

ST JOSEPH'S UNIVERSITY

#36, Lalbagh Main Road, Bangalore 560027

A Public-Private-Partnership University under RUSA 2.0 of
MHRD (Government of India)

Established by the Karnataka Govt. Act No. 24 of 2021



DEPARTMENT OF COMMERCE

Bachelor of Commerce [B.Com] Curriculum

Adhering to National Education Policy [NEP]

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1 ABOUT THE UNIVERSITY

St Joseph's University is a Jesuit university at the heart of Bengaluru, the Silicon city of India. Established in 1882 by Paris Foreign Mission Fathers, the management of the University was handed over to the Jesuit order (Society of Jesus) in 1937. The University was first affiliated with the University of Madras and later with the Mysore and Bangalore universities. In 1986, St Joseph's University became the first affiliated University in Karnataka to offer postgraduate courses. In 1988, it became the first University in Karnataka to get a Research Centre, and in 2005, it was one of five University's in Karnataka that was awarded academic autonomy. In February 2021, St Joseph's University bill was presented in the Karnataka Legislative Assembly and was subsequently passed by the Legislative Assembly and Karnataka Legislative Council. The University received its University status on 2 July 2022 and was inaugurated as India's first Public-Private-Partnership University by the Honourable President of India, Smt. Droupadi Murmu on 27 September 2022.

As a university, we are dedicated to excellence in education. Over the years, our students have been ranked among the finest in the country, as attested by our illustrious alumni. With an accomplished faculty both in teaching and research, the university is home to leading centres of excellence on campus. Here we try to create leaders for a better world, leaders deeply rooted in our philosophy "Fide et Labore" (a Latin phrase that means "Faith and Toil"), who commit themselves to excel in the fields they choose. We make every effort to be relevant, innovative, and creative. St Joseph's continues to be a place of deep care for each person, especially those who feel most vulnerable.

VISION

St Joseph's is a Jesuit institution. Jesuit education is inspired and motivated by the person and message of Jesus Christ. St Joseph's educates women and men to be learners for life.

MISSION

1. **Academic Excellence:** Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. **Character Formation:** Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.
3. **Social Concern:** The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the University to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

2 SCHOOL OF BUSINESS

The School of Business at St. Joseph's University provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the University's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of a dynamic business world.

- Vision: To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.
- Mission: School of Business strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

3 PROGRAM PROFILE

The Programme is designed to provide a comprehensive understanding of Commerce education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It facilitates students to acquire adequate knowledge in the field of financial accounting, Taxation, Finance, banking, Cost Accounting, Corporate administration, Marketing, Business laws, international business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers open electives based on NEP framework in first four Semesters which is interdisciplinary or multi-disciplinary in nature.

- Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Commerce Or
Duration: 4 years (8 semesters). A student successfully completing Four (04) years of the program will be awarded an Honours Bachelor's Degree in Commerce.
- Eligibility for admission: Candidates who have completed Secondary Stage – Senior High school (10 + 2) of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

Program EDUCATIONAL OBJECTIVE [PEOs]

- | | |
|---|---|
| 1 | The three year B.Com program aims at developing a student's intellectual ability, executive personality, and wide spectrum of managerial skills along with competency building qualities in specific areas of business studies. |
| 2 | To make sustained efforts for the holistic development of the students and thereby empower them to ably faced the challenges posed by changing business environment |

- 3 The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
- 4 To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		M	
2. Character Formation	M	H	L	
3. Social Concern				H

H=High | L= Low | M=Moderate

PROGRAM OUTCOMES (POs)

1	PO1	Acquire knowledge of business operations, develop business acumen and managerial skills and be capable of comprehensively managing the finance function.
2	PO2	Integrate concepts from functional areas (i.e. finance, marketing, operations, etc.) and utilize qualitative and quantitative methods to investigate and solve business problems.
3	PO3	Encourage entrepreneurship spirit among students and encourage them to participate effectively in social, commercial, ecological and civic issues ultimately leading to national development.
4	PO4	Exhibit analytical and critical thinking skills in solving business problems arising due to changes in the business environment.
5	PO5	Demonstrate people skills, communication skills, personality traits, professionalism, social and emotional intelligence and also exhibit a spirit of cooperation, leadership, and teamwork to accomplish pre-defined goals.

POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
1. Academic Excellence	H	H	H		
2. Character Formation	M	L	M	H	H
3. Social Concern	L		H	L	

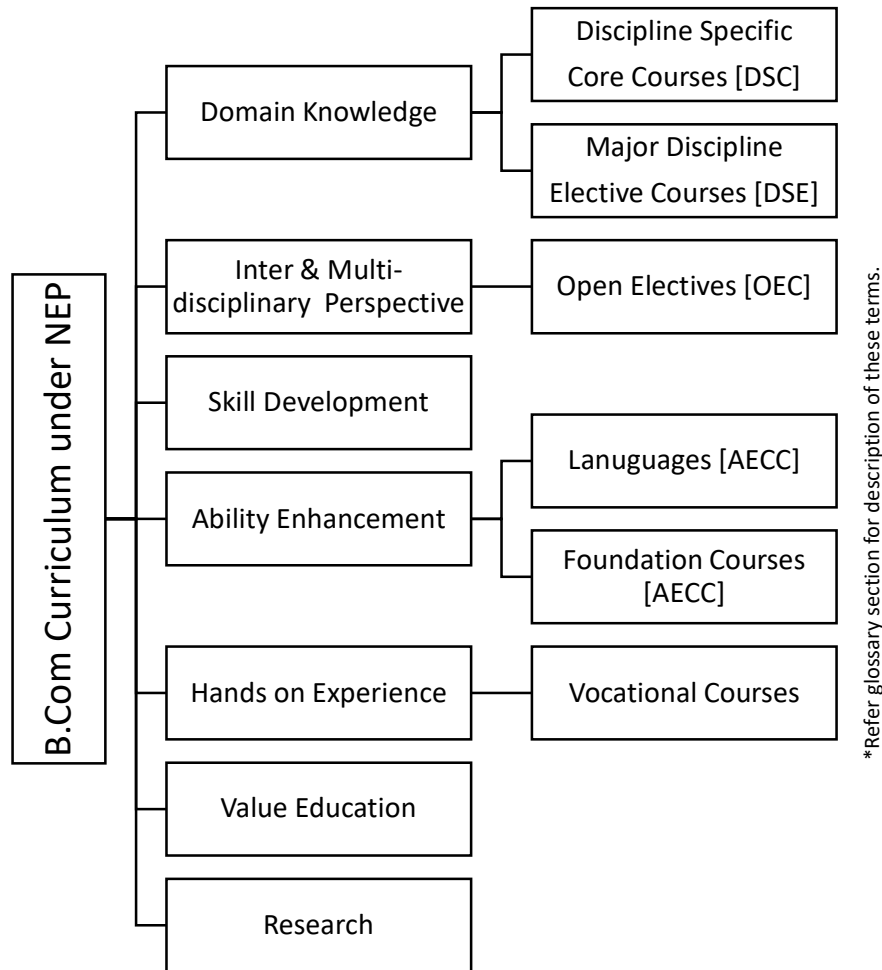
H=High | L= Low | M=Moderate

4 B.COM CURRICULUM UNDER NEP FRAMEWORK

The National Education Policy 2020 aims to provide inclusive and equitable quality education while also addressing our country's growing developmental imperatives. With the rapidly changing employment landscape and a globally diversified educational ecosystem, it is more important to not only learn but also

to know how to learn. The policy focuses on providing a diverse and holistic education by incorporating knowledge of many disciplines into the curriculum.

Keeping in mind the NEP 2020, the School of Business at SJU intends to continuously revise and revamp of the curriculum which will develop the creative potential of each individual and create new career growth opportunities. Conceptual comprehension must be emphasized through pedagogies that encourage communication, debate, research, and cross-disciplinary and interdisciplinary thinking. The curriculum is developed on the Outcome-Based Education. Outcome-based education defines Program Educational Objectives (PEOs), Program Objectives (POs) and Course Objectives (COs) for every program and student progression is assessed based on their achievement status.

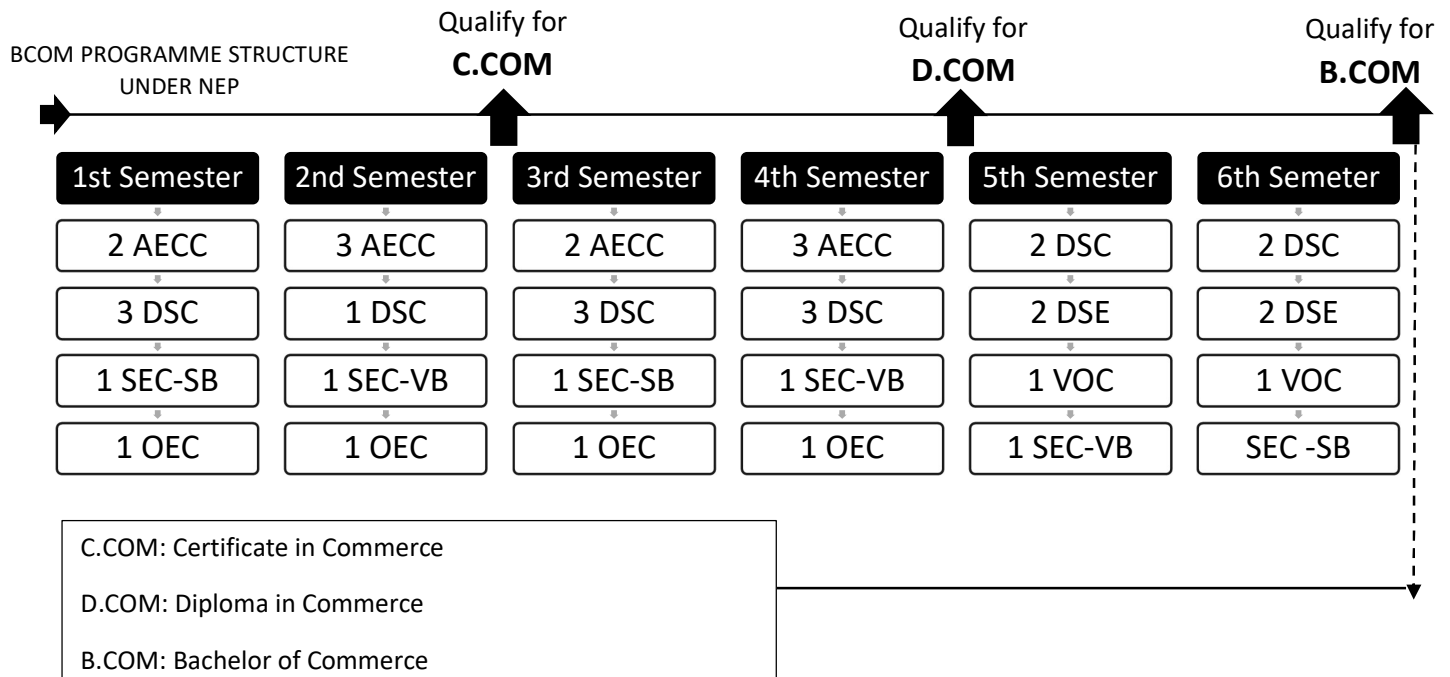


The B.Com programmes based on NEP frameworks intends to develop higher order cognitive skills such as critical thinking and problem solving and soft skills. The B.COM curriculum also focuses on academic flexibility and practicability through internships thereby improving employability.

5 BCOM PROGRAMME STRUCTURE UNDER NEP

The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours.

The four-year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.



6 GLOSSARY

Key terms with reference to NEP Curriculum:

1. Major **Discipline Core Courses [DSC]**: A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
2. Major **Discipline Elective Courses [DSE]**: Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
3. **Vocational Courses [VOC]**: These courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education.

4. **Open Elective Courses [OEC]:** These courses can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
5. **Ability Enhancement Courses [AECC]:** Ability enhancement courses are the generic skill courses which are basic and needed to all to pursue any career. These courses ensure progression across all careers.
 - a. Languages: Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication.
 - b. Foundation Courses: Foundation Courses enable students to develop a deeper sense of commitment to oneself and to the society and nation largely. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
6. **Skill Enhancement courses [SEC]:** These courses are offered to promote skills pertaining to a particular field of study and imbibe values in students:
 - a. Skill Based SEC: These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth.
 - b. Value Based SEC: The aim is for students not only to understand the values, but also to reflect them in their attitudes and behaviour, and contribute to society through good citizenship and ethics.
7. **Project work/ Dissertation [with Viva voce] or Internship:** Project work is considered as a special course involving application of knowledge in solving / analysing / exploring a real-life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at Undergraduate level. It enables to acquire special/ advanced knowledge through supplement / support study to a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report.
[In the VIII Semester Students who do not opt for Research Project / Internship shall take two elective courses].

Key terms with reference to OBE Framework:

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.

3. Credit: Credits represent the number of hours of learning that have been or need to be undertaken in each course of study.
4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.
6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.

7 PROGRAM PEDAGOGY

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Roleplay	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments & quizzes	7. Research-based assignments	
	8. Outreach and drives	

8 PROGRAM ASSESSMENT

Being in an University system, SJU has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 40% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 60% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 35 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2 hours & for 60 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Assessment		
Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> ▪ One hour examination ▪ 25 marks written examination ▪ Centrally organized test 	25
Assignment and tasks 1	Decided by the course instructor	10
Assignment and tasks 2	Decided by the course instructor	10
	TOTAL	45

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours. Maximum marks: 60. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
- ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typological / mistakes and language.
 - Section A: Conceptual 3 marks x 5/6 questions = 15 marks: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
 - Section B: Analytical 5 marks x 2/3 questions = 10 marks: Questions in this section are to test whether students can analyze.
 - Section C: Descriptive 10 marks x 2/3 questions = 20 marks: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
 - Section D: Case Study/ Compulsory Question (1 x 15 marks = 15 marks): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.

