment in the mutual funds market.	Problem discussion, case discussion	Quiz, Assignments, Written-test	2,4

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember			
Understand			5
Apply	5	5	5
Analyze		5	10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**Auditing & Corporate Governance**
Course Code	**BCOM-4103**
Course Credit	**4**
Semester	**II**
Aims & Objectives	The course aims to provide knowledge of auditing principles and techniques and to familiarize the Students with the understanding of issues and practices of corporate governance in the global and Indian context.
Course Outcomes	At the end of this course the learner will be able to; **CO1:**Explain the basics of auditing and its types. **CO2**:Understand audit procedures like Vouching and verification in real life scenario **CO3:**Apply internal control and focus on special areas of audit **CO4**: Illustrate the importance of corporate governance **CO5:**Discover the reasons for corporate governance failures and how to avoid them
Course Outline	**UNIT I: Introduction** Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit **UNIT II: Audit procedures** Audit Procedures: Vouching - Definition - Features - Examining vouchers - Vouching of cash Book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of Different assets and liabilities **UNIT III: Internal Control & special areas of audit** Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between Internal check and internal control - Fundamental Principles of internal check - Difference between Internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) -

	Rights duties and Liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors Certificate Contemporary issues: Social Audit, Environment Audit, Auditing in a computerized environment. **UNIT IV: Corporate Governance** Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism, Discussion on real life cases. **UNIT V: Corporate governance failures** Corporate governance failures – Relevant cases, Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance, Corporate ethics, Concept of Corporate Philanthropy, CSR, Corporate Responsibility, Corporate Sustainability.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Kumar Anil & Gupta Lovleen, *Auditing & Corporate Governance*, Taxmann Publications Jha, Aruna , *Auditing & Corporate Governance*, Taxmann Publications Gupta C.B & Singhal Neha, *Auditing & Corporate Governance,* Scholar Tech Press Basu. S. K., Audit and Assurance: Pearson Education Corporate audit, governance and failure case studies

Facilitating the Achievement of Course Outcomes (COs)

Sl No.	CO	Assessment Method	Blooms Taxonomy Level
CO1	Explain the basics of auditing and its types.	Quiz	2
CO2	Understand audit procedures like Vouching and verification in real life scenario	Individual and team-based tasks, Application to specific industries	3

CO3	Apply internal control and focus on special areas of audit	Group Case Presentation, Comparison Reports	4
CO4	Illustrate the importance of corporate governance	Group Assignment, Group Case Presentation	5
CO5	Discover the reasons for corporate governance failures and how to avoid them	Group Assignment, Group Case Presentation	5

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analyzing Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	1	1	1	1					1
CO 2	3	2		2	1		1	2	3	1
CO 3	2	3	2	3	2	2	1	3	3	2
CO 4	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	2	2	3	3	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (15)	**Writing Assignments** (10)	**Quiz** (15)
Remember			
Understand	5		5
Apply	5	5	5
Analyze	5	5	5

Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	10
Create	10

Course Name	**Corporate Law**
Course Code	**BCOM-4104**
Course Credit	**4**
Semester	**IV**
Aims & Objectives	The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Explain basic concepts of company law and provisions relating to issue of prospectus and allotment of shares; **CO2:** Synthesize company processes, meetings, and decisions; **CO3:** Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company; **CO4:** Determine the role of Board of directors and their legal position; **CO5:** Outline the essential elements of the legal system in India relating to companies.
Course Outline	**Unit 1: Preliminary to Companies Act, 2013** Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares. **Unit 2: Management and Administration** Board Meetings, Annual General Meeting, Extraordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters. **Unit 3: Dividends, Accounts, and Audit** Declaration and Payment of Dividend, Accounts of Companies, Maintenance

	and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee. Classification of directors, women directors, independent director, **Unit 4: Directors and their Powers** Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director. **Unit 5 (a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up** Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. **(b): National Company Law Tribunal and Appellate Tribunal** Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Chadha R., & Chadha, S. *Company Laws*. Delhi: Scholar Tech Press. Hicks, A., & Goo, S. H. *Cases and Material on Company Law*. Oxford: Oxford University Press. Kuchhal M. C., & Kuchhal, A. *Corporate Laws.* New Delhi: Shree Mahavir Book Depot. Kumar, A. *Corporate Laws.* New Delhi: Taxmann Publication. Sharma, J. P. *An Easy Approach to Corporate Laws.* New Delhi: Ane Books Pvt. Ltd.

Facilitating the Achievement of Course Outcomes (COs)

Sl No.	CO	Assessment Method	Bloom's Taxonomy Level
CO1	Explain basic concepts of company law and provisions relating to issue of prospectus and allotment of shares	Quiz	2
CO2	Synthesize company processes, meetings, and decisions	Individual and team-based tasks, Application to specific industries	3
CO3	Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company	Group Case Presentation, Comparison Reports	4
CO4	Determine the role of Board of directors and their legal position	Group Assignment, Group Case Presentation	5
CO5	Outline the essential elements of the legal system in India relating to companies.	Group Assignment, Group Case Presentation	5

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analyzing Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	1	1	1	1					1
CO 2	3	2		2	1		1	2	3	1
CO 3	2	3	2	3	2	2	1	3	3	2

CO 4	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	2	2	3	3	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (15)	**Writing Assignments** (10)	**Quiz** (15)
Remember			
Understand	5		5
Apply	5	5	5
Analyze	5	5	5
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	10
Evaluate	10
Create	10

Course Name	**Marketing Management**
Course Code	**BCOM-4105**
Course Credit	**4**
Semester	**IV**
Aims & Objectives	The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in marketing.
Course Outcomes	**At the end of this course the learner will be able to:** **CO1:**.Understand the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; **CO2:**Explain the dynamics of consumer behavior and process of market selection through STP stages; **CO3**:Analyze the process of value creation through marketing decisions

	involving product development; **CO4:** Elaborate the process of marketing decision making involving product pricing and its distribution; **CO5:** Develop product promotion process in marketing decisions of a firm and understand latest developments in marketing.
Course Outline	**Unit 1: Introduction** Marketing - Meaning, Nature, Scope and Importance;; Service marketing; Marketing Philosophies; Marketing Environment; Marketing Mix. **Unit 2: Understanding Market** Segmenting, Targeting and Postioning. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation-concept and bases. **Unit 3: Marketing Mix Decision -Product** Product Decisions: Concept and classification; Levels of Product. Product-mix dimensions, strategies and types; Branding; Packaging and Labelling; New Product Development: Product life cycle – concept and marketing strategies. **Unit 4: Marketing Mix Decisions -Pricing and Distribution** Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution; Distribution strategies; Wholesaling and retailing; Emerging distribution trends. Logistics: Meaning, Importance, Objectives, Marketing Logistics Task, Approaches Of Logistics (Total Cost & Total System Approach) **Unit 5: Promotion Decisions and Developments in Marketing** Promotion Decisions: Various tools of promotion; Communication process; Developments in Marketing: Relationship Marketing, Sustainable Marketing, Rural marketing, social marketing, Digital marketing, Green Marketing
Evaluation	**Continuous Internal Evaluation (CIE): 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**•Suggested Readings:** Armstrong, G., & Kotler, P. Marketing: An Introduction. Pearson Education Limited. Kotler, P., Kartajaya, H., & Setiawan, I: Marketing 5.0: Technology for Humanity. John Wiley & Sons. Peter, J. P., & Donnelly, J. H. Jr.: Marketing Management: Knowledge and Skills. McGraw-Hill Education. Schmitt, B. H.: The Changing Face of Marketing: From Pandemic to Possibility. Routledge. Vargo, S. L., & Lusch, R. F: Service-Dominant Logic: Premises, Perspectives, Possibilities. Cambridge University Press.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm	Lectures, case discussion	Quiz, Written Exam	2
CO2	Explain the dynamics of consumer behaviour and process of market selection through STP stages	Lectures, case discussion	Quiz, Written Exam	2
CO3	Analyze the process of value creation through marketing decisions involving product development	Lectures, case discussion	Quiz, Presentations	3
CO4	Elaborate the process of marketing decision making involving product pricing and its distribution	Lectures, case discussion	Quiz, Written Exam	4
CO5	Develop product promotion process in marketing decisions of a firm and understand latest developments in marketing	Lectures, case discussion	Quiz, Written Exam	6

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying**;** Level 4: Analyzing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	Program Outcomes (POs)									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	-	-	-	-	-	-	-	-	3
CO 2	3		-	-	-	-	-	-	-	3
CO 3	-	2	3	-	-	3	-	-	-	-
CO 4	-	-	-	-	1	-	-	3	-	-
CO 5	-	-	-	-		-	-	3	1	-

Assessment Pattern & Marks Distribution
Continuous Internal Evaluation (CIE)) - 40 Marks

Bloom's Category	**Continuous Internal Evaluation (CIE) 1** (15)	**Continuous Internal Evaluation (CIE) 2** (15)	**Assignments & Presentation** (10)
Remember			
Understand	10		
Apply	5	5	
Analyze		5	5
Evaluate		5	5
Create			

End Semester Evaluation (ESE) - 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	20
Analyze	20
Evaluate	10
Create	

Course Name	**Business Mathematics**
Course Code	**BCOM-4106**
Course Credit	**4**
Semester	**IV**
Aims & Objectives	The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.
Course Outcomes	**At the end of this course the learner will be able to;** **CO1:** Explain how matrices are used as mathematical tools in representing a system of equations **CO2:** Apply differential calculus to solve simple business problems **CO3:** Solve business problems involving complex linear and non-linear

	relationships between decision variables and their determining factors; **CO4:** Utilize mathematical tools for business decision making; **CO5:** Employ programming techniques for resource optimization
Course Outline	**Unit 1**: **Matrices and Determinants** Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method, Cramer's Rule, Gaussian Approach. Application of Matrix & Determinants in Business Decision making. **Unit 2**: **Basic Calculus** Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function related to business. Differentiation. Various Differentiation Rules. Maxima Minima, Application in Business. **Unit 3: Advanced Calculus** Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Application of Partial Differentiation Integration: Standard forms & Methods of integration- by substitution, Application of Integration to marginal analysis **Unit 4: Mathematics of Finance** Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities: ordinary, due deferred, continuous, perpetual. Applications of various concepts in Business decision making. **Unit 5: Linear Programming** Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Anthony, M., & Biggs, N., Mathematics for Economics and Finance. Cambridge: Cambridge University Press. Arora S.R., Gupta K., Business Mathematics, Taxman's Budnick, P., Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing. Dowling, E., Introduction to Mathematical Economics. New York: McGraw Hill Publishing

