

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]

Industry Integrated

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 Universities 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. The curriculum is designed in collaboration with Tata Consultancy Services (TCS). Student study one course in each semester designed by TCS, these subjects are delivered by faculties who are trained and certified by TCS. The programme aims at developing professionals to meet the industry requirements in India and Abroad. Upon successful completion of the course TCS offers placement assistance to students depending on the performance in the interview.

- 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 | |

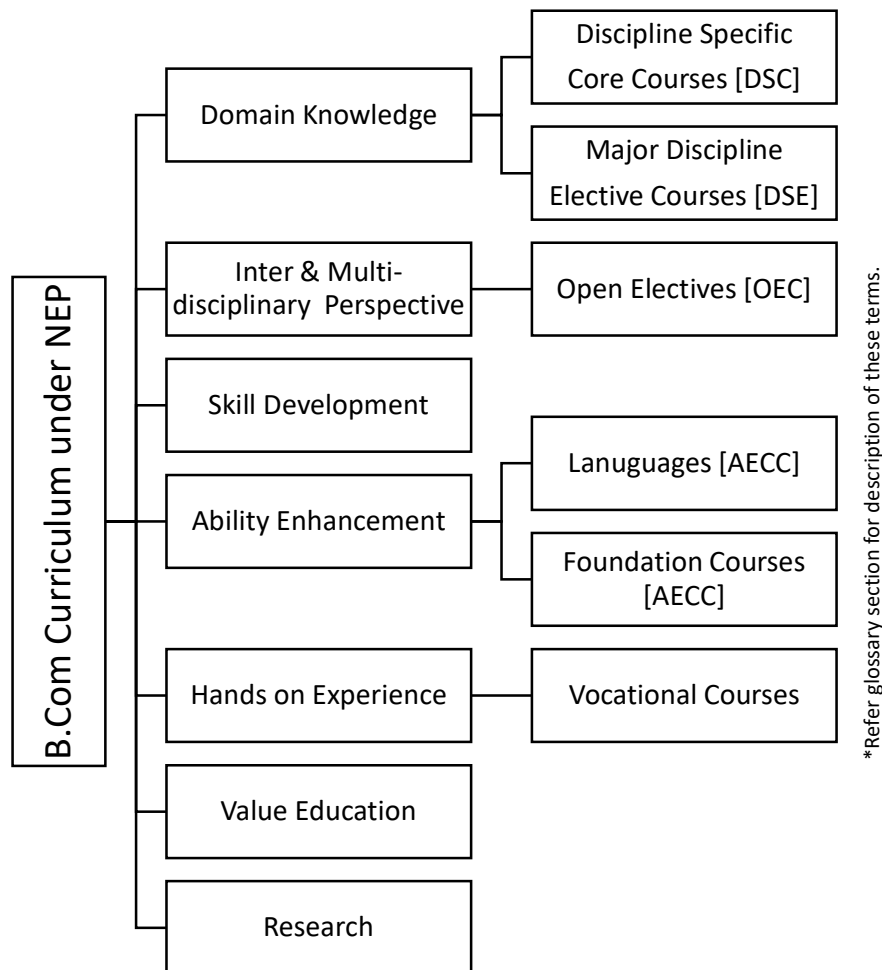
H=High | L= Low | M=Moderate

4 B.COM INDUSTRY INTEGRATED 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.

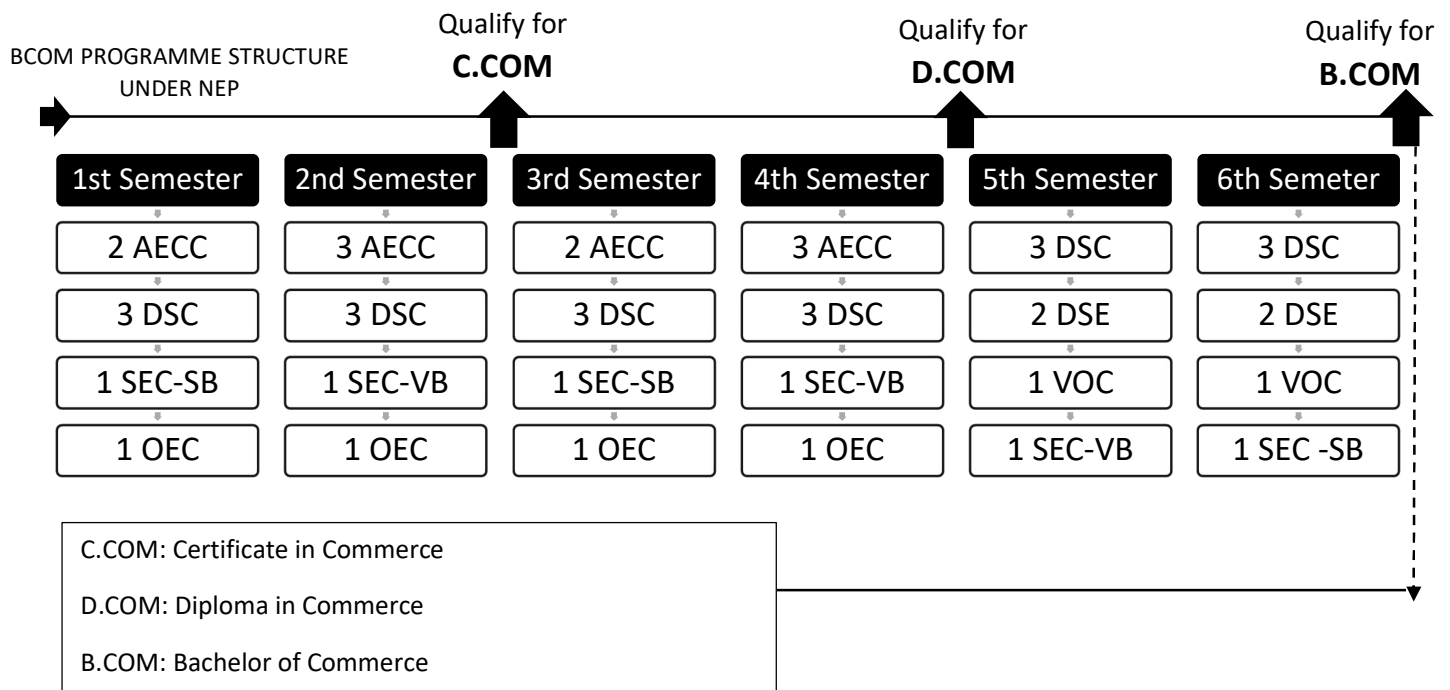


The B.COM programmes based on NEP frameworks intends to develop higher order cognitive skills such as critical thinking and problem solving and soft skills. The B.COM curriculum also focuses on academic flexibility and practicability through internships thereby improving employability.

5 BCOM INDUSTRY INTEGRATED 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 typographical / 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 = 15marks |
