



**JECRC**<sup>TM</sup>  
**UNIVERSITY**  
BUILD YOUR WORLD

**Department of Commerce**  
**Jaipur School of Business**

**Syllabus and Course Structure**

**Bachelor of Commerce**

**Academic Program**

**Batch (2025-2028)**

**Total Credits for the Batch 2025-28= 120 Credits**

- 1. Minimum Credit required = 120 Credits (20% credit relaxation for MOOC courses)**
- 2. No relaxation in Major, AEC and VAC courses.**
- 3. Option can be availed in Minor and Multidisciplinary (Open Electives/Courses).**

**Summary Sheet**

<b>Semester</b>	<b>1<sup>st</sup></b>	<b>2<sup>nd</sup></b>	<b>3<sup>rd</sup></b>	<b>4<sup>th</sup></b>	<b>5<sup>th</sup></b>	<b>6<sup>th</sup></b>	<b>Total</b>	<b>Min. Credit req. for degree</b>
<b>Credit</b>	<b>19</b>	<b>23</b>	<b>21</b>	<b>22</b>	<b>19</b>	<b>16</b>	<b>120</b>	<b>120</b>
<b>Exit Credits</b>		<b>42</b>		<b>85</b>		<b>120</b>		
<b>Exit Internship Credits</b>		<b>4</b>		<b>4</b>		<b>0</b>		

**Summary Sheet**

<b>Type</b>	<b>Major</b>	<b>Minor</b>	<b>AEC</b>	<b>SEC</b>	<b>VAC</b>	<b>Multidisciplinary</b>
<b>Total Credit</b>	<b>62</b>	<b>24</b>	<b>08</b>	<b>09</b>	<b>08</b>	<b>09</b>

- Minimum Credit required = 120 Credits (20% credit relaxation for MOOC courses from Swayam Portal)
- Minor Courses may be taken from other departments such as the Department of JMC, Design, Business Administration, Economics, Humanities etc.
- Major Electives offered to students are (ABST/EAFM/BADM). The student may choose any one of these to have more in-depth knowledge of the specialization area.
- A minimum of 15 students must opt to start an elective. However, the department reserves the right to allow student to opt a particular Elective group in case of any issue.
- The elective papers of any group may be changed if found necessary by BOS.
- The student in Sem VI will be undergoing Internship.

**DETAILED COURSE STRUCTURE**

**Semester I**

<b>FIRST SEMESTER</b>						
<b>Sub Code</b>	<b>Sub Name</b>	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>C</b>	<b>Type</b>
BCM186B	Financial Accounting	3	0	2	4	Major
BCM112B	Business Economics	2	0	2	3	Major
BCM113C	Quantitative Techniques	3	0	2	4	Major
	Minor-1	4	0	0	4	Minor
DEN001C	Communication Skills (Theory)	1	0	0	1	AEC
DEN001D	Communication Skills (Lab)	0	0	2	1	AEC
DCO021A	Digital Data & AI Literacy	0	0	4	2	SEC
	<b>TOTAL</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>19</b>	

**Semester II**

<b>SECOND SEMESTER</b>						
<b>Sub Code</b>	<b>Sub Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Type</b>
BCM183B	Management Accounting	3	0	2	4	Major
BCM118D	Financial Management	2	0	2	3	Major
	Minor-2	4	0	0	4	Minor
	Open Course 1	3	0	0	3	Multidisciplinary
DEN002C	Professional Skills (Theory)	1	0	0	1	AEC
DEN002D	Professional Skills (Lab)	0	0	2	1	AEC
IKS001A	Inculcation of Human Values and Professional Ethics in Higher Education Institutions	2	0	0	2	VAC
DCO018A	Advance Excel	0	0	4	2	SEC
JIC001A	Entrepreneurship Development	0	0	2	1	SEC
DCH010A	Environment Education	2	0	0	2	VAC
	<b>TOTAL</b>	<b>17</b>	<b>0</b>	<b>12</b>	<b>23</b>	

**Semester III**

<b>THIRD SEMESTER</b>						
<b>Sub Code</b>	<b>Sub Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Type</b>
BCM101D	Cost Accounting	3	0	2	4	Major
BCM188B	Strategic Financial Management	3	0	2	4	Major
	Minor-3	4	0	0	4	Minor
DBA112A	Leadership & Management Skills	2	0	0	2	AEC
	Mathematics in India	2	0	0	2	VAC
	Prompt Engineering (Generative AI) Program Specific	0	0	4	2	SEC
	Open Course 2	3	0	0	3	Multidisciplinary
	<b>TOTAL</b>	<b>17</b>	<b>0</b>	<b>08</b>	<b>21</b>	

**Semester IV**

<b>FOURTH SEMESTER</b>						
<b>Sub Code</b>	<b>Sub Name</b>	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>C</b>	<b>Type</b>
	Major Elective 1 (ABST/EAFM/BADM)	3	0	2	4	Major
	Major Elective 2 (ABST/EAFM/BADM)	3	0	2	4	Major
	Minor-4	4	0	0	4	Minor
	Minor-5	4	0	0	4	Minor
IKS002A	Universal Human Values	2	0	0	2	AEC
	Health & Wellness	2	0	0	2	VAC
BCM205A	Tax & Trade Filing	0	0	4	2	SEC
	<b>TOTAL</b>	<b>18</b>	<b>0</b>	<b>08</b>	<b>22</b>	

**Semester V**

<b>FIFTH SEMESTER</b>						
<b>Sub Code</b>	<b>Sub Name</b>	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>C</b>	<b>Type</b>
	Major Elective 3 (ABST/EAFM/BADM)	3	0	2	4	Major
	Major Elective 4 (ABST/EAFM/BADM)	3	0	2	4	Major
	Major Elective 5 (ABST/EAFM/BADM)	3	0	2	4	Major
	Minor-6	4	0	0	4	Minor
	Open Course 3	3	0	0	3	Multidisciplinary
	<b>TOTAL</b>	<b>16</b>	<b>0</b>	<b>6</b>	<b>19</b>	

**Semester VI**

<b>SIXTH SEMESTER</b>						
<b>Sub Code</b>	<b>Sub Name</b>	<b>L</b>	<b>T</b>	<b>P/S</b>	<b>C</b>	<b>Type</b>
BCM999B	Major Elective Internship	0	0	32	16	Major
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>16</b>	

### **Major Electives for B. Com (Regular) (3 Year Program)**

It is proposed that the student will elect any one group in the fourth Semester. The Student will study one elective in the list of elective groups:

#### **Proposed Discipline Electives**

<b>Discipline Elective</b>	<b>Accountancy &amp; Business Statistics (ABST)</b>	<b>Economics &amp; Financial Management (EAFM)</b>	<b>Business Administration (BADM)</b>
<b>Discipline Elective 1</b>	Income Tax (BCM104B)	Banking & Financial Services (BCM191A)	Legal Aspects in Business (LAB) (BCM194A)
<b>Discipline Elective 2</b>	Advance Accounting (BCM187A)	Economic Development & Policies in India (BCM005B)	Business Environment (BCM195A)
<b>Discipline Elective 3</b>	Goods & Services Tax (BCM106B)	Fundamentals of Stock Market (BCM192A)	Organizational Behavior (BCM119A)
<b>Discipline Elective 4</b>	Operation Research (BCM189A)	Fundamentals of Financial derivatives (BCM182B)	Human Resource Management (BCM116A)
<b>Discipline Elective 5</b>	Audit & Assurance (BCM126A)	Financial Market Operations (BCM105D)	Strategic Management (BCM196A)
<b>Discipline Elective 6</b>	Business Budgeting (BCM190B)	Project Management (BCM193B)	Advertising Management (BCM197A)
<b>Discipline Elective 7</b>	Corporate Accounting (BCM102C)	Public Finance & Policy (BCM200A)	Industrial relations and Labor Laws (BCM198B)
<b>Discipline Elective 8</b>	Tax Planning for Business (BCM128C)	Insurance & Risk Management (BCM201A)	Entrepreneurship & Small Business Management (BCM203A)
<b>Discipline Elective 9</b>	Accounting Information System (BCM199A)	Microfinance & Rural Credit (BCM202A)	Business Research Methods (BCM204A)

\*Minimum of 15 students must opt to start an elective. However, the department reserves the right to allow student to opt a particular Elective group in case of any issue. The elective papers of any group may be changed if found necessary by BOS.