For Open Elective Paper: Time: 2 hrs Marks: 60		
Section	Types	Distribution of marks
A	Conceptual	3 marks x 5/6 questions = 10 marks
B	Analytical	5 marks x 2/3 questions = 15 marks
C	Descriptive	10 marks x 2/3 questions = 20marks
D	Case Study	15 marks x 1 question = 15 marks

8 COURSE MATRIX

SCHOOL OF BUSINESS		B. Com Course Matrix - As per NEP Framework					
St. Joseph's University							
#	Course Code	Course Title	Course Type	Hours per Week	Credits		
SEMESTER I	1	Language I	AECC	3	3		
	2	Language II	AECC	3	3		
	3	BC 1121	Financial Accounting	DSC	4	4	
	4	BC 1224	Business Economics	DSC	4	4	
	5	BC 1324	Indian Financial System	DSC	4	4	
	6		Open Elective – I	OEC	3	3	
	7		Digital Fluency (To be decided by university)	SEC-SB	2	2	
SEMESTER II	1	Language I	AECC	3	3		
	2	Language II	AECC	3	3		
	3	BC 2321	Quantitative Methods for Business Decisions	DSC	4	4	
	4	BC 2124	Corporate Accounting-I	DSC	4	4	
	5	BC 2224	Modern Marketing	DSC	4	4	
	6		Open Elective – II	OEC	3	3	
	7		*Foundation Course I (To be decided by university)	AECC	2	2	
	8		Health Wellness/Social & Emotional Learning	SEC-VB	2	2	
SEMESTER III	1	Language I	AECC	3	3		
	2	Language II	AECC	3	3		
	3	BC3124	Corporate Accounting-II	DSC	4	4	
	4	BC3224	Banking Law and Operations	DSC	4	4	
	5	BC3322	International Business	DSC	4	4	
	6		Open Elective – III	OEC	3	3	
	7	BCSEC1	Basic of Spreadsheet for Business	SEC-SB	2	2	

SEMESTER IV	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BC4122	Cost Accounting	DSC	4	4
	4	BC4222	Corporate Finance	DSC	4	4
	5	BC4322	Business Law	DSC	4	4
	6		Open Elective – IV	OEC	3	3
	7		*Foundation Course II (To be decided by university)	AECC	2	2
	8	BCSEC2	Business and Corporate Etiquette	SEC-VB	2	2
SEMESTER V	1	BC 5223	Income Tax I	DSC	4	4
	2	BC 5123	Methods & Techniques of Costing	DSC	4	4
	3	BC 5323	Principles and Practices of Insurance	DSC	4	4
	4		Course from the Selected Elective Group	DSE - 1	4	3
	5		Course from the Selected Elective Group	DSE - 2	4	3
	6	BC VOC 1	Entrepreneurial Development	VOC – 1	4	3
	7	BC SEC3	Internship and Report Writing	SEC-SB	2	2
SEMESTER VI	1	BC 6224	Income Tax II	DSC	4	4
	2	BC 6323	Principles and Practice of Auditing	DSC	4	4
	3	BC 6123	Management Accounting and Analysis	DSC	4	4
	4		Course from the Selected Elective Group	DSE - 2	4	3
	5		Course from the Selected Elective Group	DSE - 3	4	3
	6	BC VOC 2	GST- Law and Practice	VOC – 2	4	3
	7	BC SEC 4	Financial Modelling	SEC-VB	2	2
Total Credits for Degree Programme					144	

9	Elective Groups
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ACCOUNTING AND TAXATION GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	Advanced Accounting – I	BCDEA 5423	V SEM
2	DSE 2	Accounting for Business Decisions	BCDEA 5523	V SEM
3	DSE 3	Corporate Taxation	BCDEA 6523	VI SEM
4	DSE 4	Advanced Accounting – II	BCDEA 6423	VI SEM

ACCOUNTING AND TAXATION GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	Advanced Accounting – I	BCDEA 5423	V SEM
2	DSE 2	Accounting for Business Decisions	BCDEA 5523	V SEM
3	DSE 3	Corporate Taxation	BCDEA 6523	VI SEM
4	DSE 4	Advanced Accounting – II	BCDEA 6423	VI SEM

FINANCE GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	Advanced Corporate Finance	BCDEF 5523	V SEM
2	DSE 2	International Finance	BCDEF 5423	V SEM
3	DSE 3	Fintech	BCDEF 6523	VI SEM
4	DSE 4	Investment Analysis and Portfolio Management	BCDEF 6424	VI SEM

FINANCE GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	Advanced Corporate Finance	BCDEF 5523	V SEM
2	DSE 2	International Finance	BCDEF 5423	V SEM
3	DSE 3	Fintech	BCDEF 6523	VI SEM
4	DSE 4	Investment Analysis and Portfolio Management	BCDEF 6424	VI SEM

ACCOUNTING AND FINANCE GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	International Finance	BCDEF 5423	V SEM
2	DSE 2	Accounting for Business Decisions	BCDEA 5523	V SEM
3	DSE 3	Advanced Accounting	BCDEC 5423	VI SEM
4	DSE 4	Investment Analysis and Portfolio Management	BPS 6424	VI SEM

ACCOUNTING AND FINANCE GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	International Finance	BCDEF 5423	V SEM
2	DSE 2	Accounting for Business Decisions	BCDEA 5523	V SEM
3	DSE 3	Advanced Accounting	BCDEC 5423	VI SEM
4	DSE 4	Investment Analysis and Portfolio Management	BPS 6424	VI SEM

MARKETING GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	Consumer Behaviour & Market Research	BCDEM 5423	V SEM
2	DSE 2	Retail Management	BCDEM 5523	V SEM
3	DSE 3	Digital Marketing	BCDEM 6423	VI SEM
4	DSE 4	Services Management	BCDEM 6523	VI SEM

MARKETING GROUP				
#	Elective	Subject	Code	NEP
1	DSE 1	Consumer Behaviour & Market Research	BCDEM 5423	V SEM
2	DSE 2	Retail Management	BCDEM 5523	V SEM
3	DSE 3	Digital Marketing	BCDEM 6423	VI SEM
4	DSE 4	Services Management	BCDEM 6523	VI SEM

First Semester

- ☞ 2 AECC
- ☞ 3 DSC
- ☞ 1 OE
- ☞ 1 SEC-SB

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1121	FINANCIAL ACCOUNTING	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	To familiarize the students with the concepts of financial accounting. To provide student a comprehensive understanding of accounting method for various business operations.
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Course Outcomes

CO1	Understand the conceptual framework of accounting and reporting standards.
CO2	Analyse the computational metrics in royalty accounting.
CO3	Evaluate the contractual obligation and method of accounting Hire purchase system of accounting.
CO4	Apply the techniques of accounting in consignment.
CO5	Enumerate the conversion procedure of incomplete records into system of double Entry

Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	Anil S and Rajesh Kumar V	Himalaya Publishing House
2	Fundamentals of Accounting & Financial Analysis	Chowdary A	Pearson Education
3	Financial Accounting	R.L. and V.K. Gupta	Sultan Chand Publishers
4	Basic Financial Accounting	Jain S P & Narang	Kalyani Publishers
5	An Introduction to Accountancy	Maheshwari	Vikas Publishing House

Learning by Doing activities [8 hours]

- Analysing the framework of accounting process.
- Analyze the differences and critically evaluate single entry and double entry system.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		1			
2	2			1	
3	2				
4	2			2	
5			1		

3=High | 1=Low | 2=Moderate

Unit 1	FUNDAMENTALS OF ACCOUNTING	04 Hours
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Concept – importance – Introduction to IASB, IFRS and Ind AS – Standard setting in India.		
Unit 2	ROYALTY ACCOUNTS	12 Hours
Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period) - Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including Minimum Rent Account.		
Unit 3	HIRE PURCHASE SYSTEM	12 Hours
Difference between Hire Purchase and Installment Purchase system–Theoretical concepts–Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
Unit 4	CONSIGNMENT ACCOUNTS	12 Hours
Introduction – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.		
Unit 5	CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY	12 Hours
Steps in conversion of single entry into double entry - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts.		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1221	BUSINESS ECONOMICS	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> To orient the students on the theories of consumption and production in an economy. To enable students, understand the market structures and impact of the macroeconomic concepts on business.
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Course Outcomes	
CO1	Understand the rationale of business economics.
CO2	Recognize and apply the theories of consumption in business.
CO3	Analyse costs in the short run and long run production functions.
CO4	Describe the various market structures and its relationship.
CO5	Assess the impact of various macroeconomic concepts on business.

Reference Books:			
#	Title	Author/s	Publisher
1	Intermediate Microeconomics	Hall R. Varian	East West publication
2	Managerial Economics	H.R. Appannaiah	HPH
3	Business Economics	R.K. Lekhi & S.L. Aggarwal	Kalyani
4	Microeconomics	Robert, Daniel	Pearson Education India
5	A Text Book of Economic Theory	Stonier A.W. And Hague	Longman Higher Education

Learning by Doing activities [8 hours]	
	<ol style="list-style-type: none"> Analyse the role of managerial economist Compare and contrast the features of a Monopoly market & Oligopoly market. Prepare a report on India's BOP components.

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	1				
2	2	2		1	
3	2	2		1	
4				3	
5			2		

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO MANAGERIAL ECONOMICS	06 Hours
Introduction, meaning, objectives and scope of managerial economics. Relationship with production, marketing, finance and personnel. Role of Business economist.		
Unit 2	THEORY OF CONSUMPTION	14 Hours
Concept of consumption function - Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply – elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.		
Unit 3	THEORY OF PRODUCTION	10 Hours
Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. The concept of opportunity Costs in the short run and long run, types of short run costs. Profit maximization and cost minimization.		
Unit 4	MARKET STRUCTURES	12 Hours
Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Difference between perfect competition and imperfect competition; Theory of Monopoly Firm - Equilibrium of monopoly firm (short and long run). Price discrimination, Theory of monopolistic competition – features – Short-run and Long-run Equilibrium; product differentiation. Duopoly firms- features. Oligopoly - Causes for the existence of oligopolistic firms.		
Unit 5	MACRO-ECONOMIC CONCEPTS	10 Hours
Macro-economic concepts-inflation & deflation, Unemployment, Circular flow of income and wealth, National Income – meaning, purpose, methods of calculating national income, Monetary and Fiscal policies, international trade -balance of trade & balance of payments.		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1321	INDIAN FINANCIAL SYSTEM	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> To provide an elaborate understanding on the financial systems and services in India. To provide knowledge on the money market and capital market in India.
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Course Outcomes

CO1	Understand the role of financial system in India.
CO2	Evaluate the functioning of Money Market and Capital Market.
CO3	Comprehend and evaluate challenges faced by regulators in the financial market.
CO4	Understand the role and functions of banking and financial institutions in India.
CO5	Familiarize and educate the students about the various financial services in India

Reference Books:

#	Title	Author/s	Publisher
1	Financial Markets and Institutions	Bhole, L. M	Mc-Graw Hill Publishing
2	Financial Markets and Services	Gordon E. & Natarajan K	Himalaya Publishing House
3	Financial Markets, Institutions	Kumar, V., Gupta, K., & Kaur, M	Taxmann's Publications
4	Financial Services	Khan M. Y., & Jain, P. K	McGraw Hill Publishing

Learning by Doing activities [8 hours]

- Study the procedure to open a Demat account.
- Draw the structure of Indian financial and banking system in India.
- Analyse any three Mutual fund schemes

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	2	2			
2					
3			1	2	
4	3	1			
5				2	

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO FINANCIAL SYSTEM IN INDIA	08Hours
Overview of Financial System – Structure, Regulation & Functions – Financial Assets-Financial Instruments- Financial Markets – Capital Market – Money Market – Interlink between capital market and money market – Characteristics of Financial Market – Key elements of well-functioning of financial system- Economic indicators of financial development.		
Unit 2	MONEY MARKET	12 Hours
Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. Role of RBI in Money market - Money market operations Monetary Policy Committee (MPC)- structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.		
Unit 3	CAPITAL MARKET	12 Hours
Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.		
Unit 4	FINANCIAL INSTITUTIONS	8 Hours
Financial institutions - Concept, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB.		
Unit 5	FINANCIAL SERVICES	12 Hours
Financial Services -Concept, types and importance. Types of Funds Based Services and Fee Based Services. Factoring Services- meaning, types of factoring agreement. Forfaiting, Lease Financing in India. Venture Capital- Meaning, stages of investment, types of VC, Angel Investment- Concept and importance, Recent trends of Angel Investment in India. Crowd Funding -meaning, types. Mutual funds- meaning and types only.		

Second Semester

- ☞ 3 AECC
- ☞ 3 DSC
- ☞ 1 OE
- ☞ 1 SEC-VB

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2121	CORPORATE ACCOUNTING- 1	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> To familiarize the students to prepare financial statements in accordance to Ind AS. To enable the students, learn valuation of different assets and shares.
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Course Outcomes

CO1	Calculate and prepare Profits prior to incorporation
CO2	Comprehend the difference between current and non-current assets
CO3	Understand the methods of valuing shares.
CO4	Preparation of Profit and Loss statement under schedule III of Companies Act
CO5	Prepare the statement of changes in equity and balance sheet.

Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	Anil Kumar, Rajesh Kumar & Mariyappa	Himalaya Publishing House
2	Advanced Accountancy	S. N. Maheshwari	Vikas Publications
3	Financial Accounting	Jain, S.P. & Narang	Kalyani Publisher
4	Corporate Accounting	Dr. S M Shukla, Dr. K.L. Gupta	Sahitya Bhawan Publications

Learning by Doing activities [8 hours]

- Study corporate dividend tax in India
- Appraise Ind AS2,9&33
- Study the procedure of incorporation of trial balance of branch in HO books

Cos	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	1	2			
2	2				
3	3	1		1	
4	2			1	
5	2	1		2	

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
Unit 1	PROFITS PRIOR TO INCORPORATION	12 Hours
Introduction to the process on incorporation of a company-Difference between incorporation and commencement of a company. - Accounting of incomes and expenses during Pre- and Post-Incorporation period. - Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.		
Unit 2	ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS	10 Hours
Current Assets: Inventories (Ind AS 2) - Meaning, Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) – Recognition criteria - Initial and subsequent measurement - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets, Accounting for Intangible assets (Ind AS 38).		
Unit 3	VALUATION OF SHARES	10 Hours
Definition, Meaning, need for valuation, factors affecting valuation, earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method (IFRS 13), approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method, Basic Problems.		
Unit 4	COMPANY FINAL ACCOUNTS I	10 Hours
Meaning, Preparation of Profit and loss Statement of Companies as per Schedule III of the Companies Act, 2013- Revenue from operations-Profit before extraordinary Items-Profit before tax and Profit after tax- Commission payable before charging such Commission and after charging such commission.		
Unit 5	COMPANY FINAL ACCOUNTS II	10 Hours
Balance sheet - Meaning, Preparation as per Schedule III of the Companies Act, 2013-Statement of changes in equity- Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2221	MODERN MARKETING	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> To familiarize the students with the conceptual framework of marketing principles and practices. To enable the student to understand recent trends in modern marketing practices.
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Course Outcomes

CO1	Understand the conceptual framework of marketing & service.
CO2	Evaluate the concept of STP and consumer behaviour.
CO3	Analyse the elements of marketing mix in the context dynamic business environment.
CO4	Comprehend the recent trends in marketing and its implication on business.
CO5	Appraise the differences in the marketing mix of a product and a service

Reference Books:

#	Title	Author/s	Publisher
1	Marketing Management	Philip Kotler	Prentice Hall
2	Marketing Management	J.C. Gandhi	TMH
3	Marketing and Service management	Sunil B Rao	HPH
4	Consumer Behaviour and Marketing Research	Nair, S. R	Global Media
5	Modern Marketing	Mohammed Umair	Skyward Publishers

Learning by Doing activities [8 hours]

- Design the service blue print for any one service sector.
- Prepare any two companies product mix.
- Develop an Advertisement copy for a new product
- Develop a E content on Consumer Behaviour of a product of your choice and recent marketing

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		1			
2					2
3	1	2	1		
4			2	3	
5		1			1

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO MARKETING AND SERVICES	12 Hours
<p>Meaning and Definition-Market and Marketing-Approaches to marketing-Concepts of Marketing- Functions of Marketing- Importance and Scope of Marketing- Difference between marketing & selling, unethical practices in marketing. Services - Meaning and Definition, characteristics of services – classification of services – distinction between goods marketing and service marketing, marketing mix in service industry – growth of service sector in India. Designing the service process – services blueprint.</p>		
Unit 2	SEGMENTATION TARGETING AND POSITIONING & CONSUMER BEHAVIOUR	8 Hours
<p>STP – Meaning and Concept, Benefits of Market Segmentation, Basis of Market Segmentation, Requisites of Effective Market Segmentation, Targeting & Positioning - Consumer Behaviour – Factors influencing Consumer Behaviour, Buying Decision Process.</p>		
Unit 3	MARKETING MIX – I	12 Hours
<p>Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Classification of Products, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, Packing vs. Packaging, New Product Development, Product Life Cycle (PLC). Brand and Branding, Advantages and disadvantages of branding. Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Pricing strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.</p>		
Unit 4	MARKETING MIX – II	12 Hours
<p>Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling. Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals of Sales Promotion, Basics of Public Relations and Publicity.</p>		
Unit 5	TRENDS IN MARKETING	8 Hours
<p>Concepts of E-business-M-Business- Green and Grey Marketing, Relationship Marketing-Retailing, Virtual Marketing, Event Management, Viral Marketing, Influencer Marketing, Reverse Marketing, Guerrilla Marketing-Customer Relationship Management- Meaning and Definition – Role of CRM – Advantages and Disadvantages.</p>		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2321	QUANTITATIVE METHODS FOR DECISION MAKING	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> To familiarize students with basic arithmetic calculations and its application in commerce. To enable students to apply statistical methods in the business context and interpret results.
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Course Outcomes

CO1	Apply basic concepts such as ratios and proportions, equations and profit and loss to the business decision making process.
CO2	Compute simple interest and compound interest for a single and uneven cash flow.
CO3	Explain the relevance and role of statistics in business research.
CO4	Identify the appropriate measure of central tendency and dispersion to be used in accordance with the case.
CO5	Compute of correlation and regression coefficients and the interpretation of the same.