	Kapoor, V. K., & Sancheti, D. C., Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing. Sharma, S. K., & Kaur, G.,. Business Mathematics. Delhi: S. Chand Publishing. Thukral, J. K., Business Mathematics. New Delhi: Maximax Publishing House Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning

Facilitating the Achievement of Course Outcomes (COs)

Sl No	CO	Assessment Method	Bloom's Taxonomy Level
CO1	Explain how matrices are used as mathematical tools in representing a system of equations.	Quiz, End Term	2
CO 2	Apply differential calculus to solve simple business problems	Class Test, End Term	3
CO 3	Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors	Assignment, End Term	4
CO 4	Utilize mathematical tools for business decision making	Class Test, End Term	4
CO5	Employ programming techniques for resource optimization	Class Test, End Term	4

Bloom's Taxonomy:
Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing
Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	3		3					3	
CO 2	1	3		3					3	
CO 3	1	3		3					3	
CO 4	1	3		3					3	

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Quiz** (10)	**Writing Assignments** (10)	**Class Test** (20)
Remember			
Understand	10		
Apply		10	10
Analyze			10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	20
Analyze	30
Evaluate	
Create	

10.5 Semester V

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-V	BCOM-5101	Income Tax Law & Practice	Disciplinary Major	100	4
	BCOM-5102	Corporate Reporting	Disciplinary Major	100	4
	BCOM-5103	Financial Statement Analytics	Disciplinary Major	100	4
	BCOM-5104 BCOM-5105	***Marketing & Mgt*** Human Resource Management **OR** ***Statistics & Analytics*** Data Analytics in Business Decision	Interdisciplinary Minor	100	4
		Project		100	4
			TOTAL	**500**	**20**

Course Name	**Income Tax Law & Practice**
Course Code	**BCOM-5101**
Course Credit	**4**
Semester	**V**
Aims & Objectives	The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Comprehend the concepts of taxation, including assessment year, previous year, assessee, person, income, total income, agricultural income and determine the residential status of persons; **CO2:** Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions; **CO3:** Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income; **CO4**: Calculate the tax liability of an individual as well as deductions from gross total income; **CO5**: Prepare and file income tax return.
Course Outline	**UNIT I: Introduction** (a) **Basic concepts:** Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) (b) **Residential status** – Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income. **UNIT II: Computation of Income under different Heads-I** (a) Income from Salaries (b) Income from house property **UNIT III: Computation of Income under different Heads-II** (a) Profits and gains of business or profession (b) Capital gains & Income from other sources **UNIT IV: Computation of Total Income and Tax Liability** Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual. **UNIT V: Preparation of Return of Income** Filing of returns: Manually, Assessment Procedures, Return Forms, Provision & Procedures of Compulsory On-Line filing of returns for specified assesses. Powers of Authorities

Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd. Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax including GST-Problems & Solutions.* New Delhi: Taxmann Publications Pvt. Ltd. Study material of ICAI Intermediate Paper 4A: Income-tax Law. ***Note: Learners are advised to use the latest edition of textbooks.***

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Apply the clubbing provisions and provisions relating	Problem discussion, case	Quiz, Assignments, Written-test	2, 3

	to set-off and carry forward of losses to determine the gross total income	discussion		
CO4	Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Prepare and file income tax return	Problem discussion, case discussion	Quiz, Assignments, Written-test	4

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (15)	**Lab** (30)
Remember			
Understand			5
Apply	5	5	5

Analyze		5	5
Evaluate		5	5
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Corporate Reporting**
Course Code	**BCOM-5102**
Course Credit	**4**
Semester	**V**
Aims & Objectives	The course aims to develop the understanding of the recent trends in reporting by the corporate, both financial and non-financial, the generally accepted accounting standards applicable in the preparation of financial statements and the emerging trends in corporate reporting.
Course Outcomes	**At the end of this course the learner will be able to;** **CO1**:Describe the developments in accounting theory, financial reporting and disclosure practices at the national and international level. **CO2**: Explain the Indian accounting standards in comparison with the international standards. **CO3:** Apply the various accounting techniques for valuation of assets and liabilities. **CO4:** Distinguish between the international and Indian standards on non-financial reporting. **CO5:** Assess the emerging trends in corporate reporting
Course Outline	**Unit I-Financial Reporting** – Objectives, users in financial reporting, qualitative characteristics of accounting information; Factors influencing financial reporting in India, Factors influencing accounting environment. **Accounting Principles-** Generally Accepted Accounting Principles; Selection of accounting principle; Ind AS-1 Disclosure of Accounting Policies; Indian Accounting Standards **Unit II-Accounting Standard Setting:** Benefits, Standard setting body, Standard setting in India, USA, UK. IASB- Role, Achievements of IASB in standard setting; Global convergence of accounting standards; IFRSs, ASs vs.

	Ind. ASs **Unit-III- Valuation of Assets**-Methods of Asset Valuation, Liabilities-Classification, Measurement, Depreciation Accounting and Policy **Accounting and Reporting of Intangibles**: Fair value measurement - rationale, accounting standards on fair value measurement. Accounting for Changing Prices **Unit IV- Non-Financial Reporting** Standards followed at international level, Task Force on Climate Disclosure, GRI, IFRS Sustainability Standard, SEBI mandated BRSR **Unit V- Emerging Trends** in reporting-ESG Reporting, Integrated reporting; Corporate social responsibility reporting; Human resource reporting and Value-added statements, Green Accounting
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	K. Bhattacharyya, Asish (2019) *Corporate Financial Reporting and Analysis*, PHI LEARNING PVT. LTD. Rawat, D.S & Patel, Pooja (2022), *Students' Guide to IndAS(IFRS Converged)*, Taxmann Miriyala, R.K & Miriyala S (2022), *Financial Reporting made easy*, Taxmann GRI Standards for ESG reporting IndAS & IFRS

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Describe the developments in accounting theory, financial reporting and disclosure practices at the national and international level.	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Explain the Indian accounting standards in	Lectures, problem solving,	Hands-on test, Quiz, Assignments, Written-	3

	comparison with the international standards.	laboratory sessions	test	
CO3	Distinguish between the international and Indian standards on non-financial reporting.	Problem discussion, case discussion	Quiz, Assignments, Written-test	3
CO4	Analyze the international and Indian standards of non-financial reporting	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Assess the emerging trends in corporate reporting	Problem discussion, case discussion	Quiz, Assignments, Written-test	4

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember			
Understand			5

Apply	5	5	5
Analyze		5	10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**Financial Statement Analytics**
Course Code	**BCOM-5103**
Course Credit	**4**
Semester	**V**
Aims & Objectives	The course intends to provide perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organization.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Understand the basics of analytics. **CO2:** Discuss the various techniques of financial statement analysis for growth and income projections; **CO3:** Apply accounting ratios and SLR model for forecasting. **CO4:** Demonstrate data visualization through graph, SLR & other techniques **CO5:** Employ R-Programming for analyzing accounting data.
Course Outline	**UNIT-I: Introduction to Analytics** Introduction to Analytics, Analysis & Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics; Application of Analytics in Business Functions. **UNIT-II: Financial Statements Analysis (Using Descriptive & Predictive Models)** Financial statement analysis- Techniques of financial statement analysis- Descriptive analysis of Comparative Statements, Common-size Statements, Trend percentages, Cash Flow Statements. Future Cash Flow, Growth &

	Income projection of a business from accounting data available from financial statements through time series model. **UNIT-III: Accounting Ratios and Forecasting** Classification of ratios – Ratio formation – Ratio interpretation (Practical Problem); Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis. Projection of future ratios through Simple linear Regression model. **UNIT-IV: Accounting Data Analytics** Spreadsheets, Data Manipulation, Analysis Tools, Advanced functions. **UNIT-V: Data Visualization and Decision making** Histogram, Bar Chart, Pie Chart, Scatter Plot, Box Plot, Line Charts. Simple Regression Analysis(SLR), SLR Model Building, Estimation of parameters using Ordinary Least Squares.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Alexander, M., Decker, J., & Wehbe, B. Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley. Kumar, D. U. Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley. Motwani, B. Data Analytics with R. New Jersey: Wiley. North, M. Data Mining for the masses. Athens, Georgia: Global Text Project. Paul, T. R Cookbook. New York: O Reilly Media Provost, F., & Fawcett, T. Data Science for Business. New York: O'Reilly Media.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Understand the basics of analytics.	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Discuss the various techniques of financial statement analysis for growth and income projections	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3

CO3	Apply accounting ratios and SLR model for forecasting.	Problem discussion, case discussion	Quiz, Assignments, Written-test	3
CO4	Demonstrate data visualization through graph, SLR & other techniques	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Employ R-Programming for analyzing accounting data.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO 5	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember			
Understand			5
Apply	5	5	5
Analyze		5	10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**Human Resource Management**
Course Code	**BCOM-5104**
Course Credit	**4**
Semester	**V**
Aims & Objectives	The course aims to acquaint the learners with the techniques and principles to manage human resources of an organization.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Understand the basics of Human Resource Management; **CO2:** Review the need of human resource planning, recruitment and selection in an organization. **CO3:** Develop training and development strategies **CO4:** Prepare rational design of compensation and performance appraisal. **CO5:** Recognize the emerging horizons of HRM
Course Outline	**Unit 1: Introduction to Human Resource Management** Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance. **Unit 2: Recruitment and Selection** Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention. **Unit 3: HR Development- Training and Development** Concept and importance; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development Programs; Training process outsourcing.