| B | Analytical | 5 marks x 2/3 questions = 10 marks |
| C | Descriptive | 10 marks x 2/3 questions = 20marks |
| D | Case Study | 15 marks x 1 question = 15 marks |

8 COURSE MATRIX

| Dept. of Commerce St. Joseph's University | | B. Com Industry Integrated Course Matrix | | | | |
|--|-------------|--|--|----------------|---------|---|
| # | 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 | BPS1121 | Financial Accounting | DSC | 4 | 4 |
| | 4 | BPS1224 | Business Economics | DSC | 4 | 4 |
| | 5 | BPS1324 | 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 | BPS 2124 | Corporate Accounting-I | DSC | 4 | 4 |
| | 4 | BPS2224 | Modern Marketing | DSC | 4 | 4 |
| | 5 | BPS2321 | Quantitative Methods for Business Decisions | 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 | BPS3124 | Corporate Accounting-II | DSC | 4 | 4 |
| | 4 | BPS3222 | Corporate Finance | DSC | 4 | 4 |
| | 5 | BPS3322 | Insurance for Business Process Services | 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 | BPS4122 | Cost Accounting | DSC | 4 | 4 |
| | 4 | BPS4222 | Banking for Business Processing Services | DSC | 4 | 4 |
| | 5 | BPS4324 | Retail Environment and Market Research | DSC | 4 | 4 |
| | 6 | | Open Elective – IV | OEC | 3 | 3 |
| | 7 | | *Foundation Course II (To be decided by college) | AECC | 2 | 2 |

