

**RAMA UNIVERSITY, UTTAR PRADESH
KANPUR**

FACULTY OF COMMERCE AND MANAGEMENT



**ORDINANCE, RULES, REGULATIONS
UNDER NEP 2020**

[Effective from the Session 2025-26]

**B.Com (Certificate)/B.Com (Diploma)/
B.Com (Degree)/
B.Com (Honors/ Honors with Research)**

1st, 2nd, 3rd Year and 4th Year

ORDINANCE, RULES, REGULATIONS UNDER NEP 2020

for

B. Com /B. Com (Honors/Honors with Research)

The New Education Policy 2020 emphasizes on student skill development to equip them to build academic and industry-specific abilities in order to gain understanding of business practices, give in-depth knowledge of the academic disciplines and applied functional areas necessary to meet the requirements of business enterprises and the industry and be absorbed into the industry. This Four-year B. Com /B. Com (Honors/Honors with Research) program will allow students to finish the courses at their own speed, with the option of multiple entry and exit at various levels beginning in the academic year 2025-26.

1. Title

These regulations shall be called regulations for the **B. Com /B. Com (Honors/Honors with Research)** programs in School of commerce& Management of the University.

2. Eligibility & Credit Requirement of the Course

- i. The standard requirement for entry into Level 5, which corresponds to the first year of a Bachelor's degree program, is the Secondary School Leaving Certificate obtained after successfully completing Grade 12. Enrollment in a program of study leading to a Bachelor's degree is open to students who meet the entrance requirements, which include specified levels of attainment at the secondary level as detailed in the program admission regulations. Admission to the Bachelor's degree program is determined based on an evaluation of documentary evidence, including the academic record, that demonstrates the applicant's capability to undertake and complete the degree program. These criteria are specified in the UGC Guidelines for the Multiple Entry and Exit Scheme in Academic Programs Offered in Higher Education.
- ii. The course of study shall be by regularly attending the requisite number of lectures, tutorials and practical training.
- iii. The odd semesters shall ordinarily be from 1st July to 31st December; however, the First semester shall ordinarily begin from 1st August. The even semesters shall be from 1st January to till 30th June subject to change, if any notified by the Vice Chancellor and other competent authorities; from time to time. The periods are inclusive of the time for examinations.
- iv. A candidate, who has failed twice in first year due to any reason (either due to his/her non-appearance or he/she being not permitted to appear in semester examinations) shall not be allowed to continue his/her studies further subject to clause 9.
- v. The maximum time to complete the degree is nine years from the date of initial registration.

Entry and Credit Requirements at various Levels of B.Com. Programme

NHQEF Level of Program	Requirements of the Program	
Level 4.5 Undergraduate Certificate	Entry requirements	Certificate obtained after successful completion of Grade 12 or equivalent stage of education
		Applicants meet admission standards for B.Com., based on academic record and prior learning results evaluation, and are granted admission to the first year of the program.

	Credit requirements for a Bachelor's Certificate in Commerce	The undergraduate (B.Com.) program must be successfully completed in its first year, or the first two semesters, with credit hours 41. An exit 10-credit skills-enhancement course must then be completed, with at least a 6-credit job-specific internship or apprenticeship required in accordance with UGC guidelines to help graduates acquire job-ready skills competencies required to enter the workforce.
Level 5 Undergraduate Diploma	Entry requirements	In the second year of the undergraduate (B.Com.) program, continuation of study or lateral admission will be allowed for individuals who have fulfilled the entrance requirements, which include certain levels of attainment outlined in the program regulations. The review of documented proof (such as the applicant's academic record and/or documentation of past learning assessment and certification) will determine whether or not the applicant's studies can proceed.
		Lateral entry into the study program leading to the Undergraduate Diploma will depend on the validation of previous learning outcomes attained, including those attained through independent/self-directed learning activities, professional development activities, learning and training in the workplace or community, and learning outside of formal education.
	Credit requirements for a U.G. Diploma in Commerce	Successful completion of the initial two years (four semesters) of the undergraduate B.Com. programme involves earning 83 credit hours. This is followed by a 10-credit skills enhancement course, which includes a mandatory 6-credit job-specific internship or apprenticeship, as outlined in the UGC Guidelines. This component aims to equip graduates with job-ready competencies necessary for entering the workforce.
Level 5.5 Undergraduate Degree	Entry requirements	Continuation of study or lateral entry in the third year (fifth semester) of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study.

		Lateral entry into the programme of study in the fifth semester of the undergraduate (B.Com.) programme will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.
	Credit requirements for a Bachelor's Degree (B.COM.)	The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving at least a range of 124 credit-hours. This is followed by a 10-credit skills enhancement course, which includes a mandatory 6-credit job-specific internship or apprenticeship, as outlined in the UGC Guidelines. This component aims to equip graduates with job-ready competencies necessary for entering the workforce.
Level 6 Undergraduate Degree	Entry requirements	An individual seeking admission to the bachelor's degree (Honours/ Honors with Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. (After completing requirements of a 3-year bachelor's degree, candidates who meet a minimum CGPA of 7.5* will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Research)
		Continuation of undergraduate (B.Com.) programme leading to the bachelor's degree (Honours/ Honors with Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 & 8) of the 4-year Bachelor's degree (Honours/Research) programme. Lateral entry into the programme of study at NHEQF level 8 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace through continuing professional development

		activities, or through independent/ self-directed/ self-managed learning activities.
	Credit requirements for a Bachelor's Degree (B.Com. Research/ Honors)	Successful completion of the 4-year (eight semesters) undergraduate B.Com (Honors/Honors with Research) programme involving 182 credits, with 41 credits at level 4.5, 42 credits at level 5, 41 credits at level 5.5, and 40 credits at level 6 as per the NHEQF

* Those who want to exit after 2nd Semester or after 4th Semester or after 6th Semester They have to qualify compulsory skill enhancement courses of 4 credits (2 SEC courses of 2 credits each) and 6-credit job-specific internship or apprenticeship, as outlined in the UGC Guidelines.

Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the Draft National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under

NHEQF Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option
Level – 4.5	Undergraduate Certificate in Commerce for those who exit after successful completion of first year (two semesters) of the undergraduate programme	41	51
Level – 5	Undergraduate Diploma in Commerce for those who exit after successful completion of second year (four semesters) of the undergraduate programme	83	93
Level – 5.5	Bachelor's Degree in Commerce for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme	124	134
Level – 6	Bachelor's Degree with Honours for those who have successfully completed four years (eight semesters) of the undergraduate programme	164	-
Level – 6	Bachelor's Degree Honors with Research* for those who have successfully completed four years (eight semesters) of the undergraduate programme	164	-

3. Medium of Instruction

The medium of instruction and examination shall be in English only.

4. Number of seats

Number of students to be admitted each year and the number of batches shall be decided and notified by the University from time to time; based upon the Rules, instructions and Notifications issued by UGC.

5. Admission

5.1. Admission to B. Com/ B. Com (Honors) /B. Com (Honors with Research) First year in I semester will be made as per the rules prescribed by the Academic Council of the Rama University, Kanpur.

5.2. Admission on migration of a candidate from any other University to the University is permitted.

6. Eligibility for Admissions:**Admission to B.Com. (H)/ Honors with Research:**

Candidate seeking admission in B. Com (Honors/Honors with Research) programme must have passed basic eligibility criteria i.e. 10 + 2 exam or its equivalent from any recognized Central / State Board with 45% marks.

7. Procedure for Admission

At the relevant time admission to the course shall be governed by The Acts, Statutes and Ordinances in force and issued by the University. Admission to the Course shall be made strictly on the basis of the merit of the Entrance Test (RUET).

Provided that while making admission to the course reservation policy of the Government of Uttar Pradesh governing admission to higher educational Institutions issued from time to time shall be applied

8. Fee

A student shall pay the fee prescribed by the University from time to time

9. Attendance

9.1 Every student is required to attend all the lectures, tutorials, practicum and other prescribed curricular and co-curricular activities. The attendance can be condoned up to 25% on medical grounds or for other genuine reasons beyond the control of students.

9.2 A further relaxation of attendance up to 10% for a student can be given by Dean provided that he/she has been absent with prior permission of the Head of Department for the reasons acceptable to him.

The Vice Chancellor may further condone attendance shortage up to 5% on genuine grounds. However, under no circumstances, a student with an attendance of less than 60% in a subject shall be allowed to appear in the semester-end examination of that subject. Provided that the late admitted students in the first semester of any course maintain at least 75% attendance (including medical and other reasons) from the date of their admission.

9.3 No student will be allowed to appear in the end semester examination if he / she do not satisfy the overall average attendance requirements of Clause Nos. 9.1, and 9.2 and such candidate(s) shall be treated as having failed and will be further governed by clause no. 2.5.

9.4 The attendance shall be counted from the date of admission in the college or start of academic session whichever is later.

10. Curriculum:

10.1 The 4 Year curriculum has been divided into 8 Semesters and shall include lectures, tutorials, practical's, projects etc. in addition to industrial training and Research Project Report etc. as defined in the scheme and executive instructions issued by the University from time to time.

10.2 The curriculum will also include such other curricular, co-curricular and extra-curricular activities as may be prescribed by the University from time to time.

10.3 If a student wishes to pursue four years Honours Degree with research, he/she shall compulsorily opt for a Research Methodology course in either VI Semester or VII Semester as DSE.

11. Teaching

The objective of classroom education is to awaken the curiosity of the student, generate habits of rational thinking in him, gear his mind to face the unfamiliar and train him to stand on his own. Classroom instruction helps the student in the organization and correlation of facts, comprehension of ideas and the creative use of knowledge.

The teacher also has the additional responsibility to make the student search for knowledge on his own and induce him to use additional facilities like the library, lab and the environment, to optimize his learning process. Self-study by the student would therefore form an important factor in the planning of teaching and evaluation. The student is required to cooperate and respond to this challenge.

Every course whether single-section or multi-section is conducted by a member of the faculty called instructor-in-charge, with the assistance, wherever necessary, of the required number of instructors who will be partners with him in meeting the full academic perceptions and organizational needs of teaching the course and evaluating the students. Wherever the instructor-in-charge is mentioned hereafter, it connotes the team of instructors, acting as one entity under his captainship.

The instructor-in-charge should make a comprehensive plan in respect of conducting the course even before the semester begins.

In a multi-section course, all instructors must remain in continuous interaction in order to ensure a smooth operation of the course. While recognizing variations due to personal attitudes and styles, it is important that these are smoothened out so that the operation and grading in different sections in a course, indeed between courses across the faculty, are free from any seeming arbitrariness.

At the beginning of class work, the instructor, in-charge/instructor must announce to his class/ section through a Course Handout/Lesson Plan, the necessary information in respect of (i) the operations of the course (its pace, coverage and level of treatment, textbooks and other reading assignments, home tasks etc); (ii) various components of evaluation, such as tutorials, home assignment, several quizzes/tests/examinations (announced or unannounced, open book or closed book), regularity of attendance, etc. (iii) the frequency, duration, tentative schedule, relative weightage etc., of these various components; (iv) the broad policy which governs decisions about make-up; (v) mid-semester grading; (vi) grading procedure (overall basis, review of border line cases, effect of class average etc.) (vii) Chamber consultation hours and (viii) other matters found desirable and relevant.

12. Examination:

12.1 The performance of a student in a semester shall be evaluated through continuous evaluation and end semester examination. The continuous evaluation shall be based on Mid Term Examination, assignments/tutorials, quizzes/viva-voce/ seminars/ presentations and attendance. The marks for continuous evaluation (Sessional marks) shall be awarded at the end of the semester.

The end semester examination shall be comprised of written papers and viva-voce, inspection of certified course work in classes and design reports or by means of any combination of these methods.

12.2 The distribution of marks for sessional, end semester theory papers, practical and other examinations, seminar, project, industrial training shall be as prescribed.

12.3 The marks obtained in a subject shall consist of marks allotted in end semester theory paper and sessional work.

12.4 To qualify a subject a student is required to secure

- a. Grade 'Q' will be given for qualified & Grade 'NQ' will be given for not qualified for all qualifying papers.
- b. A candidate must secure a minimum of 33% marks in all core and elective subjects in both internal + external in aggregate.
- c. A candidate must secure minimum 40% marks in all skill development courses (Ability-Enhancement Compulsory Course & Skill-Enhancement Elective Course).

12.5 The minimum pass marks in a project/practical subject (including sessional marks if any) shall be 40%.

12.6 The maximum marks of each subject (core, skill, comprehensive viva, dissertation, practical etc.) is 100. The internal assessment will be of 25marks and external assessment will be of 75 marks.

12.7 The minimum pass marks in Seminar, Internship, Research project, Dissertation and Viva-Voice etc shall be 40%.

12.8 In Non-Credit Courses (Non grading courses) a student's must secure 40% marks to qualify the courses.

12.9 No Grace Marks shall be given.

13. Evaluation Feedback

Just as evaluation is done in continuous manner, feedback should also be available in a continuous manner. Thus, the answer scripts must be promptly evaluated, shown to the students for them to obtain any clarification on their performance and returned to the students whenever practical. The performance of the students in the examination should be discussed in the class giving as much details as possible like the highest, lowest and average performances. Solutions with marking schemes are displayed soon after a test.

14. Promotion:

14.1 A candidate satisfying all the requirements under clause 23 shall be promoted to the next academic year of study.

14.2 A student shall be promoted to the current odd semester to next even semester.

14.3. A candidate shall be eligible for provisional promotion to the next academic year of study provided:

- a. He/ She must have passed a minimum 50% of credit papers (theory + practical) of certain required credits in the current academic year (both semesters)
- b. The student must have passed the paper of minimum 50% of the total credit of all the core subjects of the current academic year(both semesters).
- c. For promotion from second year to third year, A student must have to pass all the papers (Core, Elective. Skills etc.) Of first year and all qualifying papers(MOOC).

14.4 All other candidates who do not satisfy conditions laid down in clause 8 shall be declared fail and shall be required to repeat the whole academic year after taking re-admission. This facility is, however, subject to the time limits stipulated in clause-2.

15. Carryover System/ Improvement System:

15.1 A candidate shall not be able to appear for the all examinations of entire two semesters simultaneously.

15.2 A Student, who does not satisfy the requirements of clause 12.4, 12.5, 12.6 ,12.7 & 12.8 will be required to appear in those theory papers / practical's in which he/she failed. However, a student will be allowed to appear in those theory/ practical subjects back paper examination for odd (even) semester papers in odd (even) semester.

15.3For satisfying clause 14.3, a candidate shall be required to exercise his/her choice up to a maximum of three theory papers in which he/she desires to appear in the examination for improving his/her SGPA. He/she shall inform the college about his/her choice within 15 days after the start of new session.

15.4 The highest marks secured in any subject in various attempts (end semester and carryover examinations) shall be considered.

16. Ex-studentship:

16.1 A candidate opting for ex-studentship shall be required to appear in all the theory & practical subjects in the end semester examinations of both semesters of the same academic year. However, the marks pertaining to Sessional, Industrial Training, and Seminar shall remain the same as those secured earlier.

16.2 A candidate opting for ex-studentship shall be required to apply to the Faculty of Commerce &Management by paying only examination fee within 15 days from the start of new session.

17. Re-admission:

A candidate may be allowed for re-admission provided he/she satisfies one of the following conditions:

17.1 A candidate is declared fail.

17.2 A candidate did not appear in a semester examination / or he/she was not granted permission to appear in the examination.

17.3 A candidate has been detained by the department and subsequently has been permitted to take re-admission.

17.4 A candidate as an ex-student passed the examination of the academic year or qualified for carryover system.

17.5 A candidate promoted with carry over subjects and he/she opted for re- admission.

18. Results:

18.1 The result of a candidate shall be declared on the basis of performance of both semesters of the same academic year. However, a final year student, who is not permitted in any one of the final year semester examinations due to shortage of attendance, will be permitted in that particular semester of the next academic session to study as a regular student and appear at that semester examination.

18.2 Result of the final year shall be declared on the basis of working out Grand Total by adding marks of all the years of study in the following ways:

(a) For candidates admitted Bachelors in Commerce with Honors Course as per clause 6

I Year	100% of aggregate marks	For U. G. Certificate
II Year	100% of aggregate marks	For U. G. Diploma
III Year	100% of aggregate marks	For U. G. Degree
IV Year	100% of aggregate marks	For U. G. with Honors/ Honors with Research

19. Award of Division: The division shall be awarded on the basis of result of all eight semesters.

20.1 Calculation of Grade Point and Grade Point Average

Relative grading shall be adopted at the Faculty of Commerce and Management, Rama University. The list of letter grades, the grade points associated with them are given on next page:

Grade	Description	Range of Marks	Grade Points
O	Outstanding	91-100	10
A ⁺	Excellent	81-90	9
A	Very Good	71-80	8
B ⁺	Good	61-70	7
B	Above Average	51-60	6
C	Average	41-50	5
P	Pass	33-40	4
F	Fail	0-32	0
Q	Qualified		
NQ	Not Qualified		

In order to arrive at alphabet grades, the total marks in a particular course for all the students pursuing the course are tabulated in the descending order (equivalently a histogram).

The performance of the course is analyzed in terms of the highest, lowest and the average marks and the dividing lines between the clusters of students. Gaps and dips between the clusters and the nature of the clusters guide in drawing the dividing lines between the grades. In a normal class of large size, the C grade usually covers the average performance.

This is, however not a hard and fast rule and exceptions may arise in case of small classes, skewed histogram etc. Borderline cases may be considered individually on the basis of regularity and the attendance, class room discussions, progressive good performance throughout the semester, etc.

20.2 Calculation System of Semester Grade Point Average:

- Computation of the Semester Grade Point Average (SGPA) and Cumulative Performance Index (CPI):

The SGPA is an indicator of the overall academic performance of a student in all the courses he/she has registered during a given semester. It is computed as follows: If the grades awarded to a student are G_1, G_2 etc in courses with corresponding credits C_1, C_2 etc, the SGPA is given by:

$$SGPA = \frac{C_1 \times G_1 + C_2 \times G_2 + \dots + C_n \times G_n}{C_1 + C_2 + \dots + C_n}$$

- The CPI indicates the overall academic performance of a student in all the courses registered up to and including the latest completed semester/summer term. It is computed in the same manner as the SGPA, considering all the courses (say, n) and is given by:

$$CPI = \frac{\sum_{i=1}^n C_i \times G_i}{\sum_{i=1}^n C_i}$$

- Percentage conversion of CPI:

$$\text{Percentage of marks} = CPI \times 9.5$$

- CPI conversion

≥8 CPI	I Division with Honours
≥6 CPI	I Division
≥5 CPI	II Division
<5 CPI	Fail

21. Award of Rank:

On the basis of final year result, the top ten candidates in academic year shall be awarded rank according to their merit provided they pass all the examinations in first attempt.

22. Reports

At the end of the course, in certain situations, the instructor-in-charge may report certain events/facts in suitable words, in place of grades discussed earlier. These reports are not to be construed as grades. The various reports listed below are elaborated in the subsequent clauses.

- Incomplete (I)
- Grade Awaited (GA)
- Withdrawn (W)
- Registration Cancelled (RC), Required to Register (RR), Discontinued from the Program (DP)
- Not Cleared (NC)

Incomplete (I)

If the instructor-in-charge finds a student having not fulfilled some of the requirements of a course before the final deadline for transmitting the grade, and he is satisfied that he is able to transmit some grade or a report with or without this particular fulfillment, but at his discretion wishes to give the student an opportunity, he may, within the deadline, send a report 'I' (Incomplete) and also inform the student of the same. It shall be the responsibility

of the student to contact the instructor-in-charge in time for replacement of the 'I' report within two weeks after the end of the semester (and within one week after the end of summer term, for a summer term course) which the instructor-in-charge will communicate whatever grade/report is possible for the situation. Whenever such relaxation is made, the Dean/Director will specify at his discretion, with the consent of the instructor-in-charge, the date by which 'I' report has to be converted.

The requirement envisaged in the above clause must be completed within the time allowed. If the extra time given goes beyond the registration in the next semester/term, registration in the next semester/term is not possible. The student in such a situation should seek permission to stay away as per the above clause

Grade Awaited (GA)

There are many situations where operational and practical difficulties may cause a delay in the communication of a grade. Certain situations which are visualized in this connection are: (i) where a case of unfair means is pending; (ii) where a case of indiscipline is pending. In these circumstances the Dean may authorize the instructor-in-charge to report GA (Grades Awaited).

A student may also get a "GA" report if he has, due to a genuine reason not been able to appear for an examination on the scheduled date and his request for make-up has been granted. In such a case, the student should ensure by the end of the term that either:

- He takes the make-up examination and convert the "GA" report onto a letter grade or
- He makes an application to the Dean/Director, through Instructor in Charge to convert "GA" report into a "NC" report.

Whenever the report GA appears in the grade sheet, a student will not be allowed to register for the subsequent semester, until the student takes steps to convert "GA" report into a letter grade or "NC" report.

Withdrawn (W)

A student may seek withdrawal from the course(s) in a semester for any of the following reasons:

- The student is unable to register for the course(s) for a genuine reason.
- The student is unable to cope up with the normal load and withdraws from the course(s) to reduce his academic load for a particular semester.

The request for withdrawal should be made to the Dean of the faculty, within two weeks of the commencement of the semester in case of (i) above and within the stipulated duration as specified in the academic calendar in the case of (ii) In such cases the grade sheet/transcript of the student will indicate 'W' (Withdrawn against the course(s) from which the student has withdrawn his registration. The student will have to register for the course(s) when it is offered next and obtain a valid letter grade. If the course with 'W' report is a prerequisite course for another course, the registration to the course is possible only on obtaining a valid letter grade in the prerequisite course with 'W' report. If the withdrawal is made after the due date, the event will be reported as "RC" or "DP" as the case may be.

Registration Cancelled (RC) or Required to Register (RR) or Discontinued from the Programme (DP)

If a student's registration for a course has to be cancelled, this fact will be reported in the grade sheet as RC (Registration Cancelled). Registration would be cancelled and an RC is issued in the following cases:

- Cancellation is recommended as a part of disciplinary action for resorting to unfair means during examination or other unprofessional behaviour.
- Cancellation is recommended due to less than the minimum required percentage of

attendance.

- Cancellation is recommended if a provisionally admitted student fails to submit the proof of necessary documents required for registration and/or does not satisfy the minimum eligibility requirements for the admission within the prescribed time limit.
- Cancellation is recommended when a student persistently and/or deliberately does not pay his dues.

RC itself has many meanings and may be reported as the following:

- When it is clearly known that the student will be required to register again in the same course, the event will be reported as RRA (Required to Register Again).
- If RC amounts to discontinuation from the program it will be reported as DP (Discontinued from the Program)
- If the cancellation of registration is not reported either as RRA or as DP but is reported as RC, it does not necessarily mean that it is free from any constraint. The meaning of the constraint has to be construed from the context in which the RC is reported.

Not Cleared (NC)

- If a student continued to remain registered in a course but gave the instructor inadequate opportunity to evaluate him by absenting himself from quizzes/tests/examinations/other components of evaluation, or by appearing in the same for the sake of appearance without applying himself to the task in hand or by submitting a blank script (answer book), these events would be reported as NC (Not Cleared).
- Whenever a student gets a NC report in a course irrespective of whether he has a grade in the course or not earlier to this event, the following will govern further action. It is to be noted that a NC cannot be ignored, except under the situations described below:
- Whenever a student gets a NC report in a course which is in the compulsory package of his program, he is required to register again in some course and get a valid grade therein.
- If a student has a NC report in a course taken as elective, he can either repeat the course to get a valid grade or ignore it to choose another course. However, a student must get valid grades in at least the prescribed number of electives in his program.
- Whenever a student's record has an NC in a course which remains unaccounted after a process of transfer has been completed it will not be possible for him to wipe out the NC report in such a course because this course is not a part of his program anymore; and he can graduate with this NC.
- If a student is reported NC in a project course (Summer Internship), it will be administratively converted to RC by the Dean and future registration in project courses will be done only if the Dean is satisfied with the genuineness of the candidate's interest in the course.
- If a student is reported NC in Dissertation, he will be required to register in the same for one more semester to get it clear.

23. Grade Sheet

A student's grades, reports, CGPA, etc., at the end of every semester/term will be recorded on a grade sheet, a copy of which will be issued to him. The grade sheet will be withheld when a student has not paid his dues or when there is a case of breach of discipline or unfair means pending against him.

While registration with approval of appropriate authority consistent with these regulations is a token of permission to pursue studies, the grade sheet is a complete record of the outcome of what was intended in the original/amended/ revised registration. The various

grades and reports discussed above would be appropriately used to tally the grade sheet with original/ amended/ revised registration. It would be evident that this tally between what was registered for and what was obtained in terms of grades and reports will apply to all courses except the course, which was originally registered for, but subsequently replaced by another course through substitution.

- The tally is made on a course basis at the end of semester/term to determine which of the courses have been cleared. A course is deemed to have been cleared if the student obtains a grade in the course. However, mere clearing of the prescribed courses does not tantamount to fulfilling the requirements of graduation.
- While all the grades secured and other pertinent information for semesters are given in a grade sheet, the chronologically organized information from the grade sheets of a student with the necessary explanation constitutes his transcript which is issued at the time he leaves the Institute or at an intermediate point on request.

24. Scrutiny and Revaluation:

24.1 Scrutiny shall be allowed in maximum three theory papers only as University norms.

24.2 Revaluation shall be allowed in maximum three theory papers only as University norms.

25. Unfair means:

Cases of unfair means shall be dealt as per the rules of the University and The U.P. Public Examination (Prevention of Unfair means) Act if any in prevalence.

26. Award of Sessional Marks:

Sessional marks for theory subjects, practical and project shall be awarded as will be prescribed and at present the break-up of sessional marks shall be as follows:

Evaluation Scheme:

Course without practical components

Continuous Evaluation (CE) is such as: 10 Marks

1. Attendance: 05 Marks
2. Assignments/Quiz / Seminar/Term paper /Project :05Marks

MTE - Mid Term Examination: 15 Marks

- a. First Mid Term Examination: 15 marks
- b. Pre-University Test: 15 marks

ETE - End Term Examination: 75 Marks

Make-up test may be held only for those students who could not appear in any one of mid-term class tests due to genuine reasons for which the prior permission from the Head of Department was taken. Make up test shall ordinarily be held about two weeks before the semester examination. The syllabus for the make-up test shall be the whole syllabus covered by the subject teacher up to that time.

27. Award of Presentation, Summer Training, Final Research Project Marks at Department level:

27.1 The marks of Dissertation marks shall be awarded on the following basis:

Criteria	Internal	External	
Dissertation	25		
Viva Voce	25	50	
Total	50	50	100

27.2 The marks in Dissertation Report shall be awarded by following members:

Internal: 50 marks	By the Faculty Guide/Supervisor – 25 marks. By Committee appointed by the Dean – 25 marks.
External: 50 marks	By External examiner appointed by the University - 50 marks

28. Cancellation of Admission:

The admission of a student at any stage of study shall be cancelled if:

1. He / She is not found qualified as per UGC/AICTE / State Government norms and guidelines or the eligibility criteria prescribed by the University.
or
2. He / She is found unable to complete the course within the stipulated time as prescribed in clause 2.vi
or
3. He / She are found involved in creating indiscipline in the FCM or in the University.

29. The Academic Council shall have the power to relax any provision provided in the ordinance in any specific matter/situation subject to the approval of Executive Council of the University & such decision(s) shall be reported to the Chancellor of the University.

Assessment Criteria

All courses of B. Com (Honors) / B. Com (Honors with Research) shall be evaluated by 100 marks. The subject shall be evaluated by 100 marks, out of which 25 marks shall be internal assessment and 75 marks for external assessment. Internal Assessment for 25 marks shall be as per the criteria given below:

Criteria	Marks
Mid-term evaluation	15
Assignments/ Quiz / Seminar/Term paper /Project/ Community Services	05
Attendance	05
Total Internal Assessment	25

Marks for Attendance shall be awarded as per the criteria given below:

Attendance Percentage	Marks
96%-100%	100% of attendance marks
91%-95%	80% of attendance marks
86%-90%	60% of attendance marks
81%-85%	40% of attendance marks
75%-80%	20% of attendance marks
Below 70%	0

All students should have a minimum of 75% attendance in all subjects, in order to appear in the end term examination / viva voce. The 75% criterion includes all leaves of absence – whether approved or not approved.

Students failing to obtain 75% attendance shall be required to repeat the course in the subsequent year, along with the next batch, to make up for the shortage of attendance.

Under extraordinary circumstances, a student with attendance below 75% shall be allowed to appear in the term exams / viva voce. This will be at the discretion of the Vice Chancellor of the University. Circumstances when such leniency shall be shown include:

- Death of a blood relative – father, mother, grandfather, grandmother, brother or sister.
- Extreme cases of health adversity requiring hospitalization of the student.

In such cases, the student shall be required to give a written application to the Vice Chancellor of the University, along with appropriate proof. In case of death of blood relative, an application from the parent(s) shall be considered.

All faculty members shall maintain appropriate records and make them available to the University's examination centre at the end of the semester.

Credit system

The B. Com/ B. Com (Honors) /B. Com (Honors with Research) Program has a total of 182 credits and students are required to complete all courses. On completion of all courses, the students shall earn 182 credits and would be eligible for award of the Bachelors in Commerce with Honors/Honors with Research Degree.

Evaluation of Summer Internship Project

After first year, each student shall undertake a skill based internship to be pursued by him/her under the supervision of a faculty guide/supervisor. In third semester, fourth, fifth and sixth semester, the evaluation of this training shall be included in the 3rd semester evaluation, 4th semester evaluation, 5th semester evaluation, sixth semester evaluation. The student will be assigned a faculty guide who would be the supervisor of the student.

Students will prepare an exhaustive report of the training which will be duly signed by the officer under whom training was undertaken in the industry/ organization and faculty guide. Student shall bring the certificate from the industry/organization duly signed by competent authority of the industry/organization.

The student at the end of the above mentioned semesters will present his/her report about the training before a committee constituted by the Dean of the College which would comprise of at least three members comprising of the Department: HOD, Class Coordinator and a nominee of the Dean. The student's faculty guide would be a special invitee to the presentation. The seminar session shall be an open house session. The internal marks would be the average of the marks given by each member of the committee. Internal marks will also be evaluated by faculty guide/supervisor.

The marks by the external examiner appointed by the University would be based on the report submitted by the student which shall be evaluated by the external examiner and viva voce conducted of the student concerned.

Internal: 50 marks	By the Faculty Supervisor – 25 marks. By Committee appointed by the Dean – 25 marks.
External: 50 marks	By External examiner appointed by the University - 50 marks

Evaluation of Final Research Report

During the seventh semester and eight semesters, each student shall undertake a project to be pursued by him/her under the supervision of a faculty guide/supervisor. In seventh semester and eight semesters, the candidates will have to submit a Dissertation Report on a problem / topic (from the specialization areas) to be assigned by the department Commerce under the supervision of a core faculty member of the department. The guide/ supervisor shall be appointed by the Dean, Faculty of Commerce & Management. Minimum three copies of Dissertation Report along with one soft copy in a CD shall be submitted at least two weeks prior to the commencement of the 7th and 8th End Term Examination. The Dissertation Report shall carry 100 marks, out of which 50 marks shall be evaluated by an External Examiner appointed by the University while the 25 marks shall be evaluated by a committee constituted by the Dean of the College which would comprise of at least three members comprising of the Department: HOD, Class Coordinator and a nominee of the Dean. The student's faculty supervisor would be a special invitee to the presentation and remaining 25 marks shall be evaluated by faculty supervisor. The Dissertation Report shall be evaluated in the following manner:

Internal:	By the Faculty Supervisor – 25 marks.
50 marks	By Committee appointed by the Dean – 25 marks.
External:	By External examiner appointed by the University
50 marks	- 50 marks

Calculation of Grade Point and Grade Point Average

Relative grading shall be adopted at the Faculty of Commerce & Management, Rama University. The list of letter grades, the grade points associated with them are given below:

Grade	Description	Range of Marks	Grade Points
O	Outstanding	91-100	10
A ⁺	Excellent	81-90	9
A	Very Good	71-80	8
B ⁺	Good	61-70	7
B	Above Average	51-60	6
C	Average	41-50	5
P	Pass	33-40	4
F	Fail	0-32	0
Q	Qualified		
NQ	Not Qualified		

In order to arrive at alphabet grades, the total marks in a particular course for all the students pursuing the course are tabulated in the descending order (equivalently a histogram).

The performance of the course is analyzed in terms of the highest, lowest and the average marks and the dividing lines between the clusters of students. Gaps and dips between the clusters and the nature of the clusters guide in drawing the dividing lines between the grades. In a normal class of large size, the 'C' grade usually covers the average performance. This is, however not a hard and fast rule and exceptions may arise in case of small classes, skewed histogram etc. Borderline cases may be considered individually on the basis of regularity and the attendance, class room discussions, progressive good performance throughout the semester, etc.