	Unit 4: Performance Appraisal and Compensation Management Performance appraisal,Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Pay band compensation system; Employee stock option; Job evaluation. **Unit 5: Emerging Horizons of HRM** Collective Bargaining - Workers Participation in Management ,Employee welfare; Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS), Application of computerized HRIS.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** ● Bratton, J., & Gold, J. (2017). Human Resource Management: Theory and Practice. Palgrave Macmillan. ● Budhwar, P. S., & Debrah, Y. A. (Eds.). (2020). Human Resource Management in Developing Countries. Routledge. ● Stone, D. L., & Deadrick, D. L. (2021). The Cambridge Handbook of the Changing Nature of Work. Cambridge University Press. ● Torrington, D., Hall, L., Taylor, S., & Atkinson, C. (2017). Human Resource Management. Pearson Education Limited. ● Wright, P. M., & McMahan, G. C. (2021). Strategic Human Resource Management: A Research Overview. Routledge.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	CO	Assessment Method	Bloom's Taxonomy Level
CO1	Understand the basics of Human Resource Management	Quiz and Assignment End term-Exam	1, 2, 3
CO2	Review the need of human resource planning, recruitment and selection in an organization.	Case analysis, Assignment, Presentation and End-Term Exam	2
CO3	Develop training and development strategies	Case analysis, Quiz, Assignment and End-Term Exam	2, 4
CO4	Prepare rational design of compensation and performance appraisal.	Case analysis, Quiz and End-Term Exam	2, 3, 4

CO5	Recognize the emerging horizons of HRM	Case analysis, Quiz and End-Term Exam	2, 3, 4

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analyzing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)										
Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	3	2	2	1	-	1	3	2	2
CO 2	2	3	2	2	1	2	-	2	2	3
CO 3	3	1	-	1	1	-	2	3	-	1
CO 4	3	-	1	1	1	-	3	3	2	3

Assessment Pattern and Marks Distribution
Continuous Internal Evaluation (CIE)) - 40 Marks

Bloom's Category	**Quiz/Written Test** (20)	**Group Assignment & Presentation** (10)	**Individual Assignment** (10)
Remember	05		
Understand	05	05	05
Apply	05		05
Analyze	05	05	
Evaluate			
Create			

End Semester Evaluation (ESE) - 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	10
Understand	15
Apply	10
Analyze	15
Evaluate	10
Create	

Course Name	**Data Analytics in Business Decisions**
Course Code	**BCOM-5104**
Course Credit	**4**
Semester	**V**
Aims & Objectives	The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.
Course Outcomes	At the end of this course the learner will be able to: **CO1**: Understand basics of data science and data analytics; **CO2**: Use latest tool in data manipulation **CO3**: Demonstrate skills for data analysis using latest tool **CO4**: Apply data analysis to interpret the results; **CO5**: Reconstruct qualitative data into quantitative data by employing textual analytics.
Course Outline	**Unit 1: Introduction** Data & Data Science; Data analytics and data Conclusion using latest tool, Classification of Analytics, Introduction of Big Data, 5V of Big data, Big data as Solution in current business, Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making. Data analytics and data Conclusion using latest tool **Unit 2: Getting started with latest tool** Introduction to the analytics tool (such as R and RStudio or Python), Data analysis using latest tool (Topics mentioned in Unit-3 and Unit 4) **Unit 3: Analytical Tools using** Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization; Machine learning Algorithms. Describe data using charts and basic statistical measures. Correlation. **Unit 4: Predictive Analytics** Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multicollinearity. **Unit 5: Textual Data Analysis** Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis using advanced tools
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:**

	● Kumar, D. U. Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley. ● Motwani, B. Data Analytics with R. New Jersey: Wiley

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learnin Activity	Assessment Metho	Blooms Taxonomy Level
CO1	Understand basics of data science and data analytics	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Use latest tool in data manipulation	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Create Linear Demonstrate skills for data analysis using latest tool	Problem discussion, case discussion	Quiz, Assignments, Written-test	2
CO4	Apply data analysis to interpret the results	Case discussion	Hands-on test, Assignments, Quiz, Written-test	3, 4
CO5	Reconstruct qualitative data into quantitative data by employing textual analytics.	Lectures, case discussion with software, laboratory sessions	Quiz, Assignments, Written-test	3, 4

Bloom's Taxonomy:Level 1: Remembering; Level 2: Understanding; Level 3: Applying Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO5	2	3	3	3	-	-	3	3	-	-
Total	5	4	4	5	3	2	3	5	4	2

Assessment Pattern and Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks			
Bloom's Category	**Presentation (5)**	**Assignment (15)**	**Lab Test (20)**
Remember			
Understand			5
Apply		5	5
Analyze	5	5	5
Evaluate		5	5
Create			

End Semester Evaluation (ESE) - 60 Marks	
Bloom's Taxonomy Level	**Test Mark**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

10.6 Semester VI

SEMESTER VI

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-VI	BCOM-6101	Investment Analysis & Portfolio Management	Disciplinary Major	100	4
	BCOM-6102	GST & Customs Duty	Disciplinary Major	100	4
	BCOM-6103	Personal Finance & Planning	Disciplinary Major	100	4
	BCOM-6104	Forensic Accounting & Audit	Disciplinary Major	100	4
	BCOM-6105 BCOM-6106	***Marketing & Mgt*** Organisation Behaviour **OR** ***Statistics & Analytics*** Data Visualisation	Interdisciplinary Minor	100	4
		TOTAL		**500**	**20**
		TOTAL FOR EXIT OPTION AFTER YEAR 3			**120**

Course Name	**Investment Analysis & Portfolio Management**
Course Code	BCOM-6101
Course Credit	**4**
Semester	**VI**
Aims & Objectives	The course aims to equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Understand and analyze market securities; **CO2:** Analyze the stock using fundamental analysis; **CO3:** Illustrate the importance of technical analysis; **CO4:** Construct the portfolio using various models; **CO5**: Choose portfolios to manage risk.
Course Outline	**Unit 1: Financial Securities and Security Analysis** Investment Versus Speculation, Investment alternatives, Financial Markets, Approaches to Investment Decision Making, Participants in the Securities Market, Risk and Return analysis of individual security. **Unit 2: Fundamental Analysis** Economic, Industry and Company Analysis, Top Down Bottom Up Approach, Tools for company analysis (Using Case study). **Unit 3: Technical Analysis and Efficient Market Hypothesis** Technical Analysis, Charting tools, Volume and price trends, technical indicators, Efficient Market Hypothesis. **Unit 4: Portfolio Analysis** Portfolio theory: Diversification, Computation of Risk and Return on a portfolio, Efficient frontier, Optimal portfolio, Riskfree lending and Borrowing, Single Index Model. Capital Market Line, Security Market Line, CAPM and APT model. **Unit 5: Portfolio Evaluation and Management** Selection of securities, Portfolio Execution, Portfolio Execution, Portfolio Revision, Performance Evaluation, Fama Measure of Net Selectivity, Performance Attribution, Formula Plans, Recent development in portfolio management.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Chandra, P.. Investment Analysis and Portfolio Management. Tata McGraw Hill.

	Bodie, et al.. Investments. McGraw Hill. Fischer, Donald E. and Ronald, J. Jordan . Security Analysis and Portfolio Management. PHI Learning. S. Kevin , Security Analysis and Portfolio Management, PHI Learning

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	**Course Outcomes (CO)**	**Teaching and Learning Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Understand and analyze market securities.	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Analyze the stock using fundamental analysis	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Illustrate the importance of technical analysis	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Construct the portfolio using various models	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Choose portfolios to manage risk	Problem discussion, case discussion	Quiz, Assignments, Written-test	4

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (10)	**Lab** (30)	**Attendance & Class Participation (5)**
Remember				
Understand			5	
Apply	5	5	5	
Analyze		5	10	
Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**GST & Customs Duty**
Course Code	**BCOM-6102**
Course Credit	**4**
Semester	**VI**
Aims & Objectives	The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers, to be applied in real life business scenarios.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Explain the concept, need, and utility of indirect taxes; **CO2:** Implement the provisions relating to supply under GST in real life scenarios; **CO3:** Apply the provisions of levy of GST and identify exemptions; **CO4:** Analyze provisions regarding necessary procedures of registration, penalties, interest and audit; **CO5:** Communicate the significant provisions of the customs law.
Course	**Unit 1: Basic Concepts**

Outline	Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning. **Unit 2: Concept of supply** Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. **Unit 3: Levy of GST** Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit. **Unit 4: Procedures under GST** Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST. **Unit 5: Customs Law** Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Haldia,Arpit & Mohd, *Taxmann's GST Law & Practice* Bangar, Vandana & Bangar,Yogendra, *Comprehensive Guide to Indirect Tax Laws – GST & Customs* Latest revisions and notifications relating to GST & Customs

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	**Course Outcomes (CO)**	**Teaching and Learn Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Explain the concept, need, and utility of indirect taxes.	Lectures, case discussion	Quiz, Assignments, Written-test	2

CO2	Implement the provisions relating to supply under GST in real life scenario.	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Apply the provisions of levy of GST and identify exemptions	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Analyze provisions regarding necessary procedures of registration, penalties, interest and audit.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Communicate the significant provisions of the customs law.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes(COs) to the Program Outcomes (POs)

	Program Outcomes (POs)										
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**		**PSO 1**	**PSO 2**	**PSO 3**
CO 1	3	1	1	-	1	2	-		2	2	-
CO 2	2	3	3	2	3	3	1		3	2	3
CO 3	2	3	-	3	4	4	3		3	2	-
CO 4	3	3	3	2	3	-	3		3	2	2
CO5	3	3	3	2	3	-	3		3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (10)	**Lab** (30)	**Attendance & Class Participation (5)**
Remember				
Understand			5	
Apply	5	5	5	
Analyze		5	10	

Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Personal Finance & Planning**
Course Code	**BCOM-6103**
Course Credit	**4**
Semester	**VI**
Aims & Objectives	The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Explain the meaning and relevance of Financial Planning; **CO2:** Articulate the concept of Investment Planning and its methods; **CO3:** Examine the scope and ways of Personal Tax Planning and create a personal financial plan; **CO4:** Analyze Insurance Planning and its relevance; **CO5:** Develop a plan for retirement.
Course Outline	**Unit 1: Introduction to Financial Planning** Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, Digital Rupee. cyber-security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming. **Unit 2: Investment Planning** Process and objectives of investment, Concept and measurement of return & risk for various asset classes, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments-financial derivatives & Commodity market in India. Mutual fund schemes

	including SIP; International investment avenues. **Unit 3: Personal Tax Planning** Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion. **Unit 4: Insurance Planning** Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies. **Unit 5: Retirement Benefits Planning** Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Indian Institute of Banking & Finance. Introduction to Financial Planning. New Delhi: Taxmann Publication. Pandit, A. The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd. Sinha, M. Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers. Tripathi, V. Fundamentals of Investment. New Delhi: Taxmann Publication.