## **Program Educational Objective (PEO)-B. Com**

1. To build a strong footing of understanding in different areas of Commerce
2. To develop the skill of applying concepts and practices used in Commerce
3. To develop an attitude for working commendably and proficiently in a business surroundings
4. To integrate knowledge, skill and attitude that will stand an environment of learning and creativity among the students
5. To enable a student to be capable of making decisions at personal and professional level.

## **Program Outcome (PO) – B. Com**

**PO1. Critical Thinking:** Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

**PO2. Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

**PO3. Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.

**PO4. Effective Citizenship:** Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

**PO5. Ethics:** Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

**PO6. Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.

**PO7. Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

**B. Com (N) I SEMESTER  
FINANCIAL ACCOUNTING  
SUBJECT CODE: BCM186B  
CREDITS: 4**

**Objectives:**

To acquaint the students with concepts of Financial, Cost and Management Accounting and their applications in managerial decisions making.

**Unit I: Fundamentals of Accounting**

Meaning and objectives of accounting; its importance to business and individuals; accounting as an information system and its users; key concepts and conventions; basic accounting terms such as transaction, account, asset, liability, capital, expenditure, expense, revenue, income, gain, loss, surplus, deficit; difference between financial year and accounting year.

**Unit II: Accounting Process and Books of Original Entry**

Features of recordable transactions and supporting documents; types of accounts — personal, real, and nominal; rules of debit and credit; double-entry system of bookkeeping; journalizing transactions; preparation of ledger accounts; cash book (single, double, and triple column); preparation of Bank Reconciliation Statement (BRS); introduction to subsidiary books including purchases, sales, and returns.

**Unit III: Final Accounts and Rectification of Errors**

Accounting equation and its use; trial balance — objectives and preparation; capital and revenue items; preparation of final accounts- Trading Account, Profit and Loss Account, and Balance Sheet of sole proprietorship with adjustments; rectification of one-sided and two-sided errors.

**Unit IV: Depreciation Accounting**

Meaning, causes, and objectives of providing depreciation; methods of charging depreciation – Straight Line Method (SLM) and Written Down Value Method (WDV); computation and accounting treatment of depreciation; change in method of depreciation and its accounting implications.

**Unit V: Computerized Accounting Systems**

Introduction to computerized accounting systems: features, advantages, and limitations; overview of popular accounting software (e.g., Tally); basics of creating and maintaining company accounts in software.

**Text Books:**

1. T.S. Grewal, Introduction to Accountancy, S. Chand Publishing
2. Porter G A, Norton C L. *Financial Accounting* (6th ed.). *Cengage Learning (IFRS update)*
3. Ashok Sehgal & Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann

**References:**

1. Horngren C T, Sundem G L and Elliott J A. *Introduction to Financial Accounting* (8th ed.). Pearson Education.
2. S.N. Maheshwari & S.K. Maheshwari, Financial Accounting, Vikas Publishing.

**Course Outcome (CO):**

At the end of this course students will be:

- I. CO1: To introduce the basic concepts and principles of accounting
- II. CO2: To make accounting entries and prepare cash book and other accounts necessary while running a business;
- III. CO3: To prepare profit and loss account and balance sheet;
- IV. CO4: To equip students with the knowledge of depreciation accounting
- V. CO5: To introduce students to the basics of computerized accounting

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H		H				
CO2		M	M			L	
CO3	M		M		H		
CO4				M	M		L
CO5	H		M				L

H = Highly Related; M = Medium L = Low

**BCOM I SEM  
BUSINESS ECONOMICS  
SUBJECT CODE: BCM112B  
CREDITS: 3**

**Objective:** The objective of this course is to introduce students to the fundamental principles of microeconomics and their application in business decision-making. It aims to develop the ability to analyze economic behavior of individuals and firms, market dynamics, and resource allocation.

**Unit I**

Introduction to Managerial economics, nature, significance, scope of managerial economics, role of economics in business decision making. Macro and Micro economics, objectives of business firms — profit maximization, sales maximization, and value maximization.

**Unit II**

Utility: Cardinal & Ordinal, Law of diminishing marginal utility, law of equi-marginal utility. Theory of Consumer Surplus, Indifference curve theory, Indifference curves & its properties

**Unit III**

Demand & Supply, determinants of demand and supply, movement vs. shift in demand curve, movement along a supply curve vs. shift in supply curve.

Elasticity of Demand & Supply. Price, Income & cross elasticity & advertising elasticity. Methods to calculate price elasticity.

**Unit IV**

Cost: Measuring Costs, Costs in the Short & long run, Long run vs. Short run cost curves, profit maximization & cost minimization, equilibrium of the firm; Production Function in Short Run: Laws of Returns, Production Function in Long Run: Return to Scale; Economies of Scale.

**Unit V**

Market Classification: Perfect Competition: Perfectly Competitive markets, Profit Maximization, Marginal revenue, Marginal Cost, Output in the short run & long run. Monopoly: Monopoly Power & its sources, Monopolistic Competition & Oligopoly.

**Course outcomes (CO)**

- I. CO1: To understand how to apply microeconomics, concept, and technique in evaluating business decisions.
- II. CO 2: Understanding the concept of utility and consumer buying behaviour
- III. CO3: Knowing to demand, supply and market equilibrium,
- IV. CO4: Knowing about production technology and theory of firm & market organization.
- V. CO5: To understand and analyze market structure.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L	H				M	H
CO2		M		M			M
CO3	H				M		
CO4		M			L		L
CO5			L	L		M	

H = Highly Related; M = Medium L = Low

**Text books:**

1. C.M. Choudhary and Vipin Jain, Managerial Economics, RBD Publications.
2. D.N. Dwivedi, Managerial Economics, Vikas Publications
3. SPS Chauhan, *Micro Economics, An Advanced Treatise*, Prentice Hall of India, 2009.
4. R.G. Lipsey and K.A. Chrystal. (2008). *Principle of Economics*. (11th ed.). Oxford University Press.
5. Deepashree, *Principle of Micro Economics, Ane Books Pvt. Ltd, New Delhi*.

**B. COM I SEMESTER  
QUANTITATIVE TECHNIQUES  
SUBJECT CODE: BCM113C  
CREDITS: 4**

**Objectives:** To impart essential quantitative and analytical skills for business decision-making and enable students to apply mathematical, statistical, and optimization techniques in business contexts. Also develop problem-solving abilities through practical applications of quantitative models.