Calculation System of Semester Grade Point Average:

- Computation of the Semester Grade Point Average (SGPA) and Cumulative Performance Index (CPI):

The SGPA is an indicator of the overall academic performance of a student in all the courses he/she has registered during a given semester. It is computed as follows: If the grades awarded to a student are G₁, G₂etc in courses with corresponding credits C₁, C₂etc, the SGPA is given by:

$$SGPA = \frac{C_1 \times G_1 + C_2 \times G_2 + \dots + C_n \times G_n}{C_1 + C_2 + \dots + C_n}$$

- Percentage conversion of CPI:

$$\text{Percentage of marks} = \text{CPI} \times 9.5$$

- CPI conversion

≥ 8 CPI	I Division with Honours
≥ 6 CPI	I Division
≥ 5 CPI	II Division
< 5 CPI	Fail

- In case a student gets a F grade in more than one subject, he / she has to repeat one or more of the subjects by registering for "Guided Study" in that semester. Registration for Guided Study shall be made on the payment of Rs. 500 per subject as well as registering for the examination with a payment of Rs. 1000 per subject.
- If the students get F grade in five theory subjects in an academic session, then he/ she will repeat the year.
- Whenever a student is permitted to repeat, the new grade with star will replace the old grade and computation of the SGPA will done by considering the new grade.

Chairperson

Signature:
 Name: Prof. (Dr.) Vaishali Dhingra
 Date: 26/ July/ 2025

Internal Members

Signature:
 Name: Prof. (Dr.) Manish Dhingra
 Date: 26/ July/ 2025

Signature:
 Name: Prof.(Dr.) Indu Shukla
 Date: 26/ July/ 2025

External Members

Signature: 1.....
 Name: Prof. (Dr.) Sunil Kumar Gupta
 Date: 26/ July/ 2025



**RAMA UNIVERSITY UTTAR PRADESH
KANPUR**

FACULTY OF COMMERCE AND MANAGEMENT



SYLLABUS AND EVALUATION SCHEME

[Effective from the Session 2025-26]

**B. Com. (Certificate)/ B.Com.(Diploma)/B.Com. /
B. Com (Honors) /B. Com (Honors with Research)
1st, 2nd, 3rd and 4th Year**



Program Structure- B. Com. (Certificate)/ B.Com.(Diploma)/ B. Com. (Honors) /B. Com (Honors with Research)

A. Introduction

The New Education Policy 2020 emphasizes on student skill development to equip them to build academic and industry-specific abilities in order to gain understanding of business practices, give in-depth knowledge of the academic disciplines and applied functional areas necessary to meet the requirements of business enterprises and the industry and be absorbed into the industry. This Four-year B. Com. (Certificate)/B.Com. (Diploma)/B.Com. /B. Com. (Honors) /B. Com (Honors with Research) program will allow students to finish the courses at their own speed, with the option of multiple entries and exit at various levels beginning in the academic year 2025-26. This will remove rigid boundaries and open up new opportunities to choose and learn. We seek to offer holistic and multidisciplinary education based on student preferences.

The curriculum of B. Com. (Certificate)/ B.Com. (Diploma)/B.Com. /B. Com. (Honors) /B. Com (Honors with Research) program emphasizes an intensive, flexible management education with 164 credits.

Year	1st Year		2nd Year		3rd Year		4th	
Semester	1stSem	2ndSem	3rdSem	4thSem	5thSem	6thSem	7thSem	8thSem
Credit*	20	21	21	21	22	19	20	20
Contact Hour*	300	315	315	315	330	285	300	300

[illegible]

Detailed Syllabi of B. Com/ B. Com (Honors) /B. Com (Honors Research) Programme



The instructional design for B. Com. (Certificate)/ B.Com. (Diploma)/B.Com. /B. Com. (Honors) /B. Com (Honors with Research) program is based on NEP 2020 standards, including Multiple Entry/ Exit and Choice Based Credit System (CBCS). Curriculum design adhere to the UGC's Curriculum and Credit Framework for Undergraduate Programs guidelines and the program structure is made up of Ability Enhancement Compulsory Courses(AECC), Value Added Courses(VAC), Skill Enhancement Courses (SEC), Discipline Specific Core Courses(DSC), Discipline Specific Elective Courses (DSE) and Generic Multi-Disciplinary Open Elective Courses. Student can exit with B.COM. Certificate after the first year, a B.COM. Diploma after the second year and B.COM. Degree after the third year.

B. Choice Based Credit System (CBCS)

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill-based courses. The courses will be evaluated following the grading system, which is considered to be better than the conventional marks system. Grading system provides uniformity in the evaluation and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations which enables the student to move across institutions of higher learning. The uniformity in evaluation system also enables the potential employers in assessing the performance of the candidates.

Discipline Specific Core Course (CC): Discipline Specific Core Course of B. Com. (Certificate)/ B.Com. (Diploma)/B.Com. /B. Com. (Honors) /B. Com (Honors with Research) program will provide a holistic approach to management education, giving students both an overview of the field, and a basis to build, and specialize upon. These core



courses are the strong foundation to establish management knowledge and provide multi-disciplined knowledge that can be further be studied in depth during the elective phase. This program offered 24 core courses of 3 credits each.

Generic/ Multidisciplinary/ Open Elective Course (OEC): Open Elective is an interdisciplinary additional course. Open Elective Course is an elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice. This program offered OE courses of 3 credits each.

Ability Enhancement Compulsory Course (AECC): As per the guidelines of NEP 2020 and Choice Based Credit System (CBCS) for all Universities, including the private universities, the Ability Enhancement Compulsory Course (AECC) is a course designed to develop the ability of students in communication (especially English) and subjects related to understanding the significance of environmental, human values and ethical issues. This program offered AEC courses of 2 credits each.

Skill Enhancement Course (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. This program offered courses of 2 credits each.

Discipline Specific Elective Course (DSEC): The discipline specific elective courses are chosen to make students specialist or having specialized knowledge of a specific domain. Each DSEC will carry 3 credits.

MOOC Programs: To provide more flexible learning opportunities to students by choosing courses available on MOOC platform. Students will have to earn 12 credits in the entire B. Com/ B. Com (Honors) /B. Com (Honors with Research) Program by passing MOOCS as



decided and identified by the college and platform permitted by University from time. In six semesters of the B. Com/ B. Com (Honors) /B. Com (Honors with Research) Program in any two semesters it will be compulsory for students to get passed. The list of MOOCS Programs will be available with students as identified by the college. The MOOC platform like SWAYAM, NEPTTEL, etc will be decided by University from time to time.

C. Programme Specific Outcomes (PEOs/POs/PSOs)

1. Program Educational Objectives (PEOs)

- PEO1** Demonstrate ability to adapt to a rapidly changing environment by having learned and applied new skills and new competencies.
- PEO2** Have attained a general level of competence in commerce and to enable them to act with creative, innovative and entrepreneurial potentials with all tools
- PEO3** Progressively adopt and learn continuously through ICT modules.
- PEO4** Programme designed by integrating Accounting and Commerce with e-technologies which is at par with emerging trends in e-Commerce business.
- PEO5** Programme facilitates to develop skill sets through programming knowledge, designing and development techniques in the e-Commerce Platforms and knowledge dissemination through Guest Lectures, Seminars, and Conferences which provide exposure to meet the challenges in the competitive global scenario.

2. Program Outcomes (POs)

- PO1. Comprehensive Knowledge of Commerce:** To demonstrate a deep understanding of fundamental concepts in accounting, finance, management, economics, and other related areas of business.



- PO2. Analytical and Problem-Solving Skills:** Able to analyze complex business problems, evaluate alternative solutions, and make informed decisions using critical thinking and analytical reasoning.
- PO3. Communication and Presentation Skills:** To possess effective written and oral communication skills, enabling them to convey complex information clearly and persuasively in a business context.
- PO4. Quantitative Skills:** Able to be proficient in using quantitative methods and tools to analyze data, interpret financial information, and make informed business decisions.
- PO5. Ethical and Social Responsibility:** Able to understand the ethical and social implications of business decisions and demonstrate a commitment to ethical behavior and corporate social responsibility.
- PO6. Global and Cultural Awareness:** The student of BCOM(H) have an understanding of global business practices, cultural diversity, and the impact of globalization on business operations.
- PO7. Entrepreneurial Mindset:** The student of BCOM(H) will be equipped with the knowledge and skills to identify and evaluate business opportunities, develop business plans, and effectively manage entrepreneurial ventures.
- PO8. Leadership and Teamwork:** Able to demonstrate effective leadership qualities and the ability to work collaboratively in diverse teams to achieve common goals.
- PO9. Technology Proficiency:** able to be proficient in using technology and digital tools relevant to the field of business, enhancing their efficiency and effectiveness in the workplace.
- PO10. Continuous Learning and Professional Development:** To recognize the importance



of lifelong learning and professional development, seeking opportunities to enhance their skills and knowledge throughout their careers.

Program Specific Outcomes (PSOs)

PSO1 The graduates would have imbibed all the basic Principles.

PSO2 Apply the knowledge of commerce in the domain of e-Commerce platforms

PSO3 Solve the complex problems in the field of e-Commerce with an understanding of the societal, legal and cultural impact.

PSO4 Demonstrate the acquired theoretical knowledge in practical classes like web technology which facilitates to work in the e-Commerce platforms.



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-1 SEMESTER-I											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 1	BCDS101	Fundamentals of Management	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 2	BCDS102	Financial Accounting	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 3	BCDS103	Business Mathematics	3	0	0	10	15	75	100	3
4	Ability Enhancement Compulsory Course	BHSC101	English Communication	2	0	0	10	15	75	100	2
5	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
6	Skill Enhancement Courses 1		Select any 2 from the SEC Group	2	0	0	10	15	75	100	2
7	Skill Enhancement Courses 2			2	0	0	10	15	75	100	2
8	Value addition Course 1	BVAC 001N	Basics of Indian Knowledge System	2	0	0	10	15	75	100	2
9	*Compulsory qualifying course	SAGA 001	Saga of Great Men and Freedom Fighters	0	0	0	10	15	75	100	0
Total				20	0	0	90	135	675	900	20

-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	300		
Theory	9	Lab	0



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-1 SEMESTER-II											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 4	BCDS201	Cost Accounting	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 5	BCDS202	Business Law	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 6	BCDS203	Marketing Management	3	0	0	10	15	75	100	3
	Discipline Specific Core Course (DSC) 7	BCDS204	Public Finance	3	0	0	10	15	75	100	3
4	AECC-2	BHSC201	Environmental Studies	2	0	0	10	15	75	100	2
5	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
6	Skill Enhancement Courses 3		Select any 1 from the SEC Group	2	0	0	10	15	75	100	2
7	Value addition Course 2	BVAC 002	Office Management and Secretarial Practice	2	0	0	10	15	75	100	2
8	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				21	0	0	80	120	600	800	21

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	315		
Theory	7	Lab	0



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-2 SEMESTER-III											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 8	BCDS301	Income Tax Law and Practice	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 9	BCDS302	Corporate Accounting	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 10	BCDS303	Company Law	3	0	0	10	15	75	100	3
4	Discipline Specific Core Course (DSC) 11	BCDS304	Basics of Human Resource management	3	0	0	20	12	75	100	3
5	Ability Enhancement Compulsory Course 3	BHSC301	Professional Communication Skills	2	0	0	10	15	75	100	2
6	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group or Select any 1 from DSE	3	0	0	10	15	75	100	3
7	Skill Enhancement Courses 4		Select any 1 from the SEC Group	2	0	0	10	15	75	100	2
8	Value addition Course 3	BVAC 003	Human Values and Professional Ethics	2	0	0	10	15	75	100	2
9	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				21	0	0	90	117	600	800	21

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	315		
Theory	8	Lab	0



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-2 SEMESTER-IV											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 12	BCDS401	Management Accounting	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 13	BCDS402	Corporate Tax Planning	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 14	BCDS403 N	International Business Management	3	0	0	10	15	75	100	3
4	Discipline Specific Core Course (DSC) 15	BCDS404	Production and Operation Management	3	0	0	10	15	75	100	3
5	Ability Enhancement Compulsory Course 4	BHSC401	Content Writing & Editing	2	0	0	10	15	75	100	2
6	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
7	Skill Enhancement Courses 5		Select any 1 from the SEC Group	2	0	0	10	15	75	100	2
8	Value addition Course 4	BVAC 004	Indian Knowledge System	2	0	0	10	15	75	100	2
9	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				21	0	0	80	120	600	800	21

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
 L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	315		
Theory	8	Lab	0



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-3 SEMESTER-V											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 16	BCDS 501	Financial Management	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 17	BCDS 502 N	Logistics & supply chain management	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 18	BCDS 503	Business Statistics	3	0	0	10	15	75	100	3
4	Discipline Specific Core Course (DSC) 19	BCDS 504	Entrepreneurial Mindset	3	0	0	10	15	75	100	3
5	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
6	Discipline Specific Electives (DSE)		Select any 1 from the DSE Group	3	0	0	10	15	75	100	3
7	Value addition Course 5	BVAC 005	Life Skill Personality Development	2	0	0	10	15	75	100	2
8	Summer Internship/ SEC	BCSI501	Summer Internship Report/ SEC	2	0	0	25	25	50	100	2
9	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				22	0	0	95	130	575	800	22

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
 L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	330		
Theory	8	Lab	0



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-3 SEMESTER-VI											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 20	BCDS601N	Business Policy and Strategy Management	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 21	BCDS602	Corporate Governance & Business Ethics	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 22	BCDS603N	Auditing	3	0	0	10	15	75	100	3
4	Generic elective/Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
5	Discipline Specific Electives (DSE)		Select any 1 from the DSE Group	3	0	0	10	15	75	100	3
6	Summer Internship/ SEC	BCSI 601	Summer Internship Report/ SEC	4	0	0	25	25	50	100	4
7	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				19	0	0	75	100	425	600	19

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
 L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	285		
Theory	6	Lab	0



Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-4 SEMESTER-VII (With Research)											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 23	BCDS701 N	Business Analytics	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC701	Basic Research Methods	2	0	0	10	15	75	100	2
6	Dissertation	BRBC702	Dissertation on Major OR Dissertation on Minor) OR Academic Project/ Entrepreneurship	6	0	0	25	25	50	100	6
7	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				20	0	0	75	100	425	600	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	300		
Theory	5	Lab	0



Rama University Uttar Pradesh, Kanpur

Faculty of Commerce and Management

Course Detail and Evaluation Scheme

(Effective from the Session 2025-26)

B. Com/ B. Com (Honors) /B. Com (Honors with Research)

Year-4 SEMESTER-VIII (With Research)

S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 24	BCDS801	Indian Financial System	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC801	Data Collection, Analysis and Thesis writing	2	0	0	10	15	75	100	2
6	Dissertation	BCRP802	Dissertation on Major OR Dissertation on Minor OR Academic Project/ Entrepreneurship	6	0	0	25	25	50	100	6
7	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				20	0	0	75	100	425	600	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	300		
Theory	5	Lab	0



Rama University Uttar Pradesh, Kanpur

Faculty of Commerce and Management

Course Detail and Evaluation Scheme

(Effective from the Session 2025-26)

B. Com/ B. Com (Honors) /B. Com (Honors with Research)

Year-4 SEMESTER-VIII (With Honors)

S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 24	BCDS 801	Indian Financial System	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC801	Data Collection, Analysis and Thesis writing	2	0	0	10	15	75	100	2
6	Minor Course	BMCC 801	Marketing of Services	3	0	0	10	15	75	100	3
7		BMCC802	Research Project Report & Viva	3	0	0	25	25	50	100	3
Total				21	3	0	85	115	500	700	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	300		
Theory	6	Lab	0



Rama University Uttar Pradesh, Kanpur

Faculty of Commerce and Management

Course Detail and Evaluation Scheme

(Effective from the Session 2025-26)

B. Com/ B. Com (Honors) /B. Com (Honors with Research)

Year-4 SEMESTER-VII (With Honors)

S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 23	BCDS 701 N	Business Analytics	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC701	Basic Research Methods	2	0	0	10	15	75	100	2
6	Minor Course	BMCC 701	International Business	3	0	0	10	15	75	100	3
7		BMCC 702	Risk Management	3	0	0	10	15	75	100	3
8	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				20	0	0	70	105	525	700	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Contact Hr	300		
Theory	7	Lab	0

Generic Courses/ Open Elective Courses (OEC- Group)

S. No	Code	Course
Semester I (Choose any one course)		
1	UGOE101	Micro Economics
2	UGOE 102	Indian Economy
Semester II (Choose any one course)		
3	UGOE 201	Business Organization
4	UGOE 202	Macro Economics
Semester III (Choose any one course)		
5	UGOE 301	Organizational Behaviour
6	UGOE 302	Total Quality Management
Semester IV (Choose any one course)		
7	UGOE 401	Project Management
8	UGOE 402	Financial Literacy
Semester V		
9	UGOE 501	Consumer Protection
10	UGOE 502	Digital Marketing
Semester VI		
11	UGOE 601	Brand Management
12	UGOE 602	Principles & Practices Of Insurance
Semester VII		
13	UGOE 701	Leadership Development
14	UGOE 702	Banking Innovations And Technology
15	UGOE 703	Consumer Behaviour
Semester VIII		
16	UGOE 801	Indian Ethos And Management
17	UGOE 802	Sales Promotion

18	UGOE 703	E-Commerce and Digital Sales Strategy
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Skill Enhancement Courses (SEC- Group)

S. No	Code	Course
Semester I		
1	BSEC101	Personal Finance and Planning
2	BSEC 102	Personal Selling
3	BSEC 103	Introduction to Business Etiquette
Semester II		
4	BSEC 201	Computer Applications
5	BSEC 202	Competency Mapping
Semester III		
6	BSEC 301	Personal Tax Planning
7	BSEC 302	e-Filing of Returns
Semester IV		
8	BSEC 401	Personality Development
9	BSEC 402N	Design Thinking
Semester V		
10	BSEC 501N	Negotiation & Counseling
11	BSEC 502	Customer Relationship Management
Semester VI		
12	BSEC 601	Cyber Laws and Security
13	BSEC 602	Advance Excel
Semester VII		
14	BSEC 701	Artificial Intelligence in Business
15	BSEC 702	Operation Research

Semester VIII		
16	BSEC 801	Emotional Intelligence
17	BSEC 802	Social Media Analytics

For Exit after First Year or Second Year or Third year Compulsory Skill Enhancement Courses (SEC- Group)

S. No	Code	Course
1	BSECE 001	E-Commerce
2	BSECE 002	Basics of Stock Markets

Discipline Specific Electives (DSE-Group)

S. No	Code	Course
Semester III (Choose any one course)		
1	BCDE301	Financial Markets and Institutions
2	BCDE 302	Principles of Insurance
Semester IV (Choose any one course)		
3	BCDE 401	Financial Services
4	BCDE 402	Web Technologies
Semester V (Choose any one courses)		
5	BCDE 501	E- Commerce & E-Banking
6	BCDE 502	Security Analysis & Portfolio Management
Semester VI (Choose any one courses)		
7	BCDE 601	Indirect Tax Law
8	BCDE 602	Fundamental of Investment
Semester VII		
9	BCDE 701	Working capital management
10	BCDE 702	Financial Derivatives
11	BCDE 703	Retail Management
12	BCDE 704	Introduction to Fintech and Digital Transformation
Semester VIII		
13	BCDE 801	Financial Technology and Analytics
14	BCDE 802	Financial Risk Management
15	BCDE 803	Banking - Law and Practices
16	BCDE 804	Performance Management



Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1.Attendance	5 marks
2.Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1.First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

Chairperson

Signature: 

Name: Prof. Vaishali Dhingra

Date: 26/07/2025

Internal Members

Signature: 

Name: Prof. Manish Dhingra

Date: 26/07/2025

Signature: 

Name: Prof(Dr.) Indu Shukla

Date: 26/07/2025

External Members

Signature: 

Name: Prof. (Dr.) Sunil Kumar Gupta

Date: 26/07/2025

RAMA UNIVERSITY, UTTAR PRADESH KANPUR

FACULTY OF COMMERCE AND MANAGEMENT



SYLLABUS AND EVALUATION SCHEME

[Effective from the Session 2025-26]

B.Com. (Certificate)/B.Com.(Diploma)/
B.Com.(Degree)/ B.Com. (Honors/ Honors with
Research)

1st, 2nd, 3rd Year and 4th Year

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Program Structure- B.Com. (Certificate)/B.Com.(Diploma)/ B.Com.(Degree)/ B.Com. (Honors/ Honors with Research)

A. Introduction

The New Education Policy 2020 emphasizes on student skill development to equip them to build academic and industry-specific abilities in order to gain understanding of business practices, give in-depth knowledge of the academic disciplines and applied functional areas necessary to meet the requirements of business enterprises and the industry and be absorbed into the industry. This Four-year B.Com. (Certificate)/B.Com. (Diploma)/B.Com.(Degree)/ B.Com. (Honors/ Honors with Research) program will allow students to finish the courses at their own speed, with the option of multiple entry and exit at various levels beginning in the academic year 2025-26 This will remove rigid boundaries and open up new opportunities to choose and learn. We seek to offer holistic and multidisciplinary education based on student preferences.

The curriculum of B.Com. (Certificate)/B.Com. (Diploma)/B.Com.(Degree)/ B.Com. (Honors/ Honors with Research) program emphasizes an intensive, flexible management education with 164 credits.

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Mr. B. D. Singh

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Detailed Syllabi of B.Com. (Certificate)/B.Com.(Diploma)/ B.Com.(Degree)/ B.Com. (Honors/ Honors with Research)

The instructional design for B.Com. (Certificate)/B.Com. (Diploma)/B.Com.(Degree)/ B.Com. (Honors/ Honors with Research) program is based on NEP 2020 standards, including Multiple Entry/ Exit and Choice Based Credit System (CBCS). Curriculum design adhere to the UGC's Curriculum and Credit Framework for Undergraduate Programs guidelines and the program structure is made up of Ability Enhancement Compulsory Courses(AECC), Value Added Courses(VAC), Skill Enhancement Courses (SEC), Discipline Specific Core Courses(DSC), Discipline Specific Elective Courses (DSE) and Generic Multi-Disciplinary Open Elective Courses. Student can exit with B.Com. Certificate after the first year, a B.Com. Diploma after the second year and B.Com. Degree after the third year.

B. Choice Based Credit System (CBCS)

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill-based courses. The courses will be evaluated following the grading system, which is considered to be better than the conventional marks system. Grading system provides uniformity in the evaluation and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations which enables the student to move across institutions of higher learning. The uniformity in evaluation system also enables the potential employers in assessing the performance of the candidates.

Discipline Specific Core Course (CC): Discipline Specific Core Course of B.Com. (Certificate)/B.Com. (Diploma)/B.Com.(Degree)/ B.Com. (Honors/ Honors with Research) program will provide a holistic approach to management education, giving students both an overview of the field, and a basis to build, and specialize upon. These core courses are the strong foundation to establish management knowledge and provide broad multi-disciplined knowledge that can be further be studied in depth during the elective phase. This program offered 24 core courses of 3

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credits each.

Generic/ Multidisciplinary/ Open Elective Course (OEC): Open Elective is an interdisciplinary additional course. Open Elective Course is an elective course chosen from an unrelated discipline/subject, with an intention to seek exposure beyond discipline/s of choice. This program offered OE courses of 3 credits each.

Ability Enhancement Compulsory Course (AECC): As per the guidelines of NEP 2020 and Choice Based Credit System (CBCS) for all Universities, including the private universities, the Ability Enhancement Compulsory Course (AECC) is a course designed to develop the ability of students in communication (especially English) and subjects related to understanding the significance of environmental, human values and ethical issues. This program offered AEC courses of 2 credits each.

Skill Enhancement Course (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. This program offered courses of 2 credits each.

Discipline Specific Elective Course (DSEC): The discipline specific elective courses are chosen to make students specialist or having specialized knowledge of a specific domain. Each DSEC will carry 3 credits.

MOOC Programs: To provide more flexible learning opportunities to students by choosing courses available on MOOC platform. Students will have to earn 12 credits in the entire B.Com. (Certificate)/B.Com. (Diploma)/B.Com.(Degree)/ B.Com. (Honors/ Honors with Research) Program by passing MOOCS as decided and identified by the college and platform permitted by University from time to time. In six semesters of the B.Com. (Certificate)/B.Com. (Diploma)/B.Com.(Degree)/ B.Com. (Honors/ Honors with Research) Program in any semester it will be compulsory for students









to get passed. The list of MOOCS Programs will be available with students as identified by the college. The MOOC platform like SWAYAM, NEPTel, etc will be decided by University from time to time.

C. Programme Specific Outcomes (PEOs/POs/PSOs)

1. Program Educational Objectives (PEOs)

PEO1 Demonstrate ability to adapt to a rapidly changing environment by having learned and applied new skills and new competencies.

PEO2 Have attained a general level of competence in commerce and to enable them to act with creative, innovative and entrepreneurial potentials with all tools

PEO3 Progressively adopt and learn continuously through ICT modules.

PEO4 Programme designed by integrating Accounting and Commerce with e-technologies which is at par with emerging trends in e-Commerce business.

PEO5 Programme facilitates to develop skill sets through programming knowledge, designing and development techniques in the e-Commerce Platforms and knowledge dissemination through Guest Lectures, Seminars, and Conferences which provide exposure to meet the challenges in the competitive global scenario.

2. Program Outcomes (POs)

PO1. Comprehensive Knowledge of Commerce: To demonstrate a deep understanding of fundamental concepts in accounting, finance, management, economics, and other related areas of business.

PO2. Analytical and Problem-Solving Skills: Able to analyze complex business problems, evaluate alternative solutions, and make informed decisions using critical thinking and analytical reasoning.

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PO3. Communication and Presentation Skills: To possess effective written and oral communication skills, enabling them to convey complex information clearly and persuasively in a business context.

PO4. Quantitative Skills: Able to be proficient in using quantitative methods and tools to analyze data, interpret financial information, and make informed business decisions.

PO5. Ethical and Social Responsibility: Able to understand the ethical and social implications of business decisions and demonstrate a commitment to ethical behavior and corporate social responsibility.

PO6. Global and Cultural Awareness: The student of B. Com. (H) has an understanding of global business practices, cultural diversity, and the impact of globalization on business operations.

PO7. Entrepreneurial Mindset: The student of B. Com. (H) will be equipped with the knowledge and skills to identify and evaluate business opportunities, develop business plans, and effectively manage entrepreneurial ventures.

PO8. Leadership and Teamwork: Able to demonstrate effective leadership qualities and the ability to work collaboratively in diverse teams to achieve common goals.

PO9. Technology Proficiency: able to be proficient in using technology and digital tools relevant to the field of business, enhancing their efficiency and effectiveness in the workplace.

PO10. Continuous Learning and Professional Development: To recognize the importance of lifelong learning and professional development, seeking opportunities to enhance their skills and knowledge throughout their careers.

Program Specific Outcomes (PSOs)

PSO1 The graduates would have imbibed all the basic Principles.

PSO2 Apply the knowledge of commerce in the domain of e-Commerce platforms

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PSO3 Solve the complex problems in the field of e-Commerce with an understanding of the societal, legal and cultural impact.

PSO4 Demonstrate the acquired theoretical knowledge in practical classes like web technology which facilitates to work in the e-Commerce platforms.

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Rama University Uttar Pradesh, Kanpur												
Faculty of Commerce and Management												
Course Detail and Evaluation Scheme												
(Effective from the Session 2025-26)												
B. Com/ B. Com (Honors) /B. Com (Honors with Research)												
Year-1 SEMESTER-I												
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit	
				L	T	P	CE	MTE	ETE			
Theory subjects												
1	Discipline Specific Core Course (DSC) 1	BCDS101	Fundamentals of Management	3	0	0	10	15	75	100	3	
2	Discipline Specific Core Course (DSC) 2	BCDS102	Financial Accounting	3	0	0	10	15	75	100	3	
3	Discipline Specific Core Course (DSC) 3	BCDS103	Business Mathematics	3	0	0	10	15	75	100	3	
4	Ability Enhancement Compulsory Course	BHSC101	English Communication	2	0	0	10	15	75	100	2	
5	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3	
6	Skill Enhancement Courses 1			Select any 2 from the SEC Group	2	0	0	10	15	75	100	2
7	Skill Enhancement Courses 2				2	0	0	10	15	75	100	2
8	Value addition Course 1	BVAC 001N	Basics of Indian Knowledge System	2	0	0	10	15	75	100	2	
9	*Compulsory qualifying course	SAGA 001	Saga of Great Men and Freedom Fighters	0	0	0	10	15	75	100	0	
Total				20	0	0	90	135	675	900	20	

-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1.Attendance	5 marks
2.Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1.First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-1 SEMESTER-II											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 4	BCDS201	Cost Accounting	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 5	BCDS202	Business Law	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 6	BCDS203	Marketing Management	3	0	0	10	15	75	100	3
	Discipline Specific Core Course (DSC) 7	BCDS204	Public Finance	3	0	0	10	15	75	100	3
4	AECC-2	BHSC201	Environmental Studies	2	0	0	10	15	75	100	2
5	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
6	Skill Enhancement Courses 3		Select any 1 from the SEC Group	2	0	0	10	15	75	100	2
7	Value addition Course 2	BVAC 002	Office Management and Secretarial Practice	2	0	0	10	15	75	100	2
8	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				21	0	0	80	120	600	800	21

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2. Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-2 SEMESTER-III											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 8	BCDS301	Income Tax Law and Practice	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 9	BCDS302	Corporate Accounting	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 10	BCDS303	Company Law	3	0	0	10	15	75	100	3
4	Discipline Specific Core Course (DSC) 11	BCDS304	Basics of Human Resource management	3	0	0	20	12	75	100	3
5	Ability Enhancement Compulsory Course 3	BHSC301	Professional Communication Skills	2	0	0	10	15	75	100	2
6	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group or Select any 1 from DSE	3	0	0	10	15	75	100	3
7	Skill Enhancement Courses 4		Select any 1 from the SEC Group	2	0	0	10	15	75	100	2
8	Value addition Course 3	BVAC 003	Human Values and Professional Ethics	2	0	0	10	15	75	100	2
9	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				21	0	0	90	117	600	800	21

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2. Assignments/ Quiz/ Seminar/ Term paper / Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-2 SEMESTER-IV											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 12	BCDS401	Management Accounting	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 13	BCDS402	Corporate Tax Planning	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 14	BCDS403 N	International Business Management	3	0	0	10	15	75	100	3
4	Discipline Specific Core Course (DSC) 15	BCDS404	Production and Operation Management	3	0	0	10	15	75	100	3
5	Ability Enhancement Compulsory Course 4	BHSC401	Content Writing & Editing	2	0	0	10	15	75	100	2
6	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
7	Skill Enhancement Courses 5		Select any 1 from the SEC Group	2	0	0	10	15	75	100	2
8	Value addition Course 4	BVAC 004	Indian Knowledge System	2	0	0	10	15	75	100	2
9	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				21	0	0	80	120	600	800	21

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2.Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-3 SEMESTER-V											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 16	BCDS 501	Financial Management	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 17	BCDS 502 N	Logistics & supply chain management	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 18	BCDS 503	Business Statistics	3	0	0	10	15	75	100	3
4	Discipline Specific Core Course (DSC) 19	BCDS 504	Entrepreneurial Mindset	3	0	0	10	15	75	100	3
5	Generic elective/ Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
6	Discipline Specific Electives (DSE)		Select any 1 from the DSE Group	3	0	0	10	15	75	100	3
7	Value addition Course 5	BVAC 005	Life Skill Personality Development	2	0	0	10	15	75	100	2
8	Summer Internship/ SEC	BCSI501	Summer Internship Report/ SEC	2	0	0	25	25	50	100	2
9	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				22	0	0	95	130	575	800	22

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2. Assignments/ Quiz/ Seminar/ Term paper / Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-3 SEMESTER-VI											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 20	BCDS601N	Business Policy and Strategy Management	3	0	0	10	15	75	100	3
2	Discipline Specific Core Course (DSC) 21	BCDS602	Corporate Governance & Business Ethics	3	0	0	10	15	75	100	3
3	Discipline Specific Core Course (DSC) 22	BCDS603N	Auditing	3	0	0	10	15	75	100	3
4	Generic elective/Open Elective Courses/ Multidisciplinary		Select any 1 from the OEC Group	3	0	0	10	15	75	100	3
5	Discipline Specific Electives (DSE)		Select any 1 from the DSE Group	3	0	0	10	15	75	100	3
6	Summer Internship/ SEC	BCSI 601	Summer Internship Report/ SEC	4	0	0	25	25	50	100	4
7	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				19	0	0	75	100	425	600	19

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2. Assignments/ Quiz/ Seminar/ Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-4 SEMESTER-VIII (With Research)											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 24	BCDS801	Indian Financial System	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC801	Data Collection, Analysis and Thesis writing	2	0	0	10	15	75	100	2
6	Dissertation	BCRP802	Dissertation on Major OR Dissertation on Minor OR Academic Project/ Entrepreneurship	6	0	0	25	25	50	100	6
7	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				20	0	0	75	100	425	600	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2.Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-4 SEMESTER-VII (With Honors)											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 23	BCDS 701 N	Business Analytics	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC701	Basic Research Methods	2	0	0	10	15	75	100	2
	Minor Course	BMCC 701	International Business	3	0	0	10	15	75	100	3
6		BMCC 702	Risk Management	3	0	0	10	15	75	100	3
7	*MOOC	Elective Courses	Select any 1 course offered from MOOC	4	0	0	-	-	-	100	4
Total				20	0	0	70	105	525	700	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature
L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
1. Attendance	5 marks
2.Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
1. First Mid Term Examination	7.5marks
2. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Rama University Uttar Pradesh, Kanpur											
Faculty of Commerce and Management											
Course Detail and Evaluation Scheme											
(Effective from the Session 2025-26)											
B. Com/ B. Com (Honors) /B. Com (Honors with Research)											
Year-4 SEMESTER-VIII (With Honors)											
S.N.	Category	Subject Code	Subject Name	Period			Evaluation Scheme			Subject Total	Credit
				L	T	P	CE	MTE	ETE		
Theory subjects											
1	Discipline Specific Core Course (DSC) 24	BCDS 801	Indian Financial System	3	0	0	10	15	75	100	3
2	Choose three DSEs OR two DSEs + one GE OR one DSE + two GEs			3	0	0	10	15	75	100	3
3				3	0	0	10	15	75	100	3
4				3	0	0	10	15	75	100	3
5	RBC	BRBC801	Data Collection, Analysis and Thesis writing	2	0	0	10	15	75	100	2
6	Minor Course	BMCC 801	Marketing of Services	3	0	0	10	15	75	100	3
7		BMCC802	Research Project Report & Viva	3	0	0	25	25	50	100	3
Total				21	3	0	85	115	500	700	20