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	**Course Outcomes (CO)**	**Teaching and Learning Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Explain the meaning and relevance of Financial Planning.	Lectures, case discussion	Quiz, Assignments, Written-test	2

CO2	Articulate the concept of Investment Planning and its methods.	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Examine the scope and ways of Personal Tax Planning and create personal financial plan	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Analyze Insurance Planning and its relevance.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Develop a plan for retirement.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4 , 6

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes(COs) to the Program Outcomes (POs)

	Program Outcomes (POs)										
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**		**PSO 1**	**PSO 2**	**PSO 3**
CO 1	3	1	1	-	1	2	-		2	2	-
CO 2	2	3	3	2	3	3	1		3	2	3
CO 3	2	3	-	3	4	4	3		3	2	-
CO 4	3	3	3	2	3	-	3		3	2	2
CO5	3	3	3	2	3	-	3		3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (10)	**Lab** (30)	**Attendance & Class Participation (5)**

Remember				
Understand			5	
Apply	5	5	5	
Analyze		5	10	
Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Forensic Accounting & Audit**
Course Code	**BCOM-6104**
Course Credit	**4**
Semester	**VI**
Aims & Objectives	The course aims to expose students to the concept and techniques of Forensic Accounting and Auditing for companies as well as different types of organizations, to be applied in real life financial fraud scenarios.
Course Outcomes	At the end of this course the learner will be able to: **CO1:** Understand the principles of Forensic Accounting and articulate its insights; **CO2:** Demonstrate the ability to assess and dissect the forensic audit environment; **CO3:**Apply a range of forensic accounting methodologies to detect financial fraud; **CO4:**Evaluate corporate fraud cases and devise strategies for prevention; **CO5:**Comprehend the factors contributing to bankruptcy and money laundering, and propose countermeasures.
Course Outline	**Unit- 1:Fundamentals for Forensic Accounting:** Role of the forensic accountant; differences between forensic accounting and auditing; legal fundamentals- financial crimes and criminal and civil processes; transaction cycles and internal controls. **Unit- 2: The Auditing Environment:** The audit process, methods and techniques used and types of audit reports issued; the auditor's responsibility

	to detect fraud; Sarbanes-Oxley Act- objectives, Major provisions, compliance with the act, and evaluation of effectiveness. **Unit- 3: Forensic Accounting Tools and Techniques:** Key concepts of forensic science applicable to accounting; key concepts of information security management systems; the effect of suspected fraud on the audit of financial statements or a forensic investigation; common indicators of fraud; common analytical procedures; sources of forensic evidence; investigative techniques used by forensic accountants; Benford's law **Unit- 4: Financial Statement Fraud:** Financial statement fraud schemes; characteristics of financial statement fraud; motives to commit financial statement fraud; insider trading; prevention of financial statement fraud; red flags of financial statement fraud, recent development and latest cases. **Unit- 5: Tax and Bankruptcy, Identity Theft and Money Laundering:** Overview of tax fraud; the tax practitioner and the IRS; principal tax evasion crimes; civil tax fraud; statute of limitations; methods of proof; tax protesters; bankruptcy fraud
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Forensic Accounting: *What the World's Best Forensic Accountants Know*- Greg shields Forensic Audit study material, ICSI Joshi, Apurva. *Students' Handbook on Forensic Accounting*

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	**Course Outcomes (CO)**	**Teaching and Learning Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Understand the principles of Forensic Accounting and articulate its insights.	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Demonstrate the ability to assess and dissect the		Hands-on test, Quiz, Assignments,	3

	forensic audit environment	Lectures, problem solving, laboratory sessions	Written-test	
CO3	Apply a range of forensic accounting methodologies to detect financial fraud.	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Evaluate corporate fraud cases and devise strategies for prevention.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Comprehend the factors contributing to bankruptcy and money laundering, and propose countermeasures.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4 , 6

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes(COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	3	1	1	1	1	2	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO5	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (10)	**Lab** (30)	**Attendance & Class Participation (5)**
Remember				
Understand			5	
Apply	5	5	5	

Analyze		5	10	
Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Organizational Behavior**
Course Code	**BCOM-6105**
Course Credit	**4**
Semester	**VI**
Aims & Objectives	The course aims to provide exposure to students on the foundational theories, concepts, and applications of behavior within organizational settings.
Course Outcomes	On successful completion of this course, learners will be able to: **CO1:**Understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up; **CO2:**Analyze the role of individuals, groups and structure in achieving organizational goals effectively and efficiently; **CO3:**Evaluate and analyze various theories and models that contribute to the overall understanding of the discipline; **CO4:**Develop creative and innovative ideas that could positively shape the organizations; **CO5:**Demonstrate the ability to integrate effectively with colleagues from varied cultural and diverse backgrounds in professional settings**.**
Course Outline	**Unit 1: Introduction** Concept of Organizational Behavior (OB): Management roles, skills and activities: Disciplines that contribute to OB; Opportunities for OB (Globalization, Indian workforce diversity, customer service, innovation and change, networked organizations, work-life balance, people skills, positive work environment, ethics) **Unit 2: Individual Behaviour** Personality – types – Factors influencing personality – Theories – Learning –

	Types of learners – The learning process – Learning theories. Emotions Emotional Intelligence – Theories ; Attitudes; Perceptions ; Motivation – theories. **Unit 3: Group Behaviour** Concept : Five Stage model of group development; Group think and shift ; Indian perspective on group norms. Group and teams; Types of teams; Creating team players from individuals building and team based work(TBW); Group dynamics –Team building. **Unit 4:Leadership and Power** Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics. **Unit 5: Dynamics of Organizational Behavior** Organizational culture and climate – Factors affecting organizational climate ;Job satisfaction – Determinants – Measurements – Influence on behavior. Organizational change – Importance – Stability Vs Change – Proactive Vs Reactive change; Stress; Balancing work and Life.Organizational development – Characteristics – objectives.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Colquitt, J. A., LePine, J. A., & Wesson, M. J. Organizational Behavior: Improving Performance and Commitment in the Workplace. McGraw-Hill Education. Greenberg, J.. Behavior in Organizations. Pearson. Kreitner, R., & Kinicki, A. Organizational Behavior. McGraw-Hill Education. McShane, S. L., & Von Glinow, M. A. Organizational Behavior. McGraw-Hill Education. Robbins, S. P., Judge, T. A., & Millett, B.. Organizational Behavior. Pearson.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Bloom's Taxonomy Level
CO 1	Understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up	Lecture, discussion through case lets and cases	Small group exercises, Question and answer	2

CO 2	Analyze the role of individuals, groups and structure in achieving organizational goals effectively and efficiently.	Classroom discussion and group presentation, situation based problem solving.	Case analysis and Group Presentation	3
CO 3	Evaluate and analyze various theories and models that contribute to the overall understanding of the discipline	Case analysis and role play activity	Case analysis and Video making	3
CO 4	Develop creative and innovative ideas that could positively shape the organizations	Lecture, discussion, case studies, presentation	Assignment and situational activity	3
CO 5	Demonstrate the ability to integrate effectively with colleagues from varied cultural and diverse backgrounds in professional settings.	Case studies and discussion	Project Presentation and question answer	4

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding**;** Level 3: Applying; Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	**Program Outcomes (POs)**									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO 1	3	-	-	-	-	-	1	1	1	1
CO 2	3	-	-	-	2	-	1	2	2	-
CO 3	3	1	1	-	2	1	1	2	2	-

Course Outcomes (COs)	Program Outcomes (POs)									
CO 4	3	1	1	-	2	1	1	2	2	1
CO 5	3	-	-	-	1	1	-	2	1	-

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	Quiz (10)	Presentation (10)	Assignments & Project (10)	Case Analysis (10)
Remember				
Understand	5	5		
Apply	5	5	6	4
Analyze			4	6
Evaluate				
Create				

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	15
Apply	25
Analyze	15
Evaluate	05
Create	

Course Name	**Data Visualisation**
Course Code	**BCOM-6106**
Course Credit	**4**
Semester	**VI**
Aims &	This course aims to enable the student to understand the importance of data

Objectives	visualization and use various techniques to represent the data meaningfully.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:** Develop skills to both design and critique visualizations; **CO2:**Determine optimal design styles and color palettes for diverse visualization contexts; **CO3:** Apply visualization technique when data is not numerical; **CO4:**Employ techniques for visualizing databases and data mining to sift through extensive datasets; **CO5:** Analyze tasks and build visualization dashboards to provide data to support making a decision.
Course Outline	**Unit 1: Introduction to visualization** Using computer graphics to display data; The model human processor and Fitts's law; Human visual perception and cognition **Unit 2: Grammar of Graphics** Visualization of Numerical Data, Different kinds of visualizations and how best to apply them to data; Basic charts such as bar charts and scatter plots; More advanced visualization techniques, such as streamgraphs and parallel coordinates; Some elements of design and color usage **Unit 3: Visualization of Non-Numerical Data** Graphs, networks, and hierarchies; Layout of relational and hierarchical data, such as treemaps; Methods for visualizing high-dimensional data, such as principal component analysis and multidimensional scaling **Unit 4**: **The Visualization Dashboard** Visualizing large datasets, Visualization of databases and data mining results, Visual analytics for decision support, Task analysis, Visualization dashboards **Unit 5**: **Preparation of Reports**, Emerging Topics and Software of Data Visualisation(Through R)
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks (Practical)**
References	Munzner T. (---) Visualization Analysis and Design Ware C. Information Visualization: Perception for Design (3rd Edition)

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learnin Activity	Assessment Metho	Blooms Taxonomy Level