Reference Books:

#	Title	Author/s	Publisher
1	Business Mathematics	M Wilson	Himalaya Publishing House
2	Statistical Methods	Gupta S P	S Chand & Sons
3	Business Statistics	M Wilson	Himalaya Publishing House
4	Business Statistics and Business Mathematics	S P Gupta & P K Gupta	S Chand & Sons

Learning by Doing activities [8 hours]

- Practice online mock tests from open-source domain like testbook.com etc

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	1	2		3	
2	2	1		2	
3				2	
4		2		1	
5	2	1		1	

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
Unit 1	BASIC MATHEMATICAL CONCEPTS	12 Hours
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount.		
Unit 2	INTEREST	08 Hours
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
Unit 3	INTRODUCTION TO STATISTICS	08 Hours
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
Unit 4	MEASURES OF CENTRAL TENDENCY AND DISPERSION	12 Hours
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
Unit 5	CORRELATION AND REGRESSION	12 Hours
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient.		

Third Semester

☞ 2 AECC

☞ 3 DSC

☞ OEC

☞ SEC-SB

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3121	Corporate Accounting – II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with the application of accounting methodology practiced by Indian Corporates.					
Course Outcomes:						
CO1	Understand the process involved in redemption of preference shares.					
CO2	Apply the legal provisions required in the process of capital Reduction.					
CO3	Comprehend the accounting for Business combinations					
CO4	Preparing Consolidated Financial Statements					
CO5	Understand the process in winding up of a company					
Reference Books:						
#	Title	Author/s	Publisher			
1	Advanced Accountancy Vol. 1& Vol. 2	Dr. Maheshwari S.N & Dr. Maheshwari S. K	Vikas Publishing House			
2	Corporate Accounting	Jain S.P. & Narang K.L	Kalyani Publishers			
3	Advanced Accountancy	M.C. Shukla, T.S. Grewal & S.C. Gupta	S. Chand & Company Ltd.,			
4	Corporate Accounting	S. Anil Kumar, V. Rajesh Kumar	Himalaya Publisher			
5	Corporate Accounting Vol. 1 & Vol. 2	Bhushan Kumar	Taxmann			
Learning by doing activities 8 hours						

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				
2				2	
3	1				
4		3			
5		2			
3=High 1=Low 2=Moderate					

Unit	Title	Hours	Contents
1	Redemption of Preference shares	10	Concept – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.
2	Internal Reconstruction	8	Concept, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.
3	Business Combinations	10	Introduction-Definitions- Business combination under acquisition method (Ind AS103) – Business combination under common control - Determining acquisition date - Purchase consideration - Measurement of Goodwill or Bargain purchase – Transfer of consideration – Acquisition related cost.
4	Consolidated financial Statements	18	Concept of Group company (Ind AS110) - Parent & Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing; Calculation of Cost of Control – Non-Controlling Interest – Preparation of Consolidated Balance Sheet.
5	Liquidation	6	Concept -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments – Pro-rata Payment - Treatment of capital surplus– liquidator’s final statement of Accounts, recent developments.

III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3221	BANKING LAW AND OPERATIONS	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with structure of banking laws and its operations					
Course Outcomes:						
CO1	Define banking structure and role in economic development.					
CO2	Understand the regulatory and operational framework of banks.					
CO3	Elucidate the banker and customer relationship.					
CO4	Categorise and compare negotiable instruments.					
CO5	Summarise the functions of collecting and paying banker.					
Reference Books:						
#	Title	Author/s			Publisher	
1	Banking Theory Law and Practice	Gordan.E. and Natrajan.K			Himalaya	
2	Banking Theory Law and Practice	Sundharam and Varshney			Sultan Chand and Sons	
3	Banking law & Operation	M. Prakhas, Bhargabhi R			Vision Book House	
4	Banking Law and Practice in India	Tannan M.L			Indian Law House	
5	Banking Theory & Practice	S. P Srivastava			Anmol Publications	
Learning by doing activities 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	3				1	
2		2		1		
3			1		2	
4		2		2		
5	2		2			
3=High 1=Low 2=Moderate						

Unit	Title	Hours	Contents
1	Banking System	10	Role of Banks in economic development; Bank involvement in circular flow of money; Different types of Banks and their functions; Investment policy of Commercial Banks; Highlights of Narasimhan Committee report on Banking sector reforms; Distinction between NBFC and Banks, Evolution of banking in India, Small finance banks-Concept, features, Payments banks- Concept and features.
2	Regulatory & Operational Framework	10	RBI, Organisation & Functions, Mechanism of supervision and regulation; Instructions of credit policy and monetary policy; KYC guidelines; Integrated Banking Ombudsman scheme, features & procedure. Basics of BASEL Norms.
3	Banker and Customer Relationship	12	Introduction, concept of Banker, Bank and Customer; General & Special Relationships; Types of Customers, Account Holders and Deposits; Lending Operations, Principles of Bank Lending, Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letter of Credit; Modes of creating charge Hypothecation, Assignment, Mortgage, Pledge and Lien.
4	Negotiable Instruments	10	Negotiable Instruments Concept and Features, Kinds of Negotiable Instruments; Features of Promissory Notes, Bills of Exchange, Cheques; Crossing of Cheques; Types of Crossing; Endorsements: Concept, Essentials & Kinds of Endorsement.
5	Collecting and Paying Bank	10	Duties & Responsibilities of a Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker; Paying Banker Concept, Precautions, Statutory Protection to the Paying Banker; Dishonour of Cheques; Grounds of Dishonour; Consequences of wrongful dishonour of Cheques.

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3321	International Business	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize the students with the concepts, functions and practices of international business.
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Course Outcomes:

CO1	Comprehend various international terms and concepts.
CO2	Develop an entry strategy into other markets recognising the forces governing the process of globalisation.
CO3	Identify the impact of political, economic, social and cultural variables in international business.
CO4	Analyse the international business from a multi-centric perspective.
CO5	Understand the mechanics of EXIM trade.

Reference Books:

#	Title	Author/s	Publisher
1	International Business	Aswathappa. K.	Tata McGraw Hill
2	International Business	Shyam Shukla	Excel Books
3	International Business	SuB.Com Rao	Tata McGraw Hill
4	International Business	Mohammed Umair	Skyward publishers
5	International Business	Don Ball and Wendell McCulloch	Tata McGraw Hill

Self-learning topics: 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		

3=High | 1=Low | 2=Moderate

Unit	Title	Hours	Contents
1	Nature of International Business	10	Nature and Scope of International Business; Drivers of IB; IB and domestic business comparison; Participants in International Business; Evolution of IB; Strategies of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regio-centric); Integration between countries-Levels of integration.
2	Globalization	12	Globalization- Features and stages; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations, Functional Structure, Product Structure, Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in International Business. De-globalization and Co-opetition (Concept only).
3	International Marketing Environment	10	Analysing Market Environment; Components of International Marketing Environment-Micro Environment (Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders); Macro Environment (PESTLE)
4	Resources for International Operation	12	Human Resources - IHRM and domestic HRM; Scope of IHRM. HR planning; Selection of expatriates; Expat training; Expat remuneration. Expat failures and ways of avoiding; Repatriation. Facilities & location - strategic role of foreign plants; components of international logistics; managing service operations- Outsourcing and Offshoring - Concept, scope of services, benefits and limitations.
5	EXIM trade	08	Purpose of Export Trade; Benefits of exports to companies; Types of Exports, Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; EXIM Policy; Appraisal of FDI Policy.

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCSEC1	Basic of Spreadsheet for Business	30 Hours	SEC-SB	2 Hours a Week	2
Course Objective:		To enable students, develop and apply fundamental spreadsheet skills.				
Course Outcomes:						
CO1	Understand excel functions in a spread sheet					
CO2	Identify and analyse the data effectively					
Reference Books:						
#	Title	Author/s	Publisher			
1	Microsoft Excel - Data Analysis and Business Modeling	Wayne L. Winston	PHI Learning Pvt Ltd.			
2	Advanced excel Essentials	Jordan Apress	Excel Books			
Self-learning topics: 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2					
2	2	2				
3				3		
3=High 1=Low 2=Moderate						

Unit	Title	Hours	Contents
1	MATHEMATICAL FUNCTIONS USED IN BUSINESS	16	INTRODUCTION TO EXCEL, VARIOUS RIBBONS, SUM, SUMIF, SUMIFS, AVERAGE, AVERAGEIF, COUNTA, COUNTIF, COUNTIFS, MOD, ABS, ROUND FUNCTIONS
2	FINANCIAL FUNCTIONS IN CORPORATE ANALYSIS	10	FUTURE VALUE, FV SCHEDULE, PRESENT VALUE, NET PRESENT VALUE, NPER, XNPV, PMT, PPMT, RATE, IRR, XIRR, MIRR, SLN
3	LOGICAL REASONING	4	CONDITONAL FORMATTING, DATA VALIDATIONS, AND, IF, OR FUNCTIONS IN EXCEL, XOR, NOT, IFS, IFNA, IFERROR,

Fourth Semester

- ☞ 2 AECC (Languages)
- ☞ 3 DSC
- ☞ OEC
- ☞ AECC (Foundation Course)
- ☞ SEC-VB

DEPARTMENT OF COMMERCE						
IV Semester	CODE	Course Title	Duration	Course Type	Session	Credits
	BC4122	Cost Accounting	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To facilitate students to ascertain the cost of various products and services and prepare quotations.
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Course Outcomes:	
CO1	Understand the fundamental aspects of Cost Accounting and Preparation of Cost sheet
CO2	Comprehend the various methods and techniques of material costing
CO3	Analyse and ascertain the cost of labour through different methods
CO4	Apply the various costing concepts in the ascertainment of overhead cost of various products and services
CO5	Demonstrate skilled expertise in reconciling financial and cost data

Reference Books:			
#	Title	Author/s	Publisher
1	Methods and techniques of Cost Accounting	AroraM N	Himalaya
2	Cost Accounting Theory and Practices	Banerjee B	PHI Learning
3	Cost Accounting	Jain &Narang	Kalyani Publishers
4	Advanced Cost Accounting	Madegowda J	Himalaya
5	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand

Learning by doing activities 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3	2	1	2	
2	3	2	1	2	
3	3	2	1	2	
4	3	2	1	2	
5	3	2			3

3=High | 1=Low | 2=Moderate

Unit	Title	Hours	Contents
1	Introduction To Cost Accounting	12	Concept of Cost, Costing and Cost Accounting–Objectives of Costing–Comparison between Financial Accounting and Cost Accounting– Designing and Installing a Cost Accounting System. Cost Concepts–Classification of Costs– Elements of Cost. Preparation of Cost Sheet –Tenders and Quotations.
2	Material Cost and Control	12	Concepts and Objectives: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping. Techniques of Inventory Control – Stock Levels– EOQ – ABC Analysis–VED Analysis-Perpetual Inventory System– Documents used in Material Accounting. Methods of Pricing Material Issues: FIFO, Simple and Weighted Average Price Method-Problems.
3	Labour Cost and Control	10	Concept– Types: Direct Labour, Indirect Labour–labour control –Idle Time–Overtime–Labour Turnover- Time Rate System, Piece rate System, Incentive Systems Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System.
4	Overhead Distribution	10	Concept–Classification of Overheads– Control of Overheads – Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary–Repeated and Simultaneous Equations Method.
5	Reconciliation of Cost and Financial Accounts	8	Need for Reconciliation– Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts. Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC4222	Corporate Finance	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	To enable students to understand the concepts of financial management. To imbibe basic concepts which enable the financial decision making		
Course Outcomes:			
CO1	Understand the concept of financial management and the dynamic role played by the financial manager		
CO2	Comprehend the optimum capital structure for financial decisions		
CO3	Assess the investment decisions using various techniques		
CO4	Understand the various components of working capital management		
CO5	Familiarize and educate the students about the dividend policy and types of dividend		
Reference Books:			
#	Title	Author/s	Publisher
1	Financial Management	Chandra, Prasanna	Tata McGraw Hill
2	Financial Management	Gupta & Shashi	Kalyani Publisher
3	Financial Management	Khan and Jain	Tata McGraw Hill
4	Financial Management	Maheshwari, S.N	S.Chand
5	Financial Management	Mohammed Umair	Skyward Publisher
Learning by doing activities 8 hours			

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				1
2		2			
3		1		3	
4	2				
5		2			
3=High 1=Low 2=Moderate					

Unit	Title	Hours	Contents
1	Introduction	08	Concept of Finance –Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Changing role of finance managers - Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.
2	Financing Decisions based on Capital Structure	16	Capital structure decisions – Meaning, Overview of financing choices –The financing process; internal and external financing, Computation & Analysis of EBIT, EBT, EPS- Operational and financial leverage - Business risk and its effect on the use of financial leverage. (Problems) Cost of capital – individual sources and weighted average cost of capital. (Problems)
3	Investment Decisions	12	Investment Decision: Introduction –Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index.
4	Working Capital Management	10	Concept of Working Capital – Significance of Adequate Working Capital – Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management (concept only).
5	Dividend Decisions	06	Dividend Decision: Introduction– Determinants of Dividend Policy – Types of Dividends – Bonus shares (Theory only)

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC4322	Business Law	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ul style="list-style-type: none"> To provide students with an understanding of the Indian legal system To analyse the impact of business law on the functioning of business and commercial transactions.
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Course Outcomes:

CO1	Understand the concept of jurisprudence and the Indian legal system.
CO2	Interpret the Contract Laws to analyse case facts
CO3	Analyse the implications of Competition and Consumer laws on business decisions
CO4	Examine the provisions pertaining to IPR protection in India
CO5	Understand the legal and ethical implications of the Environment Protection Act on business processes

Reference Books:

#	Title	Author/s	Publisher
1	Business Law	ND Kapoor	Sultan Chand & Sons
2	Business Law	Aswathappa. K & Ramachandra	Himalaya Publishing
3	Business Law	Tulsian	McGraw Hill India
4	Law of Contract and Specific Relief	Avtar Singh	Eastern Book Company
5	Bare Acts: Indian Contract Act 1872, Sale of Goods Act 1930, Competition Act 2002, Consumer Protection Act 2019, The Patents Act 1970, Environment Protection Act 1986		

Course Outcome	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	3			3	
3		2			
4		1	2	1	
5			3		

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Introduction To Business Law	5	Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.
2	Contract Laws	20	Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract- Remedies for breach of contract. Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, Rights and duties of buyer, rights of an unpaid seller.
3	Competition And Consumer Laws	12	The Competition Act, 2002: Objectives-Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 2019: Definition of the terms' consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.
4	Intellectual Property Rights	10	IPR: Meaning, Need, types – TRIPS – Fair Dealing Patents: invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent. Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings – Registration Procedure – Terms of protection - Ownership of copyright - Assignment and licence of copyright – Infringement - Remedies & Penalties
5	Environmental Law	5	Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCSEC2	Business and Corporate Etiquettes	30 Hours	SEC-VB	2 Hours a Week	2

Unit	Title	Hours	Contents
1	Introduction To Business and Corporate Etiquette	8	Business Etiquette – Meaning & characteristics - Essentials of Business Etiquette – Generally accepted Etiquette practice – Dimensions of Business Etiquettes: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquettes.
2	Corporate Culture and Expectations	10	Corporate Culture & its components – values – Addressing Ethical issues – Cross cultural values and expectation – Etiquette techniques and styles under various corporate cultures. Business Communication – SMS Language, Corporate Expectations - Professionalism – Importance of Professional behavior – Dress Code. Meeting: Protocol – Agenda – Chairing. General Disability Etiquette - Attitude and Conflict Management, Indian Business Etiquette
3	Presentation Skills	8	Presentation Skills: Importance, Basic Courtesies – Small talk, Greetings, Handshakes. PPT presentation – Essentials of good presentation – Spokesperson – Group Discussion: Introduction, Types, Do's and Don'ts, Elevator pitch, Body Language, Verbal communication, Resume preparation and Grooming.