* MOOC credits are excluded from the calculation of SGPA/ CGPA, but qualifying in nature

L-Lecture, T-Tutorial, P-Practical, CE-Continuous Evaluation, MTE-Mid Term Exam, ETE-End Term Exam

Evaluation Scheme-

- To qualify a subject and, a student is required to secure a minimum of 33% marks in both internal as well external separately respectively and
- To qualify a skill development/ vocational courses, a student is required to secure a minimum 40% in both internal as well external separately.
- Marks of Compulsory qualifying course will not be considered while calculating SGPI.
- student must qualify minimum 50% credit papers (theory + practical) in the aggregate in a particular academic year inclusive of both semesters of the academic year

(A)Continuous Evaluation (CE)	10 Marks
3. Attendance	5 marks
4.Assignments/Quiz/Seminar/Term paper /Project	5 marks
(B)Mid Term Examination (MTE) *	15 Marks
3. First Mid Term Examination	7.5marks
4. Pre University Test	7.5marks
(C)End Term Examination (ETE)	75 Marks
TOTAL (A+B+C)	100 Marks

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Generic Courses/ Open Elective Courses (OEC- Group)

S. No	Code	Course
Semester I (Choose any one course)		
1	UGOE101	Micro Economics
2	UGOE 102	Indian Economy
Semester II (Choose any one course)		
3	UGOE 201	Business Organization
4	UGOE 202	Macro Economics
Semester III (Choose any one course)		
5	UGOE 301	Organizational Behaviour
6	UGOE 302	Total Quality Management
Semester IV (Choose any one course)		
7	UGOE 401	Project Management
8	UGOE 402	Financial Literacy
Semester V		
9	UGOE 501	Consumer Protection
10	UGOE 502	Digital Marketing
Semester VI		
11	UGOE 601	Brand Management
12	UGOE 602	Principles & Practices Of Insurance
Semester VII		
14	UGOE 701	Leadership Development
15	UGOE 702	Banking Innovations And Technology
16	UGOE 703	Consumer Behaviour
Semester VIII		
14	UGOE 801	Indian Ethos And Management
15	UGOE 802	Sales Promotion
16	UGOE 703	E-Commerce and Digital Sales Strategy

Skill Enhancement Courses (SEC- Group)

S. No	Code	Course
Semester I		
1	BSEC101	Personal Finance and Planning
2	BSEC 102	Personal Selling
3	BSEC 103	Introduction to Business Etiquette
Semester II		
3	BSEC 201	Computer Applications
4	BSEC 202	Competency Mapping
Semester III		
5	BSEC 301	Personal Tax Planning
6	BSEC 302	e-Filing of Returns

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Semester IV		
7	BSEC 401	Personality Development
8	BSEC 402N	Design Thinking
Semester V		
9	BSEC 501N	Negotiation & Counseling
10	BSEC 502	Customer Relationship Management
Semester VI		
11	BSEC 601	Cyber Laws and Security
12	BSEC 602	Advance Excel
Semester VII		
13	BSEC 701	Artificial Intelligence in Business
14	BSEC 702	Operation Research
Semester VIII		
15	BSEC 801	Emotional Intelligence
16	BSEC 802	Social Media Analytics

For Exit after First Year or Second Year or Third year Compulsory Skill Enhancement Courses (SEC- Group)

S. No	Code	Course
1	BSECE 001	E-Commerce
2	BSECE 002	Basics of Stock Markets

Discipline Specific Elective Courses (DSE-Group)

. No	Code	Course
Semester III (Choose any one course)		
1	BCDE301	Financial Markets and Institutions
2	BCDE 302	Principles of Insurance
Semester IV (Choose any one course)		
3	BCDE 401	Financial Services
4	BCDE 402	Web Technologies
Semester V (Choose any one courses)		
5	BCDE 501	E- Commerce & E-Banking
6	BCDE 502	Security Analysis & Portfolio Management
Semester VI (Choose any one courses)		
7	BCDE 601	Indirect Tax Law
8	BCDE 602	Fundamental of Investment
Semester VII		
9	BCDE 701	Working capital management
10	BCDE 702	Financial Derivatives
11	BCDE 703	Retail Management
12	BCDE 704	Introduction to Fintech and Digital Transformation
Semester VIII		
13	BCDE 801	Financial Technology and Analytics
14	BCDE 802	Financial Risk Management
15	BCDE 803	Banking - Law and Practices
16	BCDE 804	Performance Management

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DISCIPLINE SPECIFIC CORE COURSES (DSC)

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Discipline Specific Core Course-1
B.Com. Semester I
BCDS101: Fundamentals of Management

Course objective: -The objective of this course is to understand core concepts and basics of Management.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs/ Weightage
Unit 1:	Management: Concept, Nature, Importance; Management: Art and Science, Management as a Profession, Management Skills, Levels of Management. Evolution of management thought: - Taylor's Scientific Management, Fayol's Administrative Management, Bureaucracy, Hawthorne Experiments and Human Relations.	12/25%
Unit 2:	Introduction to Functions of Management. Planning: Nature, Scope, Objectives and Significance of Planning, Types of Planning, Process of Planning, Barriers to Effective Planning; Management by Objectives (MBO), Organizing: Concept, Forms of Organizational Structure.	11/25%
Unit 3:	Staffing: Concept, Manpower Planning, Decentralization, Staffing Decisions – Authority and Responsibility Relationships, Decision Making Process. Recruitment & Selection. Performance Appraisal. Directing: Concept, Direction and Supervision. Leadership – meaning and importance; Leadership Styles – Likert's Systems of Management.	11/25%
Unit 4:	Nature and Scope of control; Types of Control; Control process; Control techniques – traditional and modern; Effective Control System. Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization, Digitalization, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand various management principles such as scientific and administrative principles.	2
CO2	Understanding	Understand the process of management's functions: planning, organizing, staffing, directing, and controlling.	2
CO3	Applying	Apply SWOT technique to evaluate the organizational strengths, weaknesses, opportunities and threats in order to use various managerial tools to convert weaknesses to strengths and threats to opportunities.	3
CO4	Analyzing,	Analyze the situations and take appropriate decisions by adopting decision making process.	4
CO5	Remembering	Discuss the impact of emerging issues in management.	1

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SUGGESTED READINGS

Text Books

- 1) Stoner, Freeman and Gilbert Jr. Management, Prentice Hall of India, New Delhi, 2003.
- 2) Gupta, C.B. Management Concepts and Practices, Sultan Chand and Sons, New Delhi, 2003

Reference Books

- 1) Koontz, O Donnel and Weirich; Management, Tata McGraw Hill Publishing Company, New Delhi, 2001.

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Discipline Specific Course-2
B.Com. Semester I
BCDS102: Financial Accounting

Course objective: -The objective of this course is to make students understand how take decisions based on economic criteria, by studying various economic theories and analyzing economic information.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hours/ Weightage
Unit1:	Overview: Accounting concepts, conventions and principles; Accounting Equation, International Accounting principles and standards; Objectives of Accounting, Matching of Indian Accounting Standards.	10/25%
Unit2:	Mechanics of Accounting: Double entry system of accounting, journalizing of transactions; ledger posting and trial balance, preparation of final accounts, Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet, Policies related with depreciation, inventory and intangible assets like copyright, trademark, patents and goodwill.	12/25%
Unit3:	Depreciation: Introduction, Methods for calculating Depreciation Fixed Installment Method. Diminishing Balance Method. Hire Purchase: Introduction, Method to Calculate Hire Purchase, Installment Payment Method.	11/25%
Unit4:	Contemporary Issues & Challenges in Accounting: Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting. Computer Accounting: Computers and Financial application, Accounting Software packages.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand concepts, conventions and principles of accounting.	2
CO2	Understanding	Understand various financial statements and financial schedules.	2
CO3	Understanding	Understand concepts of depreciation, inventory and intangible assets.	2
CO4	Applying	Apply different methods for calculating depreciation of useful assets.	3
CO5	Applying	Apply methods to calculate hire purchase.	3

SUGGESTED READINGS

Text Books

- 1) Maheshwari S.N & Maheshwari S K – A text book of Accounting for Management (Vikas, 10th Edition)
- 2) Ambrish Gupta - Financial Accounting: A Managerial Perspective (Prentice Hall, 4th Edition)
- 3) Narayanswami - Financial Accounting: A Managerial Perspective (PHI, 2nd Edition).
- 4) Mukherjee - Financial Accounting for Management (TMH, 1st Edition).

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- 5) Banerjee-Financial Accounting (Excel Books)
- 6) Dhamija - Financial Accounting for managers: (Prentice Hall).
- 7) Ramchandran & Kakani - Financial Accounting for Management (TMH, 2nd Edition).

Reference Books

- 1) Horngren, Sundem and Stratton. Introduction to Accounting Management, PHI
- 2) R.K, Lele, JawaharLal, Accounting Theory, Himalaya Publishing House
- 3) L.S. Porwaa Accounting Theory, Tata McGraw Hill
- 4) A.K. Vashisht, J.S Pasricha, Management Accounting, Unistar Books Pvt. Ltd.

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Discipline Specific Course-3
B.Com. Semester I
BCDS 103: Business Mathematics

Course objective: -The primary objective of the course is to familiarize the undergraduate students with a strong foundation in mathematical concepts, preparing them for finance, economics, and management coursework.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hours/ Weightage
Unit1:	Simple and Compound Interest: Understanding simple interest and its applications; Compound interest calculations and compounding periods; Percentage; Numerical from Simple and Compound Interest and Percentage;	10/25%
Unit2:	Ratio and Proportion; Mathematical Series: Arithmetic Progression, Geometric Progression and Harmonic Progression Numerical from Ratio and Proportion, Arithmetic Progression, Geometric Progression.	10/25%
Unit3:	Mathematics of Finance: Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest.	13/25%
Unit4:	Linear Programming: Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understanding the concepts of Simple and Compound Interest and their applications in Finance.	2
CO2	Applying	Apply arithmetic and percentage calculations for financial and business issues.	3
CO3	Analyzing	Examining how compounding frequency and interest rates affect the value of money.	4
CO4	Applying	Applying the relevant formulas to calculate the sum of finite series and find the nth term for each type of progression.	3
CO5	Creating	Create programming for business challenges that require restricted optimization.	6

SUGGESTED READINGS

Text Books:

1. Render & Stair Jr, Quantitative Analysis for Management
2. S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.

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3. Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.

Reference Books:

1. Gupta C B, An Introduction to Quantitative Methods, Vikas Publishers.
2. Earshot L, Essential Quantitative Methods for Business Management and Finance, Palgrave.
3. Levin Rubin, Mathematics for Management, New Delhi ; Pearson

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Discipline Specific Course-4
B.Com. Semester II
BCDS201: Cost Accounting

Course objective:-The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours/ Weightage
Unit1:	Meaning and Scope of Cost Accounting: Basic Cost Concepts – Elements of Costs, Classification of Costs, Total Cost Build up and Cost Sheet, Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Back Flush Costing. Materials Control: Meaning – Steps Involved – Materials and Inventory – Techniques of Material/Inventory Control – Valuation of Inventory – Material Losses	11/25%
Unit2:	Control: Direct and Indirect Labour, Steps Involved – Treatment of Idle Time, Holiday Pay, Overtime etc. in Cost Accounts, Casual Workers & Out Workers, Labour Turnover, Methods of Wage Payment. Incentive Plans. Overheads: Meaning and Classification of Overheads – Treatment of Specific Items of Overheads in Cost Accounts – Stages Involved in Distribution of Overheads – Methods of Absorption of Overheads – Treatment of Under and Over Absorption of Overheads	13/25%
Unit3:	Methods of Costing: Single Output Costing, Job Costing, Contract & Batch Costing.	10/25%
Unit4:	Process Costing (including Joint Products and By-products and Inter-process Profits), Operating/Service Costing; (Transport & Power House only); Reconciliation of Cost and Financial Accounts	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand basic concept of cost and how costs are presented in financial statements.	2
CO2	Understanding	Understand the methods of inventory control.	2
CO3	Applying	Apply methods of Absorption of Overheads.	3
CO4	Analyzing	Analyze the basic cost flow model and assign costs in a job, Batch, Contract costing and Process costing.	4
CO5	Evaluating	Evaluate cost sheet.	5

SUGGESTED READINGS

Text Books

1. Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 2nd Revised Edition, ShriMahavir Book Depot.
2. Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.

Reference Books

1. Dutta, Mahesh, (2006), Cost Accounting - Principle Practices, 1st edition, Pearson Education.
2. Arora, M.N., (2009), Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.
4. Jain and Narang, (2008), Cost Accounting, Kalyani Publisher.

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Discipline Specific Course-5
B.Com. Semester II
BCDS 202: Business Law

Course objective: To acquaint the student with a basic and elementary knowledge of the Business Laws.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours / Weightage
Unit1:	Indian Contract Act 1872: essentials of valid contract; discharge of contract; remedies for breach of contract; contracts of indemnity; guarantee; bailment; pledge and agency; legality of objects; Void agreements; Quasi-contracts.	12/25%
Unit2:	Sale of Goods Act 1930: Contract of sale; Meaning and difference between 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.	10/25%
Unit3:	Discharge of Contract and Remedies for Breach: Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction. Introduction to Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency. Negotiable Instrument Act 1881.	12/25%
Unit 4:	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 name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle-blowing; Conversion into LLP.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the regulatory framework of various Business Law.	2
CO2	Understanding	Understand the components of Indian Contract Act 1872.	2
CO3	Understanding	Understand the components of Sale of Goods Act 1930.	2
CO4	Remembering	Describe the various contract termination options and remedies available in the event of a breach.	1
CO5	Remembering	Acquire the ability to organize and manage entrepreneurial ventures as LLP.	1

SUGGESTED READINGS

Text Books

1. Pathak, Akhileshwar, (2009), Legal Aspects of Business, 4th Edition, McGraw Hill Education

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2. Kuchhal, M. C., (2006), Business Law, Vikas Publishing House, New Delhi.
3. Kapoor, N. D., (2006), Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.

Reference Books

1. Singh, Avtar, (2006), Company Law, Eastern Book Co. Lucknow, Bharat Law House, Delhi.
2. Bagrial, Ashok, (2008), Company Law, Vikas Publishing House.
3. A. Ramaiyya, Guide to the Companies Act, 16th edition, Lexis Nexis Butterworths.

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Discipline Specific Course-6
B.Com. Semester II
BCDS 203: Marketing Management

Course objective: - The objective of this course is to provide the students understanding of the nature and scope of marketing, core concepts of marketing, Marketing challenges in the globalized economic scenario and emerging marketing trends.

L	T	P	CR
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Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Marketing: Core concepts, Marketing and selling, Marketing mix. Factors affecting marketing environment; Marketing and globalization, Marketing planning process & strategic planning; Marketing Information System: Concept and Components; Consumer Behavior & Factors influencing consumer buying behavior, Buying process; Market Segmentation & Targeting; Competitors Analysis	12/25%
Unit 2:	Product Decisions: Product Mix, Differentiation & Positioning, New product development, Consumer adoption process, Product Life Cycle and strategies, Packaging and Labeling decisions. Branding & brand equity, Services Marketing, Pricing Decisions: Objectives, Factors affecting pricing decisions, Price Skimming & Penetration pricing	11/25%
Unit 3:	Distribution Decisions: Nature and types of Marketing Channels, Channel Design and Channel Management Decisions, Retailing, Wholesaling, Physical distribution. Selection and Management of Intermediaries Promotion Decisions: Communication process, Promotion Mix, Advertising, Sales Promotion, Public Relations, Managing the Sales force Selection	12/25%
Unit 4:	New Concepts: Green Marketing, Global Marketing, Buzz marketing, viral marketing Customer Relationship Management (CRM), Strategic marketing process; E-Commerce: Marketing in the digital age.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the role and functions of marketing in an organization.	2
CO2	Understanding	Understand concepts, theories and techniques of marketing.	2
CO3	Understanding	Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.	2
CO4	Analyzing	Analyze product life cycle and pricing strategies for products.	4
CO5	Evaluating	Evaluate distribution and promotion mix decisions.	5

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SUGGESTED READINGS

Text Books

1. Kotler, Philip Marketing Management, Prentice Hall
2. Subhash C. Jain, Marketing Management, Cengage Publications
3. Ramaswamy & Namakumari, Marketing Management, McMillan

Reference Books

1. Kurtz & Boone, Principles of Marketing, Cengage Publications
2. Kotler & Armstrong, Principles of Marketing, Prentice Hall
3. Kotler & Koshy, Marketing Management, Prentice Hall
4. Biplab S. Bose, Marketing Management, Himalaya Publishing House

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Discipline Specific Course-7
B.Com. Semester II
BCDS 204: Public Finance

Course objective: To enable students to understand the role of the government in the economy, the nature of public revenue and expenditure, budgetary processes, and fiscal policy tools used for economic development and stability.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours / Weightage
Unit1:	Introduction to Public Finance: Nature and scope of public finance; Difference between private and public finance; Role of government in a mixed economy; Principles of maximum social advantage; Allocation, distribution, and stabilization functions of public finance;	10/25%
Unit2:	Public Expenditure and Public Revenue: Meaning, classification, and causes of growth of public expenditure; Effects of public expenditure on production and distribution; Sources and classification of public revenue; Direct and indirect taxes – features, merits and demerits; Cannons of taxation; Non-tax revenue;	12/25%
Unit3:	Public Debt and Fiscal Policy: Meaning and classification of public debt; Causes and effects of public debt; Methods of debt redemption; Deficit financing; meaning, types, and effects; Objectives and instruments of fiscal policy; Fiscal policy and economic stability/growth;	11/25%
Unit4:	Government Budget and Federal Finance: Budget: concept, types, and process; Structure of the Indian government budget; Concepts of deficit: revenue, fiscal, primary; Centre-State financial relations in India; Recommendations of the latest Finance Commission;	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the nature and scope of public finance and its functions in a modern economy.	2
CO2	Analyzing	Analyze the components and effects of public expenditure and public revenue.	4
CO3	Evaluating	Evaluate public debt and fiscal policy mechanisms.	5
CO4	Applying	Interpret government budgeting and fiscal federalism in the Indian context.	3
CO5	Creating	Develop a critical perspective on taxation and budgetary reforms.	6

SUGGESTED READINGS

Textbooks:

1. B.P. Tyagi – *Public Finance*, Jai Prakash Nath & Co.
2. R.K. Lekhi – *Public Finance*, Kalyani Publishers
3. S.K. Singh – *Public Finance in Theory and Practice*, S. Chand

Reference Books:

1. H.L. Bhatia – *Public Finance*, Vikas Publishing House
2. Musgrave & Musgrave – *Public Finance in Theory and Practice*, McGraw Hill
3. M. Agarwal – *Public Finance and Fiscal Policy*, Sahitya Bhawan Publications

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Discipline Specific Course-8
B.Com. Semester III
BCDS 301: Income Tax Laws and Practices

Course objective: The objective of this course is to provide the students understanding of concepts of Taxation and its calculation.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Income Tax Act 1961 an overview, Important terms, Concepts of Income, Residential Status and Tax liability, Exempted Incomes, Heads of Income –Income from salaries.	10/25%
Unit 2:	Heads of Income – Income from house property, Profits and Gains of a business or profession, Capital Gains, Income from other sources	10/25%
Unit 3:	Deductions from Gross Taxable Income, Clubbing of Incomes, Set-off and carry forward of losses, Individual Assessment – Computation of taxable income and tax liability, Assessment of Hindu undivided family.	10/25%
Unit 4:	Assessment of Partnership firm, Assessment Procedure, Income Tax Authorities and their powers, Wealth Tax Act 1957 – Important features.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the Indian tax environment, basic terminologies, tax implication and rate of tax applied and tax rules.	2
CO2	Understanding	Understand the various income heads, deduction, and procedure for computing taxable income.	2
CO3	Applying	Apply the rules for computing the income under various heads and gross total income.	3
CO4	Analyzing	Analyze tax and rules for computing the taxable income of individuals as per Income Tax Act 1961(current rules).	1
CO5	Evaluating	Evaluate the actual tax liability after considering set off and carry forwarding of losses under various heads	5

SUGGESTED READINGS

Textbooks:

1. Mehrotra H.C., Income tax Law and Accounting, Sahitya Bhawan Publications.
2. Singhania V.K. Income Tax Law and Practice, Taxmann.

Text Books

1. T.N. Manoharan : Income Tax Law – Snow White Publications Pvt. Ltd. Mumbai.
2. Dr. H.C. Mehrotra : Income Tax Law and Accounts – SahityaBhavan Publications.
3. Dr. Avadhesh Ojha, V.K. Subramani & ManojGupta: Direct Taxes Ready Reckoner – The Tax publishers, Jodhpur.
4. Dr. Vinod Singhania& Monica Singhania : Income Tax- Taxman Publications Pvu. Ltd. New Delhi.

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Discipline Specific Course-9
B.Com. Semester III
BCDS 302: Corporate Accounting

Course objective: The main objective of this subject to provide the knowledge of companies accounts. It includes Accounts of Holding Company, Banking Company accounts. It also describes the process of liquidation which is included in the company accounts. This subject also provides the knowledge of amalgamation of the company. It also helps students to give practical knowledge of accounts.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours / Weightage
Unit1:	Accounting for share capital: issue, forfeiture and reissue of forfeited shares- issues of rights and bonus shares-SEBI guidelines-concepts of book building, DEMAT shares and employee share option scheme (ESOS), redemption of preference shares and buy back of shares. Issues and redemption of debentures.	10/25%
Unit2:	Final accounts: preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. Valuation of goodwill and valuation of shares; concepts and calculation - simple problem only.	11/25%
Unit3:	Amalgamation of companies: concepts and accounting treatment as per accounting standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Accounts of holding companies'/parent companies: preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of accounting standard: 21 (ICAI).	12/25%
Unit4:	Banking companies: preparation of final account from a given trial balance. Concept of nonperforming assets (NPA). Cash flow statement: concepts of funds. Preparation of cash flow statement as per accounting standard (as): 3 (revised)(ICAI): indirect method only.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand about the companies all accounts.	2
CO2	Understanding	Understand concept of shares.	2
CO3	Understanding	Understand banking system.	2
CO4	Applying	Apply investments in Mutual funds.	3
CO5	Analyzing	Analyze cash flow and fund flow statements.	4

SUGGESTED READINGS

Text Books:

Text Books

1. Monga, J.R., "Fundamentals of Corporate Accounting", Mayur Paper Backs, New Delhi.

Reference Books

1. Shukla, M.C., T.S. Grewal, and S.C. Gupta, "Advanced Accounts", Vol-II, S. Chand & Co., New Delhi.

2. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-II, Sultan Chand and Sons, New Delhi.

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Discipline Specific Course-10

B.Com. Semester III

BCDS 303:Company Law

Course objective: The objective of this course is to make students understand the concepts and provisions of company law.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours / Weightage
Unit 1:	Introduction: Company – Definition, types, features, Privileges of private company, Conversion of private company into public company. Incorporation of company, Promoters, Preliminary or pre incorporation contracts, Certificate of incorporation, Prospectus, Commencement of business, Doctrine of Indoor management. Concept of lifting of corporate veil. Comparison between private and public company.	10/25%
Unit 2:	Share Capital & Membership: Memorandum of association, Articles of association and difference between them. Meaning, kinds, alteration and reduction of share capital. Share certificate, Share warrant, Transfer and transmission of shares. Member Vs. Shareholder, who can be a member, Modes of acquiring membership, Cessation of membership. Rights & liability of a member and register of members.	10/25%
Unit 3:	Company Management: Types of meeting, Essential and legal rules for a valid meeting, Voting rights and proxies. Principle of majority rule and its exceptions and protection of minority. Types and circulation of resolution, minutes of meeting and adjournment of meeting. Meaning, types, appointment, retirement, removal, powers and liabilities of directors. Directors identification number	10/25%
Unit 4:	Borrowing Powers and charges on Assets: Extent, types and methods of borrowing. Concept of ultra-vires and intravires borrowings. Creation and types of charges on assets. Concept of crystallization of floating charge. Priorities and differences between fixed and floating charges. Registration of charges and its legality. Consequences of non-registration of charges.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts and provisions of company law.	2
CO2	Understanding	Understand the difference between private and public company.	2
CO3	Understanding	Understand the concepts of share capital and the difference between a member and a shareholder.	2
CO4	Understanding	Understand the various concepts and procedures for effective management of a company.	2
CO5	Understanding	Understand the differences between fixed and floating charges.	2

SUGGESTED READINGS

Text Books:

1. Avtar Singh (2018). Company Law. Eastern Book Company
2. G.K Kapoor & Snjay Dhamija (2020). Company Law & Practice. Taxmann

Reference Books:

1. Guide to the Companies Act. A Ramaiya.

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Discipline Specific Course-11
B.Com. Semester III
BCDS 304: Basics of Human Resource Management

Course objective: - The objective of this course is to understand the concepts of human resource management like Human resource planning, Job analysis, Training, Performance appraisal, Wage & Salary administration.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Human Resource Management: Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices, Difference Between Personnel Management and HRM. Human Resource Planning: Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP	11/25%
Unit 2:	Job Analysis and Design: Job Analysis, Job Description, writing a Job Description, Job Specification, Job Design, Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment. Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection Induction: Introduction, Meaning and Definition of Induction, Need for Induction.	12/25%
Unit 3:	Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training, Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal	11/25%
Unit 4:	Wages and Salary: Introduction, Nature and Significance of Wage and Salary Administration, Theories of Wages, Methods of Wage Fixation; Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts of HRM and Personnel Management	2
CO2	Understanding	Understand procedure of human resource planning and Job design	2
CO3	Applying	Apply process of HRP, Recruitment and Selection.	3
CO4	Applying	Apply training methods and methods of Performance appraisal	3
CO5	Understanding	Understand concept of Wage and Salary Administration.	2

SUGGESTED READINGS

Text Books

1. Aswathappa, K., (2010), Human Resource Management, McGraw Hill Education.
2. DeCenzo, D. A. and Robbins, S.P. (2007), Fundamentals of Human Resource Management, 9th edition, John Wiley.
3. Dessler, Gary, (2004) Human Resource Management, Pearson Education.

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Reference Books

1. Monappa, A. and Saiyadain, M., (2001), Personnel Management, McGraw-Hill Education.
2. Durai, Praveen, (2010), Human Resource Management, Pearson Education.

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Discipline Specific Course-12
B.Com. Semester IV
BCDS 401: Management Accounting

Course Objective: The course aims to help students to understand the principles, methods, and procedures of management accounting, enabling them to apply these concepts effectively in managerial planning, control, and decision-making

Syllabus & Detailed Contents

L	T	P	CR
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Unit	Content	Hours / Weightage
Unit1:	Introduction to Management Accounting: Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance	10/25%
Unit2:	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting). Marginal Costing Concept of marginal cost and marginal costing: Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point	10/25%
Unit3:	Performance Measurement: Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial	10/25%
Unit4:	Decision Making Steps in Decision making process. Concept of relevant costs. solving various short - term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Illustrate the importance of management accounting in decision-making processes.	1
CO2	Applying	Use various techniques to analyze and interpret corporate financial statements.	3
CO3	Applying	Perform ratio analysis to compare the financial performance of different companies.	3
CO4	Understanding	Understand the latest guidelines for preparing cash flow statements.	2
CO5	Evaluating	Appreciate the significance of management audits and evaluate corporate reports on Management Review and Governance.	5

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SUGGESTED READINGS:

Text Books:

1. Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
2. Goel, Rajiv Kumar & Goel, Ishaan. Concept Building Approach to Management Accounting for B.Com(Hons.). Cengage
3. Maheshwari & Mittal. Management Accounting. Shri Mahaveer Book Depot, New Delhi.
4. Maheshwari, S. N. Principles of Management Accounting. Sultan Chand & Sons
1. Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
2. Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi.

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Discipline Specific Course-13
B.Com. Semester IV
BCDS 402: Corporate Tax Planning

Course objective: The present course aims at familiarizing the participants with the principles, problems and structure of Different types of business taxes in Indian and relevance of these taxes in business decisions. Besides, a broad understanding or role of taxation in economic and industrial development of an economy will also be given.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours / Weightage
Unit1:	Introduction: Definitions: Income, Person, Assesse, Assessment Year, Previous Year, Gross Total Income, Total Income; Residential Status and Scope of Total Income on the basis of Residential Status, Agricultural Income.	12/25%
Unit2:	Taxation of Companies: Definitions: Company and its Types, Heads of Income, Deductions from Gross Total Income for Companies, Simple Problems on Computation of Taxable Income of Companies, Minimum Alternate Tax u/s 115JB	11/25%
Unit3:	Tax Planning: Concepts relating to Tax Avoidance and Tax Evasion and Tax Planning; Tax Planning with Reference to: Location of Undertaking, Type of Activity, Ownership Pattern; Tax Planning relating to: Mergers and Demergers of Companies. Tax Considerations in respect of Specific Financial and Managerial Decisions like Capital Structure Decisions, Deemed Dividend, Make or Buy, Own or Lease,	11/25%
Unit4:	Tax Management: Filing of Returns and Assessments, Penalties and Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of Double Taxation Agreements	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the difference between tax evasion and tax planning.	2
CO2	Understanding	Understand provisions in the corporate tax laws which can be used for tax planning	2
CO3	Understanding	Understand different types of incomes, their taxability and expenses and their deductibility.	2
CO4	Understanding	Understand corporate tax laws.	2
CO5	Applying	Apply use of deductions of expenses to reduce the taxable income.	3

SUGGESTED READINGS

Text Books

1. Ahuja Girish, Gupta Ravi, "Simplified Approach to Corporate Tax Planning and Management", Bharat Law House Pvt. Ltd., New Delhi
2. Singhania V.K., Singhania Monica, "Corporate Tax Planning and Business Tax Procedures", Taxman Publications, Delhi

Reference Books

1. Ahuja Girish, Gupta Ravi, (2010). Systematic Approach to Income Tax, Service Tax and VAT, Bharat Law House Pvt. Ltd., New Delhi
2. Singhania V.K., Singhania Monica (2006) "Student's Guide to Income Tax", Taxman Publications, Delhi.