**Unit I: Introduction, Measures of Central Tendency and Dispersion**

Introduction to quantitative techniques: meaning, importance, scope, and limitations, Measures of central tendency: mean, median, mode, Measures of dispersion: range, quartile deviation, mean deviation, standard deviation, coefficient of variation

**Unit II: Correlation and Regression Analysis**

Types of correlation, Karl Pearson's coefficient of correlation, Spearman's rank correlation, Regression analysis: regression equations, interpretation, and applications in business

**Unit III: Probability Theory and Applications**

Concepts and definitions: experiment, event, sample space, Types of probability: classical, empirical, and subjective, Addition and multiplication theorems, Conditional probability and Bayes' theorem, Business applications of probability

**Unit IV: Game Theory and Decision Theory**

Introduction to game theory: basic concepts and terminology, Two-person zero-sum games, Pure and mixed strategies, Decision-making under uncertainty: maximax, maximin, minimax regret, Laplace criterion, Decision tree analysis

**Unit V: Transportation and Assignment Problems**

Transportation problem: formulation, initial basic feasible solution (North-West Corner, Least Cost, Vogel's Approximation Method), optimal solution (MODI method), Degeneracy in transportation problems, Assignment problem: formulation and solution (Hungarian method), Applications in business operations and logistics

**Course outcomes (CO)**

- I. CO-1 Apply measures of central tendency and dispersion in analyzing business data.
- II. CO-2 Analyze relationships using correlation and regression techniques.
- III. CO-3 Understand and apply basic probability concepts in business scenarios.
- IV. CO-4 Use game theory and decision theory to make strategic and optimal decisions.
- V. CO-5 Solve transportation and assignment problems for optimizing business operations.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		L
CO2		M		L		L	L
CO3		M			M		L
CO4	H				M		
CO5		L		M		L	

**Textbooks:**

1. R.K. Gupta, *Quantitative Techniques for Business*, Kalyani Publishers, Latest Edition
2. N.D. Vohra, *Quantitative Techniques in Management*, McGraw Hill Education (India), 5th Edition
3. J.K. Sharma, *Business Statistics*, Vikas Publishing House, 5th Edition

**Reference books:**

1. V.K. Kapoor, *Operations Research: Techniques for Management*, Sultan Chand & Sons, Latest Revised Edition
2. R.S. Bhardwaj, *Business Mathematics and Statistics*, Anurag Publications, Latest Edition
3. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, 44th Edition (Latest)

JECRC University

Communication Skills

Subject Code: DEN001C (Theory) / DEN001D (Lab)

Semester - I

Common to all disciplines - I Semester

Contact Hours (L-T-P): 1-0-2

L-T-P	Communication Skills						Credits 1-0-1 2			
Semester	Course Name	Course Type	Lecture Hours	Tutorial Hours	Practical Hours	Total Hours	Lecture Credit	Tutorial Credit	Practical Credit	Total Credit
I	Communication Skills	Foundation	1	0	2	3	1	0	1	2
II	Professional Skills	Foundation	1	0	2	3	1	0	1	2
<b>Total</b>										<b>4</b>

Course Objectives

1. Identify common communication problems that maybe holding learners back.
2. Perceive what the non-verbal messages are communicating to others.
3. Understand the role of communication in the teaching-learning process.
4. Learn to communicate through the digital media.
5. Understand the importance of empathetic listening.
6. Explore communication beyond language.

Course Outcomes (CO):

At the end of this course students will have:

- I. CO1: Get a clear understanding and improve good communication skills : Listening and speaking specifically.
- II. CO2: Improve their reading and writing skills and use effective strategies for writing in different modes of writing.
- III. CO3: Use digital literacy in their professional life for communication, by demonstrating basic functionalities of trending technologies like ML ,AI and IoT.
- IV. CO4: Use ethical digital behaviours and use practices that incorporate transparency, responsibility and accountability, also Identify core networking and infrastructure components and the roles they serve in preparing a secured system.

- V. CO5: Realize the importance of non verbal communication, and use non verbal communication effectively in communication as an aid.

**Syllabus: Theory (DEN001C)**

<b>UNIT 1</b>	1. Listening 2. Speaking
<b>UNIT 2</b>	3. Reading 4. Writing and Different Modes of Writing
<b>UNIT 3</b>	5. Digital Literacy and Social Media
<b>UNIT 4</b>	6. Digital Ethics and Cyber Security
<b>UNIT 5</b>	7. Non-Verbal Communication

**Syllabus: Lab (DEN001D)**

<b>UNIT 1</b>	1 : Listening, Question and Answer Activity, Speech Listening (2 activities) 2 : Speaking , words learned every week, usage of dictionary & Thesaurus, video record of own speech\talk (2 activities)
<b>UNIT 2</b>	3 : Reading 4 : Writing and Different Modes of Writing, learn about writing different types of emails, prepare exemplar HDR proposal and discuss in small groups, write an essay.(3 activities)
<b>UNIT 3</b>	5 : Digital Literacy and Social Media , create a google form, create a presentation on Education and their passion, create a virtual media platform.(3 activities)
<b>UNIT 4</b>	6 : Digital Ethics and Cyber Security , list of activities to prevent Cyber attacks, prepare advantages of cyber security, essay on plagiarism. (3 activities)
<b>UNIT 5</b>	7 : Non-Verbal Communication , short mono act, display and identify different facial expressions (2 activities)

**Methodology for Evaluation**

1. Internal Assessment (Theory)

- a) Assignments: One from each Unit: 20 Marks (20% weightage)

- b) *In Semester Tests (Minimum two tests):* 40 Marks (30% weightage)
2. *Term End (Theory):* 100 Marks (50% weightage)
3. *Internal Assessment (Lab)*
- (a) *Home Daily Performance in the Lab:* 50 Marks
4. *Term End (Lab):* 50 Marks

***Suggested Reading:*** Every module has reading and video references given at the end note for the faculty to go through.

**B. COM I SEMESTER**  
**DIGITAL DATA AND AI LITERACY**  
**SUBJECT CODE: DCO021A**  
**CREDITS: 2**

<b>Module</b>	<b>Practical Exercise #</b>	<b>Exercise Details</b>
<b>Module-1:</b> <i>Digital Foundations, Chatbots, their usage &amp; Tools</i>	1	Creating Login on AI Bots - Gemini, Chat GPT, Grok & Copilot & comparing the output for the same tasks as provided by the instructor.
	2	Write prompts to use Chat GPT as - Interviewer, Doctor, Motivational Speaker, Advertiser & an Excel.
	3	Use ChatGPT to: Generate blog outlines and headlines, Expand bullet points into full paragraphs, Use Grammarly to polish tone and grammar
	4	Create a digital personal portfolio using Google Sites or Notion-Part-1
	5	Create a digital personal portfolio using Google Sites or Notion-Part-2
<b>Module-2</b> <i>Data Collection, Quiz &amp; PPT Creation using AI</i>	6	Google Forms - Part-1: Collect sample data via Google Forms, using various types of question input options & publishing the form for open response from any domain & generating a QR Code.
	7	Google Forms - Part-2: Collect sample data via Google Forms and Clean and organize data using MS Excel
	8	Creating a Quiz on Quizizz.com using AI & publishing the same.
	9	Generate a PPT using AI tool & compare the output with other tools like Gamma.AI & AIPPT.com
<b>Module-3</b> <i>Exploring AI &amp; Society</i>	10	Use Claude.AI to enhance your already prepared Project Reports & also generate a new fresh project report.
	11	Build a simple chatbot using Dialogflow or similar no-code tools.
	12	Use Canva AI to: Generate a poster for a college event
	13	Design a tri-fold brochure for a student club, Use DALL-E or Adobe Firefly to generate background images or illustration
	14	Create a social media post (Instagram/Facebook) promoting a fictional event using AI- generated visuals
<b>Module-4</b> <i>Blogging, Summarization, Data Analysis &amp; Multimedia Tasks using AI</i>	15	Use Lumen5 or Pictory to: Convert a blog or script into a short video, Add AI-generated voiceovers and subtitles
	16	Use Notion, AI to summarize or rephrase content, Write a 300-word blog post on “The Role of AI in Student Life” using AI tools
	17	Using Julius AI create dashboard from the given data set and visualize data using Julius
	18	Using Julius AI Analyze the Sales Data Provided for ABC Corporation & provide summary & insights
	19	Using Otter.AI convert speech to text for meeting audio or sample conversations. Also integrate Otter.AI with google calendar and automatically prepare Meeting Summary & key actions.
	20	Using Magichour.AI & similar AI based applications, generate images for various situations from text commands using AI.
	21	Using Veed.io & similar tools generating Short videos based upon scenarios & situations.
<b>Module-5</b> <i>Capstone Project</i>	22	Analyze the given data and present the report in form of PPT with Key insights, summary & visualization.
	23	Build a Chabot as per the given instructions.
	24	Prepare a Blog & a Poster for Instagram with AI tools