Open Elective Courses

Open Elective Course Matrix					
I Semester	#	Course Title	Offered to	Duration	Credits
	1	Fundamentals of Finance	All students	3 Hours a Week	3
	2	Business Intelligence	All students	3 Hours a Week	3
	3	Advertisement & Content Management	All students	3 Hours a Week	3
II Semester	1	Business Strategy and Innovation	All students	3 Hours a Week	3
	2	Principles of Marketing	All students [Except students of school of business]	3 Hours a Week	3
	3	Start-up Management	All students	3 Hours a Week	3
III Semester	1	Financial Health and Well-being	All students	3 Hours a Week	3
	2	Emerging Business Technologies	All students	3 Hours a Week	3
	3	Investing in Stock Markets	All students [Except students of school of business]	3 Hours a Week	3
IV Semester	1	Social Media Marketing	All students	3 Hours a Week	3
	2	Intellectual Property Management	All students	3 Hours a Week	3
	3	Innovation Management	All students	3 Hours a Week	3

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC1	Fundamentals of Finance	45 Hours	All students	3 Hours a Week	3

Course Objectives:	To familiarise students with basic concepts & trends in finance To enable students, understand scope of branches in finance					
Course Outcomes:						
CO1	Illustrate the framework for financial planning to understand the overall role finances play in his/her personal life.					
CO2	Demonstrate an understanding of role and importance of the finance function in business.					
CO3	Explore the role of government in the economy & demonstrate the components of a public budget and its impact on social welfare and economic development.					
CO4	Summarize emerging trends in finance					
Reference Books:						
#	Title	Author/s	Publisher			
1	Basic Business Finance	Dr. S.P. Gupta	Sahitya Bhawan			
2	Basic Finance for Nonfinancial Managers	Fernandez Kendrick	Kendrick Fernandez			
3	Basic Financial Management	Khan M Y	McGraw Hill India			
4	Personal Financial Planning	S Murali and Subbakrishna	Himalaya Publisher			
5	Public Finance	H L Bhatia	S Chand			

Unit	Title	Hours	Contents
1	Personal Finance	10	Scope and importance of personal finance; Steps in personal financial planning; Identifying life financial goals; Investor's life cycle, Accounting for income and expenses; Translating savings into investments; Understanding risk profile; Examining investment avenues; Creating portfolio to meet financial goals.
2	Corporate Finance	10	Scope and Goals of Corporate Finance; Finance Functions; Interface between Finance and Other Business Functions; Steps in Financial Planning; Considerations in Investment Decisions; Dividend Policy and its relevance; Concept of Working capital Management and its Components.
3	Public Finance	10	Scope of Public Finance; Role of Public Finance in Economic Development; Types of Public Budget; Structure of Public Budget; Classification and Sources of Public Revenue; Classification and Cannons of Public Expenditure; Budget analysis of the Government of India (Previous Financial Year).
4	Trends in Finance	10	FinTech companies – Role and Importance; Cryptocurrency – Pros and Cons; Factors driving growth of Digital wallets and Payments' bank; Sustainable Finance and its importance; Framework of Peer- to-peer lending; Credit score – Importance and process; Islamic finance – Concept and underlying principles.
Learning by Doing activities: 5 Hours			

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC2	Business Intelligence	45 Hours	All students	3 Hours a Week	3

Course Objective:	To enable students, analyse the overall business environment and evaluate its various components in business decision making. To enable students, understand and apply intelligence and business					
Course Outcomes:						
CO1	Familiarise the concepts and components of Business Intelligence (BI).					
CO2	Critically evaluate use of environmental Scanning in Business Intelligence.					
CO3	Analyse the impact of dynamic business environment on the operations of business.					
CO4	Comprehend business research process.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Business Environment Text and Cases	Francis Cherunilam	Himalaya Publishing House			
2	Essentials of Business Environment	K. Aswathappa	Himalaya Publishing House			
3	Business Environment	Paul	McGraw Hill Education			
4	Marketing Research	Rajendra Nargundkar	McGraw Hill Education			
5	Marketing Research	G.C. Beri	McGraw Hill Education			

Unit	Title	Hours	Contents
1	Foundation to Business Intelligence	12	Definition, feature and significance of business intelligence, the distinction between intelligence, information and data, strategies of information gathering, information asymmetry and competitive advantage, types of business intelligence, business intelligence applications, Role and importance of Artificial intelligence.
2	Environment Scanning for Intelligence	10	Meaning and objectives of environment scanning; Environmental Appraisal and Scanning Techniques (SWOT and PESTEL); Difference between micro and macro environment; Components of micro environment and its implications on business performance, analysing organisational position and preparing strategic advantage profile, core competencies of business.
3	Analysis of Business Environment	10	Nature of economic environment, evaluation of economic systems, Types of economic policies and its impact on business policies, positive and negative effects of new economic policy, Types of Political Systems, business risks posed by the Indian political system, component of legal environment, need for embracing technology, impact of technology and Socio-Cultural environment on Business.
4	Introduction to Business research	08	Meaning, scope and characteristics of business research, various types of research, research process-Data collection, Analysis and interpretation.
Learning by Doing activities: 5 Hours			

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC3	Advertisement & Content Marketing	45 Hours	All students	3 Hours a Week	3

Course Objective:	To introduce students, the concepts and principles of advertising. To familiarise students with essential concepts and tools of content marketing.		
Course Outcomes:			
CO1	Familiarise the concept of advertising and recognize the social and ethical implications of advertising.		
CO2	Infer the role of creativity in advertising and the various advertising process		
CO3	Articulate the role and methods of media planning		
CO4	Learn content creation framework for producing effective content on a consistent basis.		
Reference Books:			
#	Title	Author/s	Publisher
1	Advertising Creative Strategy, Copy & Design	Altstiel, Tom & Grow, Jean	Sage Publication
2	Foundations of Advertising	Chunawala & Sethia	Himalaya Publishing House
3	Advertising Principles & Practices	Wells, Burnett, Moriarty	Prentice Hall
4	Content Marketing	Schaefer Joe Wilson	E.C. Publishing
5	Digital Marketing	Seema Gupta	McGraw Hill Education

Unit	Title	Hours	Contents
1	Understanding Advertising	10	Introduction, Need, Scope, Role & Importance of Advertisement; Advertising as a tool of Communication and its difference with Propaganda, Publicity, PR; Personal Selling & Sales Promotion; Types and Classification of Advertising; Ad agency and its function. Ethical Issues in Advertising; Social Criticism of Advertising.
2	Advertising Process	10	Role of Creativity in advertising; Types of Appeals and Advertising Messages; Ad Campaign – Concept and Importance; Brand versus Social Ad campaigns; Campaign Planning & its components; Role of Research in Advertising; Importance of a Copywriting; How to Develop an Effective Copy, AIDAS.
3	Advertising Media	10	Understanding Media & It's Creative Co-ordination with other Marketing functions; Types of Media: Print Media, Broadcast Media, Outdoor, Transit, Traditional, Direct Mail & Internet, Their characteristics, Benefits & Drawbacks, Emerging Media Platforms.
4	Content Marketing	10	Content creation for online platforms- types of content: written, audio, picture, video; Optimising content for web and for social media, influencers, connecting with influencers, headlines and data; Content strategy & challenges; Blog Marketing.
Learning by Doing activities: 5 Hours			

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC4	Business Strategy and Innovation	45 Hours	All students	3 Hours a Week	3

Course Objective:	To introduce the concepts of business strategy and innovation To understand the importance of strategy and innovation in competitive and institutional landscapes.
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Course Outcomes:

CO1	Comprehend the basic concepts and principles associated with business strategy
CO2	Familiarise the role of vision, mission and objectives in strategic process
CO3	Analyse conceptual framework of various business strategies
CO4	Infer the importance of innovation and change management in business

Reference Books:

#	Title	Author/s	Publisher
1	Business policy and Strategic Management	Vipin, Kamala & Srinivasan	PHI
2	Strategic Management Concept & Cases	Glueck, William F	McGraw Hill
3	Business Innovation	MR Whiteley Nick	Createspace
4	Strategic Management	Adela Kazmi, Azhar Kazmi	McGraw Hill India
5	Business Strategy	Tracy Brian	Manjul Publishing House

Unit	Title	Hours	Contents
1	Foundation to Strategy	10	Scope and Importance of strategy in Business; Strategy Vs Policy; Strategic thinking Vs Strategic management Vs Strategic planning; Nature of strategic plan; nature of strategic decisions; approaches to strategic decision making; levels of strategies; The strategicmanagement process.
2	Strategic Planning	10	Defining purpose of business; VMOSA framework, concept of goals, Integration of individual and organisation goals; Formulation of mission and objectives; Strategies to achieve objectives; Reasons forchange in mission and objective; Ethics and strategy.
3	Business Strategies	10	Corporate strategy- Concept of corporate strategy, offensive strategy, defensive strategy, scope and significance of corporate strategy; Generic competitive strategy - Generic vs. competitive strategy, the five generic competitive strategy, competitivemarketing strategy option, offensive vs. defensive strategy.
4	Organisational change and innovation	10	Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organizational creativityand innovation process, learning organisation.
Learning by Doing activities: 5 Hours			

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC4	Principles of Marketing	45 Hours	All students [Except B.COM & B.Com]	3 Hours a Week	3

Course Objective:	To familiarize the students with the conceptual framework of marketing principles and practices. To understand the recent trends in marketing.					
Course Outcomes:						
CO1	Familiarise the conceptual framework of marketing & consumer behaviour.					
CO2	Analyse the elements of marketing mix in the context dynamic business environment.					
CO3	Articulate the concept of STP and its application in marketing process.					
CO4	Comprehend the recent trends in marketing and its implication on business.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Principles of Marketing	Philip Kotler	Pearson			
2	Marketing Management	Mohammed Umair	Skyward Publishers			
3	Marketing Management	J.C. Gandhi	McGraw Hill India			
4	Marketing Management	Sontakki	Kalyani Publishers			
5	Fundamentals of Digital Marketing	Puneet Bhatia	Pearson			

Unit	Title	Hours	Contents
1	Foundation to Marketing	10	Nature, Scope and Importance of Marketing; Difference between marketing and selling; Unethical practices in marketing; Importance of consumer behaviour in marketing; Factors influencing Consumer Behaviour, Buying Decision Process.
2	Marketing Mix	10	Product- Classification, Product development stages and life cycle; Pricing- Importance, Pricing strategies; Place – Role of distribution in marketing, Channel Management Strategies; Promotion-Components of promotional mix.
3	STP	10	Purpose of segmentation; Bases of Segmentation; Criteria for Successful Segmentation; Targeting strategies- Target market selection; Purpose of positioning; Steps in Product Positioning.
4	Trends in Marketing	10	Digital Marketing – Meaning, drivers of digital marketing in India; Moment marketing, Viral marketing, Social Media Marketing, Relationship marketing (scope); International marketing – Features, challenges in international marketing.
Learning by Doing activities: 5 Hours			

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC4	Start-up Management	45 Hours	All students	3 Hours a Week	3

Course Objective:	To familiarize students with the process and operations of business start-ups. To understand the challenges of running a start-up.		
Course Outcomes:			
CO1	Familiarise the entrepreneurial ecosystem and its challenges to business start-ups.		
CO2	Identify the new ideas, process and opportunities to be an entrepreneur		
CO3	Analyse entrepreneur market condition and preparation of financial statement		
CO4	Comprehend the significance of survival and growth in the context of business start-ups		
Reference Books:			
#	Title	Author/s	Publisher
1	Launching New Ventures	Kathleen R Allen	Cengage Learning
2	A Visual Guidebook for Building Your Startup	Fisher & Duane	Mc Graw Hill Education
3	Managing New Ventures Concepts and Cases	Anjan Raichaudhuri	Prentice Hall
4	Small- Scale Industries and Entrepreneurship	Vasant, Desai	Himalya Publication House
5	Entrepreneurship Development and SBE	Charantimath & Poornima	Pearson Education

Unit	Title	Hours	Contents
1	Start-up Ecosystem	10	The Rise of the start-up Economy; The Six Forces of Change; The Start-up Equation; The Entrepreneurial Ecosystem; Challenges of Start-ups in India; Factors impacting emergence of start-ups in India; importance of start-ups for India's economic development. Features of Unicorn companies;
2	Start-up Process	10	Generating Business idea - Sources, methods of brainstorming, need for creativity; Challenges in Business idea development; Sources, methods of brainstorming, need for creativity; Challenges in Business idea development.
3	Start-up Planning	10	Business planning process, drafting business plan; leadership-Challenges, Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company.
4	Funding and Survival	10	Funding with Equity – Financing with Debt- Funding start-ups with bootstrapping- crowd funding- strategic alliances- Networking. Venture Capital; Financial assistance under Startup India; Stages of growth in a new venture; Reasons for new venture failures- Scaling Ventures – preparing for change – Leadership succession; Exit strategies.
Learning by Doing activities: 5 Hours			

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC4	Financial Health and Well-being	45 Hours	All students	3 Hours a Week	3

Course Objectives:	<ol style="list-style-type: none"> 1. To familiarise students with basic concepts of financial health 2. To understand financial planning and budgeting 					
Course Outcomes:						
CO1	Illustrate the framework for financial well-being to understand the overall role finance plays in personal life.					
CO2	Demonstrate an understanding of financial environment and its components					
CO3	Explore the various avenues of investment and insurance plans					
CO4	Comprehend the process of financial planning and budgeting					
Reference Books:						
#	Title	Author/s	Publisher			
1	Financial Literacy	Durrant Shaun M	Malvary, LLC			
2	Financial Literacy	MalabreNevan Theodore	Noble Financial Investment			
3	Confessions of a Financial Planner	Holland David	Holland Productions			
4	Personal Financial Planning	Murali SuB.Comkrishna	Himalaya Publisher			
5	Financial Literacy	Mohammed Umair	Himalaya Publisher			

Unit	Title	Hours	Contents
1	Foundation to Financial Well-being	10	Role and importance of money, Ill effects of money, Concept of financial health and well-being, Pillars of financial health, Financial Literacy – Concept and Scope, Prerequisites of Financial Literacy – Financial knowledge, financial skills and financial etiquette.
2	Financial Environment	08	Types of financial institutions, Classification of Banks in India, Scope of fintech services and Cashless banking, financial services offered by post office, Credit rating for individuals– Concept, factors considered for computing credit score.
3	Protection and Investment	10	Objectives of investing, Difference between saving and investment, Investment avenues- Investment Portfolios– Physical, Financial, Marketable and Non-Marketable. Need and importance of life and health insurance. Types of life, retirement plans-NPS; and health insurance plans.
4	Financial Planning and Budgeting	12	Financial planning – Importance, application and procedure. Preparing a budget, Budget surplus and deficit, Avenues for parking surplus and Sources of meeting deficit, Personal and Family Budget – Importance and Pro forma, Steps in preparing an efficient budget, financial tools for individuals.
Learning by Doing activities: 5 Hours			

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC5	Emerging Business Technologies	45 Hours	All students	3 Hours a Week	3

Course Objectives:	To enable students, understand Emerging Business Technologies and its impact on business					
Course Outcomes:						
CO1	Describe the concepts of blockchain and its applications in business					
CO2	Analyse various cyber security threats and means of combating them					
CO3	Understand concepts of Artificial Intelligence and critically evaluate use its applications.					
CO4	Explain concept of IoT and its applications					
Reference Books:						
#	Title	Author/s	Publisher			
1	Block Chain: A Practical Guide to Developing Business	Bambara & Allan	McGraw Hill			
2	Internet of Things	Bahga & Madesetti	Orient Blackswan			
3	Cyber Security	K S Manoj	Notion Press			
4	Marketing Research	Rajendra Nargundkar	McGraw Hill Education			
5	Introduction to Artificial Intelligence	atterson Dan W.	Pearson Education India			