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Discipline Specific Course-14
B.Com. Semester IV
BCDS 403 N: International Business Management

Course Objective: To develop an understanding of the key concepts, theories, and practices related to international business, including global market dynamics, cross-cultural management, international trade policies, and global business strategies.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hours / Weightage
Unit1:	Evolution of Cross-Border Business Management: Introduction to International Business; Concept and Definition of International Business Management; Reasons for going International, International Entry Modes, Strategy of the Internationalization of Business, Global Challenges, Entry Barriers, Future of International Business in India. International Business Environment.	12/25%
Unit2:	Formulating Strategy for Cross-Border Business Management: Strategy as a Concept, Implementing Global Strategy, Emerging Models of Strategic Management in International Context, Achieving and Sustaining International Competitive Advantage; International Strategic Alliances, Theories of International Business, Global Mergers and Acquisition.	11/25%
Unit3:	Organizing and Controlling for International Competitiveness: Global Human Resource Management- Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management, Global Leadership.	11/25%
Unit4:	Globalization with Social Responsibility: Globalization with social responsibility- Introduction, Social responsibility of TNC, Recent development in corporate social responsibility Growing importance of social responsibility in MNC, Global Marketing.	11/25%

Course Learning Outcomes

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understanding the Fundamentals, Scope and Prospects of International Business management.	2
CO2	Analyzing	Analyze the international business climate.	4
CO3	Applying	Establishing linkages between international institutions and organizations.	3
CO4	Creating	Developing ways to support business ethics, corporate sustainability, and social responsibility activities.	6
CO5	Creating	Developing international strategies and preparing framework for implementation and evaluation.	6

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SUGGESTED READINGS:

Text Books:

1. Francis Cherunilam; International Business, Prentice Hall of India, New Delhi.

Reference Books: -

1. Thakur M., Burton and Gene, E, International Management. McGraw Hill.
2. Hodgetts R. & Luthens F., International Management. McGraw Hill Inc.
3. Deresky, International Management: Managing across borders and culture, Pearson Education

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Discipline Specific Course-15

B.Com. Semester IV

BCDS 404: Production & Operations Management

Course objective: - The objective of this course is to provide the students understanding of the concept of production and operations management, the types of production facilities, facility location techniques, managing the inventory and quality of products produced.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Operations management: Concept, Transformation process model: Inputs, process and outputs; Classification of operations, Responsibilities of Operations Manager. New Product development. Process selection- Project, job, Batch, Mass and Process types of Production Systems.	11/25%
Unit 2:	Facility Location – importance, Factors in Location Analysis: Location Analysis Techniques: subjective, semi quantitative & quantitative techniques. Facility Layout – Objectives: Advantages: Basic types of layouts. Production Planning & Control (PPC) – Concepts, Objectives, Functions.	11/25%
Unit 3:	Work Study – Method Study, Work Measurement. Inventory Management – Concepts, Classification, Objectives, and Factors Affecting Inventory Control Policy: Inventory costs: Basic EOQ Model: Re-order Level: ABC Analysis.	12/25%
Unit 4:	Quality Management - Quality Concepts, Total Quality Management, Control Charts, acceptance, Sampling.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the roles and responsibilities of operations managers in different organizational contexts.	2
CO2	Applying	Apply the 'transformation model' to identify the inputs, transformation processes and outputs of an organization.	3
CO3	Applying	Apply the techniques for location selection and layout design.	3
CO4	Applying	Apply the techniques of method study and work measurement.	3
CO5	Analyzing	Analyze the methods of Inventory management, vendor rating and quality management.	4

SUGGESTED READINGS:

Text Books:

1. Nair, Production & Operations Management, 1st Edition, Tata McGraw-Hill
2. Adam and Ebert, Production & Operations Management, 5th Edition, Prentice Hall India

Reference Books:

1. Krajewski & Ritzman, Operations Management 5th Edition, Pearson Education
2. Buffa & Sarin, Modern Production/Operations Management 8th Edition, John Wiley
3. Chary, Production & Operations Management 2nd Edition Tata McGraw-Hill

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Discipline Specific Course-16
B.Com. Semester V
BCDS 501: Financial Management

Course objective: - The objective of this course is to provide the students understanding of the sources of finance for determining the capital structure and assess budgets for new projects and working capital requirements.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Financial Management: meaning; scope; objectives of financial management; profit v/s wealth maximization; financial management and other areas of management; liquidity v/s profitability; methods of financial management; time value of money	10/25%
Unit 2:	Capital Structure: meaning, capital Structure and financial structure; patterns of capital structure; optimum capital structure; capital structure theories; factors determining capital structure; capital structure practices in India; cost of capital: concept; importance; classification and determination of cost of capital; leverages: concept; types of leverages and their significance	12/25%
Unit 3:	Capital Budgeting: concept; importance and appraisal methods: payback period; discounted cash flow techniques; accounting rate of return; capital rationing; dividend; bonus and rights: dividend policy; relevance and irrelevance of concepts of dividend	12/25%
Unit 4:	Working Capital Management: operating cycle; working capital estimation; concept; management of cash; inventory management; management of accounts receivable and accounts payable; over and under trading;	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts of financial management.	2
CO2	Understanding	Understand methods of capital structuring.	2
CO3	Applying	Apply dividend policies.	3
CO4	Applying	Apply the methods of working capital management.	3
CO5	Evaluating	Evaluate risks in business.	5

SUGGESTED READINGS:

Text Books

1. Kapil, Sheeba, (2010), Financial Management, 1st edition, Pearson Education.
2. Burk Demazo, (2010), Financial Management, Pearson Education.

Reference Books

1. Ross, Stephen, Westerfield, R., and Jaffe, J.,(2004), Corporate Finance, 7th Edition, McGraw Hill Education.

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Discipline Specific Course-17

B.Com. Semester V

BCDS 502N: Logistics & Supply Chain Management

Course objective: The objective of this course is to acquaint students with the issues related to logistics and supply chain management of firm engaged in business.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit1:	Introduction: Basic Concept & Philosophy of Supply Chain Management; Essential features, Various flows (cash, value and information), Key Issues in SCM.	10/25%
Unit2:	Logistics Management: Logistics costs, inbound and outbound logistics, bullwhip effect in logistics, Distribution and warehousing management. Purchasing & Vendor management: Centralized and Decentralized purchasing, functions of purchase department and purchase policies. Single vendor concept.	12/25%
Unit3:	Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock, lead time reduction, re-order point / re-order level fixation. ABC, SDE / VED Analysis.	12/25%
Unit4:	Recent Issues in SCM: Role of Computer / IT in Supply Chain Management, CRM Vs SCM, Benchmarking concept, Features and Implementation, Outsourcing-basic concept.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand various concepts, elements of logistics and supply chain management.	2
CO2	Understanding	Understand concepts of purchasing management and vendor management	2
CO3	Applying	Understand the role of distribution management and warehousing management.	3
CO4	Applying	Apply the techniques of inventory management.	3
CO5	Evaluating	Analyze the recent trends and global implications of logistics and supply chain management.	5

SUGGESTED READINGS

Text Books

1. Chopra S and P Meindl "Supply chain management: Strategy, planning and operations".
2. Martin Christopher, Logistics & Supply Chain Management, FT Prentice Hall.
3. Alan E. Branch, Global Supply Chain Management and International Logistics, Routledge.

Reference Books

1. John Mangan & Chandra C. Lalwani, Global Logistics & Supply Chain Management, John Wiley & Sons.
2. Waters Donald, Global Logistics & supply chain management, Viva, Kogan Page Ltd.
3. David P, International Logistics, Biztantra, New Delhi.

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Discipline Specific Course-18
B.Com. Semester V
BCDS 503: Business Statistics

Course objective: - The aim of this course is to provide the student knowledge and understanding to compute the measures of central tendency, frequency distribution, Correlation, regression analysis, probability concepts and probability theoretical distributions, Sampling distribution, and Estimation.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hours / Weightage
Unit 1:	Role of statistics in Business Decisions, Scope, functions and limitations of statistics. Frequency Distribution, Methods of data Classification. Types of Frequency Distributions, tabulation of Data. Graphical Representation, Importance of Visual Presentation of Data, Diagrammatic Presentation-Types of Diagrams; Functions of Graphs, Graphs of Frequency Distribution.	11/25%
Unit 2:	Descriptive Statistics - Measures of Central tendency - Mean, Median, Mode, Percentiles, Quartiles, Measures of Dispersion - Range, Interquartile range, Mean deviation, Mean Absolute deviation, Standard deviation, Variance; Skewness and Kurtosis	12/25%
Unit 3:	Correlation Analysis: Rank Method & Karl Pearson's Coefficient of Correlation and Properties of Correlation. Regression Analysis: Fitting of a Regression Line and Interpretation of Results; Relationship between Regression and Correlation.	11/25%
Unit 4:	Theory of Probability, Addition and Multiplication Law, Bayes' Theorem, Theoretical Distributions: Binomial, Poisson and Normal Distribution.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the key terminology, concepts tools and techniques used in business statistical analysis.	2
CO2	Understanding	Understand the significance of visual presentation of data.	2
CO3	Applying	Apply the measures of central tendency and relative location.	3
CO4	Applying	Apply correlation and regression analysis to solve the problems.	3
CO5	Analyzing	Analyze the problems on the basis of concepts of probability and probability distributions.	4

SUGGESTED READINGS

Text Books

1. Levins, Krehbiel & Berenson, Business Statistics, Pearson Education
2. Levin & Rubin, Statistics for Management, Prentice Hall
3. Sancheti & Kapoor, Business Mathematics, Sultan Chand and Sons
4. Gupta, Statistical Methods, Sultan Chand and Sons

Reference Books

1. T N Srivastava & ShailajaRego, Statistics for management.
2. S. C.Gupta – Fundamentals of Statistics

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Discipline Specific Course-19
B.Com. Semester V
BCDS 504: Entrepreneurial Mindset

Course objective: - The objective of this course is to equip students with a comprehensive understanding of entrepreneurship and develop an understanding of the challenges and opportunities involved in starting a new venture. It aims to enable them to investigate, analyze, and internalize the entrepreneurial process, from idea generation and market discovery to business planning and resource mobilization, thereby developing the mindset and skills necessary to successfully launch and sustain a business.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Entrepreneurship: Concept, knowledge and skills requirement; characteristics of successful entrepreneurs; role of entrepreneurship in economic development; entrepreneurship process; factors impact in emergence of entrepreneurship; managerial vs. entrepreneurial approach and emergence of entrepreneurship. Types of Entrepreneurship, Barriers to Entrepreneurship, Myths of Entrepreneurship	10/25%
Unit 2:	Idea Validation, Market & Customer Discovery: Idea generation-sources and creative methods; opportunity recognition; customer discovery-understanding user needs and pain points; empathy mapping; market identification and segmentation; carving a niche; market sizing and trend analysis; customer persona development; value proposition design-jobs, pains, gains; design thinking for problem-solution fit; feasibility study-market, technical, financial; business plan and project report; pitching to stakeholders and investors.	12/25%
Unit 3:	Marketing and Growth Strategy: Preparing a basic marketing plan; identifying target audience; steps in conducting market research; sales funnel and customer journey; pricing and positioning; entrepreneurial motivation: Maslow, Herzberg, McGregor; role of creativity and innovation; difference between invention and innovation; basic Unit Economics: Customer Acquisition Cost (CAC) vs. Lifetime Value (LTV); basics of digital marketing for startups.	12/25%
Unit 4:	Funding and Legal Support Systems: Sources of finance—personal savings, friends and family, angel investors, venture capital, crowd funding, loans; key financial institutions: SIDBI, NABARD, MUDRA; Government support schemes: Startup India, Stand-Up India, Atal Innovation Mission, MSME support; Introduction to startup ecosystem: incubators, accelerators, TBI, SIIC; Legal basics of IPR: patents, trademarks, copyrights; overview of franchising and licensing.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the foundational concepts of entrepreneurship	2
CO2	Understanding	Understand the parameters to assess opportunities and constraints for new business ideas.	2

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CO3	Creating	Generate and validate innovative business ideas.	6
CO4	Creating	Develop a basic business plan and pitch deck.	6
CO5	Evaluating	Evaluate funding options and institutional support systems for startups.	5

SUGGESTED READINGS

Text Books

1. Dynamics of entrepreneurial development and Management, Dr. Vasant Desai, Himalayan Publishing
2. Entrepreneurship development, Moharanas and Dash C.R., RBSA Publishing, Jaipure
3. Beyond entrepreneurship, Collins and Lazier W, Prentice Hall, New Jersey, 1992

Reference Books

1. Entrepreneurship, Hisrich Peters Sphephard, Tata McGraw Hill
2. Fundamentals of entrepreneurship, S.K. Mohanty, Prentice Hall of India
3. A Guide to Entrepreneurship, David Oates, Jaico Publishing House, Mumbai, Edn 2009

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Discipline Specific Course-20
B.Com. Semester VI
BCDS 601N: Business Policy and Strategy Management

Course Objectives: The objective of this course is to provide the students understanding of strategic management process, strategic analysis, strategy formulation and strategy implementation.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs/ Weightage
Unit 1:	Business Policies: Introduction, Overview of Business Policies, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture.	11/25%
Unit 2:	Business Policy and Decision Making: Introduction, Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies, Policy Cycle and its Stages, Implementation of Policy Change, Role of Policies in Strategic Management, Business Policy and Decision Making	11/25%
Unit 3:	Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business.	11/25%
Unit 4:	Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the basic concepts and principles of strategic management.	2
CO2	Applying	Apply environmental scanning techniques.	3
CO3	Analyzing	Analyze organizational strategies that will be effective for the current business environment.	4
CO4	Analyzing	Analyze various strategy implementation and strategy evaluation methods.	4
CO5	Evaluating	Evaluate strategic approaches to manage a business successfully in a global context.	5

SUGGESTED READINGS

Text Books

1. G. V. Satya Sekhar, The Art of Competition by Business Policy and Strategic Management, New Delhi: K. International Pvt Ltd.
2. Srinivasan, Strategic Management, New Delhi: PHI.
3. Thompson and Strickland, Strategic Management Concept and Cases, New Delhi: McGraw Hill

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Reference Books

1. McCarthy et. Al , Business Policy and Strategy, New Delhi: McGraw Hill.
2. P K Mishra & Sukul Lomash, Business Policy and Strategic Management, New Delhi: Vikas Publishing

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Discipline Specific Course- 21
B.Com. Semester VI
BCDS 602: Corporate Governance & Business Ethics

Course Objectives: To provide students with a comprehensive understanding of corporate governance frameworks and ethical principles that guide responsible decision-making and business conduct.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Corporate Governance: Meaning, importance, and principles of corporate governance; Governance models: Anglo-American, German, Japanese, and Indian; Regulatory framework of corporate governance in India (Companies Act, SEBI Guidelines, Clause 49); Role of Board of Directors, Independent Directors, Committees (Audit, Remuneration, CSR)	12/25%
Unit 2:	Concept and evolution of CSR; Triple Bottom Line Approach (People, Planet, Profit); CSR provisions under Companies Act 2013; CSR strategies and practices by Indian companies; Impact of CSR on brand value and sustainability	11/25%
Unit 3:	Concept and need for business ethics; Sources and types of ethical issues in business; Ethical decision-making models; Code of conduct and ethical corporate culture; Corporate scandals and lessons learned (e.g., Satyam, Enron, etc.)	11/25%
Unit 4:	Contemporary Issues: Whistle-blowing and corporate accountability; Insider trading, conflicts of interest, and unethical leadership; Ethics in finance, marketing, and human resource management; ESG (Environmental, Social, Governance) and Sustainability; Global institutions promoting business ethics (OECD, UNGC, GRI)	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Define the concept of corporate governance and its relevance in modern business	1
CO2	Understanding	Explain the role and responsibilities of the board, stakeholders, and regulators.	2
CO3	Applying	Apply ethical principles and frameworks to real-life business scenarios	3
CO4	Analyzing	Analyze corporate governance failures and ethical dilemmas in business practices.	4
CO5	Evaluating	Evaluate corporate policies from a governance and ethics standpoint.	5

Suggested Readings:

Text Books:

1. *Business Ethics and Corporate Governance.*, Ghosh, B. N. (2017). McGraw-Hill Education.
2. *Business Ethics and Corporate Governance* 1st Edition, by Sinha, P. (2020). Cengage Learning.
3. *Corporate Governance: Principles, Policies and Practices* (3rd ed.). Fernando, A. C. (2019). Pearson Education.

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Reference Book:

1. Tricker, B. (2022). *Corporate Governance: Principles, Policies and Practices* (4th ed.). Oxford University Press.
2. Chakraborty, S. K. (2018). *Values and Ethics for Organizations: Theory and Practice*. Oxford University Press.
3. Sinha, P. (2020). *Business Ethics and Corporate Governance*. Cengage Learning.

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Discipline Specific Course- 22

B.Com. Semester VI

BCDS 603 N: Auditing

Course Objectives: The aim of this course is to provide the students' knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction: meaning and objectives of Auditing; Types of audit; Internal audit, Audit Process: Audit programme; Audit and books Working papers and evidences; consideration for commencing an audit, Routine checking and Test checking Intern Check System: Internal Control.	11/25%
Unit 2:	Audit Procedure: Vouching; Verification of assets and liabilities. Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties and Liabilities.	10/25%
Unit 3:	Auditing Standards- Appointment, Powers, Duties and Liabilities of Auditors. Board Outlines of Company Audit and Auditor's Report. Special Audit of banking companies, Audit of educational institutions, Audit of insurance companies, Audit of non-profit companies, When Fraud is suspected and when a running a business is proposed. Investigation; Divisible Profit and Dividend.	13/25%
Unit 4:	Recent trends in Auditing- Nature and Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand objectives and types of audits.	2
CO2	Understanding	Understand the audit process.	2
CO3	Understanding	Understand auditing standards	2
CO4	Understanding	Understand auditor's power, duties and legal liabilities.	2
CO5	Analyzing	Analyze audit of banking companies, educational institutions, insurance companies, and non-profit companies.	4

Suggested Readings:

Text Books

1. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.

Reference Books

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata McGraw hill, New Delhi.

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Discipline Specific Course- 23
B.Com. Semester VI
BCDS 701N: Business Analytics

Course Objectives: To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs/ Weightage
Unit 1:	INTRODUCTION TO BUSINESS ANALYTICS: Definition of Business Analytics, Historical Overview of data analysis, Data Scientist vs. Data Engineer vs. Business Analyst, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data- Business decision modeling.	10/25%
Unit 2:	DESCRIPTIVE ANALYTICS: Overview of Description Statistics (Central Tendency, Variability), Data Visualization -Definition, Visualization Techniques - Tables, Cross Tabulations, charts, Data Dashboards using Advanced Ms-Excel or SPSS. Data Classification Data Science Project Life Cycle: Business Requirement, Data Acquisition, Data Preparation, Hypothesis and Modeling, Evaluation and Interpretation, Deployment, Operations, Optimization.	10/25%
Unit 3:	PREDICTIVE ANALYTICS: Trend Lines, Regression Analysis - Linear & Multiple, Predictive modeling, forecasting Techniques, Data Mining - Definition, Approaches in Data Mining- Data Exploration & Reduction, Data mining and business intelligence, Data mining for business, Classification, Association, Cause Effect Modeling.	10/25%
Unit 4:	PRESCRIPTIVE ANALYTICS: Overview of Linear Optimization, Non Linear Programming Integer Optimization, Cutting Plane algorithm and other methods, Decision Analysis - Risk and uncertainty methods - Text analytics Web analytics. Application of Business Analysis: Retail Analytics, Marketing Analytics, Financial Analytics, Healthcare Analytics, Supply Chain Analytics.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the basics of business analysis and Data Science	2
CO2	Understanding	Understand data management and handling and Data Science Project Life Cycle	2
CO3	Understanding	Understand the data mining concept and its techniques.	2
CO4	Understanding	Understand and Analyzing machine learning concept.	2
CO5	Understanding	Understand the application of business analysis in different domain	2

Suggested Readings:

Text Books:

- Essentials of Business Analytics: An Introduction to the methodology and its application, Bhima sankaram Pochiraju, Sridhar Seshadri, Springer

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2. Introduction to Machine Learning with Python: A Guide for Data Scientists 1st Edition, by Andreas C. Müller, Sarah Guido, O'Reilly
3. Introduction to Data Science, Laura Igual Santi Seguí, Springer

Reference Book:

1. Introduction to Data Mining, Pang-Ning Tan, Michael Steinbach, Vipin Kumar, Pearson Education India
2. An Introduction to Business Analytics, Ger Koole, Lulu.com, 2019

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Discipline Specific Course-24

B.Com. Semester VIII

BCDS 801: Enterprise Resource Planning

Course objective: - The objective of this course is to provide comprehensive understanding of introductory aspects of ERP and developing a process driven thinking towards business processes.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to ERP: Overview Traditional Enterprise Approach of ERP, Business Needs of ERP, Benefits of ERP, conceptual model of ERP, Evolution of ERP, Advantages & Disadvantages of ERP -ERP and Related Technologies - Business Process Reengineering - Data Warehousing - Data Mining -On-line Analytical Processing -Supply Chain Management.	10/25%
Unit 2:	ERP Implementation: Implementation Life Cycle -Implementation Methodology - Hidden Costs - Organizing Implementation - Vendors, Consultants and Users Contracts-Project Management and Monitoring	11/25%
Unit 3:	Business Modules: Business Modules in an ERP Package-Finance Manufacturing Human Resource-Plant Maintenance-Materials Management -Quality Management Sales and Distribution.	12/25%
Unit 4:	Implementation challenges, ERP Implementation Stages, implementation strategies, implementation methodologies, Project team, vendors and consultants, Post implementation. ERP Present and Future: ERP and E-Commerce-ERP and Internet-Future Directions in ERP.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Applying	Demonstrate a good understanding of the basic issues in ERP systems	3
CO2	Analyzing	Analyze the strategic options for ERP identification and adoption	4
CO3	Applying	Design the ERP implementation strategies	3
CO4	Understanding	Understand the need of Business Systems and Processes through strategic analysis of ERP systems	2
CO5	Understanding	Understand challenges, risk and implementation stages of ERP system.	2

SUGGESTED READINGS:

Text Books:

1. Implementing SAP R/3 by Nancy H., Ban Croft, et all;
2. SAP FICO Beginners Hand Book by Murugesan Rama Swamy;
3. ERP by C.S.V Murthy;

Reference Books: -

1. SAP FICO Black Book by BhushanJairam Das &Mamtani-Dreamtech Press;
2. SAP ERP Financial and FICO Hand Book by S.N. PADhi- Jones & Bartlett Leaning;
- 3.SAP FI Financial Accounting by V.Narayan- BPB Publications

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Ability Enhancement Compulsory Course-1

B.Com. Semester I

BHSC101: English Communication

Course objective: -The objective of this course is to make students able to communicate effectively, orally and in written forms, and developing effective listening, reading and writing skills.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Communication: Need for Effective Communication. The Process of Communication: Levels of communication; Flow of communication; Use of language in communication; Communication networks; Significance of technical communication. Barriers to Communication: Types of barriers; Miscommunication; Noise; Overcoming measures.	8/25%
Unit 2:	Listening Skills: Listening as an active skill; Developing effective listening skills; Barriers to effective listening skills. Reading Skills: Previewing techniques; Skimming; Scanning; Understanding the gist of an argument; recognizing coherence and sequencing of sentences; Improving comprehension skills. Writing Skills: Sentence formation, Use of appropriate diction, Paragraph and Essay Writing, Coherence and Cohesion.	7/25%
Unit 3:	Letter Writing: Formal, informal and semi-official letters; business letters. Job Application: Cover letter, Differences between bio-data, CV and Resume. Report Writing: Basics of Report Writing; Structure of a report; Types of reports.	7/25%
Unit 4:	Non-verbal Communication and Body Language: Forms of non-verbal communication; Interpreting body-language cues; Kinesics; Proxemics; Chronemics; Effective use of body language. Interview Skills: Types of Interviews; ensuring success in job interviews; appropriate use of non-verbal communication. Group Discussion: Differences between group discussion and debate; ensuring success in group discussions. Presentation Skills: Oral presentation and public speaking skills; business presentations. Technology-based Communication: Netiquettes: effective e-mail messages; power-point presentation; enhancing editing skills using computer software.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the process of communication.	2
CO2	Understanding	Understand various barriers to Communication.	2
CO3	Applying	Apply listening, writing and reading skills.	3
CO4	Creating	Create effective business correspondence with brevity and clarity.	6
CO5	Creating	Create verbal and non-verbal communication ability through presentations.	6

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SUGGESTED READINGS

Text Books

1. Lesikar, Petit & Flatley, Lesikar's Basic Business Communication, Tata McGraw-Hill
2. TN Chhabra (2007). Business Communication, Daya Publication

Reference Books

1. Poe & Fruchling, Basic Communication, AITBS
2. Taylor, English Conversion Practice, Tata McGraw-Hill

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Ability Enhancement Compulsory Course-2

B.Com. Semester II

BHSC201: Environmental Studies

Course objective:- The objective of this course is to make students understand core phenomena and concepts of environmental studies and their application in solving different environmental problems.

L	T	P	CR
2	0	0	2

Syllabus & Detailed Contents

Unit	Content	Hours/ Weightage
Unit 1:	Definition and Scope of environmental studies, multidisciplinary nature of environmental studies, Concept of sustainability & sustainable development; Natural Resources: Forest Resources; Mineral Resources; Water Resources; Food Resources; Energy Resources: Renewable and Non-Renewable Energy Sources, Use of Alternate Energy Sources.	11/25%
Unit 2:	Ecosystem and Biodiversity: Concepts, Structure and Function of an Ecosystem; Energy Flow in the Ecosystem: Ecological Succession, Food Chains, Food Webs; Ecological Pyramids – Introduction, Types. Types of Ecosystems: Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem, Aquatic Ecosystems; Biodiversity: Introduction, Definition, Genetic, Species and Ecosystem Diversity, Biogeographically Classification of India, Hot-Spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity: In-Situ and Ex-Situ conservation of Biodiversity	12/25%
Unit 3:	Environmental Pollution: Definition, Causes, Effects, Control Measures for: - (a) Air Pollution (b) Water Pollution (c) Soil Pollution (d) Marine Pollution (e) Noise Pollution (f) Thermal Pollution (g) Nuclear Hazards; Solid Waste Management: Causes, Effects, Control Measures of Urban and Industrial Wastes; Disaster Management: Floods, Earthquake, Cyclone and Landslides	11/25%
Unit 4:	Global Warming (Greenhouse Effect), Ozone Layer -Its Depletion and Control Measures, Photo chemical Smog, Acid Rain. Human Population and Environment: Population Growth, Population Explosion; Family Welfare Programme; Environment and Human Health; Environmental Movements; Chipko, Silent Valley, Vishnoi's of Rajasthan.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand environmental problems arising due to constructional and developmental activities.	2
CO2	Understanding	Understand the natural resources and suitable methods for conservation of resources.	2
CO3	Understanding	Understand the importance of ecosystem and biodiversity and its conservation for maintaining ecological balance.	2
CO4	Understanding	Understand concepts of Greenhouse effect, ozone layer depletion, environmental pollution	2
CO5	Understanding	Understand impact of human population explosion, environment protection movements, different types of disasters and their management.	2

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SUGGESTED READINGS

Text Books

1. Textbook of Environment Studies, Tewari, Khulbe & Tewari, I.K. Publication
2. Biodiversity and Conservation, Bryant, P. J., Hypertext Book

Reference Books

1. Environment and Ecology – A Complete Guide – by R. Rajagopalan (Lexis Nexis)

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Ability Enhancement Compulsory Course-3

B.Com. Semester III

BHSC301N: Professional Communication Skills

Course objective: -To prepare students for successful careers in a variety of corporate situations, the objective is to enhance their communication skills, teamwork ability, and cultural awareness.

L	T	P	CR
2	0	0	2

Syllabus & Detailed Contents

Unit	Content	Hours/ Weightage
Unit 1:	Foundations of Communication Introduction to Communication: Definition, process, models, and elements. Verbal Communication: Importance, types (oral and written), and principles. Nonverbal Communication: Types (body language, facial expressions, gestures, etc.) and significance; Barriers to Communication: Types, causes, and strategies to overcome them. Listening Skills: Importance of listening, types of listening, and barriers to effective listening.	8/25%
Unit 2:	Business Communication Business Correspondence: Letters, memos, emails, and reports; Business Etiquette: Professional behavior, dress code, and manners; Meeting and Presentation Skills: Planning, organizing, and delivering effective presentations; Negotiation Skills: Strategies, tactics, and techniques for successful negotiations.	8/25%
Unit 3:	Group Communication Group Dynamics: Definition, types of groups, and factors influencing group dynamics; Group Discussion: Purpose, structure, and strategies for effective participation in group discussions; Team Building: Importance of teamwork, stages of team development, and strategies for building effective teams.	7/25%
Unit 4:	Professional Communication Business Writing: Principles of business writing, types of business documents, and strategies for effective business writing; Presentation Skills: Planning and preparing presentations, delivery techniques, and visual aids; Interview Skills: Types of interviews, preparation for interviews, and strategies for performing well in interviews; Professional Etiquette: Importance of professional etiquette, dress codes, and behavior in professional settings.	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Identify the principles and elements of effective verbal and non-verbal communication	1
CO2	Understanding	Comprehend the barriers to effective communication and propose strategies to overcome them.	2
CO3	Applying	Apply assertiveness skills in various communication scenarios to express thoughts and ideas effectively.	3
CO4	Analyzing	Analyze group dynamics and identify factors that contribute to effective team communication.	4
CO5	Creating	Integrate professional etiquette and communication skills to create a positive impression in professional settings.	6

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SUGGESTED READINGS

Text Books

1. "Business Communication: Building Critical Skills" by Kitty O. Locker and Stephen Kyo Kaczmarek, McGraw-Hill Education; 8th edition (January 9, 2014).
2. "Business Communication Today" by Courtland L. Bovee and John V. Thill, Pearson; 14th edition (January 9, 2014).

Reference Books

1. "Communication Skills for Business Professionals" by Cheryl M. Hamilton; Cengage Learning; 3rd edition (January 1, 2014).
2. "Effective Business Communication" by Herta A. Murphy, Herbert W. Hildebrandt, and Jane P. Thomas; McGraw-Hill Education; 7th edition (January 20, 2009).

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Ability Enhancement Compulsory Course-4

B.Com. Semester IV

BHSC401: Content Writing And Editing

Course objective: - This syllabus aims to provide students with the necessary knowledge and skills to excel in content writing and editing roles in various industries, including digital marketing, publishing, and media.

L	T	P	CR
2	0	0	2

Syllabus & Detailed Contents

Unit	Content	Hours/ Weightage
Unit 1:	Introduction to Content Writing Overview of Content Writing: Definition, importance, and evolution. Understanding Audience: Identifying target audience, audience analysis, and personas. Writing for the Web: Characteristics of online content, SEO principles, and readability. Research Skills: Conducting research, gathering information, and citing sources.	7/25%
Unit 2:	Principles of Effective Writing Clarity and Conciseness: Writing clear and concise sentences, avoiding jargon and ambiguity; Grammar and Mechanics: Basic rules of grammar, punctuation, and usage; Style and Tone: Developing a consistent writing style and appropriate tone for different contexts; Editing Techniques: Proofreading, editing for clarity and coherence, and using style guides.	8/25%
Unit 3:	Editing and Proofreading Editing Process: Reviewing content for clarity, coherence, and consistency; Proofreading Techniques: Checking for spelling, grammar, punctuation, and formatting errors; Peer Editing: Giving and receiving constructive feedback on content; Using Editing Tools: Using software tools for editing and proofreading.	7/25%
Unit 4:	Advanced Topics in Content Writing and Editing Content Marketing: Understanding content marketing strategies and their implementation; Content Optimization: Optimizing content for different platforms and audiences; Legal and Ethical Issues: Understanding libel, defamation, and other legal issues in content writing; Trends in Content Writing: Exploring emerging trends and technologies in content writing and editing.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Define and explain core concepts of content writing and audience targeting.	1
CO2	Applying	Apply principles of grammar, tone, and clarity in writing various content forms.	3
CO3	Analyzing	Edit and proofread content for coherence, grammar, and structure.	4
CO4	Applying	Optimize and adapt content for different digital platforms and audiences.	3
CO5	Evaluating	Evaluate content using ethical standards and modern tools.	5

SUGGESTED READINGS

Text Books

1. The Content Writing Handbook by Kounal Gupta, Notion Press, 2021
2. Everybody Writes by Ann Handley, Harper Business, 2nd Edition, 2022

Reference Books

1. On Writing Well by William Zinsser, Harper Perennial, Latest Edition
2. Content Chemistry by Andy Crestodina, Orbit Media, Latest Edition

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**GENERIC ELECTIVE/
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MULTIDISCIPLINARY COURSES/
OPEN ELECTIVE COURSES**

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 1****B.Com. Semester I****UGOE101:Micro Economics**

Course objective:-The objective of the course is to familiarize the student with the basic concept of micro economics and to provide him/her with the knowledge of planning, scheduling and the related issues the business practices.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours/ Weightage
Unit1:	Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics; Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits.	11/25%
Unit2:	Consumer Behavior and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand.	12/25%
Unit3:	Theory of Production: Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS.	10/25%
Unit4:	Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the fundamentals of microeconomics.	2
CO2	Understanding	Understand Production function, Law of Variable Proportion and Law of Returns to a Scale.	2
CO3	Understanding	Understand Production function, Law of Variable Proportion and Law of Returns to a Scale.	2
CO4	Applying	Apply the concepts of demand analysis.	3
CO5	Evaluating	Evaluate short run, long run, Implicit, Explicit cost.	5

SUGGESTED READINGS**Text Books**

- 1) Samuelson, P & Nordhaus, W. (2009) Economics, 18th Edition, McGraw Hill Education.
- 2) Dwivedi, D.N (2008) Managerial Economics, 7th edition, Vikas Publishing House.

Reference Books

- 1) Kreps, D.(2009). Microeconomics for Managers, 1st edition, Viva Books Pvt. Ltd.
- 2) Peterson, L. and Jain (2006) Managerial Economics, 4th edition, Pearson Education.
- 3) Colander, D. C (2008) Economics. McGraw Hill Education.

GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 2****B.Com. Semester I****UGOE102: Indian Economy**

Course objective:- The objective of the course is to familiarize the students with assessing the planning undertaken by the government of India in order to have knowledge and lay them as foundation of the ongoing planning and economic reforms

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours/ Weightage
Unit 1:	Structure of The Indian Economy: India as a Developing Economy; Indian Economy on The Eve of Independence; National Income of India: Trends and Levels; Human Resources And Economic Development; Human Development in India; Occupational Structure and Economic Development; Natural Resources, Economic Development and Environmental Degradation; Infrastructure in The Indian Economy; Social Infrastructure and Social Sector	12/25%
Unit 2:	Planning and Economic Development: Objectives and Strategy of Economic Planning in India; Approach to The Ongoing Five Year Plan. Regional Planning in India. Financing of The Plans. Economic Reforms in India – Main Features and Achievements.	11/25%
Unit 3:	Domestic Sector: Institutional and Technological Reforms in Indian Agriculture; Agricultural Finance and Marketing; Agricultural Prices and Policy; Industrial Policy; Sources of Industrial Finance; Role of Small Scale and Cottage Industries in Indian Economy.	11/25%
Unit 4:	External Sector of The Economy: India's Balance of Payments – Problems and Solutions; Trends, Composition and Direction of India's Foreign Trade; New Trade Policy; WTO and Indian Economy; Foreign Investment Inflows; India's Exchange Rate Policy	11/25%

Course Learning Outcomes (CLO)

On the completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the basic characteristics of Indian economy, its potential on natural resources in order to relate them with economic development.	2
CO2	Understanding	Understand objectives and strategies of Five-year plans in India.	2
CO3	Understanding	Understand agricultural foundation, economic growth and development and its contribution to the economy as a whole.	2
CO4	Analyzing	Analyze different problems and approaches to economic planning and development in India.	4
CO5	Evaluating	Analyze India's Balance of Payments, Trends, Composition and Direction of India's Foreign Trade.	5

SUGGESTED READINGS**Text Books**

1. Datt & Sundharam, Indian Economy, New Delhi: S Chand.
2. Uma Kapila, India's Economic Development Since 1947.

Reference Books

1. Misra & Puri, Indian Economy, New Delhi: Himalaya.

GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 3****B.Com. Semester II****UGOE201:Business Organization**

Course objective: - The objective of the course is to enable the students to analyze and evaluate various business organizations, their structures, and factors influencing their choice, enabling them to make informed decisions for entrepreneurial ventures or organizational settings.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours/ Weightage
Unit 1:	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics	11/25%
Unit 2:	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company. Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location.	12/25%
Unit 3:	Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit-: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size. Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.	12/25%
Unit 4:	Contemporary Issues of Business Organizations Emerging Issues and Challenges; Innovation in Organizational Design; Learning Organizations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.	10/25%

Course Learning Outcomes (CLO)

On the completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concept of Business Organization along with the basic laws and norms of Business Organization.	2
CO2	Understanding	Understand the terminologies associated with the field of Business Organization along with their relevance.	2
CO3	Remembering	Identify the appropriate types and functioning of Business Organization for solving different problems.	1
CO4	Applying	Apply basic Business Organization principles to solve business and industry related problems.	3
CO5	Understanding	Understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.	2

SUGGESTED READINGS

Text Books

1. Gupta, C.B., "Business Organization", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organization & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).

Reference Books

1. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
2. Prakash, Jagdish, "Business Organization and Management", Kitab Mahal Publishers (Hindi and English)

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 4****B.Com. Semester II****UGOE202: Macro-Economics**

Course objective: - The course aims to enhance students' comprehension of macroeconomic concepts, including labor market, money market, and foreign exchange effects, and covers contemporary macroeconomic analysis techniques.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hours/ Weightage
Unit 1:	Introduction: Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy); Components of expenditure; Consumption, Saving and investment and S-I approach; Multiplier (three sector) and numerical. Meaning, Objectives and instruments of fiscal and monetary policy	10/25%
Unit 2:	AD-AS approach: Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand - Aggregate supply analysis; Economy in the short run: IS- LM framework and numerical; Demand for money: Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach; Supply of money: Measures of money supply by RBI, Money multiplier.	12/25%
Unit 3:	Inflation: Causes and effects, Demand pull and cost push inflation; Measures to control inflation; Social costs of inflation; Unemployment: Natural rate of unemployment, Frictional and wait unemployment, Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.	11/25%
Unit 4:	Contemporary Issues of Business Organizations Emerging Issues and Challenges; Innovation in Organizational Design; Learning Organizations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.	12/25%

Course Learning Outcomes (CLO)

On the completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain macroeconomics, including its nature, scope, components, and drivers. Also include income and expenditure.	2
CO2	Applying	Use the IS-LM framework to comprehend the short- and long-term effects of fiscal and monetary policy.	3
CO3	Understanding	Describe the many ideas on the workings of the money multiplier, the supply of money approach, and the demand for money.	2
CO4	Evaluating	Examine the origins, impacts, and trade-offs between unemployment and inflation for various forms of inflation.	5
CO5	Understanding	Explain how commerce, currency rates, and interest rates are affected by saving and investing in various sized economies.	2

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SUGGESTED READINGS

Text Books

1. Ahuja, H.L. Macroeconomics: Theory and Policy. S. Chand Publications.
2. Agarwal, V. Macroeconomics: Theory and Policy. Pearson Publications.
3. Dwivedi, D.N. Macroeconomics: Theory and Policy. McGraw Hill Publications.

Reference Books

1. Blanchard, O. Macroeconomics. Global edition Pearson education.
2. Branson, W. H. Macroeconomic Theory and Policy. East West Book Pvt. Ltd.
3. Deepashree. Macro Economics. Scholar, Tech Press, New Delhi.

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B.Com. Semester III**UGOE301: Organizational Behaviour**

Course objective: - To help students understand individual and group behavior in organizations and apply this knowledge to improve organizational effectiveness.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours/ Weightage
Unit 1:	Organizational Behaviour: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models.	10/25%
Unit 2:	Foundations of Individual Behaviour; Personality - Type A/B, Big five personality types, factors influencing personality; Attitude - concept, components, job related attitudes; Learning: concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.	12/25%
Unit 3:	Group Behaviour and Organizational Processes: Group Dynamics - Definition, types of groups, stages of group development, group norms, roles, cohesiveness, and decision-making in groups. Teamwork - Characteristics of effective teams, difference between groups and teams. Conflict - Concept, types, causes, and consequences; Conflict management styles and strategies. Power and Politics - Concept of power, sources and types of power; Organizational politics - concept and implications.	12/25%
Unit 4:	Contemporary Issues of Business Organizations Emerging Issues and Challenges; Innovation in Organizational Design; Learning Organizations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.	11/25%

Course Learning Outcomes (CLO)

On the completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Define and explain key concepts, models, and disciplines contributing to Organizational Behaviour	1
CO2	Analyzing	Analyze individual behaviour in organizations using personality, perception, attitude, and learning theories.	4
CO3	Applying	Demonstrate understanding of group dynamics, teamwork, and conflict resolution in organizational settings.	3
CO4	Evaluating	Evaluate organizational processes such as communication, power, and politics affecting workplace dynamics.	5
CO5	Evaluating	Assess the impact of contemporary organizational challenges such as innovation, diversity, and digitalization on business practices.	5s






SUGGESTED READINGS

Text Books

1. Stephen P. Robbins, Timothy A. Judge, *Organizational Behavior*, Pearson Education, 18th Edition, 2022
2. Fred Luthans, *Organizational Behavior: An Evidence-Based Approach*, McGraw-Hill Education, 13th Edition, 2021
3. K. Aswathappa, *Organizational Behaviour*, Himalaya Publishing House, 13th Edition, 2020

Reference Books

1. Keith Davis & John W. Newstrom, *Organizational Behavior: Human Behavior at Work*, McGraw-Hill, 12th Edition, 2020
2. Udai Pareek, *Understanding Organizational Behaviour*, Oxford University Press, 4th Edition, 2018
3. R.S. Dwivedi, *Human Relations and Organizational Behaviour*, Macmillan India, Revised Edition, 2017

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 6****B.Com. Semester III****UGOE302: Total Quality Management**

Course objective: - The objective of the course is to acquaint the students about the knowledge of basic and modern concepts of quality and TQM.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Quality Concepts: Introduction; Meaning; Quality characteristics of goods and services; Evolution of Quality control, Basic concepts of quality; Dimensions of quality; Juran's quality trilogy; Deming's 14 principles; PDCA cycle; Total quality management (TQM) models.	12/25%
Unit 2:	Quality Management: Organizational structure and design; Quality function; Decentralization; Human Factor in Quality: Attitude of top management; Co-operation of groups; Operator's attitude, responsibility; Causes of operator's error and corrective methods; Quality circles.	11/25%
Unit 3:	Quality improvement: 7 QC tools and new 7 QC tools. Economics of quality value and contribution; Quality cost.	11/25%
Unit 4:	ISO-9000, Six sigma and TPM: ISO 9000 series; Concept of Six Sigma and its application; Total Productive Maintenance (TPM)	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understanding evolution of quality concept and basic as well as modern concepts of Quality and TQM.	2
CO2	Understanding	Understand the contribution of Quality gurus: W. Edward Deming and Joseph M. Juran.	2
CO3	Understanding	Understand the role of organizational structure, Top management's and operator's attitude in quality management.	2
CO4	Applying	Apply 7 QC and new seven Quality control tools in solving quality related problems.	3
CO5	Applying	Apply concepts of ISO 9000, Six sigma and TPM.	3

SUGGESTED READINGS**Text Books:**

1. Lal H., Total Quality Management, Wiley Eastern Limited

REFERENCE BOOKS:

1. Sharma D. D Total Quality Management, S. Chand.
2. Greg Bounds, Beyond Total Quality Management, McGraw Hill.
3. Menon, H.G., TQM in New Product Manufacturing, McGraw Hill.

GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 7****B.Com. Semester IV****UGOE401: Project Management**

Course objective: - The primary objective of this course is to develop understanding of the concepts of Project management, tools, techniques of project management and their implications.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./Weight age
Unit 1:	Introduction to Project Management: Definition, functions, evolution of Project Management, classification of projects, Project management in different environments. The Project Management Systems, Methodologies & Systems Development Cycle: Systems approach, systems analysis, systems development, project feasibility, Project life cycle, project appraisal, project contracting, the phases of system development life cycle	11/25%
Unit 2:	Project Feasibility Study: Developing a project plan, market and technical analysis, financial analysis evaluation of project proposals, risk analysis, sensitivity analysis, and social cost benefit analysis. Project Planning: Planning fundamentals, project master plan, work breakdown structure & other tools of project planning, work packages project organization structures & responsibilities, responsibility matrix.	11/25%
Unit 3:	PERT, CPM, Resource allocation: Tools & techniques for scheduling development, crashing of networks, time cost relationship, and resource leveling multiple project scheduling. Cost Estimating Budgeting : Cost estimating process elements of budgeting, project cost accounting & management information systems, cost schedules & forecasts.	12/25%
Unit 4:	Managing Risks in Projects: Risk concept & identification, risk assessment, risk priority, risk response planning, risk management methods. Project Control: Information monitoring, internal & external project control, cost accounting systems for project control, control process, performance analysis, variance limits, and issues in project control.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts of Project management, complex issues in project management, tools, techniques and their implications.	2
CO2	Understanding	Understand the concept and methods for project feasibility analysis and process involved in project planning to get the desired result out of proposed projects.	2
CO3	Applying	Apply the tools and techniques of resource allocation and cost estimation in a project execution.	3
CO4	Applying	Apply various methods for identifying the associated risks with the project and project control.	3
CO5	Applying	Applying computer related tools and techniques for project evaluation and review of project.	3

SUGGESTED READINGS**Textbooks:**

1. Clements and Gido, Effective Project Management, Thomson India.

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2. Gray and Larson, Project Management: The Managerial Process, MGH.
3. John Nicholas, Project Management for Business and Technology: Principles and Practice by PHI –Eastern Economy

Reference Books

1. Bhavesh, M Patel, Project Management, Vikas Publishing House, New Delhi.
2. Machiraju, H. R., Project Finance, Vikas Publishing House, New Delhi.
3. Rao, P.C.K., Project Management and Control, Sultan Chand & Sons, N. Delhi.
4. Nijiru, Cyrus and Merna, Tony, Financing Infrastructure Projects, Thomas Telford, UK.

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 8****B.Com. Semester IV****UGOE402: Financial Literacy**

Course objective: - The course seeks to provide a comprehensive approach to comprehending financial planning ideas and applications.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./Weight age
Unit 1:	Introduction, Financial Planning and Budgeting Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.	12/25%
Unit 2:	Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.	11/25%
Unit 3:	Insurance Services Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	10/25%
Unit 4:	Stock Markets – Some Basic Concepts Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalization, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the importance of financial literacy and the	2

		institutions providing financial services.	
CO2	Creating	Prepare a financial plan, budget and manage personal finances.	6
CO3	Applying	Open, avail and manage services offered by banks.	3
CO4	Creating	Plan for life insurance and property insurance.	6
CO5	Applying	Choose instruments for investment in shares.	3

SUGGESTED READINGS

Textbooks:

1. Avadhani, V. A. —Investment Management| Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Bhattacharya (2018). Indian Financial System.Oxford University Press.
3. Kothari, R. —Financial Services in India-Concept and Application| Sage Publications India Pvt. Ltd., New Delhi.

Reference Books

1. Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers| Universe Company, Indiana,
2. Zokaityte, A. —Financial Literacy Education| Palgrave Macmillan, London.

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 9****B.Com. Semester V****UGOE501: Consumer Protection**

Course objective: - The purpose of this course is to acquaint students with their rights and obligations as consumers as well as the process for filing complaints. The student should be able to understand how businesses interact with customers as well as the relevant business and regulatory environments.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./Weightage
Unit 1:	The Consumer Protection Act, 2019: Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights. Organizational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell	12/25%
Unit 2:	Grievance Redress Mechanism under the CPA, 2019 Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties. Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.	12/25%
Unit 3:	Banking: Banking Ombudsman Scheme Insurance: Insurance Ombudsman Food Products: FSSAI Advertising: ASCI Housing Construction: RERA Telecom: Role of TRAI Role of. Central Consumers Protection Authority (CCPA) : under CPA, 2019	11/25%
Unit 4:	Developments in Consumer Protection in India: Consumer Movement in India; Voluntary Consumer Organizations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Quality and Standardization: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international standard	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Describe the concept of consumer and post-purchase voicing of consumer grievances.	2
CO2	Applying	Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.	3
CO3	Understanding	Comprehend the filing, hearings, and appeal provisions.	2
CO4	Analyzing	Identify the role of industry regulators in consumer protection	4
CO5	Applying	Demonstrate the impact of standards on quality of products.	3

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SUGGESTED READINGS

Textbooks:

1. Khanna, S R and Hanspal, Savita (2020), Consumer Affairs & Customer Care, (1 st ed.), VOICE Society (Regd.), Delhi.
2. Patil, Ashok, R. (2022), Landmark Judgments on Consumer Protection and Law: 2008-2020, e-book, www.consumeraffairs.nic.in
3. Kapoor, Sheetal (2021), Consumer Affairs and Customer Care, (1st ed.), Scholar Tech Press, Delhi

Reference Books

1. Rao, Rajyalakshami (2022), Consumer is King, Universal Law Publishing Company, Delhi
2. Aggarwal, V. K. (2021), Law of Consumer Protection, (4 th ed.), Bharat Law House, Delhi

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES- 10****B.Com. Semester V****UGOE502:Digital Marketing**

Course objective: - The primary objective of this course is to impart information about digital marketing's principles, methods, and applicability in the present environment. Additionally, it allows students to study the ethical and legal considerations as well as the actual implementation of digital marketing techniques.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction: Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets. Digital Marketing Management Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, <u>Digital Consumers and their Buying Decision process.</u>	12/25%
Unit 2:	Digital Marketing Presence: Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.	12/25%
Unit 3:	Interactive Marketing: Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.	11/25%
Unit 4:	Ethical and Legal Issues: Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.	1
CO2	Remembering	Describe the functioning of the digital marketers and how it is different than the traditional marketing practices	1
CO3	Understanding	Explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.	2
CO4	Remembering	Gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India.	1

SUGGESTED READINGS**Textbooks:**

1. Ahuja V(2015).Digital Marketing. Oxford University Press.
2. Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.

3. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

Reference Books

1. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. London: Kogan Page. Oxford University Press.
2. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 11****B.Com. Semester VI****UGOE601: Brand Management**

Course objective: - The primary objective of this course is to equip students with a comprehensive understanding of the principles and practices of brand management, enabling them to develop effective branding strategies, build strong brand equity, and navigate the complexities of modern brand communication channels.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./Weight age
Unit 1:	Introduction: Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth. Brand Positioning: Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, and Brand Image.	12/25%
Unit 2:	Designing Marketing Program: Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management	11/25%
Unit 3:	Brand Equity: Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.	11/25%
Unit 4:	Recent Issues in Branding: Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the key concepts and theories related to brand management, such as brand equity, brand positioning, and brand identity.	2
CO2	Remembering	Define key concepts and theories related to brand management, such as brand equity, brand positioning, and brand identity.	1
CO3	Applying	Apply branding strategies and techniques to real-world scenarios, such as developing a brand positioning strategy or creating a brand communication plan.	3
CO4	Analyzing	Analyze the factors that contribute to the success or failure of a brand, including market dynamics, competitive forces, and consumer perceptions.	4
CO5	Analyzing	Explore the life cycle of a brand	4

SUGGESTED READINGS**Textbooks:**

1. John, D. R. Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. New Delhi: Oxford University Press.
2. Chitale, A. K. & Gupta, Ravi. Product Policy and Brand Management: Text and Cases, 4th ed. PHI






**GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY
COURSES/OPEN ELECTIVE COURSES - 12**

B.Com. Semester VI

UGOE602: Principles & Practices of Insurance

Course objective: - The primary objective of this course is to provide students with a foundational understanding of the principles, types, and functioning of insurance, and to develop their ability to make informed decisions related to risk management and insurance planning.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./Weightage
Unit 1:	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	11/25%
Unit 2:	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	12/25%
Unit 3:	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	11/25%
Unit 4:	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.	2
CO2	Understanding	Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.	2
CO3	Remembering	Ability to identify the appropriate method and types of Insurance for solving different problems	1
CO4	Applying	Ability to apply basic Insurance principles to solve business and industry related problems.	3
CO5	Understanding	Ability to understand the concept of Life, Marine and Fire Insurance.	2

SUGGESTED READINGS

Textbooks:

1. Mishra M.N., Insurance- Principles & Practice.
2. Gupta O.S., Life Insurance

Reference Books

1. Kothari & Bhall, Principles & Practice of Insurance.
2. Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 13****B.Com. Semester VII****UGOE701: Leadership Development**

Course objective: - To enable students to understand leadership concepts, enhance self-awareness, and develop skills to lead individuals and teams effectively in dynamic organizational settings.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Leadership: Concept and Importance of Leadership; Leadership vs Management; Evolution of Leadership Theories: Trait, Behavioral, Contingency, and Transformational; Leadership Styles and Approaches; Qualities and Skills of Effective Leader	10/25%
Unit 2:	Self-Leadership and Emotional Intelligence: Self-Awareness and Self-Assessment, Personality and Leadership, Emotional Intelligence (EI): Components and Significance; Leadership Competencies and Personal Development Plans	11/25%
Unit 3:	Team Leadership and Communication: Building and Leading Teams; Team Roles, Dynamics, and Conflict Management; Communication Skills for Leaders; Coaching, Mentoring, and Empowerment; Diversity and Inclusion in Leadership	12/25%
Unit 4:	Leadership in Action and Contemporary Trends : Leading in Times of Change and Crisis; Strategic Leadership; Leadership in Digital and Global Contexts; Emerging Leadership Models (Servant, Authentic, Adaptive Leadership); Case Studies on Indian and Global Leaders.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the fundamental theories and styles of leadership.	2
CO2	Analyzing	Analyze personal leadership strengths and areas for development.	4
CO3	Applying	Demonstrate effective communication and team leadership skills.	3
CO4	Evaluating	Evaluate leadership approaches in diverse and dynamic contexts.	3
CO5	Creating	Develop ethical and strategic leadership perspectives with real-world insights.	6

SUGGESTED READINGS**Textbooks:**

1. Prasad, L.M. – Organizational Behaviour – Sultan Chand & Sons
2. Pareek, Udai – Understanding Organizational Behaviour – Oxford University Press
3. Pattanayak, Biswajeet – Leadership: Theory and Practice – PHI Learning

Reference Books

1. Sanghi, Seema – The Handbook of Competency Mapping – Sage Publication
2. Barua, M.K. – Leadership and Management – Himalaya Publishing House

GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 14****B.Com. Semester VII****UGOE702: Banking Innovations And Technology**

Course objective: - To familiarize students with emerging technologies and innovations in the banking sector and enable them to understand their impact on banking operations, customer service, and financial inclusion.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Banking Innovations and Technology Evolution of Banking: From Traditional to Digital; Importance of Technology in Banking; Overview of Banking Innovations: Fintech, Regtech, and Insurtech; Role of Regulatory Bodies in Promoting Innovation in Banking; Current Trends and Challenges in Banking Technology.	11/25%
Unit 2:	Digital Banking Services: Online Banking Platforms: Features and Functionality; Mobile Banking Applications: Accessibility and Security; Electronic Payment Systems: Cards, Wallets, and Peer-to-Peer Payments; Automated Teller Machines (ATMs) and Cashless Transactions; Customer Relationship Management (CRM) Systems in Digital Banking	11/25%
Unit 3:	Blockchain and Crypto currency: Introduction to Block Chain Technology; Applications of Blockchain in Banking: Smart Contracts, Supply Chain Finance, etc.; Overview of Crypto currencies: Bitcoin, Ethereum, and Altcoins; Regulatory Framework for Crypto currencies and Initial Coin Offerings (ICOs); Risks and Opportunities of Block chain and Crypto currency in Banking	12/25%
Unit 4:	Cyber security and Risk Management in Banking: Importance of Cyber security in Banking Operations; Threats and Vulnerabilities in Banking Systems: Hacking, Phishing, and Identity Theft; Strategies for Cyber security Risk Management: Encryption, Authentication, and Intrusion Detection; Compliance and Regulatory Requirements for Data Protection; Business Continuity Planning and Disaster Recovery in the Digital Banking	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Define key concepts and terminologies related to banking innovations and technology, including digital banking, FinTech, blockchain, and AI in banking.	1
CO2	Understanding	Explain the role of technology in transforming the banking industry, including the impact of digitalization on customer experience, banking operations, and regulatory compliance.	2
CO3	Applying	Apply knowledge of digital banking services and FinTech innovations to analyze and evaluate the effectiveness of different technologies in improving banking processes and services	3
CO4	Analyzing	Analyze the challenges and opportunities associated with the adoption of banking technologies, including issues related to cybersecurity, data privacy, and regulatory compliance.	4
CO5	Evaluating	Evaluate the ethical, legal, and regulatory issues associated with banking innovations and technology	5

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		adoption, considering factors such as data privacy, cybersecurity, and compliance requirements, and propose strategies to address them effectively.	
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SUGGESTED READINGS

Textbooks:

1. "Bank 4.0: Banking Everywhere, Never at a Bank" by Brett King, published by Wiley.
2. "The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries" edited by Susanne Chishti and Janos Barberis, published by Wiley.

Reference Books

1. "Bankruption: How Community Banking Can Survive Fintech" by John Waupsh, published by Wiley.
2. "Bankruption: How Community Banking Can Survive Fintech" by John Waupsh, published by Wiley.

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 15****B.Com. Semester VII****UGOE703: Consumer Behaviour**

Course objective: - The objective of this program is to make students understand the concepts and models of consumer behavior.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction: Defining Consumer Behavior, Reasons for Studying Consumer Behavior, Understanding Consumer and Total product concept. models of consumer behavior - economic model, learning theory, Psychoanalytical theory, Sociological, Howard -Sheth model, Nicosia model.	11/25%
Unit 2:	Environmental Influences on Consumer Behavior: Cultural Influence, Cross Cultural and Sub cultural Segmentation, Social Class and Reference Group Influences, Families and Households, Personal Influences.	11/25%
Unit 3:	Psychological Influences: Lifestyles and Psychographics – Time Research Memory, Learning and Perception, Motivation & Mood. Consumer motivation – Maslow's motivational theory - Attitudes – concept – components of attitudes – development of attitudes – functional nature of attitudes– cognitive dissonance – attitudinal change and behavioural change.	12/25%
Unit 4:	Decision Process and Consumer Behavior Models: Decision Process, Problem Recognition, Search and Evaluation, Purchasing Processes, Post Purchase Behavior, Consumer Behavior Models.	11/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts and theories of consumer behavior, consumer behaviour models.	2
CO2	Understanding	Understand the individual and group influences on consumer behavior and consumer decision making process.	2
CO3	Applying	Apply knowledge of consumer behaviour to business.	3
CO4	Analyzing	Analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.	4
CO5	Evaluating	Evaluate the marketing strategies based on fundamentals of consumer buying behavior	5

SUGGESTED READINGS**Textbooks:**

1. Del L Hawkins, Consumer Behavior Building Marketing Strategy, New Delhi: Mcgraw Hill Education.
2. Blackwell et al, Consumer Behavior, New Delhi: Vikas Publication.
3. Schiffman and Wisenblit, Consumer Behavior, New Delhi : Pearson

Reference Books

1. Leon G Schiffman, Consumer Behavior, New Delhi : Mcgraw Hill Education.






GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 16****B.Com. Semester VIII****UGOE801: Indian Ethos And Management**

Course objective: - The objective of the course is to help students gain an awareness of Indian ethos and ethics in management and how to apply them to business management.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Cases Studies on unethical practices in industry/ corporate sector. Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practiced by Indian Companies.	12/25%
Unit 2:	Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos; Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.	11/25%
Unit 3:	Indian Systems of Learning: Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma.	10/25%
Unit 4:	Holistic Management System: Self-Management: Personal growth and Lessons from Ancient Indian Education System; Personality Development: Meaning, Determinants, Indian Ethos and Personality Development; Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Examine the ideas and components of Indian ethos and utilize Indian scriptures to draw managerial insights.	2
CO2	Understanding	Examine the beliefs and work ethos and how applicable they are to managing corporate businesses.	2
CO3	Understanding	Examine and evaluate the karma theory and the Indian educational system.	2
CO4	Applying	Use Indian culture to manage holistically.	3

SUGGESTED READINGS**Textbooks:**

1. Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
2. Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
3. Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi

Reference Books

1. Fernando, A.C., Business Ethics: An Indian Perspective, 2009, Pearson Education, New Delhi
2. Joseph Des Jardins, An Introduction to Business Ethics, 2009, Tata Mc Graw Hill

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 17****B.Com. Semester VIII****UGOE802: Sales Promotion**

Course objective: - The objective of the course is to acquaint students with the fundamentals of sales promotion and its significance in marketing.

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Sales Promotion Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.	12/25%
Unit 2:	Types of Sales Promotion: Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion	11/25%
Unit 3:	Major tools of Sales Promotion: Sales Promotion tools including - Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialties and novelties, and recent prevalent tools -features, strength and limitations.	10/25%
Unit 4:	Developing sales promotion programmes: Pre-testing; implementation; evaluating the result and making necessary modification; Ethical and legal aspects of sales promotion: Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Creating	Develop a sales promotion campaign.	6
CO2	Creating	Design different tools for sales campaign	6
CO3	Analyzing	Analyze the need of a particular tool.	2
CO4	Applying	Examine the public relation management.	3
CO5	Applying	Contribute positively in business.	3

SUGGESTED READINGS**Textbooks:**

- 1.Kazmi, S.H.H. & Batra, S.K. (2009). Advertising and sales promotion. Excel Books. India
2. Kotler, P. & Keller, K.L. (2021). A framework for marketing management. (6 th ed.) Pearson
3. Quelch, John A. (1989). Sales promotion management. Prentice Hall.

Reference Books

1. Minahan, S. & Ogden-Barnes, S. (2015). Sales Promotion Decision Making: Concepts, Principles, and Practice. (1 st ed.) United States, Business Expert Press

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GENERIC ELECTIVE/OPEN ELECTIVE COURSES/MULTIDISCIPLINARY COURSES/**OPEN ELECTIVE COURSES - 18****B.Com. Semester VIII****UGOE803: E-Commerce and Digital Sales Strategy**

Course objective: - To provide students with foundational and advanced knowledge of e-commerce strategies, platforms, digital sales techniques, and emerging technologies to effectively operate and manage online businesses.

L	T	P	CR
3	0	0	3

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to E-Commerce: Definition and Evolution of E-Commerce; Types of E-Commerce: B2B, B2C, C2C, and C2B; E-Commerce Business Models: Marketplace, Direct Sales, Subscription, etc.; E-Commerce Platforms and Technologies; Legal and Regulatory Considerations in E-Commerce	11/25%
Unit 2:	E-Commerce Strategy and Planning: Developing an E-Commerce Business Plan; Market Research and Analysis for E-Commerce; E-Commerce Marketing Strategies: SEO, SEM, Social Media, Email Marketing, etc.; Customer Relationship Management (CRM) in E-Commerce; User Experience (UX) Design and Conversion Optimization	11/25%
Unit 3:	Digital Sales and Revenue Generation: Sales Funnel Management in Digital Channels; Pricing Strategies for E-Commerce; Payment Gateway Integration and Secure Transactions; Fulfillment and Logistics in E-Commerce; Analytics and Metrics for Measuring E-Commerce Performance.	11/25%
Unit 4:	Advanced Topics in E-Commerce and Digital Sales: Omni-channel Retailing: Integrating Online and Offline Channels; International E-Commerce and Cross-Border Trade; Emerging Trends in E-Commerce: Mobile Commerce, Voice Commerce, AI, AR/VR, etc.; E-Commerce Ethics and Consumer Privacy; Case Studies and Best Practices in Successful E-Commerce Businesses.	12/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the evolution, types, and legal aspects of e-commerce.	2
CO2	Creating	Develop a comprehensive e-commerce business plan using appropriate strategies.	6
CO3	Applying	Apply digital marketing tools and CRM in an e-commerce context.	3
CO4	Analyzing	Analyze sales funnels, pricing, logistics, and performance metrics.	4
CO5	Evaluating	Evaluate emerging trends and best practices in digital commerce.	5

SUGGESTED READINGS**Textbooks:**

1. P.T. Joseph – *E-Commerce: An Indian Perspective*, Publisher: PHI Learning, Latest Edition, A widely used Indian text covering fundamentals and evolving practices of e-commerce in the Indian context.
2. S. Jaiswal & M. Jaiswal – *E-Commerce*, Publisher: Galgotia Publications, Offers a student-friendly approach with Indian case studies and legal frameworks.
3. Dave Chaffey – *E-Business and E-Commerce Management*, Publisher: Pearson Education, Comprehensive book combining strategy, marketing, and technology






Reference books:

1. Kenneth C. Laudon & Carol Traver – *E-Commerce: Business, Technology, Society*, Publisher: Pearson Education, International perspective with excellent coverage on technologies and digital business models.
2. Ravi Kalakota & Andrew B. Whinston – *Frontiers of Electronic Commerce*, Publisher: Addison-Wesley, A classic book explaining frameworks and architectures of e-commerce.

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SKILL ENHANCEMENT COURSES

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SKILL ENHANCEMENT COURSES1
B.Com. Semester I
BSEC101N: Personal Finance and Planning

Course objective: -This course aims to introduce students to various elements of personal financial planning, including savings, investment, taxation, insurance, and retirement planning. It is designed to equip students with the knowledge and skills necessary for effective financial planning.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Financial Planning: Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.	8/25%
Unit 2:	Investment Planning: Process and objectives of investment, concept and measurement of return & risk for various asset classes, Concept of Portfolio building. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.	8/25%
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. Tax management, tax planning, tax avoidance versus tax evasion.	7/25%
Unit 4:	Insurance Planning: Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance. Retirement Benefits Planning: Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Gain a thorough understanding of financial planning and its significance in personal finance management	2
CO2	Understanding	Understand the concept of investment planning and explore various methods and strategies for effective investment management.	2
CO3	Evaluating	Examine the scope of personal tax planning and learn about the different approaches to managing taxes efficiently.	5
CO4	Analyzing	Analyze the significance of insurance planning in mitigating financial risks and protecting assets.	4
CO5	Creating	Develop a deep understanding of retirement planning and its importance in ensuring financial security during retirement years.	6

SUGGESTED READINGS

Textbooks:

1Halan, M. —Let's Talk Money: You've Worked Hard for It, Now Make It Work for You|| Harper Collins Publishers, New York.

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2. Tripathi, V. —Fundamentals of Investment Taxmann Publication, New Delhi.

Reference Books

1. Madura, J. —Personal Finance, Pearson
2. Indian Institute of Banking & Finance. —Introduction to Financial Planning Taxmann Publication, New Delhi.