| | | | | | | |
|---|---|-----------|-------------------------------------|---------|---|------------|
| | 8 | BCSEC2 | Business and Corporate Etiquette | SEC-VB | 2 | 2 |
| | | | | | | |
| SEMESTER V | 1 | BPS 5123 | Methods & Techniques of Costing | DSC | 4 | 4 |
| | 2 | BPS 5223 | Income Tax I | DSC | 4 | 4 |
| | 3 | BPS 5323 | Business Law | DSC | 4 | 4 |
| | 4 | BPS 5523 | Course from the Elective Group | DSE - 1 | 4 | 3 |
| | 5 | BPS 5424 | Course from the Elective Group | DSE - 2 | 4 | 3 |
| | 6 | BPS VOC 1 | Entrepreneurial Development | VOC – 1 | 4 | 3 |
| | 7 | BPS SEC3 | Internship and Report Writing | SEC-SB | 2 | 2 |
| SEMESTER VI | 1 | BPS 6123 | Management Accounting and Analysis | DSC | 4 | 4 |
| | 2 | BPS 6224 | Income Tax II | DSC | 4 | 4 |
| | 3 | BPS 6323 | Principles and Practice of Auditing | DSC | 4 | 4 |
| | 4 | BPS 6424 | Course from the Elective Group | DSE - 2 | 4 | 3 |
| | 5 | BPS 6523 | Course from the Elective Group | DSE - 3 | 4 | 3 |
| | 6 | BPS VOC 2 | GST- Law and Practice | VOC – 2 | 4 | 3 |
| | 7 | BC SEC4 | Financial Modelling | SEC-VB | 2 | 2 |
| Total Credits for Degree Programme | | | | | | 144 |

9 Elective Groups

| Business Process Management | | | | |
|------------------------------------|-----------------|---|-------------|------------|
| # | Elective | Subject | Code | NEP |
| 1 | DSE 1 | Capital Markets for Business Process Services | BPS 5523 | V SEM |
| 2 | DSE 2 | Managing Business Process | BPS 5424 | V SEM |
| 3 | DSE 3 | Investment Analysis and Portfolio Management | BPS 6424 | VI SEM |
| 4 | DSE 4 | Supply Chain Management | BPS 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 |
| | BPS1121 | FINANCIAL ACCOUNTING | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|---------------------|--|
| Course Objective/s: | To familiarize the students with the concepts of financial accounting. To provide student a comprehensive understanding of accounting method for various business operations. |
|---------------------|--|

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 |
| | BPS1224 | BUSINESS ECONOMICS | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|---------------------|---|
| Course Objective/s: | <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. |
|---------------------|---|

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]

- 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 | 10Hours |
| 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 |
| | BPS1324 | INDIAN FINANCIAL SYSTEM | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|---------------------|--|
| Course Objective/s: | <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. |
|---------------------|--|

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 - structure and role; 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 |
| | BPS 2124 | CORPORATE ACCOUNTING- 1 | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|---------------------|--|
| Course Objective/s: | <ol style="list-style-type: none"> To familiarize the students to prepare financial statements in accordance to IndAS. To enable the students, learn valuation of different assets and shares. |
|---------------------|--|

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 |
| | BPS2224 | MODERN MARKETING | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|---------------------|--|
| Course Objective/s: | <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. |
|---------------------|--|

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 |
| | BPS2321 | QUANTITATIVE METHODS FOR DECISION MAKING | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|---------------------|---|
| Course Objective/s: | <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. |
|---------------------|---|

| 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 |
| | BPS3124 | 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 | 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 | <p>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.</p> |
| 2 | Internal Reconstruction | 8 | <p>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.</p> |
| 3 | Business Combinations | 10 | <p>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.</p> |
| 4 | Consolidated financial Statements | 18 | <p>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.</p> |
| 5 | Liquidation | 6 | <p>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.</p> |

| DEPARTMENT OF COMMERCE | | | | | | |
|------------------------|---------|--------------------------|----------|-------------|----------------|---------|
| III Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS3222 | 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 Capital rationing using profitability index (Single Period), |
| 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 | | | | | | |
|------------------------|---------|--------------------------|----------|-------------|----------------|---------|
| III Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS3322 | INSURANCE FOR BPS | 60 Hours | DSC | 4 Hours a Week | 4 |

| | |
|--------------------|--|
| Course Objectives: | <ol style="list-style-type: none"> To familiarize students with Insurance Laws. To enable students to understand the Concepts of various Domestic Insurance. |
|--------------------|--|

Course Outcomes:

| | |
|-----|---|
| CO1 | Understand concept of risk and need for insurance |
| CO2 | Comprehend the concept of Life Insurance and Annuity |
| CO3 | Understand the mechanism of Property Insurance and Casualty Insurance |
| CO4 | Comprehend Health Insurance Concepts and Healthcare Regulations |
| CO5 | Infer the Retirement Services in India and USA |