CO1	Develop skills to both design and critique visualizations	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Determine optimal design styles and color palettes for diverse visualization contexts;	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Apply visualization technique when data is not numerical	Problem discussion, case discussion	Quiz, Assignments, Written-test	2
CO4	Employ techniques for visualizing databases and data mining to sift through extensive datasets	Case discussion	Hands-on test, Assignments, Quiz, Written-test	3, 4
CO5	Analyze tasks and build visualization dashboards to provide data to support making a decision.	Lectures, case discussion with software, laboratory sessions	Quiz, Assignments, Written-test	3, 4

Bloom's Taxonomy:Level 1: Remembering; Level 2: Understanding; Level 3: Applying Level 4: Analysing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-

CO 4	3	3	3	2	3	-	3	3	2	2
CO5	2	3	3	3	-	-	3	3	-	-
Total	5	4	4	5	3	2	3	5	4	2

Assessment Pattern and Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks			
Bloom's Category	**Presentation (5)**	**Assignment (15)**	**Lab Test (20)**
Remember			
Understand			5
Apply		5	5
Analyze	5	5	5
Evaluate		5	5
Create			

End Semester Examination (ESE) - 60 Marks	
Bloom's Taxonomy Level	**Test Mark**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

10.7 Semester VII

SEMESTER VII

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-VII	BCOM-7101	Options, Futures & Derivatives	Disciplinary Major	100	4
	BCOM-7102	Financial Modeling	Disciplinary Major	100	4
	BCOM-7103	Corporate Restructuring & Business Valuation	Disciplinary Major	100	4
	BCOM-7104	Financial Technology	Disciplinary Major	100	4
	BCOM-7105 BCOM-7006	***Marketing & Mgt*** Business Research Methodology **OR** ***Statistics & Analytics*** Business Research Methodology	Interdisciplinary Minor	100	4
		TOTAL		**500**	**20**

Course Name	**Options, Futures & Derivatives**
Course Code	**BCOM-7101**
Course Credit	**4**
Semester	**VII**
Aims & Objectives	This course aims to familiarize the students with the application of various tools and techniques of financial risk management.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:** Understand the financial derivatives; **CO2:** Analyze price diverse derivative products to generate an optimal risk management strategy; **CO3:** Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice; **CO4:**Develop an understanding of pricing forwards, futures and options contracts; **CO5:** Investigate and assess the various types of risk associated with financial derivatives.
Course Outline	**UNIT 1**: Introduction: Derivatives; Overview of Derivatives; and Evolution of derivatives, Derivatives Markets, Types of Derivatives, Types of Traders, OTC and Exchange Traded Securities, Types of Settlement. **UNIT 2**: Forwards & Futures Market: Functions of futures market, Speculation and hedging, Price spread and hedging, futures and price stabilization, tests of efficiency, Forwards and futures prices. Risk Management with Futures, Purchasing Power Parity Theorem, Cost of Carry Model. **UNIT 3**: Options: Terminology and methodology of trading, Types of Options, Option pricing, Options Strategies to hedge risk optimisation **UNIT 4**: Swaps & Emerging Derivatives: Swaps, types of Swaps, Swap Valuation, and other derivatives, Risk management with Swaps, Emerging Derivatives. **UNIT 5**: Regulatory Framework of Derivatives: Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	John C.Hill : Options, Futures & other derivatives, Pearsons. T.V. Somanathan, Derivatives, Tata McGraw Hill. Redhead, Financial Derivatives, Prentice Hall. Lasys Walter, Lexinton, Speculation, Hedge and Commodity Price

	Forecasting. Hill J. and T. Schneelesis, Risk reduction and Potential of Finan. Futures.

Facilitating the Achievement of Course Outcomes

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Blooms Taxonomy Level
CO1	Understand the financial derivatives	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Analyze price diverse derivative products to generate an optimal risk management strategy	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice	Problem discussion, case discussion	Quiz, Assignments, Written-test	3
CO4	Develop an understanding of pricing forwards, futures and options contracts.	Problem discussion, case discussion	Quiz, Assignments, Written-test	2,4
CO5	Investigate and assess the various types of risk associated with financial derivatives.	Problem discussion, case discussion	Quiz, Assignments, Written-tes	4

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying,

Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	2	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (10)	**Quiz** (10)	**Test** (20)
Remember			
Understand			5
Apply	5	5	5
Analyze		5	10
Evaluate			
Create			

End Semester Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	15
Analyze	15
Evaluate	15
Create	

Course Name	**Financial Modeling**
Course Code	**BCOM-7102**
Course Credit	**4**

Semester	**VII**
Aims & Objectives	This course aims to explain the fundamentals of financial analysis and financial modeling for strategic business decision making.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:** Explain the concept of financial analysis and modeling; **CO2:**Identify and describe various tools for financial analysis ; **CO3:**Forecast financial situations and prepare financial statements ; **CO4:** Utilize MS Excel effectively for financial analysis and modeling; **CO5:** Demonstrate proficiency in financial modeling
Course Outline	**UNIT-I :Financial Analysis landscape** Concept of Financial Analysis, Understanding Financial Statements, Financial Analysis and Corporate Decision Making – Analysis of Top Line & Bottom Line, Growth Analysis, Equity Investment Analysis, Debt Analysis. Accounting & Financial Decision Making, Stakeholders in Financial Analysis- owners, creditors, regulators. **UNIT-II:Financial Analysis -Tools** DuPont Analysis, Financial Ratios- Balance sheet ratios & Income Statement ratios, Liquidity Ratios, Asset Management Ratios, Debt Management Ratios, Profitability ratios, Ratio analysis in decision making, Interrelationship between financial ratios. **UNIT-III:Spreadsheets for Financial Analysis** Customization, Cell Formatting, Logical Functions, Pivot Table, Statistical Functions, Data Validation, Data Cleaning, Data Manipulation (Business Data) **UNIT-IV:Financial Forecasting and Decision Making** Financial Forecasting- Types, Usage, Methods, Features, Steps In Forecasting Process, Decisions making with spreadsheets **UNIT-V:Financial Modeling** Basics of Financial Modeling, Components & Requirements, Types of Data & Variables, Forecasting & Financial Modeling, Modeling Income & Expenses, Modeling Indirect Expenses, Modeling EPS & DPS.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Financial Statement Analysis and Reporting, Peddina Mohana Rao, PHI Microsoft Excel. Data Analysis and Business Modeling, Wayne L. Winston, Microsoft Press

	Computer Application in Business, Hem Chand Jain and H N Tiwari, Taxman Financial Management, Prasanna Chandra, McGrawHill Education

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	Course Outcomes (CO)	Teaching and Learning Activity	Assessment Method	Bloom's Taxonomy Level
CO1	Explain the concept of financial analysis and modeling	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Identify and describe various tools for financial analysis	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Forecast financial situations and prepare financial statements	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Utilize MS Excel effectively for financial analysis and modeling	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Demonstrate proficiency in financial modeling	Problem discussion, case discussion	Quiz, Assignments, Written-test	4,5

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes(COs) to the Program Outcomes (POs)

	Program Outcomes (POs)

Course Outcomes (COs)	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO 5	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	Presentation (5)	Writing Assignments (10)	Lab (30)	Attendance & Class Participation (5)
Remember				
Understand			5	
Apply	5	5	5	
Analyze		5	10	
Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Corporate Restructuring & Business Valuation**
Course Code	BCOM-7103
Course Credit	**4**

Semester	**VII**
Aims & Objectives	The course aims to provide a comprehensive understanding of the strategic, financial, and operational aspects involved in restructuring corporations and valuing businesses.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:** Understand the concept of Corporate restructuring; **CO2:** Analyze and understand different strategy for growth and value maximization; **CO3:** Apply different methods of corporate valuation; **CO4:** Develop an understanding of accounting aspects of amalgamation; **CO5:** Evaluate various financing strategies for mergers.
Course Outline	**UNIT 1: Introduction to Corporate Restructuring** Definition, What is not corporate restructuring, Forms of Corporate Restructuring: Merger, Consolidation, Acquisition, Divestiture, Demerger, Carve-out, Joint Venture, Reduction of Capital, Buy-back of Securities, Delisting of Securities/Company **UNIT 2: Corporate Strategy and Diversification** Ansoff's Product Market Matrix, Classes of Growth Opportunities and M&A, Recent Phenomena in India and Global Trend Mergers and Acquisitions: Theories of Mergers, Merger and Acquisition Types and Characteristics, Takeover Techniques and Defensive Strategies **UNIT 3: Company Valuation** Review and Analysis of Financial Statements, Valuation Approaches, Deal Structuring and Negotiation **UNIT 4: Accounting Aspect** Accounting for Amalgamation, Accounting Issues in M&A, Leveraged Buyout and Management Buy-out **UNIT 5: Funding Mergers** Methods of Effecting Payment of Consideration, Issue of equity shares of the acquirer company, Issue of preference shares of the acquirer company, Issue of secured debt instruments of the acquirer company, Payment in cash Sources of Funds, Domestic acquisitions Equity; Borrowed funds Cross-border acquisitions by Indian companies Peculiarities of cross-border acquisitions Equity; Borrowed funds
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Reading:** Prasad G. Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikash publishing Patrick A. Gaughan, Mergers, Acquisitions, and Corporate Restructuring,

	Wiley Stuart C. Gilson, Creating Value Through Corporate Restructuring Case Studies in Bankruptcies, Buyouts, and Breakups, Wiley Pitabas Mohanty, Business Valuation [Text & Cases], Taxman

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	**Course Outcomes (CO)**	**Teaching and Learn Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Understand the concept of Corporate restructuring	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Analyze and understand different strategy for growth and value maximization	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Apply different methods of corporate valuation	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Develop an understanding of accounting aspects of amalgamation	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Evaluate various financing strategies for mergers.	Problem discussion, case discussion	Quiz, Assignments, Written-test	4,5

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes(COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO 5	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (10)	**Lab** (30)	**Attendance & Class Participation (5)**
Remember				
Understand			5	
Apply	5	5	5	
Analyze		5	10	
Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Financial Technology**
Course Code	**BCOM-7104**
Course Credit	**4**
Semester	**VII**
Aims &	The course aims to impart the knowledge of financial technology, the