## Course Objectives

To equip students with hands-on skills in digital tools, data handling, and artificial intelligence through experiential learning, practical exercises, and real-world projects. Each session begins with a brief conceptual overview followed by immersive activities. The broad

course objectives can be listed as follows:

<b>CO-1</b>	Understand basic digital tools and platforms. Learn how to stay safe online by practicing cyber hygiene and responsible digital behavior. Become aware of digital footprints and ethical online conduct.
<b>CO-2</b>	Learn to collect, clean, and organize data. Understand how to analyse information and present it using charts, graphs, and visual tools. Develop basic skills in tools like Excel or Google Sheets.
<b>CO-3</b>	Understand what AI is and how it works in everyday life. Explore how AI is used in areas like education, health, and social media. Discuss ethical concerns and the social impact of AI.
<b>CO-4</b>	Identify and use digital tools specific to your academic or professional stream. Apply them in projects, research, and real-world problem-solving. Build digital readiness for higher studies or jobs.
<b>CO-5</b>	Work on a final project that combines everything you've learned. Use digital, data, and AI skills to solve a problem or present a creative idea. Showcase your work to peers or mentors confidently.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<b>Course Outcomes (COs)</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
CO-1: Understand basic digital tools, cyber hygiene, and digital responsibility	H		M			H	M
CO-2: Collect, clean, organize, and analyze data using digital tools		H		M	M		M
CO-3: Understand how AI works and its societal implications	M	M	H			M	
CO-4: Apply stream-specific tools in academic/professional settings	H	H	H	H	H	H	H
CO-5: Execute a final project using digital, data, and AI tools to solve real problems	H	H	H	H	H	M	H

**BCOM II SEMESTER  
MANAGEMENT ACCOUNTING  
SUBJECT CODE: BCM183B  
CREDITS: 4**

**Objective:** To provide students with conceptual and practical knowledge of management accounting as a tool for business decision-making and control. It enables students to analyze financial and cost information, prepare managerial reports, and support strategic and operational decisions.

**UNIT -I: Introduction to Management Accounting**

Meaning, objectives, nature, scope, and functions of management accounting; role of management accountant; differences between financial accounting, cost accounting, and management accounting; advantages and limitations of management accounting.

**UNIT -II: Financial Statement Analysis**

Meaning and objectives of financial statement analysis; types and methods of analysis; comparative financial statements, common-size statements, trend analysis; ratio analysis- liquidity ratios, solvency ratios, profitability ratios, activity ratios; advantages and limitations of ratio analysis.

**UNIT -III: Fund Flow and Cash Flow Analysis**

Meaning and concept of fund flow statement; preparation of schedule of changes in working capital; calculation of funds from operations; preparation of fund flow statement; meaning and objectives of cash flow statement; differences between fund flow and cash flow statements; preparation of cash flow statement as per AS-3 (Revised); usefulness of cash flow and fund flow analysis for management.

**UNIT -IV: Marginal Costing and Break-Even Analysis**

Concept of marginal cost and marginal costing; contribution and profit-volume ratio; break-even analysis and chart; margin of safety; applications of marginal costing in decision-making including make or buy, accept or reject special orders, product mix decisions, and pricing decisions; advantages and limitations of marginal costing.

**UNIT -V: Budgetary Control and Standard Costing**

Meaning, objectives, and essentials of budgetary control; classification of budgets- fixed and flexible budgets, functional budgets, master budget; standard costing- meaning and advantages; setting of standards; analysis of variances- material, labor, and overhead variances; significance of variance analysis for cost control.

**Course Outcomes: -**

- I. CO 1: Understand the nature, scope, and importance of management accounting.
- II. CO 2: Analyze and interpret financial statements using various techniques.

- III. CO 3: Prepare cash flow and fund flow statements and use them for financial analysis.
- IV. CO4: Apply marginal costing and break-even analysis for decision-making.
- V. CO5: Understand and use budgetary control and standard costing techniques for performance evaluation.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2		L		L		M	
CO3	L		H				M
CO4				M			M
CO5	L	M				L	

**Text Books:**

1. Khan, M.Y., & Jain, P.K. (2011). *Financial Management – Text, Problems, and Cases* (6th ed.). New Delhi: Tata McGraw Hill Education Private Limited.
2. Chandra, Prasanna (2008). *Financial Management – Theory and Practice* (7th ed.). New Delhi: Tata McGraw Hill Publishing Company Limited.

**References:**

1. Pandey, I.M. (2010). *Financial Management* (10th ed.). New Delhi: Vikas Publishing House Pvt. Ltd.
2. Brealey, Richard, A., & Myers, Stewart, C. (2011). *Principles of Corporate Finance* (10th ed.). New Delhi: Tata McGraw Hill Publishing Company Limited.
3. R.S.N. Pillai & Bagavathi, *Management Accounting*, S. Chand & Company Ltd., Latest Edition.

**BCOM II SEMESTER  
FINANCIAL MANAGEMENT  
SUBJECT CODE: BCM118D  
CREDITS: 3**

**Objective:** To provide fundamental knowledge of financial management concepts, principles, and practices. It enables students to understand the decision-making framework of finance in a business context and develop analytical skills related to investment, financing, and dividend decisions.

**Unit I: Introduction to Financial Management and Time Value of Money**

Meaning, nature, and importance of financial management; objectives of financial management- profit maximization vs. wealth maximization; scope and functions of finance; concept of time value of money; compounding and discounting techniques; present value and future value calculations; annuities.

**Unit II: Cost of Capital**

Sources of long-term financing, Meaning and significance of cost of capital; components of cost of capital- cost of debt, cost of preference shares, cost of equity, cost of retained earnings; weighted average cost of capital (WACC); marginal cost of capital.

**Unit III: Capital Structure**

Meaning and factors affecting capital structure; theories of capital structure- Net Income (NI) approach, Net Operating Income (NOI) approach, Modigliani-Miller (MM) theory, traditional approach; concept of optimal capital structure.

**Unit IV: Dividend Policy and Leverage**

Meaning of dividend policy; factors influencing dividend decisions; theories of dividend policy- Walter's model, Gordon's model, Modigliani-Miller hypothesis; meaning and types of leverage- operating leverage, financial leverage, combined leverage; impact of leverage on risk and return.

**Unit V: Investment Decisions – Capital Budgeting**

Meaning and significance of capital budgeting; types of investment projects; techniques of capital budgeting- payback period, accounting rate of return (ARR), net present value (NPV), internal rate of return (IRR), profitability index (PI); basic concepts of risk analysis in capital budgeting.

**Course outcomes (CO)**

- I. CO1: Understand the scope and objectives of financial management and apply the concept of time value of money.;
- II. CO2: Estimate and interpret different components of cost of capital;
- III. CO3: Analyze and evaluate capital structure decisions for a firm;
- IV. CO4: Understand and apply theories related to dividend policy and leverage;
- V. CO5: Evaluate investment proposals using capital budgeting techniques.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM  
OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				M		M
CO2		M		M		L	
CO3	H				M		
CO4	H				M		L
CO5	H			L			M

H = Highly Related; M = Medium L = Low

### **READINGS:**

#### **Text Books:**

1. I.M. Pandey, *Financial Management*, Vikas Publishing House, 12th Edition
2. M.Y. Khan & P.K. Jain, *Financial Management: Text, Problems and Cases*, McGraw Hill Education, 8th Edition
3. Prasanna Chandra, *Fundamentals of Financial Management*, McGraw Hill Education, 6th Edition

#### **Reference Books:**

1. Eugene F. Brigham & Joel F. Houston, *Fundamentals of Financial Management*, Cengage Learning, 15th Edition
2. R.P. Rustagi, *Financial Management: Theory, Concepts and Problems*, Taxmann Publications, Latest Edition
3. James C. Van Horne & John M. Wachowicz Jr., *Fundamentals of Financial Management*, Pearson Education, 13th Edition