Reference Books:

| # | Title | Author/s | Publisher |
|---|---|-----------------------------------|--------------------------|
| 1 | Insurance Principles and Practices | Mishra M.N. and Mishra S.B. | Sultan Chand |
| 2 | An Introduction to Insurance Laws | Dr. Naresh Mahipal | Central Law Publications |
| 3 | Law of Insurance | J. Usha, P. Jaganathan, J.P Arjun | Usha Jaganath Law Series |
| 4 | Principles of Risk Management and Insurance | George and McNamara Michael | Pearson Education |
| 5 | Insurance Laws | Gaurav Varshney | Insurance Laws |

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 | Insurance - Generic Overview | 12 | Concept of Risk, Risk Management, Basic concepts (Hazards, Perils, Assets, etc.), Fundamentals of Insurance, Characteristics of a valid contract, Insurance contract, Principles & Practices of Insurance Contract, Important terminologies & parties in insurance contract, Types of Insurance (Personal, Commercial, Health, Life, etc.), History of Insurance, Types of Insurance companies, Business units in an Insurance company, Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.), Reinsurance concept. |
| 2 | Life Insurance & Annuity | 12 | Important terminologies in a Life Insurance policy, Parties in a Life Insurance policy, Individual Life Insurance plans, Supplementary Benefits, Policy Provisions, Ownership rights, Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.), Types of Annuities, Annuity contract provisions, Qualified & Non-Qualified Annuity, Insight into Group Insurance, Principles of Group Insurance, Group Life Insurance, Group Retirement Plans. |
| 3 | Property & Casualty Insurance | 12 | Non – Life Insurance concepts: Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance Underwriting process, Policy Servicing process, Claims process, Reinsurance. |
| 4 | Healthcare Insurance | 06 | How Healthcare Insurance works, Key Challenges of Healthcare Industry, Healthcare Eco System, Healthcare regulations & Standards, HIPAA, Medicare, Medicaid, Individual Health Insurance policies, Group Health Insurance policies, Managed Care. |
| 5 | Retirement Services | 08 | Concept of Retirement Services, Retirement Planning, Asset Allocation & Asset Classes, Life stages of an Investor, Defined Benefit & Defined Contribution, Individual Retirement Arrangement in USA, Third Party Administrator for Retirement Services in USA, Life cycle of Participants in a plan (enrollment, contribution, etc.), Categories of Pension in UK, DWP & TPR, Annuity & Income Drawdown Plan. |

| 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 Modelling | 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 | 3 | 2 | | | | |
| 3 | 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 |
| | BPS4122 | 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. | | | | |
|--------------------------------------|---|----------------|--------------------|-----|-----|
| 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 |
| | BPS4324 | BANKING FOR BUSINESS PROCESS SERVICES | 60 Hours | DSC | 4 Hours a Week | 4 |

| Course Objective: | <ul style="list-style-type: none"> To impart knowledge about banking functions and operations in BPM | | |
|--|--|---|------------------------------|
| Course Outcomes: | | | |
| CO1 | Understand the concepts of banking operations, functions and the risk associated pertaining to the banking functions | | |
| CO2 | Identify the process of retail wealth management and customer relationship | | |
| CO3 | Apply the learning of the bank functions and operations lifelong practice in BPS. | | |
| CO4 | Comprehend the process of cash management and trade finance | | |
| CO5 | Analyse the different methods of payment and value-added services | | |
| Reference Books: | | | |
| # | Title | Author/s | Publisher |
| 1 | Banking Law and Practice | S.N.Maheswari, S.K. Maheshwari | Kalyani Publishers New Delhi |
| 2 | Banking Theory Law and Practice | Gordon.E. and Natarajan.K | Himalaya Publishing House |
| 3 | Legal aspects of Bank operations | Indian Institute of Banking and Finance | Macmillan India Ltd |
| 4 | New Concepts in Banking | Kaptan.S.S | Sarup and Sons |
| 5 | Banking Theory Law and Practice | Sundharam K.P.M and Varshney P.N | Sultan Chand and Sons |
| Learning by doing activities 08 hours | | | |
| Refer TCS manual for detailed, new updates and break-up of Syllabus. | | | |