Unit	Title	Hours	Contents
1	Foundation to Blockchain	10	Concept of blockchain, Why use blockchain technology, Barriers to blockchain adoption, Technological and cryptographic elements in blockchain, Blockchain platforms, Blockchain applications, Digital Currency, the limitations, opportunities and challenges of blockchain, The “Evil Side” of blockchain and legal regulations for blockchain.
2	Cyber-crimes and security	10	The computer security problem, targets and attacks - Approaches to computer security, Definition of cyber-crime and threat, Classification – current threats and trends, diversity of cyber-crime, cyber hate crimes, cyber terrorism, Basic security terminology, Security model, Cryptography, Authentication and remote access, Intrusion detection systems.
3	Artificial Intelligence	10	Concept and brief history of AI, Types of environments, Proposing and evaluating AI applications, Importance of search for AI, Knowledge representation issues, the human element in expert systems, Application of AI in various business functions, Issues and ethical concerns surrounding AI, How AI is transforming business.
4	IoT	10	Various Platforms for IoT, Real-time Examples of IoT, Overview of IoT components and IoT Communication Technologies, Challenges in IoT, Cloud Platforms for IOT, Virtualization concepts and Cloud Architecture, Cloud computing, benefits, Cloud services — SaaS, PaaS, IaaS, Cloud providers & offerings.
Learning by Doing activities: 5 Hours			

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC6	Innovation Management	45 Hours	All students	3 Hours a Week	3

Course Objective:	To develop and recognize students' own creativity and carry out innovative work in an effective way.
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Course Outcomes:

CO1	Understand the concept of Innovation & Creativity and build a foundation in creative thinking among the students.
CO2	Infer the role of creativity in advertising and the various the advertising process
CO3	Demonstrate the scope and significance of Innovation Management
CO4	Comprehend concept of product and process innovation

Reference Books:

#	Title	Author/s	Publisher
1	Innovation Management	C S G Krishnamacharyulu	Himalaya Publishing House
2	Competitive Innovation Management	James A Christiansen	Macmillan Business
3	Innovation Management	Paul Trott	Pitman
4	Managing innovation in the New Millennium	S. S. George	The ICAI Press
5	Creating Innovators	Wagner, Tony	Scribner

Unit	Title	Hours	Contents
1	Innovation and Creativity	10	Concept, Characteristics, Importance, Principles of Innovation, Process of Innovation, Types of innovation, Models of Innovation, Innovation process, Managed innovation. Creativity - Concept, Importance, Creativity Process, Hurdles to Creativity.
2	Tools for Innovation	10	Creativity Thinking: Traditional V/S Creative Thinking, Individual Creativity Techniques: Meditation, Self-Awareness, & Creative Focus Group Creative Techniques: Brain Storming, off The Wall Thinking & Thinking Hats Method.
3	Innovation Management	10	Scope, Characteristics, Evolution of Innovation Management, Significance, Factors Influencing Innovation, Innovation diffusion theory, managing innovation within firms: - Managing uncertainty, Managing project portfolio, Management tools for innovation, Innovation and Operations, Management Design principles
4	Areas of Innovation	10	Product Innovation: Concept, Packaging and Positioning Innovation Process Innovation: Concept, Requirement & Types: Benchmarking-TQM Business Process Reengineering.
Learning by Doing activities: 5 Hours			

Department of Commerce						
IV Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC7	Investing in Stock Markets	45 Hours	All students	3 Hours a Week	3

Course Objective:	To familiarise students with working of stock marketing and stock trading techniques.
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Course Outcomes:

CO1	Comprehend the basic structure and components of financial marketing
CO2	Understand constituents of fundamentals analysis and its impact on stock trading
CO3	Explain conceptual framework of various technical analysis
CO4	Infer the stock trading process and the role of stock market participants

Reference Books:

#	Title	Author/s	Publisher
1	Playing Stock Market with Technical Analysis	Bhushan Jadhav	RIGI Publication
2	Guide to Indian Stock Market	Jitendra Gala	Buzzing stock Publishing
3	Investing in Stock Markets	Mohammed Umair	Skyward PU
4	Indian Financial System	Siddhartha Sankar Shah	McGraw Hill India
5	Financial Markets and Institutions	Tracy Brian	Manjul Publishing House

Unit	Title	Hours	Contents
1	Overview of Financial Markets	04	Overview of Financial System, Structure, Regulation & Functions; Financial Instruments; Interlink between capital market and money market. Key elements for well-functioning of financial system, Economic indicators of financial development.
2	Indian Stock Market	10	Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE. 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, Do's & Don'ts of investing in markets.
3	Fundamental Analysis	12	Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.
4	Technical Analysis	08	Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts.
Learning by Doing activities: 5 Hours			

DEPARTMENT OF COMMERCE						
IV Semester	#	Course Title	Duration	Course Type	Session	Credits
			Intellectual Property Management	45 Hours	OE	4 Hours a Week

Course Objective:	<ul style="list-style-type: none"> To provide students with an understanding of intellectual property rights To analyse the impact of intellectual property management on business 		
Course Outcomes:			
CO1	Understand the types of intellectual property rights.		
CO2	Examine the international registration protocols.		
CO3	Analyse the implications of IPM on economics.		
CO4	Apply and evaluate IPM strategies.		
Reference Books:			
#	Title	Author/s	Publisher
1	Business Law	ND Kapoor	Sultan Chand & Sons
2	Business Law	Aswathappa. K & Ramachandra	Himalaya Publishing
3	Business Law	Tulsian	McGraw Hill India

Unit	Title	Hours	Contents
1	Introduction to Intellectual Property Rights	10	Concept of IPR – Types Patent, Copyright, Related Rights, Trademarks, Industrial Design, Geographic Indicator, New Plant Variety Protection. Importance of IP as an asset.
2	Introduction to Intellectual Property Management	10	Concept of IPM - Need for IPM – Role of legal practitioners and managers in IPM. Overview of International Registration – The Madrid System, The Hague System, The Lisbon Agreement, Patent Cooperation Treaty (PCT).
3	Economic Perspectives on IPM	8	IP a tool for economic development - Economic rationale for IP Protection – Creating value from IPRs: Practicing, licensing, cross licensing, litigation and deterring. Use of IP as collateral and in exchanges. Economic consequences arising from neglect of intellectual Property.
4	Strategy for Intellectual Property Management	12	IP strategy and value creation – Creation of exclusivity and defence against attacks by other companies - Internal IP Strategy – IP Audit, IP Policy, IP Protection and Maintenance - External Strategy – IP Enforcement, Enhance Competitiveness, Public Policy Issues. Open Source – Open initiatives: Creative Commons, attribution, Share Alike, Non-Commercial, No Derivative Works - Advantages and disadvantages of open source licensing model – Copyleft – Open source criteria – Types of open source licenses – Open source challenges.

Department of Commerce						
IV Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	OEC9	Social Media Marketing	45 Hours	All students	3 Hours a Week	3

Course Objective:	To familiarize students with the concepts and operations of Social Media Marketing.
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Course Outcomes:

CO1	Understand what social media is, the various channels through which it operates, and its role in marketing strategy.
CO2	Establish a Video Marketing Strategy and learn YouTube Advertising
CO3	Prepare Facebook Ads and Instagram Ads and understand how to effectively brand their social media Pages
CO4	Demonstrate how to effectively design a website and apply SEM and SEO

Reference Books:

#	Title	Author/s	Publisher
1	Social Media Marketing	Evans Liana	Pearson Education
2	Marketing with social media	Coles Linda	John Wiley & Sons
3	Social Media Marketing	Marshal Chris	Independently Published
4	Social Media Marketing	Mastery Income	Kazravan Enterprises
5	Social Media Marketing	Zarei Ehsan	Lulu.com

Unit	Title	Hours	Contents
1	Introduction to social media	10	What is social media? Means of developing social media is, Managing Information – Aggregators, Google Alerts, Blogs. Getting a company ready for Social Media Content Management Touchpoint analysis, Scheduling, creating content, managing content programs, and Planning Worksheets.
2	YouTube Marketing	10	YouTube Long - form video platforms, setting up a channel, Managing content - Video Flow - Google Pages for YouTube Channel – Verify Channel Webmaster Tool – Adding Asset - Associated Website Linking - Custom Channel URL - Channel ART - Channel Links – Channel Keywords - Branding Watermark - Featured Contents on Channel - Channel Main Trailer - Uploading Videos - Uploading Defaults - Creator Library - Practical Examples.
3	Major Social Media Platforms	10	Facebook & Instagram- Creating groups and pages, Tips and Guides – Posts, Paid Promotion Ads, Contests, Twitter - Set-up and Usage Tips. LinkedIn - Tips and Guides Review of profiles. Pinterest - Visual social media and bookmarking, Set-up and management.
4	Web site planning	10	Web Marketing, Understanding Website, Domain, Hosting, and web server, Website v/s Portals, Website designing basics, types of websites, types of web servers, SWOT analysis of a website, Optimization of Web Site, SEM, SEO, Content marketing and ROI.
Learning by Doing activities: 5 Hours			

Fifth Semester

- ☞ 3 DSC
- ☞ 2 DSE
- ☞ 1 VOC
- ☞ 1 SEC-SB

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 5123	Methods & Techniques of Costing	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize the students with modern cost techniques and applicability					
Course Outcomes:						
CO1	Understand the basics of methods and techniques of costing					
CO2	Comprehend the application of job, batch and contract costing					
CO3	Analyse the method of allocating manufacturing cost					
CO4	Ascertain and control service cost					
CO5	Understand the application of marginal costing technique					
Reference Books:						
#	Title	Author/s	Publisher			
1	Cost Accounting	Jain. S.P,Narang,	Kalyani Publishers			
2	Methods and techniques of Cost Accounting	Arora M N	Himalaya Publishing House.			
3	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand			
4	Cost accounting	Pillai and Bahavathi	Sultan Chand			
5	Management Accounting	Khan and Jain	Tata McGraw Hill			
Self-learning topics: 8 hours						
Program Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
1	2					
2					2	
3	2			1		
4		2			2	
5		2	2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Introduction	6	Costing methods – Meaning, Importance, Features, objectives, applications and limitations.
2	Job, Batch and Contract costing	14	Job costing: Meaning, prerequisites, job costing procedures. Batch costing: Comparison between Job and batch costing – problems. Contract costing: Meaning, features and application of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems. Notional and estimated profit – retention money
3	Process Costing	12	Meaning and definition, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain (Problems) - Joint and by-products costing (theory), Equivalent production.
4	Operating Costing	10	Introduction, Meaning and application of Operating Costing - Transport Costing - Preparation of cost sheet, simple and composite cost unit – Problems.
5	Marginal Costing	10	Introduction, distinction between Absorption costing and marginal costing, Marginal costing techniques, marginal cost, Contribution, CVP analysis, P/V ratio, Break-even analysis, Margin of safety-Problems.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 5223	INCOME TAX I	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize students with Income tax concepts, IT returns and procedures.					
Course Outcomes:						
CO1	Understand basic concepts as per Income Tax Act 1961.					
CO2	Apply the relevant provisions to determine the residential status of individual assessee.					
CO3	Determine the taxable portion of retirement benefits, allowances & other salary benefits.					
CO4	Compute the income chargeable to tax under the head “Salaries”.					
CO5	Appreciate when income is chargeable under the head “Income from house property”.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Direct taxes law and practice	Dr. Vinod K Singhania and Dr. Kapil Singhania	Taxmann Publications			
2	Direct Taxes Law and Practice	Mehrotra and Dr. Goyal	Sahitya Bhavan Publication.			

3	Income Tax	Gaur & Narang	Kalyani Publishers		
4	Income Tax Law and Practice	Lal, B.B	Konark Publications		
5	Income Tax	Mohammed Umair	Skyward Publishers		
Self-learning topics: 8 hours					
Program Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		
3=High 2=Moderate 1=Low					

Unit	Title	Hours	Contents
1	Introduction to Income Tax	06	Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).
2	Residential Status and Tax Incidence	12	Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.
3	Income from Salary – I	10	Concept of salary income, basis of charge, incomes forming part of salary, retirement benefits- computation of Gratuity, Pension, Leave encashment and Provident Fund.
4	Income from Salary – II	12	Computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.
5	Income from House Property	12	Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 5323	Principles and Practice of Insurance	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize the students with the concepts, functions, principles and practices of insurance.
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Course Outcomes:	
CO1	Comprehend various insurance terms and concepts.
CO2	Learn and apply the principles of insurance in different types of insurance cases.
CO3	Identify and analyse different risks and implement techniques to effectively manage risk.
CO4	Integrate legal aspects in insurance policies
CO5	Understand the marketing strategy and agent functions of insurance

Reference Books:			
#	Title	Author/s	Publisher
1	Fundamental of Risk and Insurance	Vaughan E.T & T. Vaughan	John Wiley
2	Principles of Risk Management and Insurance	Rejdag .E	Pierson Education
3	Risk Management & Derivatives	Stulz	Thomson
4	Insurance institute of India	Ajit Prakashan	Insurance Institute of India
5	Fundamentals of Insurance	Alok Goyal & Mridhula Goyal	V.K Global Publications

Self-learning topics: 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Introduction to Insurance	8	Origin of insurance, concepts, meaning of insurance; nature, functions, history of insurance; Different classifications, Terminologies in insurance, insurance market in India. Insurance practices in different countries.
2	Risk & insurance	12	Risk, Management of Risk, Risk and Insurance, types of risk; Risk differentiated from peril. Insurance Contract, essentials & need for insurable interest; reinsurance & types of reinsurance; insurance ombudsman, Role of actuaries, Underwriting – Types of underwriting.
3	Fundamentals of insurance principles	12	Key concepts; Principles of Insurance viz. Uberrima fides; Insurable interest; indemnity; subrogation; Contribution; loss minimisation and proximate cause. Types of life insurance, types of general insurance.
4	Legal concepts of insurance	12	Legal background of insurance contract, types of Contracts, essentials of a contract, insurance contract vis-a-vis general contracts, reciprocal duty, material facts, duration of duty, breach of duty of Utmost Good Faith, misrepresentation, non-disclosure, void & voidable Contract, Indisputability of policy.
5	Insurance agent & marketing ethics	08	Agent, agent compensation & commission, ethics in marketing insurance product, channels of insurance; role of insurance agent; third party administrator, insure tech and bank assurance.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC VOC 1	Entrepreneurial Development	30 + 30 Hours	VOC – 1	4 Hours	3

Course Objective:	To help the students to interpret and interchange the various roles of an effective Entrepreneur and develop rational behaviour towards new business opportunities.
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Course Outcomes:	
CO1	Comprehend various factors influencing entrepreneurship.
CO2	Interpret the problems faced by SSIs and contribution made towards economic development.
CO3	Identify the steps involved in the formation of small-scale industry.
CO4	Analyse the feasibility of idea through the preparation of a business plan and model.
CO5	Understand the various financial and non-financial assistance for SSIs.

Reference Books:			
#	Title	Author/s	Publisher
1	Entrepreneurship Development and SBE	Poornima M	Pearson Education
2	Entrepreneurship – Strategies and Resources	Mark. J. Dollinger	Pearson Education
3	Entrepreneurial Development	Dr. Venkataramana	Sultan Chand
4	Small Business and Entrepreneurship	Kumar S	I. K. International Pvt Ltd
5	Fundamentals of Entrepreneurship	Alok Goyal & Mridhula Goyal	V.K Global Publications

Self-learning topics: 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Introduction to Entrepreneurship	10	Evolution of entrepreneurship in India; Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise; Functions and role of Entrepreneur in economic development in India; Factors influencing Entrepreneurship; Pros and Cons of being an entrepreneur; Qualities of an effective Entrepreneur; Types of Entrepreneur; Challenges faced by Women entrepreneurs; Self Help Groups (SHGs).
2	Micro, Small and Medium Enterprises (MSMEs)	10	Product Range; Capital Investment; Ownership Patterns; Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries; Role played by SSI in the development of Indian Economy; Problems faced by SSI's and the steps taken to solve the problems; Policies Governing SSI's.
3	Formation of a Small-Scale Industry	10	Steps involved in the formation of a small business venture; Recognition of Business opportunity; scanning the environment for opportunities; evaluation of alternatives and selection based on personal competencies; Selection of location; clearances and permits required; licensing and registration procedure; Mission, vision and strategy formulation.
4	Business Plan development	Practical Lab	Meaning and significance of a business plan; Components of a business plan; Feasibility study- Product/Service Feasibility Analysis, Industry & competition analysis, environment analysis, financial feasibility analysis; Guidelines for writing BP; Meaning and importance of business model; Types of Business Models. Designing a prototype using MVP (Minimum Viable Product).
5	Project Assistance	Practical Lab	Financial assistance through SFCs, SIDBI, Commercial Banks, IFCI; Non-financial assistance from DIC, SISI, AWAKE, KVIC, PM MUDRA yojana- procedures for obtaining loan under MUDRA; Initiatives of NITI Ayog; Seed funding; Crowd Funding; Angel Investor; Venture Capitalist; Mezzanine financing; Financial incentives for SSI's and Tax Concessions; Industrial Estates: Role and Types.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC SEC 3	Internship and Report Writing	30	SEC-SB	2 Hours	30

Course Objective:	To help the students gain practical insights into the corporate world.
Course Outcomes:	
CO1	Comprehend various aspects of report writing
CO2	Preparing an internship report

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				1
2	3			3	
3=High 2=Moderate 1=Low					

Unit	Title	Hours	Contents
1	Report Writing - I	15	Writing process – Information search – plain language – general report writing – APA referencing - Indexing a report – formatting a report.
2	Report Writing - II	15	Cover Page – Index - Executive summary – Organisation History – Department profile – Internship summary – Learning outcomes – SWOC Analysis of the organisation – Findings and Suggestions – Conclusion – References.