**JECRC University**  
**Professional Skills**  
**Subject Code: DEN002C (Theory) / DEN002D (Lab)**  
**Semester-II**

*Common to all disciplines - II Semester*

**Contact Hours (L-T-P): 1-0-2**

<b>L-T-P</b>	<b>Professional Skills</b>	<b>Credits 1-0-1 = 2</b>
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**Course Objectives**

- (b) *Acquire career skills and fully pursue to partake in a successful career path.*
- (c) *Prepare a good résumé.*
- (d) *Prepare for interviews and group discussions.*
- (e) *Explore desired career opportunities in the employment market in consideration of an individual.*
- (f) *SWOT (Strengths, Weaknesses, Opportunities, and Threats). Learners should be able to identify SWOT for themselves.*

**Course Outcomes (CO):**

**At the end of this course students will have:**

- I. CO1: Prepare their résumé on an appropriate template without grammatical and other errors and using proper syntax, also able to make a self-interview simulation video. Enlist the common errors generally made by candidates in an interview.
- II. CO2: Actively participate, perform appropriately and effectively in group discussions towards gaining good career opportunities.
- III. CO3: Develop cognitive and non-cognitive skills for use in day-to-day life and generate, share and maximize new ideas with the concept of brainstorming.
- IV. CO4: Prepare effective presentations considering the important strategies.
- V. CO5: Understand on how to build trust as a leader and overcome the fear of being judged as a team member and/or employee.

**Syllabus: Theory (DEN002C)**

<b>UNIT 1</b>	1. <i>Résumé Skills</i> 2. <i>Interview Skills</i>
<b>UNIT 2</b>	3. <i>Group Discussion Skills</i> 4. <i>Exploring Career Opportunities</i>
<b>UNIT 3</b>	5. <i>Cognitive and Non-Cognitive Skills</i> 6. <i>Brainstorming</i>
<b>UNIT 4</b>	7. <i>Presentation Skills</i> 8. <i>Internal Communication</i>
<b>UNIT 5</b>	9. <i>Listening as a Team Skill</i> 10. <i>Trust and Collaboration</i> 11. <i>Social and Cultural Etiquette</i>

## Syllabus: Lab (DEN002D)

<b>L-T-P</b>	<b>Professional Skills Lab</b>	<b>Credits</b>
		<b>1-0-1 2</b>
<b>UNIT 1</b>	<p>1. <i>Résumé Skills, Provide sample Resume to evaluate common errors, make thrie own Resume and present in front of class. (2 activities)</i></p> <p>2. <i>Interview Skills, Learners maybe asked to prepare Plays/skits/dramas/self-created videos for mock interview activity (1 activity)</i></p>	
<b>UNIT 2</b>	<p>3. <i>Group Discussion Skills, perform Group discussion activity keeping in mind what learned (1 activity)</i></p> <p>4. <i>Exploring Career Opportunities, Learners in small groups can prepare a brief write up on career opportunities. (1 activity)</i></p> <p>5. <i>Listening as aTeam Skill, listen to a movie scene and discuss as a group on the tone, emotions, and story line of the movie. (1 activity)</i></p>	
<b>UNIT 3</b>	<p>6. <i>Trust and Collaboration, prepare a brief write up on each type of trust and present it in the classroom.small group work, identify few more situations where they experienced social anxiety. (2 activities)</i></p> <p>7. <i>Social and Cultural Etiquette, prepare a play\skit to portray good social and cultural etiquettes. (1 activity)</i></p>	
<b>UNIT 4</b>	<p>8. <i>Presentation Skills, prepare a PPT on a given topic. (1 activity)</i></p> <p>9. <i>Internal Communication, in small groups perform a webinar\zoom meeting on a professional organization topic. (1 activity)</i></p>	
<b>UNIT 5</b>	<p>10. <i>Cognitive and Non-Cognitive Skills, Learners to have small GD/PPT on : the impact of positive and negative peer pressure and the strategies to overcome negative pp. (1 activity)</i></p> <p>11. <i>Brainstorming, make small groups,give a current topic and ask learners to brain storm. (1 activity)</i></p>	

### Methodology for Evaluation

1. Internal Assessment (Theory)
  - c) Assignments: One from each Unit : 20 Marks (20% weightage)
  - d) In Semester Tests (Minimum two) : 40 Marks (30% weightage)
2. Term End (Theory) : 100 Marks (50% weightage)
3. Internal Assessment (Lab)
  5. Daily Performance in the Lab : 50 Marks
  4. Term End (Lab) : 50 Marks

**Suggested Readings:** Every module has reading and video references given at the end note for the faculty to go through.

**B.COM III SEMESTER  
COST ACCOUNTING  
SUBJECT CODE: BCM101D  
CREDITS: 4**

**Objectives: -**

To understand the basic concepts and processes used to determine product cost and to be able to interpret cost accounting statements.

**Unit 1: Concept and Nature of Cost Accounting**

Concept of cost and costing, Importance, features of costing, classification, cost centre. Cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Preparation of Cost Sheet for manufacturing and service sector

**Unit 2: Employee Cost and Overheads**

Employee productivity and cost -labour cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan, Halsey, Taylor, Merrick & Gantt plan only)

**Unit 3: Methods of Costing: Job Costing, Batch Costing and Process Costing**

Types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract

Meaning and application of process costing; Normal and abnormal loss and gain

**Unit 4: Methods of Costing: Contract Costing, Service Costing**

Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under-absorption of overheads, Administration and selling & distribution overheads

**Unit 5: Activity Based Costing (ABC)**

Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application

**Suggested Readings:**

J.K. Pareek Cost Accounting, Ramesh Book Depot, Jaipur.

Agarwal N.K. Cost Accounting” Asian Books (2010),

Arora M N, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt Ltd., New Delhi

**Course Outcomes (CO)**

- I. CO1: Determine various types of cost of production;
- II. CO 2: Compute unit cost and total cost of production and prepare cost statement;
- III. CO3: Compute employee cost, employee productivity and employee turnover;

- IV. CO4: Determine cost under job costing, batch costing, process costing, contract costing and service costing
- V. CO5: Understand and compute cost using Activity based Costing

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		
CO2	M		L				
CO3	L				M	M	
CO4		L			H		M
CO5	M			L			H

H = Highly Related; M = Medium L = Low

**BCOM III SEMESTER  
STRATEGIC FINANCIAL MANAGEMENT  
SUBJECT CODE: BCM188B  
CREDITS: 4**

**Objective:** To equip students with comprehensive knowledge of corporate financial decisions, focusing on working capital management and capital budgeting. Students will develop skills to analyze, plan, and control financial resources in a business organization.

**Unit I: Working Capital Management and Financing**

Meaning, concept, and significance of working capital; types and determinants of working capital requirements; estimation of working capital; approaches to financing working capital- conservative, aggressive, and hedging approaches; sources of working capital finance such as trade credit, bank finance, commercial paper, and factoring; impact of working capital policy on profitability and risk.

**Unit II: Management of Receivables**

Objectives and importance of receivables management; formulation of credit policy- credit standards, credit terms, and collection policy; credit evaluation techniques; monitoring and controlling receivables; analysis of credit policy changes and their impact on profitability and liquidity; cost-benefit analysis of offering credit.

**Unit III: Management of Payables**

Meaning and role of payables management; trade credit as a source of financing; determination of optimal payment terms; evaluating discounts versus extended credit; payment policies and supplier relations; impact of payables policy on cash flow and working capital cycle; practical considerations and ethical aspects in managing payables.

**Unit IV: Management of Inventory**

Meaning and objectives of inventory management; classification and types of inventory; costs associated with inventory- ordering, carrying, and stock-out costs; inventory control techniques such as Economic Order Quantity (EOQ), ABC analysis, Just-In-Time (JIT), safety stock determination, and reorder point analysis; impact of inventory decisions on financial performance.