Objectives	FinTech revolution, disruption, innovation, and opportunity therein.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:**Classify the various business models within the FinTech industry; **CO2:**Evaluate the mechanisms of Crowdfunding, Cryptocurrency, AI, Big Data, Robotic Process Automation, and Blockchain.; **CO3:**Analyze the contribution of innovative payment systems in fostering a cashless economy; **CO4:**Map the growth of the FinTech industry in India and Evaluate the relevance of various regulatory frameworks adopted by the government; **CO5:**Elucidate the role of AI and ML in enhancing financial services and cybersecurity.
Course Outline	**Unit 1: Introduction** Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; FinTech investments; FinTech Technologies; Business Models in FinTech. FinTech and Startups. **Unit 2: FinTech Business Applications** Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate financeFunding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking). **Unit 3: Digital Payments, Cryptocurrencies, and Blockchain** Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies. **Unit 4: FinTech in India** FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Recent developments, Case studies on Fintech **Unit 5: Technology enabling FinTech** Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks**

	End Semester Evaluation (ESE): 60 marks
References	**Suggested Readings:** Singh, Jaspal, *Financial Technology (FinTech) and Digital Banking in India,* New Century Publishers Singh, Jaspal., *Digital Payments in India*, New Century Publishers Mistry, Komal. *Fintech In India*, Phoenix International Publication House

Facilitating the Achievement of Course Outcomes (COs)

Unit No.	**Course Outcomes (CO)**	**Teaching and Learning Activity**	**Assessment Method**	**Blooms Taxonomy Level**
CO1	Classify the various business models within the FinTech industry	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Evaluate the mechanisms of Crowdfunding, Cryptocurrency, AI, Big Data, Robotic Process Automation, and Blockchain.	Lectures, problem solving, laboratory sessions	Hands-on test, Quiz, Assignments, Written-test	3
CO3	Analyze the contribution of innovative payment systems in fostering a cashless economy	Problem discussion, case discussion	Quiz, Assignments, Written-test	2, 3
CO4	Map the growth of the FinTech industry in India and Evaluate the relevance of various regulatory frameworks adopted by the government	Problem discussion, case discussion	Quiz, Assignments, Written-test	4
CO5	Elucidate the role of AI and ML in enhancing financial services and cybersecurity.	Problem discussion, case	Quiz, Assignments, Written-test	4,5

		discussion		

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analysing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes(COs) to the Program Outcomes (POs)

	Program Outcomes (POs)									
Course Outcomes (COs)	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO6**	**PO7**	**PSO 1**	**PSO 2**	**PSO 3**
CO 1	2	-	2	2	-	-	-	2	2	-
CO 2	2	3	3	2	3	3	1	3	2	3
CO 3	2	3	-	3	4	4	3	3	2	-
CO 4	3	3	3	2	3	-	3	3	2	2
CO 5	3	3	3	2	3	-	3	3	2	2

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Presentation** (5)	**Writing Assignments** (10)	**Lab** (30)	**Attendance & Class Participation (5)**
Remember				
Understand			5	
Apply	5	5	5	
Analyze		5	10	
Evaluate			10	
Create				

End Semester Evaluation (ESE)- 40 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	15
Analyze	15
Evaluate	10
Create	

Course Name	**Business Research Methodology**
Course Code	**BCOM-7105**
Course Credit	**4**
Semester	**VII**
Aims & Objectives	To acquaint students with the concepts of Survey and Research and provide inputs relating to research methodology, the process of research report writing.
Course Outcomes	**At the end of the course,learners will be able to :** **CO1:**Understand Meaning of Research and role of research in various functional areas; **CO2:** Formulate hypothesis and research design; **CO3:** Identify Methods of Data collection and pilot study; **CO4:** Develop Processing and Analysis of data; **CO5:** Apply Report writing techniques and draft research reports.
Course Outline	**UNIT 1**: Introduction: Meaning and Objectives, Type of Research, Role of research in functional areas; Accounting, Finance, Marketing, HR etc. Research Process. Literature Review. **UNIT 2:** Defining Research Problems: Setting Objectives, Formulating Hypothesis, Research Design, Sample Design. **UNIT 3:** Collection of Data: Primary and secondary data, Methods of primary data collection, Questionnaire construction and design, Precautions in the use of secondary data, Questionnaire vs. schedules. **UNIT 4**: Analysis and Data Processing: Classification, Tabulation, Editing, Analysis and interpretation of data, Uni-variate, Bi-variate and Multivariate Analysis. **UNIT 5:** Preparation and writing a Research report:Categories of report, parts of a report, structuring a research report.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Cooper, D. R. & Schindler, P. S., Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin Greene, W. H., Econometric Analysis. Pearson Pvt. limited Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin . Business Research Methods. Cengage Learning limited

Facilitating the Achievement of Course Outcomes

Sl. No	Course Outcomes (CO)	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Understand Meaning of Research and role of research in various functional areas.	Lecture and discussion through small cases	Quiz	2, 3
CO2	Formulate hypothesis and research design.	Lecture and discussion projects to be given.	Group Exercises	3
CO3	Identify Methods of Data collection and pilot study.	Lecture, Problem discussion & case studies	Assignment	3
CO4	Develop Processing and Analysis of data	Lecture, Problem discussion & case studies	Project Presentation	4
CO5	Apply Report writing techniques and draft research report	Lecture, Problem discussion & case studies	Project	4

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying; Level 4: Analyzing; Level 5: Evaluating; Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (PO)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO 1	-	-	-	-	-	-	-	2	3	-
CO 2	-	2	-	-	-	-	-	2	3	-
CO 3	-	3	-	3	-	-	-	3	3	-
CO 4	-	3	-	3	-	-	-	3	-	-
CO5	-	3	-	3	-	-	-	3	-	-

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks

Bloom's Category	Quiz (10)	Assignments & Case study (10)	Group Projects (20)
Remember			

Understand	10		10
Apply		10	10
Analyze			
Evaluate			
Create			

End Semester Evaluation (ESE) - 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	10
Understand	10
Apply	20
Analyze	20
Evaluate	
Create	

10.8 Semester VIII

SEMESTER	CODE	COURSE TITLE	COURSE TYPE	MARKS	CREDIT
SEMESTER-VIII	BCOM-8101	Recent Topics in Accounting & Finance	Disciplinary Major	100	4
	BCOM-8102 BCOM-8103	***Marketing & Mgt*** Digital Marketing **OR** ***Statistics & Analytics*** Project Management	Interdisciplinary Minor	100	4
	BCOM-8104 BCOM-8105 BCOM-8106 BCOM-8107 BCOM-8108 BCOM-8109	Systematic Literature Review Publication/ Conference Presentation Final Project & Viva **OR** International Business Sustainable Finance Entrepreneurship and Incubation	Research Project **OR** 3 Additional courses	300	12
			TOTAL	**500**	**20**
	TOTAL FOR EXIT AFTER COMPLETION OF YEAR 4				**160**

Course Name	**Recent Topics in Accounting & Finance**
Course Code	**BCOM-8101**
Course Credit	**4**
Semester	**VIII**
Aims & Objectives	This course aims to equip students with the latest developments in accounting and finance research.
Course Outcomes	**At the end of the course,learners will be able to :** **CO1:**Examine recent topics related to accounting in India and the world. **CO2:**Explore recent developments in economic growth across various regions and globally. **CO3:**Investigate emerging developments in the banking industry of India. **CO4:**Analyze recent developments in financial markets **CO5:**Assess recent developments in capital markets.
Course Outline	Recent Topics in Accounting and Finance
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Latest Research papers and annual reports of statutory bodies Economic policy Monetary policy

Course Name	**Digital Marketing**
Course Code	**BCOM-8102**
Course Credit	**4**
Semester	**VIII**
Aims & Objectives	The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:**Define the key components of digital technology that impact the business environment and the customer journey; **CO2:**Describe the thought processes that marketers use to conceptualize and optimize product searches on digital platforms **CO3:**Apply methods to measure the effectiveness of a digital marketing campaign; **CO4:**Analyze the use of digital marketing tools like SEO, social media, and blogging for engaging the digital generation;

	CO5: Evaluate the need for and impact of a regulatory framework for digital marketing in India.
Course Outline	**Unit 1: Introduction** Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. **Unit 2: Online Digital Marketing** Electronic Business Models, P-O-E-M Framework, Planning for Digital Marketing, SOSTAC Framework. Website Design – Website as Marketplace, Planning the Website Strategy, Social Media Tools in Digital Marketing. Case Study. **Unit 3: Search Engine Marketing (SEM)** Concept of Search Engine, SEO, Organic SEO, On-Page SEO, Off-Page SEO, Keyword Search, Search Engine Marketing (SEM), SEOVs SEM Pay-Per-Click Advertising, CPM Model, Cost Per Click (CPC), AD Rank, Concept of Display , Advertising, Working with Google Ads. **Unit 4: Social Media Marketing** Fundamentals of Social Media Marketing, Content Strategy for Social Media Marketing,Word-of-Mouth, Working with Linked In, Twitter, You Tube, Facebook, Instagram. Mobile Marketing, Email Marketing, Content Marketing , Influencer Marketing, M-Commerce & E-Commerce, Case Study. Project- making. CRM. **Unit 5: Ethical and Legal Issues of Digital Marketing** Analysing Digital Media Performance, New Technologies & Advancement in Digital Marketing, Legal & Ethical Issues in Digital Marketing, Privacy Digital Property and Legal Protection, Cyber Laws- Information Technology Act, 2000.Case studies.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Blanchard O. A. Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing. Charlesworth, A. Digital Marketing: A Practical Approach. Abingdon: Routledge. Frost, R. D., Fox, A., & Strauss, J.. E- Marketing. Abingdon: Routledge. Gupta, S.. Digital Marketing. Delhi: Tata McGraw Hill Education. Kapoor, N.. Fundamentals of E-Marketing. Delhi: Pinnacle India. Kotler, P., Kartajaya, H., & Setiawan, I. . Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons. Ryan, D., & Calvin, J. . Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	CO	Classroom Activities & Techniques	Assessment Metho	Blooms Taxonomy Level
CO1	Define the key components of digital technology that impact the business environment and the customer journey	Lectures, case discussion	Quiz, Assignments, Written-test	2
CO2	Describe the thought processes that marketers use to conceptualize and optimize product searches on digital platforms	Lectures, case discussion	Hands-on test, Quiz, Assignments, Written-test	2 & 3
CO3	Apply methods to measure the effectiveness of a digital marketing campaign	Lectures, case discussion	Quiz, Assignments, Written-test	3
CO4	Analyze the use of digital marketing tools like SEO, social media, and blogging for engaging the digital generation	Lectures, case discussion	Hands-on tests, Assignments, Quiz, Written-test	4
CO5	Evaluate the need for and impact of a regulatory framework for digital marketing in India.	Lectures, case discussion	Quiz, Assignments, Written-test	5