| Course Outcome | Programme Outcome | | | | |
|------------------------------|-------------------|-----|-----|-----|-----|
| | 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 | Overview of Banking | 12 | Origin of Banking-Indigenous bankers- Commercial banks – Cooperative banks Regional Rural Banks – Foreign Banks – Reserve Bank of India – Constitution- Functions – NABARD – Recent Trends in Indian banking – E-Banking – Core banking – Universal banking – Corporate banking. banker and customer – Banker - customer relationship - Types of deposits – Account opening – Know Your Customer guidelines – Pass Book – Type of customers. Functions and products of banks – Liabilities and Assets – Payments and risk management – Customer service – Data and voice – Maintenance, disputes and complaints – Metrics management – Productivity – Quality, SLA tracking and monitoring – Risk and control – AML/KYC Info security. |
| 2 | Retail Banking | 10 | Retail banking: Account origination – Account servicing – Issue of cheque books – AML/KY Check – Account conversion – Closure – Customer correspondence – ATM management – Time deposits – Placement, maintenance breakage liquidation – Roll over booking and top up – Payment processing retail wealth management: Mutual fund processing – Equities – Bonds – Structured notes – Corporate actions – Reconciliation. risk control and information security. Cards: Basics of cards – Originations – Payments –Products on cards – Authorization and risk reviews – Reconciliations – Customer relationship management – Dispute processing and fraud investigation – Collections. |
| 3 | Negotiable instruments and Loans & Advances | 14 | Negotiable instruments: Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course – Holder in due course – Collecting banker – Statutory protection to collecting banker – Duties of collecting banker. Secured and Unsecured Advances: Principles of sound lending - Modes of charging security-Lien-Pledge – Hypothecation - Unsecured secured advances - Advances against goods, titles and stock exchange securities. Mortgages: Originations – sales/new application management – Underwriting – Servicing – Customer service – Account maintenance, processing, closure – Collections – Default management – Foreclosure – Bankruptcy – Quality Assurances - Regulatory agencies. |
| 4 | Cash Management and Trade Finance | 10 | Cash management overview: Payments' lifecycle – Funds transfer – Payments – Nostro reconciliations – Risk management - Trade finance: Introduction – Letters of credit – Collections – Methods of payment – Guarantees – Reimbursements – Loans and finances – Basic outline of UCP. 600/ISBP/URC 522/URR 725/URDG/ISP 98 – Regulatory guidelines. |
| 5 | Service Channels | 06 | Alternate Channels: ATM – Internet banking – Phone banking – payment and remittance services – Pay order – Draft – Electronic fund transfer – Intra-Branch, Inter-Branch, NEFT, RTGS, Allied services – Safe keeping, |

| DEPARTMENT OF COMMERCE | | | | | | |
|------------------------|---------|-----------------------------------|----------|-------------|----------------|---------|
| IV Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS4324 | RETAIL AND MARKET RESEARCH | 60 Hours | DSC | 4 Hours a Week | 4 |

| Course Objectives: | 1. To impart knowledge about Modern Concepts of Marketing and Marketing Research. 2. To create an exposure of retail industry and market research practices with specific relevance to Business process services | | | | | |
|--------------------------------------|---|----------|-----------|--|--|--|
| Course Outcomes: | | | | | | |
| CO1 | Understanding the basic concepts of marketing | | | | | |
| CO2 | Discuss the concepts of Marketing Mix and Market Research | | | | | |
| CO3 | Appraise the importance of market segmentation | | | | | |
| CO4 | Understand the concepts of Market Research | | | | | |
| CO5 | Identify the importance of Consumer Research and Retail Audit | | | | | |
| Reference Books: | | | | | | |
| # | Title | Author/s | Publisher | | | |
| 1 | Hand Book on Retail, CPG and Market Research for Business Process Services | | | | | |
| Learning by doing activities 8 hours | | | | | | |

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

| Unit | Title | Hours | Contents |
|---|--|-------|---|
| 1 | Market and to Marketing | 10 | Meaning of market - Evolution - Classification – Marketing - Marketing concepts - Functions of marketing - Classification of goods: Consumer goods, Industrial goods - Concept of Consumer-Packaged Goods (CPG)– CPG Industry – Global CPG Manufacturers - Consumer behaviour and CPG - Influencers of CPG. |
| 2 | Marketing Mix | 12 | Marketing Mix- Product – Features – Classification – Product planning- Product mix, -New product development - Product life cycle - Pricing- Factors affecting pricing decisions - Types of pricing strategies - Place – Supply Chain Management – Elements – Promotion: Branding – Private Labels - Advertising - Media Vehicles - Market research and 4 Ps. |
| 3 | Market segmentation and Retail marketing | 10 | Market segmentation – Need for segmentation - Segmentation criteria - Types of segmentation – Retail marketing – CPG and MR offerings - Input services – Input validation offerings – Data management – Reporting - Introduction to KPO offerings. |
| 4 | Market Research concepts | 08 | Primary research - Secondary research - Custom study - Syndicated study - Quantitative research methodology - Qualitative research methodology. |
| 5 | Research and Retail CPG industry | 12 | Consumer research – Importance – Consumer research cycle - Research for new product and existing product – Media research – Importance – Types – Media data - Retail audit –Importance - Retail data - Data validation – Retail audit reports – Consumer panels –Importance - Types of consumer panel. |
| <ul style="list-style-type: none"> ▪ Learning by doing activities 08 hours ▪ Refer TCS manual for detailed, new updates and break-up of Syllabus. | | | |