**Unit V: Advanced Capital Budgeting and Risk Analysis**

Concept and importance of capital budgeting; discounted cash flow techniques for evaluating capital investment proposals- Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Discounted Payback Period, and Terminal Value approach; comparison of methods and decision-making criteria; incorporation of risk and uncertainty into investment analysis through sensitivity analysis and scenario analysis.

**Course Outcomes: -**

- I. CO-1: Evaluate working capital needs and design appropriate financing strategies.
- II. CO-2: Formulate effective receivables management policies to optimize liquidity.
- III. CO-3: Manage payables to improve cash flow and maintain supplier relationships.
- IV. CO-4: Apply inventory control techniques to reduce costs and improve operational efficiency.
- V. CO-5: Analyze capital investment proposals using discounted cash flow techniques and incorporate risk factors into project evaluation.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H		M				L
CO2		L		L		M	
CO3	H		L				M
CO4				M			M
CO5	L	M				L	

**Text Books:**

1. Khan, M.Y., & Jain, P.K. (2011). *Financial Management – Text, Problems, and Cases* (6th ed.). New Delhi: Tata McGraw Hill Education Private Limited.
2. Chandra, Prasanna (2008). *Financial Management – Theory and Practice* (7th ed.). New Delhi: Tata McGraw Hill Publishing Company Limited.
3. I.M. Pandey, *Financial Management*, Vikas Publishing House, Latest Edition.

**References:**

1. R.P. Rustagi, *Financial Management: Theory, Concepts and Problems*, Taxmann Publications, Latest Edition.
2. Brealey, Richard, A., & Myers, Stewart, C. (2011). *Principles of Corporate Finance* (10th ed.). New Delhi: Tata McGraw Hill Publishing Company Limited.
3. Eugene F. Brigham & Michael C. Ehrhardt, *Financial Management: Theory & Practice*, Cengage Learning, Latest Edition.

**B.COM IV SEMESTER  
TAX & TRADE FILING  
SUBJECT CODE: BCM205A  
CREDITS: 2**

**Objective:** To impart knowledge and practical skills in GST and Income Tax return filing along with procedures for obtaining Import Export Code through DGFT for effective tax and trade compliance.

**UNIT 1**

Overview of GST and its significance in trade and business, Types of GST (CGST, SGST, IGST) and their applicability, GST registration process (Regular & Composition Scheme), Structure of GSTIN and documentation required, Filing of GST returns (GSTR-1, GSTR-3B, GSTR-9), Common errors and their rectifications

**UNIT 2**

Practical demonstration of GST portal (gst.gov.in), Generating challans and making GST payments online, Uploading invoices and credit/debit notes, Matching Input Tax Credit (ITC) with GSTR-2B, Handling notices and compliance under GST

**UNIT 3**

Overview of Income Tax Act, 1961, Types of assessee and heads of income, PAN & TAN registration process, Income tax slab rates for individuals, firms, and companies, E-filing process on Income Tax portal (incometax.gov.in), Filing of ITR-1, ITR-2, ITR-3 and ITR-4

**UNIT 4**

Computation of taxable income and deductions (80C to 80U), Advance Tax and Self-Assessment Tax, TDS concept, applicability, and return filing (Form 24Q, 26Q), Generating Form 16, 26AS, and AIS/TIS reconciliation, Handling income tax notices and rectification

**UNIT 5**

Role of the Directorate General of Foreign Trade (DGFT), Overview of Foreign Trade Policy and procedures, Registration process for Import Export Code (IEC) via DGFT portal, Documents required for IEC registration, Benefits and compliance related to IEC, Introduction to export incentives and import-export compliances

**Recommended Books**

1. Goods and Services Tax (GST) Manual by: Taxmann Publications
2. Students' Guide to Income Tax by: Dr. Vinod K. Singhania & Monica Singhania
3. Practical Guide to TDS and TCS by: Ravi Gupta
4. Export Import Management by: Justin Paul & Rajiv Aserkar
5. Foreign Trade Policy & Handbook of Procedures by: Directorate General of Foreign Trade (DGFT), Ministry of Commerce & Industry, Government of India

**Course Outcomes (COs)**

After completion of this course, students will be able to:

1. **CO1:** Explain the structure and operational framework of the Goods and Services Tax (GST) and its relevance to businesses.
2. **CO2:** Demonstrate practical skills in GST portal operations including registration, return filing, and compliance handling.
3. **CO3:** Interpret provisions of the Income Tax Act and compute taxable income for individuals and business entities.
4. **CO4:** File income tax returns and TDS returns using the Income Tax e-filing portal efficiently.
5. **CO5:** Understand the role of the Directorate General of Foreign Trade (DGFT) and perform registration for Import Export Code (IEC) to support trade activities.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		
CO2		M		M	L	L	L
CO3	H		L				L
CO4		M	M		H		
CO5	M			M		L	H

**B.COM - SEMESTER  
INCOME TAX  
SUBJECT CODE: BCM104B  
CREDITS: 4**

**Objective:** The students should be able to demonstrate an understanding of the tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.

**UNIT 1**

Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

**UNIT 2**

a. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.  
b. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

**UNIT 3**

Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession, Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. c. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

**UNIT 4**

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

**UNIT 5**

Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

***Books Recommended:***

- 1) Agarwal, Shah, Jain, Managal, Sharma – Income Tax (RBD, Jaipur)
- 2) Gupta, Khatri, Goyal –Income Tax (Kailash Book Depot)
- 3) Patel, Choudhary –Income Tax (Choudhary Prakashan)
- 4) Singhania, Vinod K. and Monica Singhania -- Students' Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
- 5) Ahuja Girish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delhi)

**Course Outcomes: (CO)**

- I. CO1: Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
- II. CO2: Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
- III. CO3: Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- IV. CO4: Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
- V. CO5: Acquaint the student with the process of filing of Income Tax Return

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		
CO2		M		M	L	L	L
CO3	H		L				L
CO4		M	M		H		

**B.COM - SEMESTER  
ADVANCE ACCOUNTING  
SUBJECT CODE: BCM187A  
CREDITS: 4**

**Objective:** To develop students' ability to construct accounting reports and make decisions from such accounting information. Additionally, students will learn to apply their knowledge with cases and complex problems.

**UNIT I Departmental and Branch Accounts**

**Departmental Accounts:** Preparation of departmental accounts, Allocation of expenses and incomes, Inter-departmental transfers and unrealized profit

**Branch Accounts:** Domestic and foreign branches, Methods of keeping branch accounts, Independent and dependent branches, Foreign branch accounting and currency conversion

**UNIT II Investment and Royalty Accounts**

**Investment Accounts:** Types of investments, Accounting for fixed interest and variable interest securities, Accounting for bonus shares and right shares, Treatment of cum-interest and ex-interest transactions

**Royalty Accounts:** Types of royalties (mining, patent, copyright), Minimum rent and short working, Recoupment of short working, Journal entries and ledger accounts

**UNIT III Accounts of Holding and Subsidiary Companies**

**Consolidation:** Preparation of consolidated balance sheet, Minority interest, Cost of control or goodwill, Treatment of pre- and post-acquisition profits, Adjustments for unrealized profits

**UNIT IV Amalgamation and Internal Reconstruction**

**Amalgamation of Companies:** Types of amalgamation (merger and purchase), Accounting treatment as per AS 14, Purchase consideration and methods of payment, Journal entries and preparation of balance sheet post-amalgamation

**Internal Reconstruction:** Objectives and methods of internal reconstruction, Reorganization of share capital, Alteration and reduction of share capital, Journal entries and ledger accounts

**UNIT V Liquidation of Companies and Double Account System**

**Liquidation of Companies:** Procedure of winding up, Contributories and their liabilities, Preparation of statement of affairs and deficiency accounts, Role of liquidator and receiver, Preparation of final statement of accounts

**Double Account System:** Principles of double account system, Preparation of revenue account, net revenue account, capital account, and general balance sheet (excluding accounts of electricity supply companies)