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SKILL ENHANCEMENT COURSES 2

B.Com. Semester I

BSEC102: Personal Selling

Course objective: - The course aims to acquaint students with the concept and procedures involved in personal selling.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Personal Selling: Definition and Significance of Personal Selling; Relationship Marketing and its Connection to Personal Selling; Various Types of Selling Situations and Their Characteristics; Ethical Considerations in Personal Selling	7/25%
Unit 2:	Buying Motives and Sales Strategies: Understanding Motivation: Maslow's Hierarchy of Needs; Dynamic Nature of Motivation and its Impact on Buying Decisions; Utilizing Buying Motives in Personal Selling; AIDAS Model of Selling and its Application; Contrasting Traditional and Modern Sales Approaches	8/25%
Unit 3:	Sales Process and Customer Relations: Steps in the Selling Process: Prospecting, Qualifying, Approaching, Presenting, demonstrating: Handling Objections; Identifying, Acknowledging, and Overcoming Objections; Closing Techniques and Strategies; Importance of Customer Relations and Follow-up; Dealing with Customer Concerns and Complaints; Sales Reports and Documents: Sales Manual, Order Book, Cash Memo, Tour Diary, Reports.	8/25%
Unit 4:	Sales Careers and Professional Development: Traits and Characteristics of Successful Salespersons; Different Types of Sales Roles and Responsibilities; Career Opportunities in Sales and Measures to Enhance Sales Career Attractiveness	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explore the theoretical foundations and practical applications of personal selling, including the importance of relationship-building, understanding buyer behavior, and ethical considerations in sales practices.	2
CO2	Applying	Illustrate effective sales presentation techniques through demonstrations and role-plays, showcasing how to engage with customers, highlight product benefits, and close sales.	3
CO3	Applying	Develop and apply selling skills in various scenarios, such as prospecting, approaching customers, handling objections, and closing deals, to enhance sales performance in different situations.	3
CO4	Applying	Enhance the ability and confidence to address customer grievances and objections by learning effective communication strategies, problem-solving techniques, and conflict resolution skills.	3

SUGGESTED READINGS

Textbooks:

1. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
2. Kapoor, N. Advertising and personal selling. Pinnacle learning

Reference Books

1. Kotler, P. & Keller, K.L.(2021). A framework for marketing management. (6 th ed.) Pearson
2. Marks, Ronald B. (2004). Personal selling: A relationship approach. (6 th ed) Pearson Education/Prentice Hall

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SKILL ENHANCEMENT COURSES-3
B.Com. Semester I
BSEC103: Introduction to Business Etiquette

Course objective: - To introduce students to the professional behavior, communication skills, and etiquette required for success in the business world.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Concept and importance of etiquette in business; Professional behavior in the workplace; Body language, posture, grooming, and dressing; First impressions and confidence building;	7/25%
Unit 2:	Communication Etiquette: Verbal and non-verbal communication; Email and telephone etiquette; Meeting and presentation etiquette; Cross-cultural communication basics;	8/25%
Unit 3:	Workplace and Dining Etiquette: Office manners and teamwork behavior; Etiquette in open-plan offices and virtual settings; Dining etiquette for business meals; Host and guest responsibilities	8/25%
Unit 4:	Business Travel & Social Media Etiquette: Travel etiquette (domestic/international); Behavior during conferences, networking events; Social media presence and digital reputation; Do's and don'ts in business interactions	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Identify appropriate business behavior and etiquette in professional settings.	1
CO2	Understanding	Describe effective communication practices in various business scenarios.	2
CO3	Applying	Apply proper etiquette during meetings, presentations, and formal gatherings.	3
CO4	Applying	Demonstrate proper grooming, posture, and dining manners.	3
CO5	Evaluating	Evaluate the impact of social and digital behavior on professional image.	5

SUGGESTED READINGS

Textbooks:

1. Subramanian, R. – *Professional Communication* – Oxford University Press, Latest Edition
2. P. D. Chaturvedi & Mukesh Chaturvedi – *Business Communication: Concepts, Cases and Applications* – Pearson Education, 3rd Edition

Reference Books

1. Nisha Nair – *Business Etiquette* – Himalaya Publishing House.

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SKILL ENHANCEMENT COURSES 4
B.Com. Semester II
BSEC201: Computer Applications

Course objective: - To understand the basic components of a computer system and applications of MS Word, MS Excel and MS PowerPoint.

L	T	P	CR
2	0	0	2

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Computer Hardware and Number System: Computer Fundamentals, Computer History and evaluations, Computer Classifications, Anatomy of Computer System, Input and Output technologies, Memory and Storage Devices, Applications of information technology in Business.	6/25%
Unit 2:	MS-Word: Uses and Components of MS-Word, Working with Tables, Preparations of Documents, Editing and Formatting in MS-Word, Short Cut keys, Mail Merge, Alignments, Types of Charts, Hyperlinks, Print layout, Page Orientations, Preparations of CV. in MS-Word.	7/25%
Unit 3:	MS-Excel: Uses and Components of MS-Excel, Working with Workbook and Worksheet, Working with Rows and Columns, Editing and Formatting in MS-Excel, Different Formulas in Excel, Uses of different tools, Types of charts, Sorting of Data in MS-Excel	9/25%
Unit 4:	MS-PowerPoint: Uses and Components of MS-PowerPoint, Inserting Pictures and Objects in PowerPoint, Working with Slides, Prepare Slides using Animations in PowerPoint, Editing and Formatting in PowerPoint, Header and Footer, Inserting Sounds, Custom Animation, Slide show and Transitions	8/25%

List of Practical

1. Creation of E-mail address.
2. Creating a new word document,
3. Editing document - cut, copy, paste, paste special, paste as hyperlink.
4. Formatting text and documents.
5. Working with header and footer, footnotes, endnotes
6. Tables and sorting, inserting, deleting, selecting table.
7. Creating a new excel worksheet and rearranging worksheets.
8. Creating graphs in excel.
9. Creating a Power Point slide- adding animation, sound, pictures and video.
10. Inserting new slide, background setting, auto layout, apply design templates.

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the basic components of a computer system.	2
CO2	Understanding	Understand the contribution of Quality gurus: W. Edward Deming and Joseph M. Juran.	2
CO3	Applying	Apply word-processing software (MS-Word).	3
CO4	Applying	Apply MS-Excel software.	3
CO5	Applying	Apply MS- PowerPoint.	3

SUGGESTED READINGS

Text Books

1. Cyganski, Information Technology: Inside and Outside, New Delhi: Pearson Education.
2. Basandra S.K., Computers Today, New Delhi: Galgotia Publications.
3. Sinha Pradeep K., Computer Fundamentals, 6th Edition, New Delhi: BPB

Reference Books

1. Leon A. & Leon M., Introduction to Computers, New Delhi: Vikas Publications.

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SKILL ENHANCEMENT COURSES 5

B.Com. Semester II

BSEC202: Competency Mapping

Course objective: - The course aims to provide insights into the competency aspect of human resource management, focusing on how employee competencies can be integrated into human resource practices.

L	T	P	CR
2	0	0	2

Syllabus & Detailed Contents

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Competency: Definition and Evolution of Competency; Components of Competency: Knowledge, Skill, Attitude (KSA); Differentiating Competence and Competency; Types of Competency: Generic/Specific, Threshold/Performance, Managerial/Human; Performance vs. Competency: A Comparative Analysis; Limitations of Competency Models	8/25%
Unit 2:	Competency Frameworks: Importance and Need for Competency Frameworks; Types of Competency Models: Iceberg Model, Lancaster Model of Managerial Competence, HR Professionals' Competency Models	7/25%
Unit 3:	Development of Competency Models: Stages in Developing and Implementing Competency Models; Job Analysis and Data Collection Techniques for Competency Models; Validation and Benchmarking of Competency Models; Competency Gap Analysis; Competency Assessment: 360-degree Feedback	8/25%
Unit 4:	Competency Mapping: Definition and Purpose of Competency Mapping; Steps in Developing Competency Maps; Utilization of Competency Mapping in HR Decisions: Assessment Centers, Recruitment, Training, Performance Management, Compensation, and Succession Planning	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Analyzing	Analyze fundamental concepts of Competency, exploring its components and types, and contrasting it with competence.	4
CO2	Understanding	Grasp the framework for Competency Management, recognizing its significance and exploring different models used in practice.	2
CO3	Applying	Engage in the process of designing a Competency Model, from understanding job positions to conducting competency assessments and gap analyses.	3
CO4	Analyzing	Interpret the concept of Competency Mapping, understanding its purpose and steps involved in its development.	4
CO5	Applying	Integrate Competency Mapping into various HR applications, including recruitment, training, performance management, and succession planning, to enhance organizational effectiveness.	3

SUGGESTED READINGS

Text Books

1. McClelland, David Competence at Work, Spencer and Spencer, 1993
2. Sharma, Radha. 360-degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003.
3. Shermon, Ganesh. Competency based HRM. 1st edition, Tata McGraw Hill.

Reference Books

1. Sanghi, S., The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in organisations 2nd ed. SAGE Publications Pvt Ltd 2007, India

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SKILL ENHANCEMENT COURSES 6

B.Com. Semester III

BSEC301: Personal Tax Planning

Course objective: - This course provides comprehensive tax planning knowledge for individuals, HUFs, and partnership firms, emphasizing its significance and demonstrating how systematically planned investments can reduce tax liability.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Tax Planning for Residents: Special Provisions for Computation of Total Income and Tax Liability of Residents; Tax Planning Strategies for Residents. Tax Planning for Agricultural Income: Understanding Agricultural Income and its Tax Implications; Strategies for Partial Integration of Agricultural Income	9/25%
Unit 2:	Tax Planning for Non-Residents: Special Provisions for Computation of Total Income and Tax Liability of Non-Residents; Tax Planning Strategies for Non-Residents. Tax Planning for Business and Profession: Tax Planning Strategies for Business and Profession; Simplified Scheme for Computing Business Income under Sections 44AD, 44ADA, and 44AE	8/25%
Unit 3:	Tax Planning for Capital Gains: Differentiating Short-term and Long-term Capital Gains; Tax Planning for Capital Gains on Immovable Property, Shares, Bonds/Debentures, Mutual Funds, and Gold; Exemptions under Sections 54, 54B, 54EC, 54F; Carry Forward and Set Off of Capital Losses	7/25%
Unit 4:	Tax Planning for Other Sources: Tax Planning for Gifts, Interest Income on Deposits, and Mutual Fund Units under the Head "Other Sources"	6/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Evaluating	Evaluate the tax planning framework applicable to non-residents, including special provisions for computing total income and tax liability.	5
CO2	Analyzing	Examine the diverse provisions governing the tax treatment of agricultural income, including strategies for partial integration.	4
CO3	Understanding	Explain the provisions for tax planning related to income from business or profession, including simplified schemes for computing business income.	2
CO4	Evaluating	Assess the viability of different decisions regarding short-term and long-term capital gains, considering tax implications.	5
CO5	Applying	Discuss tax planning strategies concerning the treatment of gifts, along with their tax implications.	3

SUGGESTED READINGS

Text Books

1. Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Delhi, India: Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. (2022). Student's Guide to Income Tax. Delhi, India: Taxmann Publications Pvt. Ltd

Reference Books

1. Income tax Act 1961

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SKILL ENHANCEMENT COURSES 7

B.Com. Semester III

BSEC302: E-Filing of Returns

Course objective: - The course aims to provide students with the practical skills necessary for filing tax returns in accordance with Income Tax Laws.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Overview of Income Tax: Taxable Incomes under Different Heads; Deductions from Gross Total Income; Computation of Total Income and Tax Liability for Individuals; PAN, Due Date for Filing Income Tax Return; Provisions for Advance Payment of Tax; Introduction to the New Tax Regime for Individuals	8/25%
Unit 2:	Maintenance of Accounts, Audit, and Taxation on Presumptive Basis: Provisions for Maintaining Accounts (Sec. 44AA); Audit Requirements for Certain Businesses (Sec. 44AB); Taxation on Presumptive Basis for Business (Sec. 44AD) and Profession (Sec. 44ADA); Special Provision for Business of Plying, Hiring, or Leasing Goods Carriages (Sec. 44AE)	8/25%
Unit 3:	e-Filing of Income Tax Returns: Concept and Benefits of e-Filing; Filing Income Tax Returns using ITR Forms: ITR-2, ITR-3, ITR-4, ITR-5, and ITR-U	7/25%
Unit 4:	Tax Deducted at Source (TDS): Provisions Related to TDS; TDS Deposit Schedule; TDS Return Submission Schedule; Exemptions from TDS: Form 13, Form 15G, and Form 15H; e-Filing of TDS Returns: Forms for Filing TDS Returns Practical Workshop on e-Filing of TDS Returns: Form 24Q and Form 26Q	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Analyzing	Analyze the fundamental concepts of income tax as applicable to individual assesses.	2
CO2	Analyzing	Explain the provisions related to computing business or professional income on an estimated basis.	4
CO3	Evaluating	Evaluate the process of electronically filing income tax returns.	5
CO4	Understanding	Understand the provisions of Tax Deducted at Source (TDS).	2
CO5	Analyzing	Analyze the process of electronically filing TDS returns.	4

SUGGESTED READINGS

Text Books

1. Lodha, R. (2022). Computerised Accounting and E-Filing of Tax Returns. Kolkata, India: Lawpoint Publications.
2. Ahuja, G., & Gupta, R. (2021). Systematic approach to income tax. Delhi, India: Flair Publications Pvt.Ltd.

Reference Books

1. Das, A. N., & Agnihotri, M. (2022). Computerised Accounting and E-Filing of Tax Returns. Kolkata, India: Tee Dee Publications
2. Singhania, V. K., & Singhania, M. (2021). Students' guide to income tax. University ed.. Delhi, India: Taxmann Publications Private Limited.



SKILL ENHANCEMENT COURSES 8
B.Com. Semester IV
BSEC401: Personality Development

Course objective: - The course is designed to offer detailed insights into personalities, enabling learners to develop a deeper understanding of those around them.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Personality Development: Definition of Personality; Determinants of Personality; Types and Traits of Personality; Understanding Self: Self Awareness, Social Awareness, Self-Management, and Relationship Management. Self-Esteem: Definition and Symptoms of Self-Esteem; Advantages and Do's and Don'ts to Develop Positive Self-Esteem; Low Self-Esteem: Symptoms, Effects, Positive and Negative Aspects; Self-Confidence: Understanding and Ways to Enhance it.	10/25%
Unit 2:	Interpersonal Relationships: Definition of Interpersonal Relationships; Understanding Aggressive, Submissive, and Assertive Behaviors; Lateral Thinking in Relationships; Enhancing Interpersonal Skills for Improved Relationships.	10/25%
Unit 3:	Attitude Development: Concept and Significance of Attitude; Factors Affecting Attitudes; Positive Attitude: Advantages and Ways to Develop it; Negative Attitude: Disadvantages and Strategies for Improvement; Carl Jung's Contribution to Personality Development; Theory of Attitude.	10/25%
Unit 4:	Employability & Developing Personality: Skills Enhancing Personality: Body Language, Problem-Solving, Conflict and Stress Management, Decision-Making, Leadership, Character Building, Teamwork, Time Management, and Goal Setting; Setting Smart Goals; Employability Quotient; Resume Building; Participating in Group Discussions; Facing HR & Technical Interviews: Frequently Asked Questions, Psychometric Analysis, Mock Interview Sessions.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Acquire a comprehensive understanding of personality development, traits, and types.	2
CO2	Understanding	Gain insight into their own personality and understand the stages of personality development to enhance self-esteem	2
CO3	Understanding	Learn methods to improve interpersonal relationships for better growth and opportunities.	2
CO4	Understanding	Explain attitudes, including negative and positive attitudes.	2
CO5	Applying	Acquire various employability skills to enhance personality.	3

SUGGESTED READINGS

Text Books

1. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
2. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi

Reference Books

1. Effective Business Communication – H.Murphy.

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SKILL ENHANCEMENT COURSES 9

B.Com. Semester IV

BSEC402: Design Thinking

Course objective: - The course is designed to offer detailed insights into personalities, enabling learners to develop a deeper understanding of those around them.

Syllabus & Detailed Contents

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Understanding Design Thinking: Meaning of Design Thinking, Origins of Design Thinking, Principles of Design Thinking, Stages of Design Thinking; Theories of Design Thinking: Theories of Thinking Modes - Theory of Problem Solving - Theory of Creative Blocks - Theory of Creative Process - Theory of Creative thinking education and Meta Cognitive Control; Team Based Design Thinking.	6/25%
Unit 2:	Tools of Design Thinking: Visualization Journey, Mapping, Value Chain Analysis, Mind Mapping, Rapid Concept Development, Assumption Testing, Prototype, Co-Creation, Learning Launches, Story Telling	6/25%
Unit 3:	Design Thinking in Information Technology: Meaning of Business Process Management, Advantage of Business Process, Modelling Design, thinking in Business Process Modelling, Agile in Virtual Collaboration, Scenario Based Prototyping; Design Thinking Workshop: Focus of Design Thinking Workshop Need for Design Thinking Workshop Stages of Design Thinking Workshop	8/25%
Unit 4:	Design Thinking for Strategic Innovation: Meaning of Strategic Management Meaning of Innovation Management Types of Innovations - Disruptive vs. Sustaining innovation - Radical vs. incremental innovation - The Innovation Matrix; - Architectural vs. Modular Innovation Strategic Innovation Features of Strategic Innovation Scope of Strategic Innovation Design Thinking and Strategic Innovation Practices of Integrating Design Thinking in Strategic Innovation.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	To expose the student with state of the art perspectives, ideas, concepts, and solutions related to the design and execution of projects using design thinking principles	2
CO2	Applying	To prepare the mindset and discipline of systemic inspiration driven by a desire to identify new sources of ideas, and new models especially outside their regular working atmosphere	3
CO3	Understanding	Understand the diverse methods employed in design thinking and establish a workable design thinking framework to use in their practices	2
CO4	Creating	Conceive, organize, lead and implement projects in interdisciplinary domain and address social concerns with innovative approaches	6
CO5	Applying	Apply some design thinking concepts to their daily work	3

SUGGESTED READINGS

Text Books

1. Roger Martin, "The Design of Business: Why Design Thinking is the Next Competitive Advantage", Harvard Business Press, 2009.
2. Hasso Plattner, Christoph Meinel and Larry Leifer (eds), "Design Thinking: Understand – Improve– Apply" Springer 2011

SKILL ENHANCEMENT COURSES 10

B.Com. Semester V

BSEC501 N: Negotiation & Counseling

Course objective: - To equip students with effective negotiation and counseling skills for resolving conflicts, enhancing communication, and building productive relationships in business settings.

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Negotiation: Definition, nature, and scope of negotiation; Phases of negotiation: preparation, discussion, proposal, bargaining, closure; Types of negotiation: distributive vs integrative; Qualities of a good negotiator; Common barriers and challenges in negotiation	8/25%
Unit 2:	Strategies and Tactics in Negotiation: BATNA (Best Alternative to a Negotiated Agreement); Win-win vs win-lose approaches; Cross-cultural negotiation; Emotional intelligence in negotiation; Ethical issues in negotiation	7/25%
Unit 3:	Fundamentals of Counseling: Meaning, nature, need, and goals of counseling; Types of counseling: directive, non-directive, eclectic; Counseling process and stages; Qualities and roles of a counselor; Counseling in workplace settings	7/25%
Unit 4:	Applications in Business Context: Negotiation in HR (recruitment, grievance handling, salary negotiation); Counseling for performance, stress, and career development; Conflict resolution techniques; Role-plays and case studies in negotiation and counseling; Integration of negotiation and counseling in leadership.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the core concepts, types, and processes of negotiation and counseling.	2
CO2	Applying	Demonstrate negotiation strategies and tactics effectively in role-play scenarios.	3
CO3	Analyzing	Analyze conflicts and identify appropriate negotiation or counseling approaches.	3
CO4	Evaluating	Evaluate ethical considerations and cross-cultural aspects of negotiation and counseling.	5
CO5	Creating	Develop effective solutions for workplace problems through negotiation and counseling interventions.	6

SUGGESTED READINGS

Text Books

1. Rao, T.V. – Counseling and Guidance, McGraw Hill Education, Latest Edition
2. Kavita Singh – Organizational Behaviour: Text and Cases, Pearson India, 2019
3. C.S. Rayudu – Communication, Himalaya Publishing House, Latest Edition

Reference Books

1. S.S. Khanka – Organizational Behaviour, S. Chand & Co., 2021
2. Subba Rao, P. – Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House, 2020

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SKILL ENHANCEMENT COURSES 11

B.Com. Semester V

BSEC502: Customer Relationship Management

Course objective: - This course aims to familiarize the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction: Concept and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience; Data base marketing; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Customer loyalty management, Campaign Management.	8/25%
Unit 2:	Customer lifecycle management; CRM strategy and planning; CRM implementation process; Data mining and customer analytics; Challenges in CRM implementation.	7/25%
Unit 3:	CRM Technology and Applications: Role of IT in CRM; Integrating CRM with other systems (ERP, SCM, etc.); Social CRM and mobile CRM; CRM in e-commerce and digital platforms	7/25%
Unit 4:	CRM in service industries: banking, retail, hospitality, healthcare; Measuring CRM performance: KPIs and metrics; Customer satisfaction, loyalty, and retention; Ethics and privacy in CRM; Case studies on successful CRM practices.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the fundamental concepts, types, and benefits of CRM.	2
CO2	Applying	Apply CRM processes and tools in managing customer relationships across industries.	3
CO3	Analyzing	Analyze customer data and identify strategies to improve customer satisfaction and loyalty.	4
CO4	Evaluating	Evaluate CRM implementation challenges and suggest improvements using appropriate metrics.	5
CO5	Creating	Design a basic CRM strategy for a business using technology integration and customer lifecycle principles.	6

SUGGESTED READINGS

Text Books

1. Alok Kumar Rai – *Customer Relationship Management: Concepts and Cases*, Prentice Hall India, 2016
2. S. Shanmugasundaram – *Customer Relationship Management*, Prentice Hall India, Latest Edition
3. Francis Buttle & Stan Maklan – *Customer Relationship Management: Concepts and Technologies*, Routledge, 4th Ed., 2019

Reference Books

1. V. Kumar & Werner Reinartz – *Customer Relationship Management: Strategy, Process, and Metrics*, Springer, 2018
2. Kaushik Mukerjee – *Customer Relationship Management: A Strategic Approach to Marketing*, PHI Learning, Latest Edition

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SKILL ENHANCEMENT COURSES 12

B.Com. Semester VI

BSEC601: Cyber Laws and Security

Course objective: - The objective of the course is to familiarize the student with the various types of cyber-attacks and cyber-crimes, threats and risks within context of the cyber security and constitute defensive techniques against these attacks.

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Cyber Security: Basic Cyber Security Concepts, layers of security, Vulnerability, threat, Harmful acts, Internet Governance – Challenges and Constraints, Computer Criminals, CIA Triad, Assets and Threat, motive of attackers, active attacks, passive attacks, Software attacks, hardware attacks, Cyber Threats-Cyber Warfare, Cyber Crime, Cyber terrorism, Cyber Espionage, etc., Comprehensive Cyber Security Policy.	8/25%
Unit 2:	Cybercrime: Mobile and Wireless Devices: Introduction, Proliferation of Mobile and Wireless Devices, Trends in Mobility, Credit card Frauds in Mobile and Wireless Computing Era, Security Challenges Posed by Mobile Devices, Registry Settings for Mobile Devices, Authentication service Security, Attacks on Mobile/Cell Phones, Organizational security Policies and Measures in Mobile Computing Era, Laptops.	7/25%
Unit 3:	Cyberspace and the Law & Cyber Forensics: Introduction, Cyber Security Regulations, Roles of International Law. The INDIAN Cyberspace, National Cyber Security Policy. Introduction, Historical background of Cyber forensics, Digital Forensics Science, The Need for Computer Forensics, Cyber Forensics and Digital evidence, Forensics Analysis of Email, Digital Forensics Lifecycle, Forensics Investigation, Challenges in Computer Forensics	7/25%
Unit 4:	Definitions: Digital Signature and Electronic Signature, Digital Certificate i.[Section 43] Penalty and compensation for damage to computer etc. ii.[Section 65] Tampering with computer source documents iii.[Section 66A] Punishment for sending offensive messages through communication service etc. iv.[Section 66B] Punishment for dishonestly receiving stolen computer resource or communication device v.[Section 66C] Punishment for identity theft vi.[Section 66D] Punishment for cheating by impersonation by using computer resource vii.[Section 66E] Punishment for violation of privacy viii.[Section 66F] Punishment for cyber terrorism.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the cyber-attacks, types of cybercrimes.	2
CO2	Analyzing	Analyze cyber-attacks, types of cybercrimes, cyber laws and also how to protect them self and ultimately the entire Internet community from such attacks.	2
CO3	Applying	Interpret and forensically investigate security incidents	3
CO4	Applying	Apply policies and procedures to manage Privacy issues	3
CO5	Creating	Design and develop secure software modules	6

SUGGESTED READINGS

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Text Books

- [1]. Merkow, M., & Breithaupt, J.(2005) Information Security Principles and Practices. 5th edition. Prentice Hall.
- [2]. Snyder, G.F. (2010). Network Security, Cengage Learning.
- [3]. Whitman, M. E. & Mattord, H. J. (2017) Principles of Information Security. 6th edition. Cengage Learning.

Reference Books:

- 1. Basta, A., & Halton, W., (2010) Computer Security: Concepts, Issues and Implementation, Cengage Learning India.
- 2. Charles P. Pfleeger, Shari Lawrence Pfleeger, Security in Computing, 4 th Edition,
- 3. Sushila Madan, Cyber Crimes and Laws, Scholar Tech Press (MKM Publishers Pvt. Ltd) Second Revised Edition, 2017

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SKILL ENHANCEMENT COURSES 13

B.Com. Semester VI

BSEC602: Advance Excel

Course objective: - The objective of this course is to provide students understanding and modifying Excel options

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Basics of Excel - Data Formatting in Excel like colors, fonts, Bullets etc, Basic Sorting and Filtering, Basic Formulae like SUM, AVERAGE, COUNT, MAX, MIN etc. Spreadsheet Basics, Creating, Editing, saving and Printing spreadsheets.	7/25%
Unit 2:	Getting Advance in excel - Sorting Data by values, color, etc. Filtering by numbers, text, values, logical functions, colors. Using Filters to Sort Data, Using Auto filter, Creating a custom AutoFilter, advance Filtering Options.	8/25%
Unit 3:	Custom and Conditional Formats - Creating a custom format, Create a custom number format, Conditional Formatting, Creating Conditional Formatting, Editing Conditional Formatting, Adding Conditional Formatting, Deleting Conditional Formatting from the selected range	8/25%
Unit 4:	Data Validation - Specifying a valid range of value of a cell, specifying a valid value for a cell, Specifying custom validation based on formula for a cell	7/25%

List of Practical

1. Data Formatting in Excel like colors, fonts, Bullets.
2. Use formulae like SUM, AVERAGE, COUNT, MAX, MIN.
3. Sort data by values.
4. Sort data by colors.
5. Filtering by numbers, text, values.
6. Filtering by logical functions, colors.
7. Use filters to Sort data.
8. Create a custom AutoFilter.
9. Create a custom number format.
10. Create Conditional Formatting.

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand basics of MS excel.	2
CO2	Applying	Apply basic formulae of MS excel.	3
CO3	Applying	Apply sorting and filtering options.	3
CO4	Applying	Apply custom and conditional formats.	3
CO5	Applying	Apply data validation.	3

SUGGESTED READINGS

Text Books

1. Excel 2010 Bible by John Walkenbach, John Wiley
2. Excel 2007 & 2010 for Dummies by Greg Harvey, Wiley.

Reference Books

1. Software: Microsoft Excel 2018 Latest Version of excel software.
2. New perspective on Microsoft Office Excel 2007 & 2010.

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SKILL ENHANCEMENT COURSES 14

B.Com. Semester VII

BSEC701: Artificial Intelligence in Business

Course objective: - This course aims to teach students about AI's fundamental concepts and methods in business, showcasing their potential and limitations through various applications.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Artificial Intelligence: Concept, benefits, and scope of Artificial Intelligence (AI); Differences between AI, Machine Learning (ML), and Deep Learning (DL); AI applications, capabilities, and competitive advantage; Industry drivers for AI adoption; Considerations for developing an AI strategy for the enterprise; Introduction to Internet of Things (IoT), mobile computing, and Cloud computing	8/25%
Unit 2:	AI-led Strategic Interventions: Algorithmic decision-making and its role in strategic decision-making; Real-time analytics and its impact on accelerated decision-making; AI in operational models and its organizational implications; Future of AI in HR and talent management; AI's role in transforming Finance & Accounting functions; Changing role of Chief Information Officer (CIO) in the era of Industry 4.0	7/25%
Unit 3:	AI in Industry Verticals: Banking, Insurance, and Retail: AI's impact on the banking industry, including analytics adoption and AI-powered financial services; Fraud mitigation in banks using AI; AI's role in customer retention and risk management in banking; AI-driven transformation in the insurance sector; AI's impact on consumer packaged goods and supply chain transformation	8/25%
Unit 4:	Exponential Technologies: Using analytics to combat cyber-attacks; AI's role in the automotive industry, including driverless cars and drones; IoT analytics and its value extraction in business transformation; Real-time streaming analytics and its applications; Analytics in cryptocurrency and AI for customer service data analysis	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Analyzing	Examine how the AI is being leveraged by start-ups as a success tool.	4
CO2	Analyzing	Analyze and interpret the applicability of AI in HR functions.	4
CO3	Analyzing	Analyze how algorithms are changing the board room landscape.	4
CO4	Understanding	Describe the customer services provided by various banks using AI.	2
CO5	Applying	Demonstrate the role of AI in transforming the retail sector.	3

SUGGESTED READINGS

Text Books

1. Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature.
2. Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley

Reference Books

1. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.
2. Padhy (2005). Artificial Intelligence and Intelligent system. Oxford University Press

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SKILL ENHANCEMENT COURSES 15

B.Com. Semester VII

BSEC702: Operation Research

Course objective: - The objective of the course is to introduce the basic concepts of Operations Research and its decision models to the students.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Operations Research: History and evolution of Operations Research (OR); Characteristics of OR problems; Models and modeling in OR; General methodology to solve OR problems; Applications of OR in various fields.	7/25%
Unit 2:	Transportation Problem: Mathematical model of Transportation problem; Transportation Algorithm; Methods for finding initial solution: North-West corner method, Least cost method, Vogel's approximation method; Test for optimality; Steps of MODI method; Variations in transportation problems: Unbalanced supply and demand, Degeneracy and its resolution; Alternative optimal solution; Maximization of transportation problem. Assignment problems	8/25%
Unit 3:	Sequencing Problem: Processing of n jobs through two-machines, three machines, m-machines; Processing two jobs through m machines. Project Management: PERT & CPM; Network construction; Critical path analysis; Program evaluation and review technique (PERT); Project Time Cost Trade-Off; Project-crashing	8/25%
Unit 4:	Inventory Models: Inventory cost components; EOQ; Deterministic inventory cost models: Inventory model with constant demand & Instantaneous supply, EOQ model with different rates of demand, EOQ model with gradual replenishment,	7/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand managerial problems in industry so that they are able to use resources (capitals, materials, staffing, and machines) more effectively.	2
CO2	Applying	Apply mathematical models for formulation of managerial problems in industry.	3
CO3	Applying	Apply Operations Research approaches in solving real problems in industry.	3
CO4	Analyzing	Analyze the results and propose recommendations to the decision-making processes to Management.	4
CO5	Evaluating	Evaluate solution to real problems with the help in Operations Research models.	5

SUGGESTED READINGS

Text Books

1. Sharma J.K., Operations Research, SK Kataria & sons
2. Sharma S.D., Operations Research, Kedar Nath Ram Nath & Co.

Reference Books

1. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.
2. Padhy (2005). Artificial Intelligence and Intelligent system. Oxford University Press

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SKILL ENHANCEMENT COURSES 16

B.Com. Semester VIII

BSEC801: EMOTIONAL INTELLIGENCE

Course objective: - The course aims to develop a positive mindset in future leaders, preparing them to face challenges and develop emotional intelligence.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction: The nature and characteristics of emotions; Types/kinds of emotions, mood, and feelings; Factors affecting emotions; Difference between thoughts, emotions, and actions; Meaning and components of emotional intelligence; Evolution from IQ to EQ	7/25%
Unit 2:	Self-Awareness & Self-Management: Meaning of self-awareness; Role of consciousness in self-awareness; Self-motivation; Knowing your strengths and weaknesses; Meaning of self-management; Appreciative inquiry; Time management; Self-control and assertiveness.	7/25%
Unit 3:	Social Awareness & Relationship Management: Elements of social skills such as empathy; Social connect; Body language; Listening actively; Law of energy & positive vibrations; Gratitude; Celebrate life: spending quality time with family, friends, and colleagues; Building trust and team spirit.	8/25%
Unit 4:	Application and Improvement of Emotional Intelligence: Techniques and strategies to improve emotional intelligence; Show you care; Keep your word; Law of patience; Role of emotional intelligence in success and happiness; Strategies to improve emotional intelligence; Application of emotional intelligence: At work and personal life with the help of case studies and role plays; Emotional intelligence and mental wellbeing of human beings; Role of emotional intelligence in conflict management.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Explain the significance of emotional intelligence and its meaning.	1
CO2	Understanding	Understand one-self and manage your emotions.	2
CO3	Analyzing	Analyze your own and others' feelings to maintain positive interpersonal relationships.	4
CO4	Applying	Apply techniques to enhance emotional intelligence.	3
CO5	Understanding	Understand and utilize the components of emotional intelligence.	2

SUGGESTED READINGS

Text Books

1. Singh, D. (2015). Emotional intelligence at work. New Delhi: Response Books
2. Mastering Emotional Intelligence: Making Emotions Work "For" you and not "Against" you.

Reference Books

1. Mangal, S.K., Mangal, S. (2015). Emotional intelligence: Managing emotions to win in life. PHI Learning Private Limited.
2. Ciarrochi, J., Mayer, J.D. (2007). Applying Emotional Intelligence: A practitioner's guide. Psychology Press.

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SKILL ENHANCEMENT COURSES 17

B.Com. Semester VIII

BSEC802: Social Media Analytics

Course objective: - The course's objectives are to impart to students the basic ideas and methods of using social media and analytics, as well as to explain their applications and show how to utilize them using a variety of software tools.