Sixth Semester

- ☞ 3 DSC
- ☞ 2 DSE
- ☞ 1 VOC
- ☞ 1 SEC-VB

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 6123	Management Accounting and Analysis	60 Hours	DSC	4 Hours	4

Course Objectives:	To enable the students, analyse financial statements. To interpret financial statements with a view to prepare management reports for decision-making.
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Course Outcomes:

CO1	Understand the basis of decision-making accounting
CO2	Preparation of cash flow statement
CO3	Comprehend and calculate the various Ratios from Financial statements of a Co.
CO4	Analyse the financial statements of a Co.
CO5	Preparation of management reports.

Reference Books:

#	Title	Author/s	Publisher
1	Cost and Management Accounting	M.N Arora	Himalaya Publishing House
2	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand
3	Management and Cost Accounting	Drury, Colin	Cengage Learning
4	Management Accounting	Khan and Jain	Tata McGraw Hill
5	Management Accounting	R.S.N. Pillai & Bhagavati	S. Chand Publications

Self-learning topics: Analyse the financial statements of a Limited Co. & Interpreting the Financial Ratios of a Limited Co.
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COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3	2			
2	3	2			
3	3	2	1		
4	3	2	1	1	
5	3	2	1		1

3=High 2=Moderate 1=Low

Unit	Title	Hours	Contents
1	Introduction to Management Accounting	06	Management Accounting: Objectives -Features- Role of Management Accountant- Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.
2	Cash Flow Analysis and Cash Budget	16	Cash Flow Analysis: Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement - Provisions of Ind AS-7 (old AS 3) - Procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities - Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only). Cash Budget- Concept and preparation of cash budget.
3	Ratio Analysis	14	Ratio-Classification-Liquidity Ratios-Turnover Ratios-Solvency Ratios- Profitability Ratios-Preparation of Balance sheet from Ratios.
4	Financial Statement Analysis	10	Analysis of Financial Statements: Types of Financial Analysis- Problems on Comparative Statement analysis - Common Size Statement analysis- Trend Analysis.
5	Management Reporting	06	Requisites of a Good Reporting System - Principles of Good Reporting System - Kinds of Reports - Drafting of Reports under different Situations.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 6224	INCOME TAX- II	60 Hours	DSC	4 Hours	4

Course Objective:	To expose students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.
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Course Outcomes:

CO1	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee
CO2	Compute short term and long-term capital gains of an Individual assessee
CO3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
CO4	Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession, compute gross total income of an Individual assessee after taking into account deduction u/s 80.
CO5	Compute total taxable income and tax liability of an Individual assessee.

Reference Books:

#	Title	Author/s	Publisher
1	Direct taxes law and practice	Singhania & Singhania	Taxmann Publications
2	Direct Taxes Law and Practice	Mehrotra and Dr. Goyal	Sahitya Bhavan Publication.
3	Income Tax	Gaur & Narang	Kalyani Publishers
4	Income Tax Law and Practice	Lal, B.B	Konark Publications
5	Income Tax	Mohammed Umair	Skyward Publishers

Self-learning topics: Preparation of return of income: e- filing of returns of income & TDS, Difference between old regime and new regime.
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COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Profits and gains from business and profession	14	<p>Heads of income, Income from business – Definition and basis of charge, essential features of a business, scope of income from business, guidelines for computing income from business, provisions related to admissible & inadmissible incomes & expenses, application-based problems on admissibility of incomes and expenses, problems on computation of profits and gains from business.</p> <p>Income from profession–Definition and features, procedure for computing income from profession, problems on profession relating to chartered accountant, advocate and doctor only.</p>
2	Income from Capital Gains	12	<p>Capital gain – definition and basis of charge, concept of capital asset, concept of transfer, transactions not regarded as transfer, steps in computing capital gain, concept of indexing, forfeiture of advance, application-based illustrations, problems on capital gain, exemption for capital gains - U/S 54, 54B, 54D, 54EC,54F.</p>
3	Income from Other Sources	10	<p>Income from other sources - basis of charge, incomes chargeable under income from other sources, various kinds of securities and their tax treatment, tax provisions related to gifts, concept of TDS and grossing, deductions from incomes under the head other sources, expenses not allowed as deduction, application-based illustrations, illustrations related to gifts, illustrations on interest on securities, consolidated illustrations on income from other sources.</p>
4	Deductions from Gross Total Income	08	<p>Set-Off & Carry Forward of Losses (theory only), concept of gross total income, exemption vs. deduction,</p> <p>Deduction's u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 EEA and 80EEB, 80 G, 80 GG, 80 QQB, 80TTA, 80TTB, 80 U and other relevant sections introduced in current finance bill applicable to individual assessee.</p>
5	Assessment of individuals	08	<p>Assessment – meaning and types, Computation of total income and tax liability of Individual assessee (including Section 115 BAC), problems - In case of Income from Salary & House Property (Computed income shall be given).</p>

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 6323	Auditing Principles and Practice	60 Hours	DSC	4 Hours	4

Course Objective:	To familiarise students with various principles and practices of Auditing.					
Course Outcomes:						
CO1	Understand the significance of fundamentals of audit framework.					
CO2	Comprehend the uses of effective internal control system.					
CO3	Identify the procedures involved in vouching and its relevant.					
CO4	Analyse the processes of verification and valuation of assets and liabilities.					
CO5	Develop the need for ethical and professionalism.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Practical Auditing	Tandon BN	Sultan Chand Publications			
2	Principles & Practices of Auditing	Alice Mani	Sapna Book House			
3	Principles of Auditing	Nanje Gowda	Vision Book House			
4	Principles And Practice of Auditing	K. Venkataramana	Sapna Book House			
5	Principles of Auditing	Pradeep Kumar	Kalyani Publisher			
Self-learning topics: 8 Hours.						
Program Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
1	2					
2		2				
3			2			
4				3		
5					3	
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Introduction to Audit	12	Origin of audit, definition, purpose and functions of audit, factors responsible for the growth of auditing, advantages and limitations of audit- Difference between book keeping, accountancy and audit, Objects of Audit– Main object & Secondary objectives, Errors, Location of errors, Position of Auditors in relation to errors & frauds, different types of audit and their relative advantages, statutory audit- partial audit- cash audit- interim audit, balance sheet audit, cost audit and occasions audit; Investigation-difference between Investigation and Auditing; Investigation regarding business purchase and investments, Professional ethics of an auditor
2	Audit Preparation	08	Preparations before audit- preparations by the auditor– considerations at the commencement of audit, audit program, audit files, audit note book, audit working papers. Procedure of audit - adoption of distinctive ticks, routine checking- Test checking.
3	Internal Audit and Control	10	Internal Control: Importance, Elements for internal control. Evaluation of internal control system - Internal control questionnaire; Internal Check: Definitions, fundamental principles, internal check as regards wages, cash sales, cash purchases, internal check in a store; Internal Audit: Meaning, importance advantages and limitations; Differences between Internal audit and statutory audit.
4	Vouching	10	Meaning, definition, importance of vouching, routine checking and vouching, voucher types of vouchers, vouching of receipts, vocation of cash sales, receipts from debtors, bills receivable, proceeds from the sale of investments and buildings; Vouching of payments - vouching of cash purchases - payments of creditors, bills payables, purchase of building, plant and machinery and patent rights, vouching of deferred revenue expenditure - preliminary expenses, cost of issue of shares and debentures, under writing commission.
5	Verification and Valuation of Assets & Liabilities	12	Definition general principles, difference between verification and valuation - Auditor's position as regards valuation of assets - Verification and valuation of fixed assets- good will- land and building - plant and machinery - patents and trademarks – investments - Current assets - cash in hand, cash at bank, sundry debtors, stock in trade and bills receivable, methods of valuing stock in trade, verification of liabilities, sundry creditors, bills payable, outstanding expenses and contingent liabilities. Company Auditor Appointment, qualifications and removal, powers, duties and liabilities of an auditor- civil and criminal.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC VOC 2	GST- Law and Practice	30+30 Hours	VOC-2	4 Hours	3

Course Objective:	To equip students with the principles and provisions of Goods and Services Tax					
Course Outcomes:						
CO1	Recognise the applicability and structure of Goods and Services Tax in India					
CO2	Comprehend the various provisions of Central, State and Integrated Goods and Services Tax.					
CO3	Interpret the Procedure and Levy under Goods and Services Tax					
CO4	Appraise the process of Assessment and filing returns					
CO5	Understand the mechanics of GST and technology					
Reference Books:						
#	Title	Author/s	Publisher			
1	Goods and Services Tax	Madhukar N Hiregange	Wolters Kluwer			
2	Goods & Services Tax	Dr. Agrawal & CA. Malhotra	Bloomsbury India			
3	Understanding GST	Kamal Garg	Barat's Publication			
4	GST - Law & Practice	Dr. B.G. Bhaskara	Himalaya Publishing House			
5	Taxman's GST Acts with Rules	Bare Act	Taxmann Publications			
Self-learning topics: 8 Hours.						
Program Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
1	2	2		1		
2			2	2	3	
3					3	
4	1		1		3	
5		3				
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Fundamentals of GST	08 Hours	Objectives and basic scheme of GST, Meaning Salient features of GST Subsuming of taxes Benefits of implementing GST Constitutional amendments - Structure of GST (Dual Model) Central GST State / Union Territory GST Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments, GST administration
2	GST Acts - CGST, SGST (Karnataka State), IGST	08 Hours	Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service
3	Procedure and Levy Under GST	20 Hours	Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Transfer of Input tax credit - Simple Problems on utilization of input tax credit.
4	Assessment and returns	10 Hours	Furnishing details of outward supplies and inward supplies, first return, claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.
5	GST and Technology	06 Hours	GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC SEC 4	Financial Modelling	30	SEC-SB	2 Hours	30

Course Objective:	To familiarize the students with the concepts and application of excel in valuation of business
Course Outcomes:	
CO1	Understanding the company valuation and financial analysis
CO2	Acquire skills to do comprehensive research on the performance of companies.
CO3	Apply key financial management analytical skills required for financial planning
Reference:	International financial modelling in excel, Danielle stein Fairhurst, John Wiley India Ltd

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		2	1		
2		2	2		
			3		
3=High 2=Moderate 1=Low					

Unit	Title	Hours	Contents
1	Understanding Financial Modelling and Financial Statements	10	Introduction, Sources of Financial Information, Understanding Business Drivers, Revenue Drivers, Working Capital Drivers and Balance Sheet Drivers. Case Study.
2	Financial Statement Analysis	8	Financial Statement Analysis-Financial Ratio, Activity Ratio, Liquidity Ratio, Solvency Ratio and Cash Flow Ratio.
3	Methods of Valuation	12	DCF Valuation, Weighted Average Cost of Capital, Sensitivity Analysis, Relative Valuation-Case study

DSE

Discipline Specific Electives

Accounting and Taxation Group

1. Advanced Accounting – I
2. Accounting for Business Decisions
3. Corporate Taxation
4. Advanced Accounting – II

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEC 6524	Advanced Accounting-I	30+30 Hours	DSE 1	4 Hours	3

Course Objective:	To familiarize the students with the accounting of various companies.
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Course Outcomes:

CO1	Comprehend the conceptual understanding of accounting of banking companies.
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CO2	Articulate the preparation of financial statements of banking companies.
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CO3	Understand the accounting of general and life insurance companies.
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CO4	Summarise the legal provisions and terminologies involved in preparation of the financial statements of electricity companies.
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CO5	Understand the contemporary trends in accounting.
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Reference Books:

#	Title	Author/s	Publisher
1	Advanced Accounting Vol.1	Board of Studies, The Institute of Chartered Accountants of India (ICAI)	Sahitya Bhawan Publications, Agra
2	Advanced Accounting Vol-2	S N Maheshwari & S K Maheshwari	Vikas Publishing house pvt. Ltd.
3	New era of forensic accounting	CA. Jyot Baxi & CA. T N Manoharan	Bharat Law House
4	Environmental Accounting and Reporting: Theory, Law and Empirical Evidence	Shuchi Pahuja	New Century Publications
5	Emerging trends in accounting: Financial Reporting, Integrated reporting, Sustainability reporting.	Abhishek N Ashoka M I	Eliva Press

Self-learning topics: 8 Hours.

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COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				
2		1			
3	3				
4		2			2
5	3	3	2	2	

3=High 2=Moderate 1=Low

Unit	Title	Hours	Contents
1	Accounts of Banking Companies I	9	Business of banking companies – important provisions of Banking Regulation Act 1949 – minimum capital and reserves – capital adequacy - restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting.
2	Accounts of Banking Companies II	10	Final accounts – balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.
3	Accounts of Insurance Companies	12	Accounting concepts relating to insurance companies – Preparation of Final accounts of insurance companies – General insurance companies and Life insurance companies – revenue account and balance sheet.
4	Accounting for Electricity companies	13	Legal provisions – accounting terms: depreciation, reasonable return, clear profit, disposal of surplus, contingency reserve, development reserve, restrictions on dividends - financial statements of electricity companies (simple problems)
5	Contemporary trends in accounting	08	Trends in accounting – Forensic accounting – Environmental accounting – sustainability accounting – cloud accounting – lean accounting – Human resource accounting – Social accounting (only theory).

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 5523	Accounting for Business Decisions	30+30 Hours	DSE 2	4 Hours	3

Course Objective:	To enable students, analyse and interpret the performance of the firm for the purpose of business decisions.
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Course Outcomes:

CO1	Comprehend the benefits of Activity based Costing in modern businesses.
CO2	Explore the use of standard costing in Variance analysis
CO3	Apply the techniques of Budgetary Control in the process of managerial decision making.
CO4	Analyse the use of relevant costing to Cost management & decision-making process.
CO5	Understand the contemporary concepts of Throughput costing and Target Costing

Reference Books:

#	Title	Author/s	Publisher
1	Cost and Management Accounting	M N Arora	Himalaya Publishing House
2	Cost Accounting	Jain and Narang	Kalyani Publishers
3	Advanced Cost & Management Accounting	Saxena & Vashist	Sultan Chand.
4	Management and Cost Accounting	Colin Drury	Cengage Publishers
5	Cost Management	Usha S & Kiran G	Skyward Publishers

Self-learning topics: 8 Hours:

Standard and estimated costs comparison, Zero Based Budgeting, Types of Budgets and Lean Accounting.