**Suggested readings:**

1. R.L. Gupta; Advance Accounting
2. Shukla, Grewal; Advance Accounting
3. Agrawal, Sharma; Advance Accounting
4. Sehgal and sehgal; Advance Accounting Vol. II

**Course Outcomes (CO)**

- I. CO1: Prepare departmental and branch accounts, including foreign branches, and handle related complexities.
- II. CO2: Manage investment accounts, including transactions involving various types of securities and shares.
- III. CO3: Handle royalty accounts and understand the accounting treatment for different types of royalties.
- IV. CO4: Prepare consolidated financial statements for holding and subsidiary companies.
- V. CO5: Account for the amalgamation and internal reconstruction of companies, including the necessary journal entries and financial statements.
- VI. CO6: Understand and perform the procedures for winding up companies and prepare relevant statements and accounts.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M			L		L	
CO2			L		H		M
CO3	L	L					
CO4	H			L	M		L
CO5		H			M		L
CO6	M				L		H

**B.COM - SEMESTER  
GOODS & SERVICE TAX  
SUBJECT CODE: BCM106B  
CREDITS: 4**

**Objective:** The students should be able to demonstrate an understanding of the tax provisions in the field of Indirect Tax & how it has benefitted the Indian Economy by subsuming variety of Indirect Taxes.

**UNIT 1**

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

**UNIT 2**

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration

**UNIT 3**

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit

**UNIT 4**

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

**UNIT 5**

Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

**Suggested readings:**

1. Custom Act 1962 and Rules
2. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
3. Koolwal, Ashish&Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India)
4. Pvt. Ltd.
5. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
6. GoelPankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.

Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)

**Course Outcomes**

- I. CO1: Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event, i.e., supply under GST;
- II. CO2: Describe the provisions relating to levy of GST;
- III. CO3: Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
- IV. CO4: Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
- V. CO5: Understand the significant provisions of the customs law.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M			L		L	
CO2			L		H		M
CO3	L	L					
CO4	H			L	M		L
CO5		H			M		L

**B.COM – SEMESTER  
OPERATION RESEARCH  
SUBJECT CODE: BCM189A  
CREDITS: 4**

**Objective:** The students should be able to demonstrate an understanding of the Operation research & use of various techniques like Simplex method, Linear Programming etc.

**UNIT I**

Nature, delimitation and characteristics of Operation Research, Methodology of Operation research, Models of operation research, scientific methodology of operations research, scope of operations research, operation research and managerial decision making, operation research techniques

**UNIT II**

Linear Programming: Introduction – Mathematical formulation of a problem – Graphical solutions, standard forms the simplex method for maximization and minimization problems. Big-M Method, Method application to management decisions.

**UNIT III**

Transportation problem – Introduction – Initial basic feasible solution - NWC method – Least cost method – Vogel's method – MODI – moving towards optimality – solution procedure without degeneracy, Assignment problem – Algorithm – Hungarian method – simple problems.

**UNIT IV**

Decision analysis and Game Theory: Operations Scheduling: Scheduling problems, shop floor control, Gantt Charts, Principals of work center scheduling, principles of job shop scheduling, personnel scheduling, principles of job shop scheduling, personnel scheduling.

**UNIT V**

Networking: PERT & CPM, Importance of Networking, Guidelines for construction of network diagram, Float Analysis, Cost Analysis

***Course Outcome (CO):***

At the end of this course students -

- I. CO1: Will have proficiency with tools from optimization, probability, statistics, simulation, and engineering economic analysis, including fundamental applications of those tools in industry and the public sector in contexts involving uncertainty and scarce or expensive resources.
- II. CO2: Will be able to have facility with mathematical and computational modeling of real decision-making problems, including the use of modeling tools and computational tools, as well as analytic skills to evaluate the problems

- III. CO3: To critically analyze and interpret results and present this in both oral and written form.
- IV. CO4: Ability to work in a team: specifically, to solve larger problems, communicate technical knowledge, partition a problem into smaller tasks, and complete tasks on time.
- V. CO5: Understand how to translate a real-world problem, given in words, into a mathematical formulation

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2		H					
CO3	M				M		H
CO4		M	M				L
CO5				H	M		M

H = Highly Related; M = Medium L = Low

**Reference books:**

1. Operation Research : V K Kapoor
2. Quantitative Techniques: Khandelwal, Gupta, Agarwal and Ahmed
3. Quantitative Techniques: N D Vohra
4. Production and Operation management: S N Charry

**B.COM - SEMESTER  
AUDIT & ASSURANCE  
SUBJECT CODE: BCM126A  
CREDITS: 4**

**Objective:** The students should be able to know and understand the various Auditory procedures & its applications in the Companies.

**UNIT - I**

Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-Keeping Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices,

**UNIT -II**

Type of Audit, Internal Control Measures, Audit Programme

**UNIT -III**

Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification), Company Auditor: Appointment, Removal and Remuneration.

**UNIT -IV**

Company Auditor: Audit and Auditors (brief Knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.

**UNIT -V**

Company Audit, Audit Report & its types and Certificates

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM  
OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2		H					
CO3	M				M		H
CO4		M	M				L

CO5				H	M		M
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H = Highly Related; M = Medium L = Low

**Course Outcomes:**

CO1: Examining the records to ensure that they adhere to the financial accounting principles, plans, procedures and objectives.

CO2: Determination of various types of Audit & Internal Control measures

CO3: Making of accurate periodical financial statements for information and guidance of management.

CO4: Help in determining prices of finished products by furnishing all relevant data.

CO5: Determination and evaluation of production processes and find out what are profitable and what not profitable items are and determine their extent.

**Reference books:**

1. Auditing & Management Accounting – M.R. Agarwal
2. Audit & Assurance; Jain, Khandelwal, Pareek
3. Audit & Assurance: N D Vohra
4. Audit & Assurance: S N Charry

**B. COM - SEMESTER  
BUSINESS BUDGETING  
SUBJECT CODE: BCM190B  
CREDITS: 4**

**Objective:** The students should be able to demonstrate an understanding of various budgets & Management techniques used by the firms to take various decisions.

**UNIT 1**

Business Budgets and Budgeting: Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, advantages and limitations of budgeting as a tool for planning and control, Essentials of an Effective Budgeting system.

**UNIT-II**

Types of Budgets: Fixed and Flexible Budget, Finance Budget-Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labor Budget and Overhead Budget, coordination among various functional budgets.

**UNIT-III**

Cash Budgeting: Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget, Methods of Preparing Cash Budget.

**UNIT-IV**

Preparation of master budget; components and structure of a master budget; preparation of profit and loss account and balance sheet under master budget; concept of performance budgeting; differences between traditional budgeting and performance budgeting; advantages and limitations of performance budgeting.

**UNIT-V**

Budgetary Control: Meaning, Characteristics, Objects and Benefits of Budgetary Control; process of budgetary control; budget reports and performance analysis; concept of zero-based budgeting (ZBB); steps in ZBB; advantages and limitations of ZBB; application of ZBB in modern organizations.

**Course Outcomes:**

- I. CO1: To understand meaning & concept of budget
- II. CO2: Prepare different types of functional and master budgets.
- III. CO3: Making of accurate cash budget under the guidance of management.
- IV. CO4: Evaluate budgetary control as a tool for managerial planning and performance measurement.
- V. CO5: Integrate budgetary information into strategic and operational decision-making.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L	H				M	H
CO2		M		M			M
CO3	H				M		
CO4		M			L		L
CO5			L	L		M	

**Textbooks:**

1. R.S.N. Pillai & Bagavathi, *Management Accounting*, S. Chand & Company Ltd., Latest Edition.
2. M.Y. Khan & P.K. Jain, *Management Accounting*, McGraw Hill Education, Latest Edition.
3. S.P. Jain & K.L. Narang, *Cost and Management Accounting*, Kalyani Publishers, Latest Edition.