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Understanding Social Media: Introduction to social media; Characteristics of social media; Relevance and applications of social media platforms in business; Types of social media; General social media terminologies and concepts: Call to Action, Cost Per Click, Impressions, Conversion, Engagement Rate, Reach, etc.; Types of social media data	7/25%
Unit 2:	Fundamentals of Social Media Analytics: Meaning and purpose of social media analytics; Social media monitoring; Social media intelligence; Social media engagement; Social media analytics vs. traditional business analytics; Layers of social media analytics; Types of social media analytics: Descriptive, Predictive, and Prescriptive; Social media analytics cycle; Challenges of social media analytics	7/25%
Unit 3:	Data Extraction & Preparation: Concept of APIs; Types of APIs; Advantages of social media APIs; Data extraction from social media platforms; Exploring APIs for social media platforms (Twitter, Facebook, YouTube, etc.); Noise in data; Data pull; Basic data cleaning techniques: data type and encoding, structure of data, pre-processing and text normalization, duplicate removal; Introduction to MongoDB.	8/25%
Unit 4:	Getting Started with Python & Data Analysis: Introduction to Python; Installation of Python; Python environment: Anaconda, Pandas, Jupyter notebook; Interface of Python; Python keywords; Execution modes; Identifiers, variables, data types, operators, expressions, type conversion, debugging, compilers; Content analysis: keywords, hashtags, parts of speech; Sentiment analysis; Data visualization; Dashboard creation; Key Google Analytics metrics; Social reports.	8/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explore the applications of social media platforms.	2
CO2	Analyzing	Analyze the fundamentals of social media analytics.	4
CO3	Understanding	Understand the basics of Python.	2
CO4	Evaluating	Examine and process social media data.	5
CO5	Analyzing	Analyze and visualize data effectively.	4

SUGGESTED READINGS

Text Books

1. Chatterjee, S., & Krystyanczuk, M. (2017). Python Social Media Analytics (1st ed.). Packt Publishing.
2. Gowrishankar, S., & Veena, A. (2018). Introduction to Python Programming. CRC Press.

Reference Books

1. Kumar, S., & Qiu, L. (2022). Social Media Analytics and Practical Applications: The Change to the Competition Landscape. CRC Press

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VALUE ADDITION COURSE

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Value addition Course 01

Semester I

BVAC 001N: Basics of Indian Knowledge System

Course objective: - To understand importance of Indian Knowledge System which encompasses all of the systematized disciplines of Knowledge developed in India from ancient times and traditions and practices that the various communities of India have evolved, refined and preserved over generations

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to IKS, Vedas and key Messages in Vedas, Introduction to Vedāṅgas, Prologue on Śikṣā and Vyākaraṇa , Basics of Nirukta and Chandas, Introduction to Kalpa and Jyotiṣa, Purāṇas, Introduction to Itihāsas & Key messages in Itihāsas	10/25%
Unit 2:	Nine philosophical systems of Indian origin: the Charvaka, Jaina, Bauddha, Nyaya, Vaisesika, Sankhya, Yoga, Mimamsa and Vedanta. Common features of Indian philosophical systems	10/25%
Unit 3:	Historical evidence of Number system in India, Introduction to Indian Mathematics, Indian Mathematicians and their Contributions. Introduction to Indian astronomy, Indian contributions in astronomy.	10/25%
Unit 4:	Āyurveda approach to health, Dinacaryā: daily regimen for health & wellness. Introduction to Linguistics, Aṣṭādhyāyī, Phonetics, Word generation, Computational aspects, Mnemonics, Role of Sanskrit in natural language processing	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand foundations of Indian Knowledge System	2
CO2	Understanding	Understand Indian system of philosophy	2
CO3	Understanding	Understand contribution of Indian Mathematics	2
CO4	Understanding	Understand Indian contributions in astronomy	2
CO5	Understanding	Understand approach of Ayurveda for health	2

Suggested Readings:

Text Books:

1. Introduction To Indian Knowledge System : Concepts And Applications. Mahadevan, B., Bhat, Vinayak Rajat, Nagendra Pavana R.N., Phi Learning
2. Indian Knowledge System. Dr. Makarand Pralhad Pimputkar, Dr. Nilesh Shridhar Chavan, Mr. Sagar Shivaji Kumbhar, Mrs. Vaishalee Suryahas Chaudhari. Himalya Publishing House
3. Indian Knowledge systems. Kapil Kapoor & Avdhesh Kumar Singh, D.K. Printworld

Reference Books:

1. An Introduction to Indian Philosophy. Satischandra Chatterjee,
2. Dhirendramohan Datta. Rupa Publications India Pvt Ltd.

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Value addition Course 02

Semester II

BVAC 002: Office Management And Secretarial Practice

Course objective: - This course aims to educate students on modern office activities, focusing on the organization's smooth functioning, staff facilities, working environment, and tools and equipment used.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Office and Office Management: Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; qualities and essential qualifications. Filing and Indexing: Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; weeding of old records; meaning and need for indexing; various types of indexing.	10/25%
Unit 2:	Communication System and Role of Secretary: Mail and Mailing Procedures; Forms and Stationery; Role of Secretary: Definition, appointment, duties and responsibilities of a Personal Secretary; qualifications for appointment as Personal Secretary; modern technology and office communication: email, voicemail, internet, multimedia, scanner, videoconferencing, webcasting; agenda and minutes of meeting; drafting: fax messages, email; maintenance of appointment diary.	10/25%
Unit 3:	Modern Office Equipment: Introduction, meaning and importance of office automation, objectives of office mechanization, advantages and disadvantages, factors determining office mechanization; kinds of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, audio-visual aids. Budget; Audit: Audit process: vouching, verification, and valuation (in brief); consumables/stock register and asset register; procedure for disposal of records and assets.	10/25%
Unit 4:	Banking and Payment System: Banking Facilities: Types of accounts; passbook and cheque book; other forms used in banks; ATM and money transfer. Abbreviations/Terms Used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work; Modes of Payment: Types of payments, such as postal orders, cheques (crossed/uncrossed), post-dated and pre-dated cheques, stale cheque, dishonored cheque.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the fundamental principles of office management, including effective filing and indexing systems.	2
CO2	Analyzing	Analyze the importance of drafting effective mails and establish efficient systems for managing office forms and stationery.	4
CO3	Evaluating	Examine the significance of office automation and mechanization, and develop a basic understanding of budgeting and auditing processes.	5
CO4	Analyzing	Analyze various banking facilities and payment methods commonly used in office operations.	4

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C05	Evaluating	Assess the role and responsibilities of a secretary, including the necessary qualifications, and understand modern office communication technologies	5
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SUGGESTED READINGS

Text Books

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
2. Sharma, R.D. Office Management and Secretarial Practice. Galgotia Publishing Company.

Reference Books

1. Duggal, B. Office Management and Commercial Correspondence. Kitab Mahal Publications.
2. Leffingwell and Robinson: Textbook of Office Management, Tata McGraw-Hill.

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Value addition Course 03

Semester III

BVAC 003: Human Values And Professional Ethics

Course objective: To understand the importance of value education and concept of human values and professional ethics.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Course Introduction -Need, Basic Guidelines, Content and Process for Value Education Understanding the need, basic guidelines, content and process for Value Education. Self-Exploration-what is it? -its content and process; 'Natural Acceptance' and Experiential Validation-as the mechanism for self-exploration. Continuous Happiness and Prosperity-A look at basic Human Aspirations. Right understanding, Relationship and Physical Facilities-the basic requirements for fulfillment of aspirations of every human being with their correct priority.	10/25%
Unit 2:	Understanding Harmony in the Human Being -Harmony in Myself. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'. Understanding the needs of Self ('I') and 'Body' -Sukh and Suvidha. Understanding the Body as an instrument of 'I'. Sanyamand Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail. Programs to ensure Sanyamand Swasthya.	10/25%
Unit 3:	Understanding Harmony in the Family and Society-Harmony in Human-Human Relationship Understanding Harmony in the family -the basic unit of human interaction. Understanding values in human-human relationship; meaning of Nyayaand program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas)and Respect (Samman)as the foundational values of relationship Understanding the meaning of Vishwas; Difference between intention and competence. Understanding the meaning of Samman. Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals. Visualizing a universal harmonious order in society-Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha)	10/25%
Unit 4:	Implications of the above Holistic Understanding of Harmony on Professional Ethics. Natural acceptance of human values Definitiveness of Ethical Human Conduct. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order. Competence in professional ethics: a) Ability to utilize the professional competence for augmenting universal human order. b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the importance of values and ethics in professional and personal life.	2
CO2	Understanding	Understand the relationship between right understanding, relationships and physical facilities.	2
CO3	Understanding	Understand the need of harmony in self, family and society.	2
CO4	Understanding	Understand the concept of Self-Exploration.	2
CO5	Applying	Apply ethical decisions in situations with ethical dilemma.	3

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SUGGESTED READINGS

Text Books

1. B L Bajpai, 2004, Indian Ethos and Modern Management, New Royal Book Co., Lucknow. Reprinted 2008.
2. R R Gaur, R Sangal, G P Bagaria, A Foundation Course in Value Education.

Reference Books

1. PL Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Publishers.
2. Sussan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991.

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Value addition Course 04

Semester IV

BVAC 004: Indian Knowledge System

Course objective: The course aims to familiarize the students with astonishing breadth and depth of the Indian scientific and knowledge tradition.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs/ Weightage
Unit 1:	Indian Knowledge System (Bhartiya Gyan Parampara): Importance of Ancient Knowledge: Understanding the significance of ancient knowledge; Defining Indian Knowledge System: An overview of what constitutes the Indian Knowledge System; The Indian Knowledge System Corpus: A classification framework; Unique Aspects of Indian Knowledge System: Nuances of an oral tradition.	10/25%
Unit 2:	Knowledge: Framework and Classification; Tarka: The Indian art of debate and the knowledge triangle. Prameya: A Vaisesikan approach to physical reality, including Dravyas, attributes, and actions; Vaisesikan Worldview: Understanding the concept of 'existence'. Pramana: Methods of acquiring valid knowledge. Samasya: Framework for establishing valid knowledge, including deductive and inductive logic frameworks, potential fallacies in reasoning, and established tenets in various fields of study.	10/25%
Unit 3:	Health, Wellness, and Psychology: Yoga and Emotional Intelligence: The impact of a yogic lifestyle on the emotional intelligence of managers; Ayurveda: Definition of health and the concept of Tri-dosas and their relationship to health; Body-Mind-Intellect-Consciousness Complex: Understanding the interconnectedness of the body, mind, intellect, and consciousness; Consciousness: The true nature of an individual and the five-layered consciousness (Panchkoshas); Chakra System: Understanding the energy centers in the body.	10/25%
Unit 4:	Governance and Public Administration: Ramayana: Lessons on the attributes, dos, and don'ts of a king; Arthashastra: Principles of governance and administration, the relevance of Arthashastra, and the Kautilyan state; Vidura-niti: Advice to a king on various aspects including the Amatya (minister), settlements and land use (Janapada), fortified capital city (Durga), treasury and state economy (Kosa), law and order and security (Danda), and foreign policy and allies (Mitra); Public Administration: Perspectives from the epics on governance and public administration.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explore the experience and principles of the Gurukul system of education in Indian culture.	2
CO2	Understanding	Describe the concept of oneness (Ekatma Bhav).	2
CO3	Applying	Enhance productivity through meditation on Panchkoshas and Chakras.	3
CO4	Applying	Apply management principles from the epics and compare them with the policies and schemes of the Government of India.	3

SUGGESTED READINGS

Text Books

1. B L Bajpai, 2004, Indian Ethos and Modern Management, New Royal Book Co., Lucknow. Reprinted 2008.
2. R R Gaur, R Sangal, G P Bagaria, A Foundation Course in Value Education.

Reference Books

1. PL Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Publishers.

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Value addition Course 05

Semester V

BVAC 005: Life Skills & Personality Development

Course objective: - This course aims to equip learners with essential career skills, positive attitude, stress management, personal capabilities, and personality development, focusing on communication, teamwork, digital literacy, and health management.

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Career and Professional Skills: Career and Professional Skills: Listening Skills, Reading Skills, Writing Skills, Effective Resume Preparation, Interview Skills, Group Discussion Skills, Exploring Career Opportunities, Psychometric Analysis, Mock Interview Sessions; Team Skills: Cognitive and Non-Cognitive Skills, Presentation Skills, Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes; Digital Skills: Computer Skills, Digital Literacy and Social Media, Digital Ethics and Cyber Security	10/25%
Unit 2:	Attitude, Motivation, and Stress Management: Attitude: Concept, Significance, Factors Affecting Attitudes, Positive Attitude (Advantages), Negative Attitude (Disadvantages), Ways to Develop Positive Attitude, Difference Between Personalities Having Positive and Negative Attitudes; Motivation: Concept, Significance, Internal and External Motives, Importance of Self-Motivation, Factors Leading to De-Motivation, Maslow's Need Hierarchy Theory of Motivation; Stress Management: Meaning, Causes, and Effects of Stress in Life Management, Stress: Psycho-Physical Mechanism, Management of Stress Through Yoga	10/25%
Unit 3:	Development of Capabilities and Health: Development of Capabilities: Development of Will Power and Imagination Through Yogic Lifestyle, Development of Thinking, Emotion Control, and Discipline of Mind Through Pranayama, Improvement of Memory Through Meditation; Health and Hygiene: Meaning and Significance for Healthy Life, Exercise, Nutrition, and Immunity, Obesity (Meaning, Types, and Hazards), Physical Fitness and Health-Related Physical Fitness (Concept, Components, and Tests), Adventure Sports	10/25%
Unit 4:	Personal Development Skills: Body Language, Problem-Solving, Conflict and Stress Management, Decision-Making Skills, Leadership and Qualities of a Successful Leader, Character-Building, Teamwork, Time Management, Work Ethics, Good Manners and Etiquette	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Applying	Demonstrate enhanced listening, reading, writing, and presentation skills essential for professional success, including the ability to prepare effective resumes and perform well in interviews and group discussions.	3
CO2	Applying	Apply cognitive and non-cognitive skills in team settings, fostering trust, collaboration, and effective brainstorming, while adhering to social and cultural etiquettes.	3
CO3	Applying	Utilize essential computer skills, understand digital literacy and social media usage, and practice digital ethics and cyber security.	3
CO4	Applying	Demonstrate enhanced listening, reading, writing, and presentation skills essential for professional success, including the ability to prepare effective resumes and	3

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COMPULSORY QUALIFYING COURSE

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Compulsory Qualifying Course

Semester I

SAGA 001: Saga of Great Men and Freedom Fighters

Course objective: The course explores India's freedom struggle, focusing on key figures like Mahatma Gandhi, Sardar Vallabhbhai Patel, Netaji Subhash Chandra Bose, Sardar Bhagat Singh, and Rani Lakshmi Bai.

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Mahatma Gandhi: Philosophy of non-violence, Satyagraha, and truth. Contribution to the freedom of India. Sardar Vallabhbhai Patel: Contribution to the Peasant Movement; Role in the integration of India into a united country; Overview of socio-political and economic conditions in India before and during the freedom struggle.	10/25%
Unit 2:	Netaji Subhash Chandra Bose: Formation of the Indian National Army (INA); Radical philosophy of nationalism; Study of different freedom fighters' philosophies, strategies, and impacts; Analysis of primary sources such as letters, speeches, and writings.	10/25%
Unit 3:	Sardar Bhagat Singh: Reasons for becoming a revolutionary, Contributions to the freedom of the nation. Rani Lakshmi Bai: Contribution to the freedom struggle of India; Legacy and Influence: How their philosophies and actions influenced post-independence India; Lasting impact on contemporary Indian society, politics, and governance.	10/25%
Unit 4:	Comparative analysis of the contributions of Mahatma Gandhi, Sardar Vallabhbhai Patel, Netaji Subhash Chandra Bose, Sardar Bhagat Singh, and Rani Lakshmi Bai. Impact of their philosophies and actions on India's freedom movement. Role of Women: Contributions of women in the freedom struggle; Focus on leaders like Rani Lakshmi Bai and others. Global Perspective: Impact of international events on India's freedom movement.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the various thought processes that drove India to freedom.	2
CO2	Understanding	Understand the intricacies involved in Uniting India as one nation.	2
CO3	Understanding	Understand as to how difficult it was to attain freedom and why we must make efforts to preserve it.	2
CO4	Understanding	Understand the philosophy of different freedom fighters.	2
CO5	Understanding	Understand the role of women in India's independence movement and its global context	3

SUGGESTED READINGS

Text Books

1. Guha, Ramachandra (2007). *India After Gandhi: The History of the World's Largest Democracy*. Picador India.
2. Mehta, Ved (1997). *Mahatma Gandhi and His Apostles*. Yale University Press.
3. Verma, R. C. (1995). *Women in the Freedom Struggle in India*. Publications Division, Government of India
4. Noorani, A.G. (2009). *The Trial of Bhagat Singh: Politics of Justice*. Oxford University Press.
5. Chandra, Bipan (2016). *India's Struggle for Independence: 1857–1947*. Penguin Books India.
6. Mohan, V. (2017). *Sardar Vallabhbhai Patel: Life, Work and Legacy*. Publications Division, Govt. of India.

Discipline Specific Elective Courses

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Discipline Specific Elective Courses 01

B. Com Semester III

BCDE 301: Financial Markets and Institutions

Course objective: To provide students with a comprehensive understanding of the structure, functions, and role of financial markets and institutions in the economy, enabling them to analyze financial instruments, assess the regulatory framework, and understand recent developments in financial systems.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Financial Markets: Definition, functions, and importance of financial markets. Classification: Money Market vs. Capital Market. Money Market Instruments Repurchase Agreements, Banker's Acceptance. Capital Market: Primary Market, Secondary Market: Stock Exchanges, Trading and Settlement Procedures. Regulatory Framework: Role of SEBI, RBI, and other regulatory bodies.	10/25%
Unit 2:	Banking Institutions: Types, Functions and Services; Non-Banking Financial Institutions (NBFI)s: Types: Insurance Companies, Mutual Funds, Pension Funds, Hedge Funds. Role and Functions: Resource Mobilization, Investment, Risk Management. Development Financial Institutions (DFI)s: Role and Importance in Economic Development. NABARD, SIDBI, EXIM Bank, IFCI.	10/25%
Unit 3:	Financial Instruments and Services: Equity Instruments, Derivatives: Futures, Options, Swaps. Debt Instruments: Government Securities, Corporate Bonds, Municipal Bonds. Financial Services: Investment Banking, Credit Rating Agencies, Custodial Services. Venture Capital, Private Equity, Leasing and Hire Purchase.	10/25%
Unit 4:	International Financial Markets and Institutions: Global Financial Markets: Major International Stock Exchanges: NYSE, NASDAQ, London Stock Exchange. International Financial Institutions: IMF, World Bank, Asian Development Bank. Roles and Functions in Global Economy. Foreign Exchange Market: Forex Market Structure, Participants. Exchange Rate Mechanism	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Explain the structure, components, and functions of financial markets and institutions in India.	1
CO2	Analyzing	Analyze the role of regulatory bodies like RBI and SEBI in maintaining financial stability.	4
CO3	Evaluating	Evaluate various financial instruments (equity, debt, derivatives) and their impact on market participants.	5
CO4	Applying	Apply knowledge of financial institutions in real-world scenarios like investment decisions, risk assessment, and fund allocation	3
CO5	Evaluating	Assess recent developments, challenges, and innovations (fintech, digital finance) in financial markets and their impact on financial inclusion and the economy.	5

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SUGGESTED READINGS

Textbooks:

1. L.M. Bhole & Jitendra Mahakud – *Financial Institutions and Markets*, McGraw Hill Education
2. E. Gordon & K. Natarajan – *Financial Markets and Services*, Himalaya Publishing House
3. S. Gurusamy – *Financial Markets and Institutions*, Tata McGraw Hill Education

Reference Books:

1. M.Y. Khan – *Indian Financial System*, McGraw Hill Education
2. Frederic S. Mishkin & Stanley G. Eakins – *Financial Markets and Institutions*, Pearson Education
3. Bharati V. Pathak – *The Indian Financial System: Markets, Institutions and Services*, Pearson Education
4. M. Y. Khan & P. K. Jain – *Financial Management: Text, Problems and Cases*, McGraw Hill Education

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Discipline Specific Elective Courses 02

B. Com Semester III

BCDE 302: Principles of Insurance

Course objective: The course provides students with a comprehensive understanding of insurance principles, practices, policy provisions, and regulatory environment, equipping them with knowledge on emerging trends and challenges in the insurance industry.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Introduction to Insurance: Concept and Nature of Insurance, Principles, Importance of Insurance. Types of Insurance: Life Insurance vs. General Insurance, Health Insurance, Property Insurance, Liability Insurance. Evolution of Insurance Industry in India; Regulatory Framework: Role of IRDAI; Insurance Market: Structure and Participants.	10/25%
Unit 2:	Life Insurance: Principles and Features, Types of Life Insurance Policies: Term, Whole Life, Endowment, ULIPs. Life Insurance Policy Provisions: Policy Conditions and Benefits. Claim Management: Procedure for Settlement of Life Insurance Claims; Types of Claims: Death Claims, Maturity Claims, Rider Claims.	10/25%
Unit 3:	General Insurance: Principles and Features of General Insurance. Types of General Insurance: Fire, Marine, Motor, Health, Liability. Claims Management in General Insurance: Procedure for Settlement of Claims; Documentation and Claim Settlement Process. Reinsurance: Concept and Importance of Reinsurance. Types of Reinsurance and Methods.	10/25%
Unit 4:	Emerging Trends and Issues in Insurance: Impact of Technology on Insurance Industry: Insur-Tech; Digital Platforms and Online Insurance; Recent Regulatory Changes; Compliance Requirements and Challenges; Insurance Fraud, Risk Management; Micro-insurance and Social Insurance. Comparative Analysis of Insurance Markets Worldwide. International Best Practices in Insurance.	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the fundamental concepts and principles of insurance and their significance in risk management.	2
CO2	Evaluating	Evaluate different types of life insurance policies, their features, and the process of claim management.	5
CO3	Evaluating	Evaluate different types of life insurance policies, their features, and the process of claim management.	5
CO4	Evaluating	Evaluate different types of life insurance policies, their features, and the process of claim management.	5
CO5	Evaluating	Evaluate different types of life insurance policies, their features, and the process of claim management.	5

SUGGESTED READINGS

Text Books

1. George E. Rejda and Michael McNamara, Principles of Insurance, 12th Edition, 2013; Pearson Education
2. M. N. Mishra and S. B. Mishra, Insurance: Principles and Practice, S. Chand Publishing, 22nd Edition, 2022.

Reference Books

1. Emmett J. Vaughan and Therese M. Vaughan, Fundamentals of Risk and Insurance, Wiley Publishing House, 11th Edition, 2013.

Discipline Specific Elective Courses 03

B. Com Semester IV

BCDE 401: Financial Services

Course objective: The course aims to equip students with a comprehensive understanding of financial services, their concepts, functions, and regulatory environment, enabling them to analyze and evaluate their impact on the economy.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs/ Weightage
Unit 1:	Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets	10/25%
Unit 2:	Merchant Banking and Public Issue Management Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market	10/25%
Unit 3:	Characteristics - Types - Participants - Myths about Leasing - Hire Purchase - Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitization of Debt- Parties involved- Steps of securitization - Types of securitization- Advantages- Limitations - SARFAESI Act 2002- Background Purpose of the Act- Main provisions	10/25%
Unit 4:	Venture Capital, credit rating and pension Fund Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing	10/25%

Course Learning Outcomes (CLO)

On completion of this course, the students will be able to:

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the objectives, functions, and characteristics of financial services and the financial services market.	2
CO2	Evaluating	Evaluate the role and functions of merchant bankers and the process of public issue management.	5
CO3	Remembering	Describe the characteristics and types of leasing and hire purchase, and analyze the mechanisms and operational aspects of factoring and securitization.	1
CO4	Remembering	Discuss the origin, growth, and processes involved in venture capital, credit rating, and pension funds, including their impact on financial markets.	1
CO5	Applying	Apply the concepts learned to real-world situations involving financial services, including problem-solving and decision-making related to financial management.	3

SUGGESTED READINGS

Text Books

1. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000, Mumbai
2. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai

Reference Books

1. Michael W. Brandt – Money, Banking, Financial Markets and Institutions – Cengage, New Delhi
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008

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Discipline Specific Elective Courses 04

B. Com Semester IV

BCDE 402: Web Technologies

Course objective: This Subject is useful for Making Own Web page and how to host own web site on internet. Along with that Students will also learn about the protocols involve in internet technology.

Syllabus and detailed content

L	T	P	CR
2	0	2	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to WWW : Protocols and programs, secure connections, application and development tools, the web browser, What is server, choices, setting up UNIX and Linux web servers, Logging users, dynamic IP Web Design: Web site design principles, planning the site and navigation, Introduction to HTML : The development process, Html tags and simple HTML forms, web site structure Introduction to XHTML : XML, Move to XHTML, Meta tags, Character entities, frames and frame sets, inside browser.	10/25%
Unit 2:	Style sheets: Need for CSS, introduction to CSS, basic syntax and structure, using CSS, background images, colors and properties, manipulating texts, using fonts, borders and boxes, margins, padding lists, positioning using CSS, CSS2. Javascript : Client side scripting, What is Javascript, How to develop Javascript, simple Javascript, variables, functions, conditions, loops and repetition	10/25%
Unit 3:	Advance script, Javascript and objects, Javascript own objects, the DOM and web browser environments, forms and validations DHTML : Combining HTML, CSS and Javascript, events and buttons, controlling your browser, Ajax: Introduction, advantages & disadvantages ,Purpose of it ,ajax based web application, alternatives of ajax. XML : Introduction to XML, uses of XML, simple XML, XML key components, DTD and Schemas, Well formed, using XML with application.XML, XSL and XSLT. Introduction to XSL, XML transformed simple example, XSL elements, transforming with XSLT	10/25%
Unit 4:	PHP : Starting to script on server side, Arrays, function and forms, advance PHP Databases : Basic command with PHP examples, Connection to server, creating database, selecting a database, listing database, listing table names creating a table, inserting data, altering tables, queries, deleting database, deleting data and tables, PHP myadmin and database bugs.	10/25%

Sr.	Name of Experiment
1	Design web pages for your college containing a description of the courses, departments, faculties, library etc, use href, list tags
2	Create your class timetable using table tag.
3	Create user Student feedback form (use textbox, text area , checkbox, radio button, select box etc.)
4	Create a web page using frame. Divide the page into two parts with

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	Navigation links on left hand side of page (width=20%) and content page on right hand side of page (width = 80%). On clicking the navigation Links corresponding content must be shown on the right hand side.
5	Write html code to develop a webpage having two frames that divide the webpage into two equal rows and then divide the row into equal columns fill each frame with a different background color.
6	Create HTML Page with JavaScript which takes Integer number as input and tells whether the number is ODD or EVEN.

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Explain the basic concepts of web technologies including HTML, CSS, JavaScript, and HTTP protocols.	1
CO2	Applying	Develop static and dynamic web pages using HTML, CSS, and client-side scripting languages.	3
CO3	Applying	Implement server-side programming using technologies like PHP, Node.js, or JSP.	3
CO4	Analyzing	Integrate web applications with databases using MySQL or similar systems.	4
CO5	Creating	Design responsive and interactive websites with user experience and performance optimization in mind.	6

SUGGESTED READINGS

Text Books

1. Web Applications: Concepts and Real World Design, Knuckles, Wiley-India

REFERENCE BOOKS:

1. Steven Holzner, "HTML Black Book", Dremtech press.
2. Web Technologies, Black Book, Dreamtech Press
3. Internet and World Wide Web How to program, P.J. Deitel & H.M. Deitel Pearson.
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008

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Discipline Specific Elective Courses 05

B. Com Semester V

BCDE501: E-Commerce & E- Banking

Course Objective: To give an in depth knowledge and practical orientation to students on the concepts of E-Commerce and E-Banking along with EDI, Cryptography, Authentication, Firewalls and Electronic Payment Mechanisms

Syllabus & Detailed Contents

L	T	P	CR
3	0	0	3

Unit	Content	Hours / Weightage
Unit 1:	E-Commerce – Definition of E-Commerce – E-Business – Internet, Intranet and Extranet – Benefits of E-Commerce – Drawbacks of E-Commerce – Essential requirements of E-Commerce – E- Services in India – E-Commerce applications – E-Commerce opportunities in India – Cyber laws for E-Commerce – Mobile Commerce (M-Commerce) E-Banking – The Nature of Money and Electronic Payment Systems – Fiduciary Vs. Scriptural money, Token Vs. Notional Money – Cash and Real Money	10/25%
Unit 2:	ELECTRONIC DATA INTERCHANGE (EDI) Introduction – Traditional EDI Systems – Benefits and Drawbacks – Data transfer and standards Financial EDI – EDI systems and the internet – Legal security and Privacy concerns – Internet Trading Relation Ships – B2C, B2B, C2B, G2C – Features and benefits – Portal Vs. Website.	10/25%
Unit 3:	CRYPTOGRAPHY Introduction – Messaging – security issues – Confidentiality – Integrity – Authentication. Encryption – Encryption Techniques Integrity check values and digital signatures – Good encryption practices – Key management – key management tasks. AUTHENTICATION & FIREWALLS Authentication Methods – Fire walls – definition – Components – functionality securing the fire wall – factors considered in securing the fire wall – limitations.	10/25%
Unit 4:	ELECTRONIC PAYMENT MECHANISMS Introduction –SSL-SET-TLS Protocols – SET Vs SSL – Introduction to Electronic Payment Systems – Smart cards – Electronic Cheques – Electronic Cash- Third party processors and Credit Cards – Risk and Electronic Payment System Payment Gateway – Certificate Issuance – Certificate trust chain –SET Logo – Compliance testing status of software Magnetic strip cards -Designing Electronic Payment Systems. Automated clearing and Settlement system in banks – Payment graphs – Real Time Gross Settlement – Fed wire – Check clearing – ATM network – CHIPS - SWIFT	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the Fundamentals of E-Commerce;	3
CO2	Analyzing	Analyze E-Commerce Platforms and Technologies;	4
CO3	Evaluating	Examine Security and Legal Issues in E-Commerce	5
CO4	Evaluating	Evaluate the Role and Impact of E-Banking	5
CO5	Applying	Apply E-Commerce and E-Banking Strategies in Business	3

SUGGESTED READINGS:

Text Books: -

1. Murthy C.S.V., E-Commerce –Concepts, Models and Strategies, Himalaya Publishing House.
2. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
4. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.

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1. E-Commerce A managerial Perspective II, Micheal Changiac lee, David king , Epiram Turban Tata Mc Graw Hill.
2. Daniel Amor, E Business R (Evolution), Pearson Edude.

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Discipline Specific Elective Courses 06

B. Com Semester V

BCDE 502: Security Analysis and Portfolio Management

Course objective: The objective of this course is to expose the students to the concepts, tools and techniques applicable in the field of security analysis and portfolio management.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./Weightage
Unit 1:	Overview of Capital Market: Market of securities, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations; Trading of securities: equity and debentures/ bonds. Regulatory Mechanism: SEBI and its guidelines; Investor Protection.	10/25%
Unit 2:	Risk & Return: Concept of Risk, Measures of risk and return, calculation, trade off, systematic and unsystematic risk components. Nature of Stock Markets: EMH (Efficient Market Hypothesis) and its implications for investment decision. Valuation of Equity: Nature of equity instruments, Equity Valuation Models. Approaches to Equity Valuation: Technical Approach – overview of concept & tools used and Fundamental Approach – economy, industry and company analysis Valuation of Debentures/Bonds: nature of bonds, valuation, Bond theorem, Term structure of interest rates, Duration. Valuation of Derivatives (Options and futures): concept, trading, valuation	10/25%
Unit 3:	Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk, calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model) and Arbitrage Pricing Theory.	10/25%
Unit 4:	Portfolio Management and Performance Evaluation: Performance evaluation of existing portfolio, Sharpe and Treynor measures; Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts of stock exchanges, SEBI, investment and speculation.	2
CO2	Understanding	Understand the concept of security valuation and tools for estimating the valuation and applying various models to estimate the correct valuation of securities for investment decision.	2
CO3	Understanding	Understand and the expected outcome of various investments in uncertainty with the help of various analytical tools.	2
CO4	Applying	Apply the expected outcome and information in selecting an optimum portfolio keeping in mind the risk and return concern of the investor.	3
CO5	Evaluating	Evaluate the performance of selected portfolio and revising it for optimum returns.	5

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SUGGESTED READINGS

Text Books

1. Chandra. Prasanna, (2009), Investment Analysis and Portfolio Management, 3rd Edition, Tata McGraw Hill, New Delhi
2. Fischer and Jordon (2009). Security Analysis and Investment Management, 6th Edition, Pearson Education.

Reference Books

1. Rustagi, R. P. (2008). Investment Analysis and Portfolio Management, 2nd Edition, Sultan Chand & Sons.
2. Bhalla, V.K. (2010). Investment Management: Security Analysis and Portfolio Management, 17th Edition, S.Chand & Sons.
3. Frank K. Reilly, Keith E Brown. (2009). Investment Analysis and Portfolio Management, 8th Edition, Cengage Learning.
4. Ranganatham, (2004). Investment Analysis and Portfolio Management, 1st edition, Pearson Education.

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Discipline Specific Elective Courses 07

B. Com Semester VI

BCDE 601: Indirect Tax Law

Course Objective: Students will learn to define various types of indirect taxes like, excise duty, customs duty (import and export), production linked tax, and Value Added Tax (VAT).