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3			1	
2	2			2	
3	1	2		1	
4	3			2	
5	1			1	

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Activity Based Costing	10	Definitions - Stages in Activity Based Costing - Purpose and Benefits of Activity Based Costing - Cost Drivers - Problems on Activity Based Costing.
2	Standard costing	12	Meaning, definition of standard cost and standard costing, advantages and limitations of standard costing, Variance analysis, classification of variances – Materials and labour variances (problems).
3	Budgetary Control	10	Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results. Problems on Flexible and Cash budgets.
4	Relevant Costing	10	Analysis of relevant cost with cost concepts-relevant benefits- sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Problems on Relevant Costing with Decision making.
5	Throughput and Target costing	10	Throughput Costing- Meaning, importance, throughput concepts, steps to be followed to increase the throughput, Systematic changes required for acceptance of the throughput accounting, Problems on Throughput costing.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 6523	Corporate Taxation	30+30 Hours	DSE 3	4 Hours	3

Course Objectives:	1. To give an integrated view of corporate tax in India. 2. To apply the corporate tax laws in tax planning.					
Course Outcomes:						
CO1	Understand the fundamental tax concepts and recognise the residential status of a company.					
CO2	Determine admissible depreciation as per section 32					
CO3	Compute business income and Taxable income of corporate assessee.					
CO4	Compute book profits and liability as per MAT					
CO5	Apply the tax planning concepts in strategic decisions					
Reference Books:						
#	Title	Author/s	Publisher			
1	Corporate Tax Planning & Business Tax	Singhania	Taxman			
2	Corporate Tax Planning & Management	Mehrotra	Sahitya Bhawan Publications			
3	Corporate Tax Planning and Management	Ahuja & Gupta	Wolters Kluwer			
4	Tax Planning	S Rajaratnam	Bharat's Publication			
5	Corporate Tax Planning	J. C. Varshney & Nikhil Gupta	SBPD Publications			
Self-learning topics: 8 Hours.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	1					
2	2	2		1		
3	2	2		1		
4				3		
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Foundation to Corporate taxation	06	Purpose of tax, Classification of tax, Basis of charge for various heads of income, appraisal of annual finance act specific to corporate taxation, Definition of a Company u/s 2(17), Residential status of a Company, Incidence of Tax for a company.
2	Depreciation	10	Depreciation – conditions for charging depreciation, rates of Depreciation, normal depreciation, additional depreciation, unabsorbed depreciation, calculation of capital gain on sale of depreciable assets, depreciation in case of power generating units.
3	Computation of business income of companies	16	Income from business – meaning and basis of charge, provisions related to admissible & inadmissible incomes & expenses, problems on computation of income from business of companies, set - off and carry forward of losses (theory and problems including section 79), Deductions out of Gross Total Income (Theory only) - 80G, 80GGA, 80GGB, 80JJA, u/s 80JJAA, 80LA.
4	Minimum Alternative Tax	10	Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit – theory and problems.
5	Tax Planning	10	Difference between tax planning, tax evasion, tax avoidance and tax management, Tax planning with reference to make or buy, own or lease and capital structure.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 6423	Advanced Accounting-II	30+30 Hours	DSE 4	4 Hours	3

Course Objective:	To familiarize the students with the advanced concepts and their application in accounting.
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Course Outcomes:	
CO1	Comprehend the conceptual understanding of accounting of banking companies.
CO2	Articulate the preparation of financial statements of banking companies.
CO3	Understand the accounting of general and life insurance companies.
CO4	Summarise the legal provisions and terminologies involved in preparation of the financial statements of electricity companies.
CO5	Understand the contemporary trends in accounting.

Reference Books:			
#	Title	Author/s	Publisher
1	Advanced Accounting Vol.1	Board of Studies, The Institute of Chartered Accountants of India (ICAI)	Sahitya Bhawan Publications, Agra
2	Advanced Accounting Vol-2	S N Maheshwari & S K Maheshwari	Vikas Publishing house pvt. Ltd.
3	New era of forensic accounting	CA. Jyot Baxi & CA. T N Manoharan	Bharat Law House
4	Environmental Accounting and Reporting: Theory, Law and Empirical Evidence	Shuchi Pahuja	New Century Publications
5	Emerging trends in accounting: Financial Reporting, Integrated reporting, Sustainability reporting.	Abhishek N Ashoka M I	Eliva Press

Self-learning topics: 8 Hours.					
COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		
3=High 2=Moderate 1=Low					

Unit	Title	Hours	Contents
1	Conversion and sale of partnership	12	Conversion of partnership firm into a company- Preparation of realisation account, Partner's capital account, Business purchase account, Partnership- Sale to a company- calculation of Purchase Consideration, Apportionment of shares among the partners.
2	Accounting for Employee share-based payment	12	Basic concepts, Classification: Employee Stock Option Plan (ESOP), Employee Stock Purchase Plan (ESPP), Stock Appreciation Rights (SAR), Performance conditions governing ESOP- Accounting procedure of ESOPs
3	NBFC	12	Definition of NBFC, difference between NBFC and bank, Classification of NBFCs, Registration of NBFCs, Minimum net owned fund (simple problems), Asset classification-standard, sub-standard, doubtful, loss assets, Non-Performing Assets.
4	Investment Accounting	8	Classification of investment-Cost of investment-cum-interest, ex-interest-securities-Bonus shares-right shares-disposal of investments-valuation of investments-procedure of recording shares (problems)
5	Accounting in Hotel Industry	8	List of Books of Account Normally Maintained by a Hotel, Financial Accounting Aspects Peculiar to Hotel Industry, Internal Control Aspects.

DSE

Discipline Specific Electives

Finance Group

1. Advanced Corporate Finance
2. International Finance
3. Fintech
4. Security Analysis and Portfolio Management

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 5523	Advanced Corporate Finance	30+30 Hours	DSE 1	4 Hours	3

Course Objective:	The course provides a working knowledge on Capital Structure decisions, Capital Budgeting, Dividend models and Working capital management.					
Course Outcomes:						
CO1	Understand the methods of incorporating risk in investment decisions.					
CO2	Critically examine the theories of capital structure.					
CO3	Evaluate the theories of dividend policies					
CO4	Assess the impact of working capital management					
CO5	Comprehend the need of Mergers, Acquisitions and Corporate Valuation					
Reference Books:						
#	Title	Author/s	Publisher			
1	Mohammed Umair	Advanced Financial Management	Skyward Publishers			
2	Khan and Jain	Financial Management	McGraw Hill			
3	Prasanna Chandra	Financial Management	McGraw Hill			
4	Sharma and Sashi Gupta	Advanced Financial Management	Kalyani Publication			
5	I M Pandey	Financial Management	Vikas Publications			
Self-learning topics: 8 Hours.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	1					
2	2	2		1		
3	2	2		1		
4				3		
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Risk Analysis in Capital Budgeting	12	Risk and uncertainty, Sources of risk, Techniques of risk analysis in capital budgeting, Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis. (Numerical Questions on all Techniques).
2	Capital Structure and Valuation	12	Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax). (Numerical Questions on all models).
3	Dividend policy and valuation	10	Dividend Theories- Walter's model, Gordon's model, MM's hypothesis- (with and without tax). (Numerical Questions on all models).
4	Planning and Forecasting of Working Capital	10	Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital based on operating cycle method (Numerical Questions).
5	Mergers and Acquisitions	08	Meaning of mergers and acquisition, financial evaluation of a merger, regulation of mergers and takeovers in India (theory only). Reasons for mergers and acquisitions, types of combinations and forms of mergers.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 5423	International Finance	30+30 Hours	DSE 2	4 Hours	3

Course Objectives:	<ol style="list-style-type: none"> To familiarize the students with International Financial environment, instruments and institutions. To help students analyse international risk.
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Course Outcomes:

CO1	Familiarize with the international finance and currency quotations
CO2	Acquit with the rationale behind international currency exchange rate and its environment
CO3	Understand the derivatives and instruments used in mitigating risk
CO4	Assess the appropriateness of the range of sources of finance available to an organization
CO5	Evaluate the potential value arising from specified international investment project.

Reference Books:

#	Title	Author/s	Publisher
1	International Finance	Harris Manville	McGraw Hill
2	International Finance	K.Venkataramana	SHBP
3	Multinational Financial Management	R.M Srivastava	Pragathi Publications
4	Case and Problems in International Finance	Timothy Carl Kesta	McGraw Hill
5	International financial management	Madura J	Cengage

Self-learning topics: 8 Hours.

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	1				
2	2	2		1	
3	2	2		1	
4				3	
5			2		

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Introduction to International Finance	12	Meaning, scope and importance- Difference between domestic and international finance-Issues – Methods of payments -Home currency – foreign currency - quotes – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates – swap points– Arbitrage Process.
2	International Risk Management	10	Political – Commercial – Exchange Control Restrictions on Remittance of different Tax Systems – Exchange Rate Fluctuations –Factors determining exchange rate– Risk of non-payment in EXIM Trade– managing risk. Determination of Exchange rate risk.
3	Derivatives	10	Meaning – Need for Derivative Market; types of derivatives- Forward Contract, Future Contract, Option Contract, Swaps.
4	International Financial Markets	12	FII and FDI: Meaning; ADR, GDR, FCCB and Euro bond, Masala Bonds– Meaning, Procedure for Issue; Major international funding agencies.
5	International Project Appraisal	08	Introduction, review of NPV approach, Adjusted NPV Project appraisal in the international context. Exchange rate risk and cost of capital – Basic problems.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 6523	Fintech	30+30 Hours	DSE 3	4 Hours	3

Course Objective:	To familiarize the students with the framework and practices of Fintech					
Course Outcomes:						
CO1	Comprehend the framework and evolution of fintech					
CO2	Understand fintech applications and architecture					
CO3	Identify the impact of Digital Finance and its implications					
CO4	Analyse the Crypto currencies and Blockchain.					
CO5	Understand the mechanics of blockchain.					
Reference Books:						
#	Title	Author/s	Publisher			
1	FinTech	Divra Vinay	Notion Press			
2	Fintech	Moosa Imad A.	Edward Elgar Publishing Ltd			
3	FinTech	Arjunwadkar Parag Y	Taylor & Francis Ltd			
4	FinTech and Digital Banking in India	H B, Jaspal Singh	NC			
5	E-age banking: A Future Outlook	Mr. Agrim Uppal, Dr. R.K. Uppal	Bharti Publications			
Self-learning topics:	8 Hours.					
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2					
2	2	2				
3				3		
4			3		2	
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Foundation to Fintech	10	FinTech: Transformation, Evolution and Infrastructure, Banks Start-ups Emerging Markets - Collaboration between Financial Institutions and Start-ups –FinTech Typology – Emerging Economics: Opportunities and Challenges - From Too-Small-To-Care to Too-Big-To-Fail – Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it.
2	Fintech landscape	12	FinTech Architecture, FinTech Technologies, Applications of FinTech, use cases of FinTech in banks, Fintech unicorns and business models, Robo Advisor, ML/AI in Robo-advisor, IoT applications, InsurTech innovations in Insurance Services, Using Credit Counsellor Robo/Bot for faster approvals & funding.
3	Digital Finance	10	Brief History of Financial Innovation – Digitization of Financial Services - FinTech & Funds- Crowd funding– Charity and Equity - P2P and Marketplace Lending – New Models and New Products -Initial Coin Offering, Importance of ICO in Alternative Finance.
4	Crypto currencies	10	Crypto currencies – Legal and Regulatory Implications of Crypto currencies, Types of cryptocurrencies, Bitcoin and Applications, Digital Crypto Wallets, The Benefits from New Payment Stacks, digital rupee and CBDC.
5	Blockchain	10	Blockchain Foundations and applications, Cryptography, Blocks and Blockchain, the Chain, Nodes and Network, Public Key Cryptography and Signing, Hyperledger Blockchain Technology, Ethereum and Working with Smart Contracts, Use cases of Smart contracts.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 6424	Investment Analysis and Portfolio Management	30+30 Hours	DSE 3	4 Hours	3

Course Objectives:	<ol style="list-style-type: none"> To provide conceptual framework to evaluate the characteristics of various investment avenues To familiarize students with investment decisions and portfolio management.
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Course Outcomes:

CO1	Comprehend various Investment Avenues
CO2	Understand stock valuation through fundamental and technical analysis
CO3	Analyse stock valuation through Technical Analysis
CO4	Construct optimum portfolio by using Markowitz's and Sharpe Model
CO5	Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices

Reference Books:

#	Title	Author/s	Publisher
1	Investment Analysis and Portfolio Management	Prasanna Chandra	McGraw Hill
2	Security analysis & portfolio Management	Punithvathy Pandian	Vikas Publication
3	Investment and Portfolio Management	S. Kevin	Tata McGraw Hill
4	Security Analysis and Portfolio Management	K. Venkataramana	SBHP
5	Investment Management	Bhalla V	Sultan Chand

Self-learning topics: 8 Hours.

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				
2	2	2			
3				3	
4			3	2	3
5			2		

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Introduction to Investment Management	10	Introduction and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling, – Factors Influencing Investment. Investment Avenues - Decisions. Types of Risk: Systematic & Unsystematic.
2	Fundamental Analysis	12	Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis. Securities analysis using Mean, Standard Deviation, Coefficient of Variation with probabilities. Calculation of Portfolio Risk and Return. Problems & Cases.
3	Technical Analysis	10	Technical Analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators, SMA, EMA, ROC, RSI, Bollinger Bands, MACD. Efficient Market Hypothesis & Random Walk Theory.
4	Portfolio Management	12	Diversification- Objectives and benefits; Portfolio management Process. Optimal Portfolio, Markowitz Model (Two securities) – Sharpe Single Index Model. Capital Market Line– Capital Asset Pricing Model – Security Market Line – Alpha and Beta Calculation. Problems & Cases.
5	Portfolio Evaluation and Revision	08	Portfolio evaluation – Need and process - Methods of Evaluation- Sharpe, Jensen and Treynor Model, Portfolio revision- Concept of Stress Test - Problems & Cases.

DSE

Discipline Specific Electives

Accounting & Finance Group

1. International Finance
2. Accounting for Business Decisions
3. Advanced Accounting
4. Securities Analysis and Portfolio Management.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 5423	International Finance	30+30 Hours	DSE 1	4 Hours	3

Course Objectives:	<ol style="list-style-type: none"> To familiarize the students with International Financial environment, instruments and institutions. To help students analyse international risk.
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Course Outcomes:	
CO1	Familiarize with the international finance and currency quotations
CO2	Acquit with the rationale behind international currency exchange rate and its environment
CO3	Understand the derivatives and instruments used in mitigating risk
CO4	Assess the appropriateness of the range of sources of finance available to an organization
CO5	Evaluate the potential value arising from specified international investment project.

Reference Books:			
#	Title	Author/s	Publisher
1	International Finance	Harris Manville	McGraw Hill
2	International Finance	K.Venkataramana	SHBP
3	Multinational Financial Management	R.M Srivastava	Pragathi Publications
4	Case and Problems in International Finance	Timothy Carl Kesta	McGraw Hill
5	International financial management	Madura J	Cengage

Self-learning topics: 8 Hours.