| 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 | I 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 | Intelligence for Business | 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 | Murali SuB.Comkrishna | 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 Canners 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 | Intelligence for Business | 45 Hours | All students | 3 Hours a Week | 3 |

| Course Objectives: | 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 Intelligence for Business | 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 Objectives: | 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 Objectives: | To introduce the concepts of business strategy and innovation To understand the importance of strategy and innovation in competitive and institutional landscapes. | | | | | |
|--------------------|---|----------------------------|-------------------------|--|--|--|
| 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 |
| | OEC5 | Principles of Marketing | 45 Hours | All students [Except B.COM & B.Com] | 3 Hours a Week | 3 |

| Course Objectives: | 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 |
| | OEC6 | Start-up Management | 45 Hours | All students | 3 Hours a Week | 3 |

| Course Objectives: | 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 |
| | OEC7 | 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 | Malabre Nevar Theodore | Noble Financial Investment | | | |
| 3 | Confessions of a Financial Planner | Holland David | Holland Productions | | | |
| 4 | Personal Financial Planning | Murali krishna | 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 |
| | OEC8 | Emerging Business Technologies | 45 Hours | All students | 3 Hours a Week | 3 |

| Course Objective: | 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 environment, 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 |
| | OEC9 | 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. |
|-------------------|---|

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 ICFAI 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 |
| | OEC10 | 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. | | | | | |
|-------------------|---|------------------------|--------------------------|--|--|--|
| 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 |
| | OEC 11 | Intellectual Property Management | 45 Hours | OE | 4 Hours a Week | 3 |

| Course Objectives: | <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 |
| | OEC12 | 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. |
|-------------------|---|

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, 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 & Web server, Web site v/s Portals, Web site designing basics, types of websites, types of webservers, SWOT analysis of 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-VB

| DEPARTMENT OF COMMERCE | | | | | | |
|------------------------|----------|--|----------|-------------|----------------|---------|
| V Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 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 | | | | | |
| COs | Program Outcomes | | | | | |
| | 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 |
| | BPS 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 | | | | | | |
|------------------------|----------|---------------------|----------|-------------|----------------|---------|
| IV Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 5323 | Business Law | 60 Hours | DSC | 4 Hours a Week | 4 |

| Course Objective: | <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. | | | | | |
|-------------------|---|-----------------------------|----------------------|--|--|--|
| 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 | Programme Outcome | | | | |
|----------------|-------------------|-----|-----|-----|-----|
| | 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 Dealings 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 | | | | | | |
|------------------------|-----------|------------------------------------|---------------|-------------|---------|---------|
| V Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 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. |
|-------------------|---|

| | |
|------------------|--|
| 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 |
| | BPS SEC3 | 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 SEC-VB

| DEPARTMENT OF COMMERCE | | | | | | |
|------------------------|----------|---|----------|-------------|---------|---------|
| VI Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 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. |
|--------------------|---|

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.

| 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: Meaning - Definition - 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 Meaning and Definition of Cash Flow Statement - 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 (fixed). |
| 3 | Ratio Analysis | 14 | Ratio-Meaning-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 | Meaning of Management Reporting - 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 |
| | BPS 6224 | INCOME TAX- II | 60 Hours | DSC | 4 Hours | 4 |

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| 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: |
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| 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. |

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| Reference Books: |
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| # | 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 |

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| 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 |
| | BPS 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, meaning, 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- Meaning, 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: Meaning, Importance, Elements for internal control. Evaluation of internal control system - Internal control questionnaire; Internal Check: Meaning, 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, vouching 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 |
| | BPS 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 | | | | | | |
|------------------------|---------|----------------------------|----------|-------------|---------|---------|
| VI Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BC SEC4 | Financial Modelling | 30 | SEC-SB | 2 Hours | 30 |

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| 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