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Overview of GST – Introduction, Challenges of Previous Tax Structure, Taxes under GST (Central Goods and Service Tax, State Goods and Service Tax, Union Territory Goods and Service Tax, Integrated Goods and Service Tax & Cess), Difference between VAT, Service Tax & Excise Duty with GST. Registration – Introduction, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Taxable Person, Non-Resident Taxable Person, Unique Identification Number, Registration Number Format, Important Points, Special & Amendments / Cancellation.	10/25%
Unit 2:	Determination of Value of Supply / Time of Supply – Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions, Time of Supply – Goods, Time of Supply – Services & Other Points. Place of Supply – Concept of Place of Supply (Interstate Supply, Intrastate Supply, Export of Service & Export of Goods, Import of Service & Import of Goods), Where there is movement of Goods, where there is no movement of Goods, where Goods are installed and Assembled, Goods are shipped on board.	10/25%
Unit 3:	Levy of an exemption from Tax – Levy of GST – Introduction, Composition Scheme, Remission of Tax / Duty. Input Tax Credit – Introduction, Input tax credit process, Negative list of the input tax credit, Input tax credit utilization, Input tax credit reversal, Job worker, Case Studies, Returns, GSTR-2, Other Taxable persons, Annual Return & GST Council.	10/25%
Unit 4:	TDS on GST, TCS on GST. Payment of Tax – Electronic Liability Register, Electronic Credit Ledger, Electronic Cash Ledger, Unique Identification Number. Returns, Refund, Audit and Assessment.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the basic principles underlying the Indirect Taxation.	2
CO2	Understanding	Understand concept of GST.	2
CO3	Applying	Procedural aspects under different applicable statutes related to indirect taxation.	3
CO4	Understanding	Understand tax procedures related to Value of Supply / Time of Supply.	2
CO5	Understanding	Understand procedures of Levy of an exemption from Tax.	2

Text Books

1. Indirect Taxes - H.C Mehrotra. Sahitva Bhavan Publications. New Delhi.



2. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi.

Reference Books

1. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
2. All About GST- V S Datey- Taxmann Publications.

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Discipline Specific Elective Courses 08

B. Com Semester VI

BCDE 602: Fundamental Of Investment

Course Objective: The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Investment Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.	10/25%
Unit 2:	Bond Analysis and Valuation Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market. Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.	10/25%
Unit 3:	Portfolio Management- Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model.	10/25%
Unit 4:	Mutual Fund -concept and types; Performance Evaluation; Overview of Financial Derivatives, Forwards, Futures and Options	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Evaluating	Examine the basics of investment management and different investment avenues available.	5
CO2	Evaluating	Evaluate the securities in terms of their risk and return.	5
CO3	Creating	Create an optimal portfolio.	6
CO4	Analyzing	Analyze the performance of mutual funds	4

Suggested readings

Text Books

1. Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education
2. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House

Reference Books

1. Singh, Y.P., Fundamentals of Investment Management, Galgotia Publications
2. Tripathi, V., Fundamentals of Investment, Taxmann Publications.

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Discipline Specific Elective Courses 09

B. Com Semester VII

BCDE 701: Working Capital Management

Course Objective: The course aims to familiarize a comprehensive knowledge and practical skills in working capital management, enabling them to make well-informed financial decisions and contribute to the financial success of their organizations.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Working Capital Decisions: Meaning, Concepts, components Importance & Kinds of working Capital. Working Capital Management: Meaning, objectives, Principles, Importance of adequate working capital & consequences of inadequate working capital, Dangers of excessive working capital determinants of working capital operating cycle. Estimation of working capital requirements (problems) important working capital ratios.	10/25%
Unit 2:	Liquidity Management: Cash: meaning, nature and motives for holding cash factors determining cash needs, cash management: meaning, objectives and functions. Optimum level of cash balance- baumol model and miller – or model. Management of cash inflows & outflows management marketable securities. Cash-Budget (Problems).	10/25%
Unit 3:	Receivable Management: Definition, Objectives, cost and benefits of receivable. Credit policy & its variables. Types of Credit policy & their merits & demerits, Factors influencing the size of investment in receivables. Control of receivables. Framing optimum credit policy & average collection period	10/25%
Unit 4:	Inventory Management: Inventory Meaning, components and motives for holding inventory management: meaning and objectives. Cost and benefits of holding inventory. Tools & Techniques of inventory management, stock level, E.O.Q perpetual inventory system ABC analysis & other techniques.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	To understand the concept of working capital management, issues in working capital policies and forecasting and management of working capital.	2
CO2	Understanding	To learn the concept of cash and cash management, preparation of cash budget and evaluate the cash management models.	2
CO3	Understanding	To understand the concept of inventory and its management, pricing and valuation of stock and to evaluate the monitoring and control of inventories.	2
CO4	Understanding	To learn the concept of receivables management, credit evaluation, credit granting decisions and collection policies of various firms.	2
CO5	Understanding	To learn the concept of financing current assets, evaluate the different means of raising finance and the various committees on working capital	2

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Suggested readings

Text Books

1. Working Capital Management by Hrishikes Bhattacharya, PHI publication.
2. Working Capital Management by R.P. Rustagi, Taxman Publication.

Reference Books

1. Financial Management by Prasanna Chandra, McGraw Publications.
2. Financial Management by I.M. Pandey, Vikas Publishing House.

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Discipline Specific Elective Courses 10
B. Com Semester VII
BCDE 702: Financial Derivatives

Course Objective: The objective of this course is to provide the students understanding of concepts of financial derivatives

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction: Derivatives Markets, Forwards, Futures, Options, Swaps, Role of Derivatives Markets, Linkages between spot and Derivatives Markets, Criticisms of Derivatives Markets.	10/25%
Unit 2:	Forward and Futures: Market Structure, Types of Future Contracts, Pricing principles, Futures Hedging Strategies. Numerical on valuation, Marking to market, hedging, arbitrage.	10/25%
Unit 3:	Options: Options markets, Options pricing principles, Binomial Models, Black Scholes Model, Introduction to Option Greeks, Option Trading Strategies. Numerical on payoffs and P & L, trading strategies, binomial, Black Scholes, hedging, arbitrage.	10/25%
Unit 4:	Currency Derivatives: Currency forwards, Currency futures, Currency Options, Pricing, Trading Strategies. Numerical on valuation, marking to Market, hedging, arbitrage. Interest Rate Derivatives: Forward Rate Agreements, Interest Rate Futures-Eurodollar futures, Interest rate Swaps, Theory on Calls, floors, collars, Swaption, Numerical on pricing, hedging and arbitrage	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the concepts of financial Derivatives, speculations and tools to analyze the associated risk.	2
CO2	Understanding	Understand the currency derivatives and interest rate in details and various techniques to evaluate them.	2
CO3	Analyzing	Analyze the concept of hedging and arbitrage using techniques/tools and estimating the expected returns from forward and futures contracts.	4
CO4	Applying	Apply various models to calculate the expected returns from options.	3
CO5	Evaluating	Evaluate the returns and associated risk with various financial and interest derivatives.	5

Suggested readings

Text Books

1. Hull, John C, Options, Futures and other Derivatives, Prentice Hall of India, New Delhi.
2. S.L.Gupta , Financial Derivatives.

Reference Books

1. Chance Don M, An Introduction to Derivatives and Risk Management, Cengage, South Western.

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Discipline Specific Elective Courses 11

B. Com Semester VII

BCDE 703: Retail Management

Course Objective: The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Retailing: Nature, Scope, and Importance of Retailing; Formats of Retailing: Store-based and Non-Store based including E-tailing; Theories of Retailing: Wheel of Retailing and Accordion Theory; Emerging Trends in Retailing in India; Career Options in Retailing	10/25%
Unit 2:	Retail Planning: Understanding Retail Consumer; Selecting Target Market and Retail Location; Store Design and Layout; Visual Merchandising and Displays	10/25%
Unit 3:	Retail Marketing Mix: Merchandising and Inventory Decisions; Merchandise Pricing Decisions; Retail Distribution Decisions; Retail Promotion Decisions with special emphasis on Retail Selling Skills	10/25%
Unit 4:	Managing Human Resources and Customer Relationship in Retailing: HRM Process in Retail: An Overview; Challenges for HRM in Retail; Customer Relationship Management (CRM): Concept, Types, and Application of CRM in Retailing; Role of Information Technology in Retailing; Legal and Ethical Issues in Retailing; Mall Management	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Develop a fundamental understanding of the concept of retailing and its various formats.	2
CO2	Analyzing	Analyze the dynamics of retail store location, including its design and visual display.	4
CO3	Evaluating	Evaluate the marketing mix strategies employed by retailers and e-retailers to engage with their customers.	3
CO4	Understanding	Develop an understanding of managing human resources in retailing to foster sustainable relationships with customers, as emphasized in customer relationship management.	2
CO5	Understanding	Understand and relate to legal and ethical issues, as well as the role of ICT in Retail Management.	2

Suggested readings

Text Books

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1. Bajaj C(2016).Retail Management. Oxford University Press.
2. Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.

Reference Books

1. Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw- Hills Publg. Co. Ltd., New Delhi.
2. Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.

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Discipline Specific Elective Courses 12

B. Com Semester VII

BCDE 704: Introduction to Fintech and Digital Transformation

Course Objective: The objective of this course is to enable students to analyze the impact of digital disruption on traditional financial services and evaluate the role of fintech innovations in reshaping the industry landscape.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Fintech: Definition and scope of fintech; Evolution of fintech: Historical perspective; Key fintech technologies: Blockchain, Artificial Intelligence, Machine Learning, Big Data; Fintech ecosystems: Startups, incumbents, investors, regulators	10/25%
Unit 2:	Digital Transformation in Financial Services: Understanding digital transformation: Concepts and frameworks; Drivers of digital transformation in financial services; Case studies of digital transformation in banking, insurance, and investment; Role of digital platforms and ecosystems	10/25%
Unit 3:	Fintech Innovations in Financial Services: Peer-to-peer lending and crowdfunding platforms; Impact on traditional lending institutions; Insurtech: Innovations in the insurance sector; Case studies of successful insurtech companies; Regtech: Regulatory technology and its importance; Applications in compliance and fraud detection.	10/25%
Unit 4:	Digital Transformation in Finance: Definition and scope in the financial sector; Drivers of digital transformation; Key strategies and best practices; Role of leadership and culture in digital transformation. Impact and Future Trends: Impact on financial services and customer experience; Emerging trends and the future of fintech and digital transformation.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the key concepts and technologies driving fintech.	2
CO2	Analyzing	Assess the impact of digital transformation on traditional financial services.	4
CO3	Analyzing	Analyze various fintech innovations and their applications.	4
CO4	Understanding	Understand the regulatory environment and ethical issues related to fintech.	2
CO5	Remembering	Identify future trends and potential challenges in the fintech landscape.	1

Suggested readings

Text Books

1. James D. W. Pridemore, J. B. Pridemore, D. D. (2016). *The Evolution of Fintech: A New Data-Driven*

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2. Chishti, S., & Barberis, J. (2016). *The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries.*

Reference Books

1. Tapscott, D., & Tapscott, A. (2016). *Blockchain Revolution: How the Technology Behind Bitcoin Is Changing Money, Business, and the World.*
2. Schueffel, P. (2016). *Taming the Beast: A Scientific Definition of Fintech.*

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Discipline Specific Elective Courses 13

B. Com Semester VIII

BCDE 801: Financial Technology and Analytics

Course Objective: The course aims to teach students about the financial technology revolution, its disruption, innovation, and opportunities, and the technologies needed for data analysis and business paradigm creation.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Fintech: Definition and scope of fintech; Evolution of fintech: Historical perspective; Key fintech technologies: Blockchain, Artificial Intelligence, Machine Learning, Big Data; Fintech ecosystems: Startups, incumbents, investors, regulators	10/25%
Unit 2:	Digital Finance and applications in Business Digitization of financial services (Retail banking and corporate banking), Artificial Intelligence (AI) and Machine Learning (ML) applications in finance, FinTech and the online lending landscape - Rise of alternate finance, future of SME lending; Funding ecosystem; Crowd-funding and business financing; payments and retail transactions.	10/25%
Unit 3:	Digital payments, cryptocurrencies, and blockchain Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application - overview of crypto currency, Legal and regulatory implications of cryptocurrencies..	10/25%
Unit 4:	Financial data and analytics 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; Application of data analytics in financial services; Data protection and privacy, cybersecurity - overview of cybersecurity industry's best practices and standards.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Analyzing	Compare various business models utilizing financial technology and analytics.	4
CO2	Analyzing	Analyze the operations of blockchain technology with smart contracts, cryptocurrency creation, and robotic process automation.	4
CO3	Applying	Apply Artificial Intelligence (AI) in financial contexts.	3
CO4	Understanding	Demonstrate enhanced listening, reading, writing, and presentation skills essential for professional success, including the ability to prepare effective resumes and perform well in interviews and group discussions.	2
CO5	Analyzing/ Evaluating	Analyze the expansion of the FinTech industry in India and the significance of different regulatory frameworks adopted by the government in this context.	4 & 5

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Suggested readings

Text Books

1. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
2. Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier

Reference Books

1. Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.

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Discipline Specific Elective Courses 14

B. Com Semester VIII

BCDE 802: Financial Risk Management

Course Objective: The course aims to teach students about the knowledge and tools to identify, assess, and manage various types of financial risks faced by organizations using modern risk management techniques and strategies.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Risk Management: The Concept of Risk, Risk versus Uncertainty, Different types of risk: Systematic and unsystematic risk. Risk management versus Risk avoidance; Risk Management Process; Risk Management Policies; Risk Immunization Strategies. Risk Environment in Global Banking and Finance, Episodes of Financial Crisis, Defining Risk in Asset Classes	10/25%
Unit 2:	Control of Risk Methods of measuring and controlling risk – Statistical Method. Fixation and Delegation of Limits, Different Limits- Open Position / Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin.	10/25%
Unit 3:	Tools of Risk Management Insurable and non-insurable tools; Financial Derivatives as a tool of risk management: meaning, types and uses. Risk and Return, Volatility measurement (SD, EWMA, GARCH processes, Implied Volatility, VIX, Volatility Clustering, Time varying volatility). Market Risk Measurement Techniques, Value-at-Risk (VaR), Variance, Covariance Approach.	10/25%
Unit 4:	Equity Portfolio Risk, measuring downside exposure in equity, Credit Risk Basics (PD, LGD), Measuring and Managing Credit Risks, Market-based measurement of credit risk, Contingent claim approach - the KMV Model, Credit VaR, Credit Derivatives, Liquidity Risk, Liquidity trading and funding risks, tightness, depth, and resilience in trading liquidity, marked-to-market and market-to-exit concepts, Liquidity value at risk. Measurement of Operational Risk.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Identify different types of financial risks faced by businesses.	1
CO2	Understanding	Explain the tools and techniques used in risk measurement.	2
CO3	Applying	Apply risk management strategies in financial decision-making.	3
CO4	Analyzing	Analyze the role of derivatives in hedging financial risks.	4
CO5	Evaluating	Evaluate the effectiveness of risk management frameworks and practices.	5

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Suggested Readings

Textbooks:

1. Arora R.K , Financial Risk management, Wiley Publication
2. Ghosh, R. (2020). Risk Management and Derivatives. New Jersey: Wiley
3. John C. Hull – Risk Management and Financial Institutions, Wiley
4. M.Y. Khan & P.K. Jain – Financial Management, McGraw Hill Education

Reference Books:

1. Michel Crouhy, Dan Galai & Robert Mark – The Essentials of Risk Management, McGraw Hill
2. Anthony Saunders & Marcia Millon Cornett – Financial Markets and Institutions, McGraw Hill Education
3. Jorion, Philippe – Financial Risk Manager Handbook, Wiley

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Discipline Specific Elective Courses 15

B. Com Semester VIII

BCDE 803: Banking - Law and Practices

Course Objective: The course facilitates the understanding of the origin and the growth of the Indian Banking System.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to Banking History of Banking- Components of Indian banking -Indian Banking System-Phases of Development-Banking structure in India-Payment banks and small Banks-Commercial Banking Definition-Classification of banks. Banking System- Universal Banking-Commercial Banking Functions-Role of Banks in Economic Development. Central Banking-Definition -Need Principles- Central Banking Vs Commercial banking-Functions of Central bank.	10/25%
Unit 2:	RBI Establishment-Objective-Legal Framework-Functions-SBI-Origin and History-Establishment Indian Subsidiaries-Foreign Subsidiaries-Non-Banking-Subsidiaries-Personal Banking International Banking-Trade Financing-Correspondent banking. Co-operative Banks-Meaning and Definition-Features-Co-operative banks vs Commercial banks- Structure. -NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.	10/25%
Unit 3:	Bank Account Opening - Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- 'Donatio Mortis Causa' - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending -Lending Sources-Bank Lending Principles-Forms of Lending-Loan evaluation process-securities of Lending-Factors influencing bank lending - Negotiable Instruments -Meaning -Characteristics-Types. Crossing - Definition -Objectives-Crossing and negotiability-Consequences of Crossing.	10/25%
Unit 4:	Endorsement Meaning -Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative - Negotiation bank-effect of endorsement -Rules regarding endorsement. Paying banker -Banker's duty -Dishonoring of Cheques- Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers- Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131- Collecting bankers' duty -RBI instruction -Paying Banker Vs Collecting Banker-Customer grievances-Grievance redressal -Banking Ombudsman.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand the fundamental laws governing the banking sector.	2
CO2	Analyzing	Analyze the operational practices of banks.	4
CO3	Evaluating	Evaluate the regulatory frameworks and their impact on banking operations.	5
CO4	Understanding	Discuss contemporary issues and recent	2

		developments in banking law.	
CO5	Applying	Apply practical knowledge of banking operations in professional settings.	3

Suggested readings

Text Books

1. Michael W. Brandt – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

Reference Books

1. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
2. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.
3. . Sundaram &Varshney, Banking Law and Practice ,Sultan Chand & Sons ,

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Discipline Specific Elective Courses 16

B. Com Semester VIII

BCDE 804: Performance Management

Course Objective: The course aims to develop fundamental knowledge in performance management, talent management, compensation management, and contemporary issues within Indian organizations through case discussions and practices.

L	T	P	CR
4	0	0	4

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management. Developing Performance Planning: Agreement and Action Planning.	10/25%
Unit 2:	Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviourally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling, Performance analysis for Individual and organizational Development.	10/25%
Unit 3:	Learning Organization and Performance Based Compensation Concept- Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organization, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.	10/25%
Unit 4:	Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring Contemporary Issues in Performance Management Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Evaluating	Examine the main ideas behind performance management as well as the practical applications of the techniques.	5
CO2	Analyzing	Analyze the company in light of performance management, competency modeling, coaching, and mentoring, as well as talent management.	4
CO3	Applying	Establish a system of performance-based pay plans and connect the components of potential and performance appraisals.	3
CO4	Creating	Create an organization-wide performance management system with the aid of performance	6

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		planning that is relevant, quantifiable, attainable, and trackable.	
CO5	Evaluating	Assess the idea of performance management while examining the case studies and determining how successful they are in a setting that is changing quickly.	5

Suggested readings

Text Books

1. Soumendra, Narain Bagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.
2. Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.

Reference Books

1. Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
2. Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education

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RESEARCH BASED COURSES

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Research Based Courses 01

Semester VII

BRBC 701: Basic Research Methods

Course Objective: The course aims to develop research aptitude among learners and equip them with the knowledge and skills necessary to successfully navigate the various steps of the research process.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.	10/25%
Unit 2:	Research Design- Meaning and Characteristics; Types of Research Design Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.	10/25%
Unit 3:	Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non Probability Sampling Techniques; Sample Size Determination.	10/25%
Unit 4:	Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test) Correlation, Regression, ANOVA, Factor Analysis. Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Analyzing	Analyze research concepts, including various types and the steps involved in the research process	4
CO2	Applying	Formulate a research problem and understand different types of research designs.	3
CO3	Creating	Develop scales, sampling techniques, and design data collection tools	6
CO4	Applying	Become familiar with various techniques for data analysis and interpretation.	3
CO5	Analyzing	Prepare a comprehensive research report in the appropriate format.	4

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Suggested readings

Text Books

1. Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.
2. Bryman(2020). Business research Methods.Oxford University Press.

Reference Books

1. Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
2. Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd

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Research Based Courses
B. Com Semester VII
BRBC 702: Dissertation

L	T	P	CR
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The students of B.Com. Honors with Research will be required to conduct dissertation project under a faculty supervisor. The research problem will be identified in an emerging area of business management. The dissertation will be divided into two parts. Part I of the dissertation would focus on problem formulation and literature review. Part II would include data collection, analysis, results and discussion.

The student at the end of the VII semester will present his/her dissertation report before a committee constituted by the Dean of the College which would comprise of at least three members comprising of the Department: HOD, Class Coordinator and a nominee of the Dean. The student's faculty supervisor would be a special invitee to the presentation. The seminar session shall be an open house session. The internal marks by committee would be the average of the marks given by each member of the committee. Internal marks will also be evaluated by faculty guide/supervisor. The marks by the external examiner appointed by the University would be based on the report submitted by the student which shall be evaluated by the external examiner and viva voce conducted of the student concerned.

The marking shall be as follows:

Internal: 50 marks	By the Faculty Supervisor – 25 marks. By Committee appointed by the Dean – 25 marks.
External: 50 marks	By External examiner appointed by the University - 50 marks

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Research Based Courses 03

B. Com Semester VIII

BRBC 801: Advanced Research Methods

Course Objective: The course aims to enhance students' understanding of multivariate research methods and psychological measurement concepts through practical experience using statistical packages and open-source software.

Syllabus and detailed content

		L	T	P	CR
		2	0	0	2
Unit	Content	Hrs./ Weightage			
Unit 1:	Univariate and Bivariate Analysis: Investigation of two variables Hypothesis testing; steps in hypothesis testing, Type I and Type II errors. Parametric Tests of differences, t-test for two independent samples, paired sample, F - test ANOVA. Non-parametric statistics for tests of differences: Mann-Whitney Test, Wilcoxon Signed Rank Test and Kruskal-Wallis test, Chi-square test (expected frequency)	10/25%			
Unit 2:	Simple correlation coefficient, Bivariate linear regression, Least -square method of regression analysis, drawing a regression line, testing the statistical significance of a least-square regression, calculation of intercept and slope coefficients.	10/25%			
Unit 3:	Distinguish between univariate, Bivariate and multivariate analysis. Methods of multivariate analysis: Dependent methods and interdependence methods. Concept of multiple regression analysis and multivariate analysis of variance (MANOVA).	10/25%			
Unit 4:	Reliability, validity, measurement errors, concept of factor analysis, procedure for conducting factor analysis, construction of the correlation matrix, determination of the number of factors, rotation and interpretation of factors, factor loadings and Eigen value	10/25%			

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Analyzing	Compare univariate and bivariate statistics for conducting tests of differences	4
CO2	Analyzing	Analyze association between two variables.	4
CO3	Applying	Apply statistical methods that allow the simultaneous investigation of more than two variables.	3
CO4	Analyzing	Summarize the procedure for conducting factor analysis.	4

Suggested readings

Text Books

1. Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.
2. Hair, Black, Babin, Anderson and Tatham (2017). Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500

Reference Books

1. Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
2. Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd

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Research Based Courses 04
Semester VIII
BRBC 802: Dissertation

L	T	P	CR
0	0	12	6

The students of B.Com. Honors with Research will be required to conduct dissertation project under a faculty supervisor. The research problem will be identified in an emerging area of business management. The dissertation will be divided into two parts. Part I of the dissertation would focus on problem formulation and literature review. Part II would include data collection, analysis, results and discussion.

The student at the end of the VIII semester will present his/her dissertation report before a committee constituted by the Dean of the College which would comprise of at least three members comprising of the Department: HOD, Class Coordinator and a nominee of the Dean. The student's faculty supervisor would be a special invitee to the presentation. The seminar session shall be an open house session. The internal marks by committee would be the average of the marks given by each member of the committee. Internal marks will also be evaluated by faculty guide/supervisor. The marks by the external examiner appointed by the University would be based on the report submitted by the student which shall be evaluated by the external examiner and viva voce conducted of the student concerned.

The marking shall be as follows:

Internal: 50 marks	By the Faculty Supervisor – 25 marks. By Committee appointed by the Dean – 25 marks.
External: 50 marks	By External examiner appointed by the University - 50 marks

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MINOR COURSES

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Minor Courses 01 (For B.COM.-H)

B. Com Semester VII

BMCC 701: International Business

Course Objective: The course's objectives include exposing students to the trading and investment world, addressing developing concerns, and giving them a thorough understanding of international business.

L	T	P	CR
3	0	0	3

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to International Business Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.	10/25%
Unit 2:	International Business Environment Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.	10/25%
Unit 3:	International Trade and BOP Theories of international trade - Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components	10/25%
Unit 4:	Regional Economic Integration and International Economic Organizations Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration. International Economic Organizations: WTO- functions, structure and scope; World Bank and IMF. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand Globalization and International Business	2
CO2	Evaluating	Evaluate International Business Environments	5
CO3	Analyzing	Analyze Theories of International Trade	4
CO4	Evaluating	Examine Regional Economic Integration.	5
CO5	Understanding	Understand International Economic Organizations and Contemporary Issues.	2

Suggested readings

Text Books

1. Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
2. Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi

Reference Books

1. Joshi RM, (2009). International Business. Oxford University Press.
2. Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Minor Courses 02 (For B.COM.-H)
B. Com Semester VII
BMCC 702: RISK MANAGEMENT

Course Objective: The course aims to educate students on risk management strategies and provide them with knowledge about various hazards that firms encounter.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.	10/25%
Unit 2:	Business Risks and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.	10/25%
Unit 3:	Quantitative Analysis Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.	10/25%
Unit 4:	Credit Risk Measurement and Financial Leverage Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Explain the various types of risk in business.	2
CO2	Remembering	Identify and evaluate different business risks.	1
CO3	Evaluating	Assess various techniques for managing business risk.	5
CO4	Applying	Conduct quantitative analyses of business risk.	3
CO5	Analyz	Analyze financial leverage and credit risk.	4

Suggested readings

Text Books

1. Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
2. Popli, G. S. & Gupta, S. Principles and Systems of Insurance. PHI Learning

Reference Books

1. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.



Minor Courses 03 (For B.COM.-H)

B. Com Semester VIII

BMCC 801: Marketing of Services

Course Objective: The course aims to provide the students' knowledge of the nature and scope of services marketing.

Syllabus and detailed content

L	T	P	CR
3	0	0	3

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction: Definition, Characteristics and Classification of Services, Difference between Product and Services Marketing, Paradigms in Services Marketing, Present Marketing Environment, Services Marketing Mix: Understanding the 7 P's, Strategies for Services Marketing: Segmentation, Targeting & Positioning, Differentiation	10/25%
Unit 2:	Understanding Consumer Behavior: Services vis-à-vis goods, Consumer Behavior in Services, Customer Expectations and Perceptions of Services – Evaluation of services. Service Development Design & Standards: New Service Development Process – Basic service to potential service, Customer Defined Service Standards, Demand and Capacity Management	10/25%
Unit 3:	Delivering Services: Role of Employees and Customers in service delivery; Role of Intermediaries, Service process – Blue printing – Physical evidence. Pricing of Services: Pricing Considerations and Strategies, Revenue Management. Managing Service Promise: Role of Advertising, Personal Selling, Sales Promotion, Publicity and Public Relation	10/25%
Unit 4:	Evaluating Success of Service Offering: Service quality and measurement, Complaint handling, Recovery management, Service Guarantees. Role of CRM, The Gaps Model of Service Quality	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Understand and explain the nature and scope of services marketing.	2
CO2	Understanding	Understand the difference between products and services.	2
CO3	Applying	Apply strategies of service marketing.	3
CO4	Analyzing	Analyze service design with reference to issues like customer service experience, expectations, perceptions and outcomes.	4
CO5	Analyzing	Analyze service quality and gap model of service quality.	4

SUGGESTED READINGS

Text Books

1. Services Marketing, Zeithaml Valerie and Mary Jo Bitner, Gremler & Pandit, Tata McGraw Hill

Reference Books

1. Services Marketing, Lovelock, Christopher. PrenticeHall.
2. Services Marketing, Nargundkar, Rajendra. Tata McGraw Hill.
3. The Essence of Services Marketing, Adrian Payne. PHI.
4. Services Marketing, Ravi Shankar. Excel Publishing.

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Minor Courses 04 (For BCOM-H)

B. Com Semester VIII

BMCC 802: RESEARCH PROJECT REPORT & VIVA

L	T	P	CR
3	0	0	3

During the eighth semester, each student shall undertake a project to be pursued by him / her under the supervision of a guide / supervisor. The guide/supervisor shall be appointed by the Dean, Faculty of Commerce & Management at the end of seventh semester. The subject/title of RP shall be approved by supervisor and Dean, Faculty of Commerce & Management. The project report, in triplicate, along with one soft copy on a CD shall be submitted at least two weeks prior to the commencement of the End Term Examination of the Eighth Semester. The project report and viva voce shall be evaluated by a Board of Internal Examiners, appointed by the Dean. The Board shall consist of a minimum of two Internal Faculty Members. The internal marks would be the average of the marks given by each member of the committee. Internal marks will also be evaluated by Project guide/supervisor. The marks by the external examiner appointed by the University would be based on the report submitted by the student which shall be evaluated by the external examiner and viva voce conducted of the student concerned.

The marking shall be as follows:

Internal: 50 marks	By the Faculty Supervisor – 25 marks. By Committee appointed by the Dean – 25 marks.
External: 50 marks	By External examiner appointed by the University - 50 marks

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JOB ORIENTED TRAINING
B.Com.
INTERNSHIP REPORT EVALUATION

L	T	P	C
0	0	0	6

Students will have to undergo industrial training of four to six weeks in any industry or reputed organization after the II semester examination, III semester examination, IV semester examination, V semester examination. The evaluation of this training shall be included in the III semester evaluation.

The student will be assigned a faculty guide who would be the supervisor of the student. The faculty would be identified before the end of the II semester and shall be the nodal officer for coordination of the training.

Students will prepare an exhaustive report of the training during the III semester, IV semester, V semester & VI semester which will be duly signed by the officer under whom training was undertaken in the industry/ organization and faculty guide. Student shall bring the certificate from the industry/organization duly signed by competent authority of the industry/organization.

The student at the end of the above mentioned semesters will present his report about the training before a committee constituted by the Dean of the College which would comprise of at least three members comprising of the Department: HOD, Class Coordinator and a nominee of the Dean. The student's faculty guide would be a special invitee to the presentation. The seminar session shall be an open house session. The internal marks would be the average of the marks given by each member of the committee. Internal marks will also be evaluated by faculty guide/supervisor.

The marks by the external examiner appointed by the University would be based on the report submitted by the student which shall be evaluated by the external examiner and viva voce conducted of the student concerned.

The marking shall be as follows:

Internal: 50 marks	By the Faculty Guide – 25 marks. By Committee appointed by the Dean – 25 marks.
External: 50 marks	By External examiner appointed by the University- 50 marks

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For Exit after First Year or Second Year or Third year
Compulsory Skill Enhancement Courses (SEC- Group)-01
BSECE 001: E-Commerce

Course Objective: The course aims to enhance skills for effective and contemporary applications of Ecommerce.

Syllabus and detailed content

L	T	P	CR
2	0	0	2

Unit	Content	Hrs./ Weightage
Unit 1:	Introduction to E-Commerce Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping	10/25%
Unit 2:	Website Designing and Publishing Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.	10/25%
Unit 3:	E-Payment System E- payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.	10/25%
Unit 4:	Security and Operational Aspects of E-Commerce E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Understanding	Describe the challenging needs of the society in the field of e-commerce.	2
CO2	Evaluating	Evaluate various applications in the context of online transactions.	5
CO3	Applying	Construct the steps in designing of website.	3
CO4	Analyzing	Compare various e-payment systems.	4
CO5	Analyzing	Analyze security and operational issues in e-commerce.	4

SUGGESTED READINGS

Text Books

1. Gupta, P., ed. E-Commerce In India: Economic And Legal Perspectives. New Delhi: Sage Publications.
2. Madan, S. E-Commerce. India: Scholar Tech Press.
3. Mathur, S., ed. E-Commerce. New Delhi: Pinnacle Learning.

Reference Books

1. Arora, S. E-Commerce. New Delhi: Taxmann.
2. Loudon, K. C. and Traver, C. G. E-commerce: Business, Technology and Society. Noida, India: Pearson Education

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For Exit after First Year or Second Year or Third year
Compulsory Skill Enhancement Courses (SEC- Group)-02
BSECE 002: BASICS OF STOCK MARKET

Course Objective: The course aims to equip students with the necessary skills to operate in the stock market, enabling them to comprehend and engage with the trading mechanisms of stock exchanges.

L	T	P	CR
2	0	0	2

Syllabus and detailed content

Unit	Content	Hrs./ Weightage
Unit 1:	Basics of Investing Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.	10/25%
Unit 2:	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 ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.	10/25%
Unit 3:	Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.	10/25%
Unit 4:	Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.	10/25%

Course Learning Outcomes

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

CO No.	Cognitive Abilities	Course Outcome	Bloom's Level
CO1	Remembering	Explain the basics of investing in the stock market, including the investment environment and the concepts of risk and return.	1
CO2	Analyzing	Analyze the Indian securities market, including the derivatives market	4
CO3	Evaluating	Examine the EIC (Economic, Industry, and Company) framework.	5
CO4	Applying	Conduct fundamental analysis of stocks	3
CO5	Analyzing	Perform technical analysis of stocks.	4

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Meenakshi

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SUGGESTED READINGS

Text Books

1. Chandra, P. —Investment Analysis and Portfolio Management| Tata McGraw Hill Education, New Delhi.
2. Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management| Pearson Education, India

Reference Books

1. Pandian, P. —Security Analysis and Portfolio Management| Vikas Publishing House, New Delhi.
2. Tripath V. & Pawar N. —Investing in Stock Markets| Taxmann Publications.

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