Bloom's Taxonomy: Level 1: Remembering; Level 2: Understanding; Level 3: Applying**;** Level 4: Analyzing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (CO)	Program Outcomes (POs)									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO 1**	**PSO 2**	**PSO3**
CO 1	1	-	-	-	-	-	-	2	-	-
CO 2	-	-	-	-	-	2	-	2	-	-
CO 3	-	-	-	2	-	-	2	-	2	-
CO 4	-	3	-	2	-	-	-	-	2	-
CO 5	-	-	-	-	-	-	2	-	-	1

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks

Bloom's Category	**Presentation** (10)	**Case Assignments** (10)	**Project** (20)
Remember			
Understand	5		5
Apply	5	5	5
Analyze		5	5
Evaluate			5
Create			

End Semester Evaluation (ESE) - 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	15
Apply	20
Analyze	15
Evaluate	10
Create	

Course Name	**Project Management**
Course Code	**BCOM-8103**
Course Credit	**4**
Semester	**VIII**
Aims & Objectives	The course aims to provide an opportunity to the students to conceive, formulate and prepare a project with practical orientation with regard to its implementation.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:**Explain the complete structure of project management; **CO2:**Evaluate the scope of project planning; **CO3:**Distinguish different project selection methods; **CO4:**Describe the functionalities of project software; **CO5:**Summarize the human aspects of project management and manage the project after successful execution.
Course Outline	**Unit 1:** Characteristics and types of projects, project life cycle and its phases. Project selection, non quantitative and scoring models, technical analysis and technology selection, market potential analysis and techniques of long term forecasting. **Unit 2:**

	Financial feasibility, determinants of cost of project, its financing and deciding optimum capital structure. Cash flows from project and owner's perspective. Project Appraisal. Financial feasibility with risk. Types of risk, techniques of risk evaluation and its mitigation. Sensitivity analysis, Hiller's model, scenario analysis, simulation. **Unit 3:** Network analysis, construction of networks, CPM, various types of floats and their application, PERT and its applications. Time cost relationship, crashing for optimum cost and optimum time. Resource leveling. **Unit 4:** Introduction to project software and Applications **Unit 5:** **Human Aspects of Project management:** project manager's skills and functions, matrix organization, Social Cost Benefit Analysis, UNIDO approach, shadow pricing. **Project monitoring,** Earned Value Analysis, abandonment analysis, Ph,41S, Project Termination and Audit. Reasons for failure.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Suggested Readings: Kamaraju Ramakrishna, "Essentials of Project management", PHI Learning. Prasanna Chandra, "Projects - Planning, analysis, selection, implementation and review", Tata McGraw Hill. Chitkara, Construction Project Management", Tata McGraw Hill. Harold Kerzner, "Project Management", New York, Wiley.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Explain the complete structure of project management	Lectures, Case analysis	Quiz, End Term	2
CO 2	Evaluate the scope of project planning	Lectures, Case analysis, Spreadsheet modelling	Field Project, End Term	6
CO 3	Distinguish different project selection methods	Lectures, Case analysis,	Assignment, End Term	6

		Spreadsheet modelling		
CO 4	Describe the functionalities of project software	Lectures, Case analysis, Spreadsheet modelling	Project, End Term	5
CO5	Summarize the human aspects of project management and manage the project after successful execution.	Lectures, Case analysis, Spreadsheet modelling	Field Project, Assignment, End Term	6

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**									
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	3	2	3	1	1	-	2	3	1
CO 2	1	3	2	3	1	1	-	2	3	1
CO 3	1	3	2	3	1	1	-	2	3	1
CO 4	1	3	2	3	1	1	-	2	3	1
CO5	1	3	2	3	1	1	-	2	3	1

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Quiz** (10)	**Writing Assignments** (10)	**Field Project** (20)
Remember			
Understand	10		
Apply			
Analyze			
Evaluate		10	
Create			20

End Semester End Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	Test Marks
Remember	
Understand	10
Apply	10
Analyze	20
Evaluate	20

Course Name	**International Business**
Course Code	**BCOM-8107**
Course Credit	**4**
Semester	**VIII**
Aims & Objectives	This course aims to provide the students an opportunity to learn and understand how business is conducted in the international arena and allow students to gain managerial skills to meet the challenges they will face in the global workplace.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:**Analyze and articulate the dynamics of professional augmentation within global and domestic business arenas.; **CO2:**Explain key trade and investment theories.; **CO3:**Analyze the roles of international institutions ; **CO4:** Evaluate the methods of foreign exchange systems; **CO5:**Assess the international financial instruments and risk management strategies.
Course Outline	**Unit I :An Overview of International Business** Introduction, Definition of International Business, difference between international and domestic business, Advantages And Disadvantages Of International Business, Approaches to International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization, balance of payment and foreign exchange. **Unit II :International Trade and Investment Theories** Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – stolper – Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management. **Unit III: International Institution** UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent

	policy and trips. Regional Economic Integration: EU, NAFTA, ASEAN SAARC. **Unit IV: Foreign Exchange Determination Systems** Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes – Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business. **UNIT V : International Finance Instrument** Forward Contracts, Future Contracts, and Currency Options, Foreign Exchange Risk Exposure: Definition, Accounting Exposure, Economic Exposure.
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Agarwal Raj, International Trade, Excel Publications Jaiswal Bimal, International Business, Himalaya Publication. Hill C.W., International Business, TMH. Kumar R and Goel, International Business, UDH Publications. Cherunilam F, International Trade and Export Management, Himalaya. Varshney R.L, Bhattacharya B, International Marketing Management, Sultan Chand & Sons.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Analyze and articulate the dynamics of professional augmentation within global and domestic business arenas.	Lectures, Case analysis	Quiz, End Term	2
CO 2	Explain key trade and investment theories	Lectures, Case analysis	Project, End Term	2
CO 3	Analyze the roles of international institutions	Lectures, Case analysis	Assignment, End Term	2, 3

CO 4	Evaluate the methods of foreign exchange systems	Lectures, Case analysis,	Project, End Term	3
CO5	Assess the international financial instruments and risk management strategies.	Lectures, Case analysis,	Assignment, End Term	3

Bloom's Taxonomy: Level 1: Remembering, Level 2: Understanding, Level 3: Applying, Level 4: Analysing, Level 5: Evaluating, Level 6: Creating

Mapping of the Course Outcomes to the Program Outcomes (POs)

Course Outcomes (CO)	**Program Outcomes (POs)**										
	PO 1	**PO 2**	**PO 3**	**PO4**	**PO 5**	**PO6**	**PO 7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	3	2	3	1	1	2		2	3	1
CO 2	1	3	2	3	1	1	2		2	3	1
CO 3	1	3	2	3	1	1	2		2	3	1
CO 4	1	3	2	3	1	1	2		2	3	1
CO5	1	3	2	3	1	1	2		2	3	1

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE))- 40 Marks

Bloom's Category	**Quiz** (10)	**Writing Assignments** (10)	**Field Project** (20)
Remember			
Understand	10	20	
Apply		10	
Analyze			
Evaluate			
Create			

End Semester End Evaluation (ESE)- 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	20
Understand	20
Apply	10
Analyze	10

Evaluate	

Course Name	**Sustainable Finance**
Course Code	**BCOM-8108**
Course Credit	**4**
Semester	**VIII**
Aims & Objectives	The course aims to build awareness, knowledge and dialogue about sustainable finance, and supports the efforts of all stakeholders in building a more sustainable and resilient economy.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:** Explain the potential contribution of sustainable finance to achieving the Sustainable Development Goals and the goals of the Paris Agreement on Climate Change; **CO2:** Explain the core concepts of sustainable finance and the relevance of sustainability considerations for the key actors in the financial system; **CO3:** Describe the role that regulation and industry initiatives (self-regulation) play in shaping sustainable finance; **CO4:** Describe different sustainable finance products, such as bonds and loans; **CO5:** Explain the Sustainable Development Goals and the objectives of the Paris Agreement on Climate Change.
Course Outline	**Unit-1:** Sustainable Finance in Context, Financing International Agreements on Climate Change and Sustainable Development **Unit-2:** Fundamentals of Sustainable Finance, Sustainable Finance: The Case for Action, Sustainable Finance: Key Actors, Introduction to Environmental, Social and Governance (ESG) Risk Management **Unit-3:** Sustainable Finance: Regulation and Self-regulation, Financial and Sustainability (Impact) Reporting and Communication, The Task Force on Climate-related Financial Disclosures (TCFD), Sustainable Finance: Policy and Regulation, **Unit-4:** Sustainable Finance System, Responsible Banking and Sustainable Insurance, Responsible Investment, Sustainable Finance Strategies and Products: An Overview, The Five Pillars of Sustainable Finance **Unit-5:**

	Sustainable Finance Products, Green Bonds, Green Loans, Carbon Finance and Carbon Markets, Sustainability Indexes, Performance- based Instruments, Emerging Issues
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	Dirk S., Willem S. *Principles of Sustainable Finance*, OUP Oxford (Latest Edition) Lehner Othmar M. *Routledge Handbook of Social and Sustainable Finance*, Routledge International Handbooks Latest Guidelines by UNDP, OECD, IMF

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Explain the potential contribution of sustainable finance to achieving the Sustainable Development Goals and the goals of the Paris Agreement on Climate Change	Lectures, case discussion	Quiz, Written Test	2
CO2	Explain the core concepts of sustainable finance and the relevance of sustainability considerations for the key actors in the financial system	Lectures, case discussion	Written Test	2
CO3	Describe the role that regulation and industry initiatives (self-regulation) play in shaping sustainable finance	Lectures, case discussion	Presentations	2, 3
CO4	Describe different sustainable finance products, such as bonds and loans,	Lectures, case discussion	Assignment, Written Test	3,4
CO5	Explain the Sustainable Development Goals and the objectives of the Paris Agreement on	Lectures, case discussion	Quiz, Written Test	3,4,5