Business Process Management

1. Capital Markets for Business Process Services
2. Managing Business Process – I
3. Managing Business Process – II
4. Supply Chain Management

| DEPARTMENT OF COMMERCE | | | | | | |
|--------------------------------|--|--|--|-------------|---------|---------|
| V Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 5523 | CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES | 30+30 Hours | DSE 1 | 4 Hours | 3 |
| Course Objective: | | To understand about the securities & capital market and to know about mutual fund & private equity | | | | |
| Course Outcomes: | | | | | | |
| CO1 | Illustrate the functioning of the capital market in India and its requirements of Business process services. | | | | | |
| CO2 | Identify the various capital market instruments. | | | | | |
| CO3 | Design a hedging strategy for managing risk of stocks of the Capital market by using Derivatives. | | | | | |
| CO4 | Applying the knowledge about Mutual funds and Hedge Funds. | | | | | |
| CO5 | Describe the stages of Trade cycle and process involved in Investment banking | | | | | |
| Reference Books: | | | | | | |
| # | Title | Author/s | Publisher | | | |
| 1 | Capital Markets: Institutions and Instruments | Fabozzi and Frank J | Prentice Hall India Learning Private Limited | | | |
| 2 | Financial markets and Institutions | Frederic S Mishkin, Stanley G Eakins, Tulsi Jayakumar | Pearson | | | |
| 3 | Course Material | Tata Consultancy Services team | Tata Consultancy Services Pvt Ltd | | | |
| Self-learning topics: 8 Hours. | | | | | | |
| 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 | Financial Markets and Trade | 08 | Meaning of capital market – Importance of capital market-Capital market in India- Market types – Primary and secondary market-OTC - Business process in TLC - Parties involved in TLC - Role of the process - Master agreement - Order management - Trade execution. |
| 2 | Capital Market Instruments | 10 | Introduction of securities – Types of securities - Equities - Types of equity - Preference stock - Warrants - Leaps and Lepo - Types of capital - debt / equity - Cost of capital – Fixed income and govt. securities - Interbank money market - Repo and types - Security borrowing. Types of securities and markets - Bankers’ acceptance - US treasuries - Bond and interest types |
| 3 | Derivatives and Risk Management in Capital Markets | 10 | Introduction of derivatives – Basics on derivatives -Growth of derivatives market - Forward - Hedging - Speculation - Performance case let, - Future - Options- Option. Hedging and speculation, Introduction – Types of risk - Settlement and clearing – Assessment of credit risk. |
| 4 | Mutual Funds | 12 | Mutual fund objectives and industry players - Responsibilities of fund accountant - Fund expenses - NAV and components - Benefits of mutual funds – Transfer agency - Hedge funds vs Mutual funds. Meaning of private equity - Understanding private equity operations - Fund accounting and NAV calculations - Direct private equity funds - Role of private equity - Fund of fund and structure - Realization and investors in private equity - Private equity vs hedge funds |
| 5 | Basics of Investment Banking | 12 | Investment banking -Trade capture and booking - trade enrichment - Confirm / affirm / match - Allocation and reporting - Position reconciliation - Mark to market and margining – Clearing and settlement - Clearing - Stock loan fees - Prime brokerage - Global custody services - Risk management , advisory services and consulting services – Corporate actions - Mandatory - Dividends - Stock splits - Spin offs - Mergers and acquisitions - Return of capital - Voluntary - Rights exercise - Tender offer - Corporate actions : How they affect securities |

| DEPARTMENT OF COMMERCE | | | | | | |
|------------------------|----------|----------------------------------|-------------|-------------|---------|---------|
| V Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 5424 | MANAGING BUSINESS PROCESS | 30+30 Hours | DSE 2 | 4 Hours | 3 |