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	1				
2	2	2		1	
3	2	2		1	
4				3	
5			2		

3=High | 2=Moderate | 1=Low

Unit	Title	Hours	Contents
1	Introduction to International Finance	12	Meaning, scope and importance- Difference between domestic and international finance-Issues – Methods of payments -Home currency – foreign currency - quotes – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates – swap points– Arbitrage Process.
2	International Risk Management	10	Political – Commercial – Exchange Control Restrictions on Remittance of different Tax Systems – Exchange Rate Fluctuations –Factors determining exchange rate– Risk of non-payment in EXIM Trade– managing risk. Determination of Exchange rate risk.
3	Derivatives	10	Meaning – Need for Derivative Market; types of derivatives- Forward Contract, Future Contract, Option Contract, Swaps.
4	International Financial Markets	12	FII and FDI: Meaning; ADR, GDR, FCCB and Euro bond, Masala Bonds– Meaning, Procedure for Issue; Major international funding agencies.
5	International Project Appraisal	08	Introduction, review of NPV approach, Adjusted NPV Project appraisal in the international context. Exchange rate risk and cost of capital – Basic problems.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 5523	Accounting for Business Decisions	30+30 Hours	DSE 2	4 Hours	3

Course Objective:	To enable students, analyse and interpret the performance of the firm for the purpose of business decisions.					
Course Outcomes:						
CO1	Comprehend the benefits of Activity based Costing in modern businesses.					
CO2	Explore the use of standard costing in Variance analysis					
CO3	Apply the techniques of Budgetary Control in the process of managerial decision making.					
CO4	Analyse the use of relevant costing to Cost management & decision-making process.					
CO5	Understand the contemporary concepts of Throughput costing and Target Costing					
Reference Books:						
#	Title	Author/s	Publisher			
1	Cost and Management Accounting	M N Arora	Himalaya Publishing House			
2	Cost Accounting	Jain and Narang	Kalyani Publishers			
3	Advanced Cost & Management Accounting	Saxena & Vashist	Sultan Chand.			
4	Management and Cost Accounting	Colin Drury	Cengage Publishers			
5	Cost Management	Usha S & Kiran G	Skyward Publishers			
Self-learning topics: 8 Hours:						
Standard and estimated costs comparison, Zero Based Budgeting, Types of Budgets and Lean Accounting.						
Program Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
1	3			1		
2	2			2		
3	1	2		1		
4	3			2		
5	1			1		
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Activity Based Costing	10	Definitions - Stages in Activity Based Costing - Purpose and Benefits of Activity Based Costing - Cost Drivers - Problems on Activity Based Costing.
2	Standard costing	12	Meaning, definition of standard cost and standard costing, advantages and limitations of standard costing, Variance analysis, classification of variances – Materials and labour variances (problems).
3	Budgetary Control	10	Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results. Problems on Flexible and Cash budgets.
4	Relevant Costing	10	Analysis of relevant cost with cost concepts-relevant benefits- sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Problems on Relevant Costing with Decision making.
5	Throughput and Target costing	10	Throughput Costing- Meaning, importance, throughput concepts, steps to be followed to increase the throughput, Systematic changes required for acceptance of the throughput accounting, Problems on Throughput costing.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 5423	Advanced Accounting	30+30 Hours	DSE 3	4 Hours	3
Course Objective:		To familiarize the students with the accounting of various companies.				
Course Outcomes:						
CO1	Comprehend the conceptual understanding of accounting of banking companies.					
CO2	Articulate the preparation of financial statements of banking companies.					
CO3	Understand the accounting of general and life insurance companies.					
CO4	Appraise the types and classification of Investment and its accounting					
CO5	Understand the contemporary trends in accounting.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Advanced Accounting Vol.1	Board of Studies, The Institute of Chartered Accountants of India (ICAI)	Sahitya Bhawan Publications, Agra			
2	Advanced Accounting Vol-2, 10 th edition	S N Maheshwari & S K Maheshwari	Vikas Publishing house Pvt. Ltd.			
3	New era of forensic accounting	CA. Jyot Baxi & CA. T N Manoharan	Bharat Law House			
4	Environmental Accounting and Reporting: Theory, Law and Empirical Evidence	Shuchi Pahuja	New Century Publications			
5	Emerging trends in accounting: Financial Reporting, Integrated reporting, Sustainability reporting.	Abhishek N Ashoka M I	Eliva Press			
Self-learning topics 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	3					
2		1				
3	3					
4			3		2	
5	3	3	2	2		

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Accounts of Banking Companies I	10	Business of banking companies – important provisions of Banking Regulation Act 1949 – minimum capital and reserves – capital adequacy - restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting.
2	Accounts of Banking Companies II	12	Final accounts – balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.
3	Accounts of Insurance Companies	12	Accounting concepts relating to insurance companies – Preparation of Final accounts of insurance companies – General insurance companies and Life insurance companies – revenue account and balance sheet.
4	Investment Accounting	10	Classification of investment-Cost of investment-cum-interest, ex-interest-securities-Bonus shares-right shares-disposal of investments-valuation of investments-procedure of recording shares
5	Contemporary trends in accounting	08	Trends in accounting – Forensic accounting – Environmental accounting – sustainability accounting – cloud accounting – lean accounting – Human resource accounting – Social accounting (theory only)

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 6424	Investment Analysis and Portfolio Management	30+30 Hours	DSE 4	4 Hours	3
Course Objectives:		1. To provide conceptual framework to evaluate the characteristics of various investment avenues 2. To familiarize students with investment decisions and portfolio management.				
Course Outcomes:						
CO1	Comprehend various Investment Avenues					
CO2	Understand stock valuation through fundamental Analysis					
CO3	Analyse stock valuation through Technical Analysis					
CO4	Construct optimum portfolio by using Markowitz's and Sharpe Model					
CO5	Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices					
Reference Books:						
#	Title	Author/s	Publisher			
1	Investment Analysis and Portfolio Management	Prasanna Chandra	McGraw Hill			
2	Security analysis & portfolio Management	Punithvathy Pandian	Vikas Publication			
3	Investment and Portfolio Management	S. Kevin	Tata McGraw Hill			
4	Security Analysis and Portfolio Management	K. Venkataramana	SBHP			
5	Investment Management	Bhalla V	Sultan Chand			
Self-learning topics: 8 Hours.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	3					
2	2	2				
3				3		
4			3	2	3	
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Introduction to Investment Management	10	Introduction and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling, – Factors Influencing Investment. Investment Avenues - Decisions. Types of Risk: Systematic & Unsystematic.
2	Fundamental Analysis	12	Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis. Securities analysis using Mean, Standard Deviation, Coefficient of Variation with probabilities. Calculation of Portfolio Risk and Return. Problems & Cases.
3	Technical Analysis	10	Technical Analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators, SMA, EMA, ROC, RSI, Bollinger Bands, MACD. Efficient Market Hypothesis & Random Walk Theory.
4	Portfolio Management	12	Diversification- Objectives and benefits; Portfolio management Process. Optimal Portfolio, Markowitz Model (Two securities) – Sharpe Single Index Model. Capital Market Line– Capital Asset Pricing Model – Security Market Line – Alpha and Beta Calculation. Problems & Cases.
5	Portfolio Evaluation and Revision	08	Portfolio evaluation – Need and process - Methods of Evaluation- Sharpe, Jensen and Treynor Model, Portfolio revision- Concept of Stress Test - Problems & Cases.

DSE

Discipline Specific Electives

Marketing Group

1. Consumer Behaviour & Marketing Research
2. Retail Management
3. Digital Marketing
4. Services Management

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 5423	Consumer Behaviour and Market Research	30+30 Hours	DSE 1	4 Hours	3

Course Objectives:	To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour.					
Course Outcomes:						
CO1	Understand the integration of consumer behaviour with marketing process.					
CO2	Correlate internal dynamics to the consumer buying behaviour.					
CO3	Examine the factors which influence consumer behaviour.					
CO4	Identify the mechanism to manage consumer behaviour dynamics.					
CO5	Apply appropriate research techniques for specific marketing situations.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Consumer Behaviour	Schiffman, L.G. and Kanuk, L.L.	Prentice Hall			
2	Consumer Behaviour: Text and Cases	Ramneek Kapoor	McGraw Hill			
3	Consumer Behaviour	Majumdar, Ramanuj	Prentice Hall			
4	Consumer Behaviour	Kumar Leon, Schiffman & Wisenblit	Pearson			
5	Consumer Behaviour	Srabanti Mukherjee	Cengage India			
Self-learning topics: 8 Hours.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	3					
2	2	2				
3				3		
4			3	2	3	
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Foundation to Consumer Behaviour	10	Consumer behaviour: Concept and Implications; Integration of consumer behaviour and marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making.
2	Consumer Motivation and Learning	12	Consumer Motivation; Dynamics of Motivation, type and systems of needs; Personality and theories of personality (relevant to marketing); Consumer diversity; Self and self-image; Consumer Perception; Dynamics of perception and consumer imagery; Consumer Learning; Behavioural and cognitive learning theories; Consumer Attitude; Attitude formation and behaviour; Communication and consumer behaviour.
3	Socio-Cultural Environment	10	Family: Concept, Roles and influences; Reference groups and their influence; Social class and consumer behaviour; Influence of culture on consumer behaviour; Culture and core values; Influence of sub culture & cross culture on consumer behaviour.
4	Managing Consumer Dynamics	8	Consumer Influence and Diffusion of Innovations; Opinion Leadership, WOM, e-WOM. Next Generation consumers; Managing Consumer Dynamics; Consumer Satisfaction and Dissatisfaction: Mechanism; Managing Post-purchase behaviour
5	Market Research process	12	Market Research: Concept and significance; Types of Research; Process of market research; Questionnaire; Barriers to market research.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 5523	Retail Management	30+30 Hours	DSE 2	4 Hours	3

Course Objectives:	To familiarize students with aspects of Retailing process and innovative marketing strategies and with the recent developments of retailing in India.
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Course Outcomes:	
CO1	Explain the Retail management functions of retailer in satisfying customer needs in a
CO2	rapidly changing and competitive environment.
CO3	Describe the theories of retailing and its relevance in analysing the retailing environment.
CO4	Learning retail store management for effective service to customers and optimal use people, space and merchandise.
CO5	Application of technology in Retail marketing strategies.

Reference Books:			
#	Title	Author/s	Publisher
1	Retail Management: Text and Cases	U.C. Mathur	Dreamtech
2	Retail Management	Bernan Berry	Prentice Hall
3	Retail Management	David Gilbert	Pearson
4	Retail Management	Weitz, Levy	McGraw Hill
5	Retail Management	Suja Nair	Himalaya Publishing House

Self-learning topics: 8 Hours.					
COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		
3=High 2=Moderate 1=Low					

Unit	Title	Hours	Contents
1	Introduction to Retailing	6	Nature and Scope -Evolution of Retail-Retailing and economic significance – Functions of a retailer – Types of retailers – Retailing as a career- Trends in retailing industry-- Phase of growth of retail markets- Future trends of retail in India.
2	Retailing Environment	10	Theories of retail change: Theory of natural selection in retailing, Theory of Wheel of retailing- Ansoff Matrix– BCG Matrix-GE matrix.
3	Retail Operations	10	Retail Mix- Retail Atmospherics-Retail location strategy– Importance of location decision- Store Layout and visual merchandising- Stores designing, -Space planning, Inventory management and Category Management-Private labels.
4	Technology in Retail	12	The impact of Information Technology in retailing -Retail Technology trend- E-tailing -M-tailing – Electronic Data Interchange – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system-Omni channel and personalisation, Self-checkout, AI, Robotics, Augmented reality.
5	Legal and Ethical issues in Retailing	08	Legal aspects in retailing-Social issues in retailing-Ethical issues in retailing -Social Responsibility-Environmental-Orientation-Waste reduction as retail stores.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 6423	Digital Marketing	30+30 Hours	DSE 3	4 Hours	3

Course Objective:	To familiarize the students with the concepts, functions, and practices of digital marketing.					
Course Outcomes:						
CO1	Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.					
CO2	Plan for search engines optimization techniques in digital marketing for a wide accessibility of vast consumers.					
CO3	Utilize a set tool of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.					
CO4	Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.					
CO5	Adopt the practices of digital marketing within the code of practices prescribed by regulatory.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Digital Marketing: An Overview.	Puthussery, A.	Notion Press			
2	E- Marketing	Strauss.J and Frost. R	Pearson Education			
3	Digital Marketing: Strategies for Online Success	Godfrey Parkin	Holland Publishers Ltd			
4	The Art of SEO	Eric Enge, Stephan Spencer	O'Reilly Media, Inc.			
5	Digital Marketing	Seema Gupta	McGraw Hill			
Self-learning topics: 8 Hours.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2					
2	2	2				
3				3		
4			3		2	
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Introduction to Digital Marketing	10	Marketing Introduction to marketing in the digital environment- types of web presence- common ecommerce business models (B2B, B2C, C2C, B2G) – Digital marketing channels and classifications - Understanding Marketing Process - Digital Marketing Vs traditional Marketing - Understanding Digital Marketing Process-Digital media options- online-fulfilment options- The P-O-E-M Framework
2	Search Engine Optimization and Marketing	14	Meaning and Intro - Different types of keywords -Google keyword planner tool -Keywords research process - Understanding keywords mix. Email campaign creation and management- Google AdWords- search and display on search engines- pricing models online- Introduction to page rankings- Google AdWords analytics- Search Engine Optimization- Process and methodology- long tail in SEO- Link building- Key word analysis- process and optimization. Search Engine Marketing - Paid vs natural Search- SEM landscape- Landing pages and their importance in conversion analysis
3	Tools of Digital Marketing	10	Email Advertising: Introduction – Creating Marketing Message- Challenges faced in sending bulk emails - Types of email marketing- Opt-in & bulk E-Mailing. - Online Display Advertising- Mobile and Web Marketing-Social Media Marketing - Types of Online Advertising - Display Advertising - Contextual advertising - Mobile Devices - Mobile Marketing - Mobile Marketing Measurement and Analytics- Advertising on mobile (App & Web) - Mobile marketing mix - SMS marketing
4	E-Public Relations	8	Introduction to online reputation management- Importance of managing online reputation for a business- strategies and tools of online reputation management- handling negative comments. Uses of blogs in marketing- forums and discussion boards- Blogs, forums and communities- Viral campaigns & the social graph- Building relationships with different stakeholders online.
5	Social Media Marketing	10	Building a successful Social media marketing-YouTube Marketing- Facebook Marketing- Facebook for Business-Anatomy of an Ad campaign – Adverts - Facebook Insights- LinkedIn Marketing – LinkedIn Strategy- Sales lead generation – Content Strategy – LinkedIn Analytics – Targeting – Ad Campaign - Twitter Marketing – Getting started with Twitter – Building a content strategy – Twitter Ads – Twitter Analytics- Instagram Marketing – Objectives – Content Strategy – Style guidelines – Hashtags – Videos- Sponsored Ads – Apps – e-Generation

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 6523	Services Management	30+30 Hours	DSE 4	4 Hours	3

Course Objectives:	<ol style="list-style-type: none"> To familiarize the students with the concepts and functions of services management. To enable them have a practical approach and provide solutions on issues related to services management. 					
Course Outcomes:						
CO1	Understand various concepts and constraints relating to Services Management.					
CO2	Identify various models and aid in developing new ones.					
CO3	Comprehend the Services Management and its importance in real life situations.					
CO4	Analyze the strategies for service delivery.					
CO5	Develop practical solutions to the industry problems.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Services Marketing	Ravi Shanker	Excel Books			
2	Services Marketing	Christopher Lovelock	Pearson Education			
3	Services Marketing	Valarie A Zeithaml	McGraw-Hill			
4	Service marketing	Rampal. M.K & Gupta S. L	Galgotia Publishing			
5	Services Marketing	S M Jha	Himalaya			
Self-learning topics: 8 Hours.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2					
2	2	2				
3				3		
4			3		2	
5			2			
3=High 2=Moderate 1=Low						

Unit	Title	Hours	Contents
1	Introduction to Services Management	4	Services; Characteristics of Services, Services Management - The evolving environment of services - Attitude towards Services and Service Sector - The future of Service Sector
2	Service Design	12	Introduction -Design Methodology - Service Design and management model - Overview of the model stages - Blueprinting - building a service blueprint - Benefits of service blueprinting - service mapping - Service failures - Design elements - Quality function deployment
3	Service Demand and Supply	16	The management of customer demand - Strategies for managing demand - Understanding the patterns and determinants of demand - Disaggregating demand by market segment - Using marketing mix elements to shape demand - Modifying the timing and location of delivery - Pricing strategies - Communication efforts - Constraints on capacity - Measuring and managing capacity - Measuring capacity - Matching capacity to demand - Capacity management strategies - Queuing situations - Scheduling and planning - the psychology of waiting time - Management of queues
4	Service Delivery	12	Nature of service delivery - Insights and implications - designing and delivering services - Strategies for effective service delivery through intermediaries - agents and brokers – Challenges in distributing services through electronic channels - Flow charting the service delivery system - Customer response to service failures - service recovery following customer complaints - guidelines for effective problem resolution - Solving problems and preventing their recurrence - A new quality goal : Zero defects
5	Service Quality	8	Introduction - Impact of Service Quality - Approaches to service quality - 10 original dimensions of service quality - A model of service quality - Service gaps - Causes for service quality problems - How to improve service quality - Service quality information system - SERVQUAL instrument - Benchmarking