	Climate Change			

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analyzing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	**Program Outcomes (POs)**									
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**
CO 1	3	-	-	-	-	-	-	-	-	1
CO 2	2		-	-	-	-	-	-	-	2
CO 3	-	2	3			2	2	-	-	-
CO 4	-	-	-	-	1	-	-	3	-	-
CO 5	-	-	-	-	-	-	1	3	1	-

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks

Bloom's Category	**Quiz** (15)	**Presentation** (15)	**Assignments & Presentation** (10)
Remember			
Understand	10		
Apply	5	5	
Analyze		5	5
Evaluate		5	5
Create			

End Semester Evaluation (ESE) - 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	20
Analyze	20
Evaluate	10
Create	

Course Name	**Entrepreneurship and Incubation**
Course Code	**BCOM-8109**
Course Credit	**4**
Semester	**VIII**
Aims & Objectives	The course aims to provide exposure to the students to the entrepreneurial culture and industrial growth and to prepare them to set up and manage their own small units.
Course Outcomes	**At the end of the course, learners will be able to :** **CO1:** Identify and assess the different types of entrepreneurs and barriers to entrepreneurship; **CO2 :** Develop the decision making skills to be an entrepreneur by creating new ideas. **CO3 :** Understand the financial assistance provided by the government and other organizations. **CO4 :** Demonstrate understanding of business operation and implement the same in preparation of project report; **CO5 :** Evaluate industry issues from diverse perspectives.
Course Outline	**Unit 1: Introduction** Evolution of term 'Entrepreneurship'; Factors influencing ; Characteristics of an entrepreneur; Types of entrepreneur; Edupreneurship; Barriers to entrepreneurship; **Unit 2: Creativity and entrepreneurship** Creativity and entrepreneurship ; Steps in Creativity; Innovation and inventions ; Skills of an entrepreneur ; Decision making and Problem Solving (steps indecision making); **Unit 3**: **Organisation Assistance and legal aspects** Assistance to an entrepreneur ; New Ventures; Financial assistance to MSME; Copyright, Patent, Trademark, Franchise. Acts governing Entrepreneurship. **Unit 4: Project Report** **Unit 5: Industry Visit**
Evaluation	**Continuous Internal Evaluation (CIE) : 40 marks** **End Semester Evaluation (ESE): 60 marks**
References	**Suggested Readings:** Baron, R. A., & Tang, J. The Role of Entrepreneurs in Society: An Action Perspective. Edward Elgar Publishing. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. Entrepreneurship. McGraw-Hill Education.

	Kuratko, D. F., & Neck, H. M.. Entrepreneurship: Theory, Process, and Practice. Cengage Learning. Shane, S. A.. A General Theory of Entrepreneurship: The Individual-Opportunity Nexus. Edward Elgar Publishing. Shepherd, D. A., & Patzelt, H. . The New Field of Sustainable Entrepreneurship: Studying Entrepreneurial Action Linking "What Is to Be Sustained" with "What Is to Be Developed". Springer.

Facilitating the Achievement of Course Outcomes (COs)

Sl. No.	CO	Classroom Activities & Techniques	Assessment Method	Bloom's Taxonomy Level
CO1	Identify and assess the different types of entrepreneurs and barriers to entrepreneurship	Lectures, case discussion	Quiz, Written Test	2
CO2	develop the decision making skills to be an entrepreneur by creating new ideas.	Lectures, case discussion	Written Test	2
CO3	Understand the financial assistance provided by the government and other organizations.	Lectures, case discussion	Presentations	3
CO4	Demonstrate understanding of business operation and implement the same in preparation of project report	Lectures, case discussion	Assignment, Written Test	4
CO5	Evaluate industry issues from diverse perspectives.	Lectures, case discussion	Quiz, Written Test	5

Bloom's Taxonomy: Level 1: Remembering**;** Level 2: Understanding**;** Level 3: Applying**;** Level 4: Analyzing**;** Level 5: Evaluating**;** Level 6: Creating

Mapping of the Course Outcomes (COs) to the Program Outcomes (POs)

Course Outcomes (COs)	Program Outcomes (POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO 1	3	-	-	-	-	-	-	-	-	1
CO 2	2		-	-	-	-	-	-	-	2

CO 3	-	2	3			2		-	-	-
CO 4	-	-	-	-	1	-	-	3	-	-
CO 5	-	-	-	-	-	-	-	3	1	-

Assessment Pattern & Marks Distribution

Continuous Internal Evaluation (CIE)) - 40 Marks

Bloom's Category	**Quiz** (15)	**Presentation** (15)	**Assignments & Presentation** (10)
Remember			
Understand	10		
Apply	5	5	
Analyze		5	5
Evaluate		5	5
Create			

End Semester Evaluation (ESE) - 60 Marks

Bloom's Taxonomy Level	**Test Marks**
Remember	
Understand	10
Apply	20
Analyze	20
Evaluate	10
Create	

PART-III

11. Guidelines for Assessment and Examinations

Assessment of Learning and Examinations shall be done as per the detailed guidelines for Outcome- based Learning Framework and Examinations of the university. However, following broad guidelines are suggested:

a. Assessment of Students' learning shall be done through continuous evaluation process (i.e. 40%) and End Semester University examinations (i.e. 60%).

b. Continuous evaluation mechanisms shall include Quiz, Case-study, Assignment, Presentation, Short-term projects, written test (at least any 3 of these components to be decided by the faculty in-charge of the course for- 35% of marks) and Class Participation/ Attendance – 5% of marks.

c. University examinations shall be conducted at the end of the Semester for which two sets of question papers per course shall be prepared by the course faculty and moderated by a Question Paper Moderation Board, constituted by each school of the university.

d. Course learning outcomes will be based on the following:

i. Time-constrained examinations
ii. Closed-book and open- book tests
iii. Problem-based assignments
iv. Practical assignments, laboratory reports, observation of practical skills, individual project reports (case-study reports) and team project reports
v. Oral presentations (seminar presentation; viva voce interviews; computerized adaptive assessment, examination on demand, modular certifications)

e. The Board of Studies will review and modify the System of Examinations, if required. The examiners will be decided by the Faculty Council of the respective School. There will be a Board for Conducting Examiners to review and pass the results.

f. Examinations of all UG Programs will be planned as per Academic Calendar of the University in order to declare Semester results and to award grades/Certificates/Diplomas/Degrees to students studying multi-disciplinary courses from different streams.

g. Notification of the University Examinations will be done before one month of commencement of examinations.

h. The result will be published within 7 working days from the date of last examination held.

i. Students can apply for re-checking with fees for any subject within 15 days of declaration of results. Re-checking results will be declared within 7 working days.

j. Improvement/Re-appearance: Once a student passes in a subject, he/she cannot re-appear for that subject.

11.1. Method Of Measuring Attainment of Program Outcomes (PO), Program Specific Outcomes (PSO), and Course Outcome (CO)

The University has adopted following method of calculation of attainment of POs, PSOs, COs. Assessment methods are categorized as direct method and indirect methods to access COs attainment. Direct assessment method and indirect assessment method are considered for 90% and 10% of weightages respectively

Method of calculation of attainment of COs

Each course of a Program has well-defined COs. Attainment of COs is calculated using a combination of direct methods of assessment and indirect method of assessment.

- **Direct Assessment:** Direct assessment of COs is based on performance of students in various components of the performance evaluation. The performance is categorized in four levels: 0 (Not satisfactory), 1 (Average), 2 (Good), 3 (Excellent). Direct method of assessment has two major components:
  - ⇒ **Continuous Internal Evaluation (CIE))**: Assignments, Quizzes, Class Test, Laboratory performance, Project work, presentations and study seminar.
  - ⇒ **End Semester Examination (ESE):** The end semester examination is of three hour duration and covers the entire syllabus of the course and satisfies all course outcomes for the particular course.
- **Indirect Assessment:** Course End Survey Analysis is a technique to measure the attainment of COs indirectly from the components of Course Outcomes. Course End Survey is an integral part of assessment process. Surveys are conducted for all courses as a step towards quality measure. The survey includes a questionnaire set for each course outcome. This system gives a measure of the Program outcomes attained indirectly which forms an essential element to improvise on course goals.

Identifying Threshold Value for Courses

One of the following ways is followed for setting the subject threshold.

- The class average is set as subject threshold
- 60% of the maximum mark obtained in a class is set as subject threshold
- Average of previous three academic year's performance of a particular subject is set as subject threshold.
- If the curriculum is revised, then the subject threshold value is set by the instructors for his/her course.

The Methodology for Setting Attainment Level for Courses

The attainment of Course Outcomes (COs) are measured in terms of actual percentage of students getting the set subject threshold. A sample strategy for setting the attainment level of COs is shown below in Table 1.

Table 1: Strategy for setting attainment

ATTAINMENT LEVEL FOR COURSE OUTCOMES	
Overall Attainment Level (Direct assessment + Indirect Assessment)	**Level**

50% - 60% students scoring more than the set subject threshold	1
>60% - 70% students scoring more than the set subject threshold	2
> 70% of students scoring more than the set subject threshold	3

In each course, the level of attainment of each CO is compared with the predefined target level. If the set target levels are not attained, the course coordinator takes necessary steps for improvement to reach the target. If targets are achieved, it is expected to set higher targets for the following years as a part of continuous improvement

11.2. The Overall CO Attainment Process

The overall attainment for every course outcome is calculated as shown below in Table 2.

Table 2: The Overall CO Attainment Process

Sl.No	Process for CO attainment	CO attainment
1	Percentage of Direct Attainment through continuous assessment	30% Direct Attainment through continuous assessment
2	Percentage of Direct Attainment Through End Semester Exam	70% Direct Attainment through End Semester Examination
3	30% + 70% of Direct Attainment	Total Attainment through Direct Assessment Methods
4	Percentage of Indirect Attainment Through Course End Survey	10% from Indirect Attainment Through Course End Survey
5	**90% From Direct + 10% from Indirect for CO Attainment**	**Overall COs Attainment of a course**

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