| Course Objective: | By comprehending, interpreting, and applying various tools for business process outsourcing (BPO) management, students will be equipped to identify and manage risks associated with BPO, ultimately achieving improved business process efficiency and effectiveness. | | | | | |
|-------------------------------|--|---|----------------------------|-----|-----|--|
| Course Outcomes: | | | | | | |
| CO1 | Analyse and manage business processes through process definition, BPO models, and customer focus. | | | | | |
| CO2 | Improve process efficiency through mapping, Six Sigma, and Lean methodologies. | | | | | |
| CO3 | Enhance problem-solving and quality control through structured methods and tools. | | | | | |
| CO4 | Master key business functions for effective organizational management. | | | | | |
| CO5 | Mitigate risks through information security practices and contingency planning. | | | | | |
| Reference Books: | | | | | | |
| # | Title | Author/s | Publisher | | | |
| 1 | Managing Business Processes | TCS | Tata Consultancy Services. | | | |
| 2 | Essentials of Business Process Outsourcing | Thomas N. Duening and Rick L. | Wiley | | | |
| 3 | Business Process Outsourcing | Sarika Kulkarni | Jaico Publishing House | | | |
| 4 | Business Process Outsourcing: Process, Strategies, and Contracts | John K. Halvey and Barbara Murphy Melby | Wiley | | | |
| 5 | Essentials of Business Process Outsourcing | D John Franklin, S Narrikan | Deep and Deep publications | | | |
| Self-learning topics: 8 Hours | | | | | | |
| 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. | Process Management | 12 | Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user. Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle. |
| 2. | Process Mapping | 12 | Process mapping techniques – SIPOC – Swim Lane diagram – Process mapping tools. Six sigma methodology overview – Six sigma organization - Six sigma project methodology. Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles. |
| 3. | Problem Solving & Quality Management | 12 | Process solving steps – Why-Why analysis – Benefits – Significance - Steps to complete the 5 whys – Failure mode and effects analysis. 7QC (Basic & New) Tools for simple problem solving – Histograms - Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs - Control charts – Scatter diagram. Introduction to quality management – Quality assurance. |
| 4. | Delivery Management | 8 | Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management. |
| 5. | Risk Management | 8 | Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan. |

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

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| Course Objectives: | <ol style="list-style-type: none"> 1. To provide conceptual framework to evaluate the characteristics of various investment avenues 2. 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 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. |

| DEPARTMENT OF COMMERCE | | | | | | |
|------------------------|----------|--------------------------------|-------------|-------------|---------|---------|
| VI Semester | Code | Course Title | Duration | Course Type | Session | Credits |
| | BPS 6523 | SUPPLY CHAIN MANAGEMENT | 30+30 Hours | DSE 4 | 4 Hours | 3 |

| Course Objective: | To understand the operations of supply chain management. | | | | | |
|-----------------------------|---|----------------------------------|---------------------------|-----|-----|--|
| Course Outcomes: | | | | | | |
| CO1 | Comprehend the overview of outsourcing and supply chain management. | | | | | |
| CO2 | Interpret the supply chain sourcing and procurements | | | | | |
| CO3 | Identify the After Market Services & Sales Order Management. | | | | | |
| CO4 | Analyse the Logistics Fleet and Warehouse Management. | | | | | |
| CO5 | Understand the types and methodology of inventory management. | | | | | |
| Reference Books: | | | | | | |
| # | Title | Author/s | Publisher | | | |
| 1 | Supply Chain Management | TCS Supply Chain Management Team | Tata Consultancy Services | | | |
| 2 | Supply Chain Management: A Logistics Approach | Coyle, John J. | Cengage Learning | | | |
| 3 | Essentials of Supply Chain management | Hugos, Michael H. | Wiley | | | |
| 4 | Supply Chain Management: Strategy, Planning and Operations | Chopra, Sunil | Pearson | | | |
| 5 | Operations and Supply Chain Management | Jacobs, F. Robert | 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 | An Overview to Supply Chain Management (SCM) | 10 | Outsourcing- Business Process Outsourcing; Types, Classification and Domains of BPS; Future & Challenges- SCM in BPS; Supply Chain Management Overview; Characteristics of Supply Chain; Upstream & Downstream Concepts; Supply Chain Functions; SCM Offerings. |
| 2 | Supply Chain Sourcing and Procurement | 08 | Introduction to Five Basic Components of SCM; Source to Pay – An Understanding; Sourcing and Procurement Lifecycle; Procurement to pay Process Cycle; Technology Intervention in Sourcing and Procurement. |
| 3 | After Market Services & Sales Order Management | 12 | Introduction to After Market Services; Warranty Management; Service Parts Management & Claims Processing system; Procurement Parts and Logistics; Reverse Logistics; Objectives & Introduction; Order Quotation; Order acceptance and Order Entry; Order Administration; Order Fulfilment; Major Operational Challenges in SOM; Tools/Best practices; Inventory Management; Logistics. |
| 4 | Logistics Fleet and Warehouse Management. | 10 | Objectives & Introduction; Logistics Fleet - Meaning, Definition and Benefits; Types of Fleet in Goods Transportation; Warehouse Management - Meaning, Definition and Benefits; Functions of Warehouse & benefits of efficient Warehouse Management; Operational Challenges in Logistics Fleet & Warehouse Management. |
| 5 | Inventory Management | 10 | Objectives & Introduction; Inventory Management - Meaning, Definition and Benefits; Type of Inventory; Methodology of Inventory; JIT Inventory; Inventory Carrying Cost; Inventory Control System. |