**Reference books:**

1. Business Budgeting – M.R. Agarwal
2. Business Budgeting; Jain, Khandelwal, Pareek

**B.COM SEMESTER  
CORPORATE ACCOUNTING  
SUBJECT CODE: BCM102C  
CREDITS: 4**

**Objective:** To make the students familiar with corporate accounting procedures.

**Unit 1: Accounts of Holding Company**

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest; cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated financial statements as per AS 21 / Ind AS 110 (with one subsidiary company).

**Unit 2: Winding up of a Company**

Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

**Unit 3: Accounts of Banking Companies**

Statutory books to be maintained; Special features of Bank book keeping; Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements using appropriate software

**Unit 4: Accounts of Insurance Companies**

Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account, and Balance Sheet using appropriate software.

**Unit 5: Investment Accounts**

Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares.

**Course outcomes (CO)**

- I. CO1: Prepare consolidated financial statements for holding and subsidiary companies.
- II. CO2: Comprehend the procedures and legal requirements for winding up companies and prepare relevant financial statements.
- III. CO3: Maintain and prepare accurate financial records and statements for banking companies.
- IV. CO4: Maintain and prepare financial records and statements for life and general insurance companies using appropriate software.
- V. CO5: Understand the accounting procedures for various types of investments, including fixed interest and variable interest securities, and handle bonus and right shares.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	M
CO2	H	L				H	M
CO3	M	L		M	L	L	L
CO4	H	M	M				
CO5	H	L	L	M	M	L	M

**READINGS:**

**Essential Readings:**

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

**Suggested Readings:**

1. Sehgal, Ashok and Deepak Sehgal, *Corporate Accounting*, Taxman Publication, New Delhi.

2. Maheshwari, S.N. and S. K. Maheshwari, *Corporate Accounting*, Vikas Publishing House, New Delhi.

**BCOM SEMESTER**  
**TAX PLANNING FOR BUSINESS**  
**SUBJECT CODE: BCM128C**  
**CREDITS: 4**

**Objective:** To familiarize students with the concepts and practices of tax planning applicable to business entities. The course aims to impart knowledge on minimizing tax liability through proper planning within the legal framework and using available exemptions, deductions, and rebates under the Income Tax Act.

**Unit I: Introduction to Tax Planning**

Meaning and objectives of tax planning; distinction between tax planning, tax evasion, and tax avoidance; importance of tax planning for businesses; concept of tax management and its role in financial decision-making; legal framework for tax planning under the Income Tax Act, 1961.

**Unit II: Tax Planning for Business Forms**

Tax implications for different forms of business organizations - sole proprietorship, partnership firms, LLPs, and companies; tax considerations in selecting form of business; provisions related to Minimum Alternate Tax (MAT) and Alternate Minimum Tax (AMT); tax incidence based on residential status.

**Unit III: Tax Planning in Business Decisions**

Tax planning related to capital structure - equity vs debt financing; lease vs purchase decisions; tax considerations in make or buy decisions; sale of assets and replacement decisions; tax planning in dividend and bonus decisions; implications of clubbing provisions and set-off of losses.

**Unit IV: Tax Incentives and Deductions for Business**

Deductions available under sections 10AA, 35, 35AD, 80-IA to 80JJAA; tax holidays for SEZs, start-ups, and infrastructure development; incentives for export-oriented units; depreciation planning under Income Tax Rules; treatment of preliminary and capital expenditure.

**Unit V: Recent Trends and Strategic Tax Planning**

Overview of recent amendments and budgetary provisions affecting business taxation; faceless assessment and e-filing compliance; role of Advance Tax and TDS in tax planning; international taxation basics - double taxation relief and transfer pricing; corporate tax planning strategies in the digital economy.

**Course Outcomes (CO)**

- I. CO-1: Understand the concept, scope, and objectives of tax planning in business.
- II. CO-2: Apply tax laws to assess tax liability across different business structures.
- III. CO-3: Analyze business decisions from a tax planning perspective.
- IV. CO-4: Identify tax-saving opportunities through deductions, incentives, and exemptions.

V. CO-5: Evaluate the impact of evolving tax provisions and practices on business strategy.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	
CO2	M	M	L				H
CO3		H	M		M		
CO4	M			M			H
CO5		L	M	M		H	

**Textbooks:**

1. V.K. Singhania & Monica Singhania, *Corporate Tax Planning and Business Tax Procedures*, Taxmann
2. T.N. Manoharan & G.R. Hari, *Direct Tax Laws and International Taxation*, Snow White Publications

**Reference Books:**

1. Ahuja & Gupta, *Systematic Approach to Tax Planning*, Bharat Law House
2. Girish Ahuja & Ravi Gupta, *Direct Taxes – Law and Practice*, Wolters Kluwer
3. Bare Act of Income Tax Act, 1961
4. Finance Act (Latest) and CBDT Circulars

**BCOM SEMESTER**  
**ACCOUNTING INFORMATION SYSTEM**  
**SUBJECT CODE: BCM199A**  
**CREDITS: 4**

Objective: To provide students with conceptual and practical understanding of Accounting Information Systems (AIS) and their application in processing, recording, and managing financial data. The course develops competency in using computerized accounting systems and understanding the flow of financial transactions within organizational structures.

**Unit I: Introduction to Accounting Information System**

Definition, features, and objectives of AIS; importance in business operations; distinction between AIS and MIS; evolution and relevance of AIS in modern enterprises; subsystems and components of AIS; users of AIS and their information needs.

**Unit II: Components and Structure of AIS**

Elements of AIS — people, procedures, data, software, and IT infrastructure; types of accounting systems — manual and computerized; AIS architecture and documentation — source documents, journals, ledgers, and financial reports; importance of accuracy and integrity in accounting information.

**Unit III: Transaction Processing and Business Cycles**

Overview of business processes — revenue cycle, expenditure cycle, production cycle, payroll and human resources cycle, and financing cycle; flow of transactions and data recording in each cycle; use of flowcharts and data flow diagrams (DFDs); real-time vs. batch processing; introduction to XBRL.

**Unit IV: Internal Controls and Risk Management in AIS**

Meaning and objectives of internal control; types of controls — preventive, detective, corrective; internal control frameworks — COSO and COBIT; segregation of duties and audit trail; fraud risks and red flags; system audit and ethical considerations in AIS.

**Unit V: Computerized Accounting and ERP Systems**

Overview of computerized accounting systems; introduction to commonly used software (Tally, QuickBooks, Zoho Books — features and utility); Enterprise Resource Planning (ERP) — concept, modules, and benefits; database management in AIS; basics of GST accounting in software environment.

**Course outcomes (CO)**

- I. **CO-1:** Understand the nature, scope, and importance of AIS in business and accounting.
- II. **CO-2:** Identify the key components and architecture of AIS and their interdependence.
- III. **CO-3:** Analyze business transaction cycles and how financial data is captured and processed.
- IV. **CO-4:** Apply internal control principles and identify risks in accounting systems.

- v. **CO-5:** Operate basic computerized accounting and understand the role of ERP systems in modern accounting.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<b>Course Outcome</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
CO1	M		L			H	
CO2		M	L			L	L
CO3		H			M		L
CO4	H			M			
CO5		L		M		H	

**Textbooks:**

1. James A. Hall, *Accounting Information Systems*, Cengage Learning, Latest Edition.
2. S. Bagchi, *Accounting Information Systems*, Vikas Publishing House, Latest Edition.

**Reference books:**

1. Romney & Steinbart, *Accounting Information Systems*, Pearson Education, Latest Edition.
2. Robert Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill, Latest Edition.
3. Dull, Gelinas & Wheeler, *Accounting Information Systems*, Cengage Learning, Latest Edition.

**B.COM SEMESTER**  
**BANKING AND FINANCIAL SERVICES**  
**SUBJECT CODE: BCM191A**  
**CREDITS: 4**

**Objective: -**

This course provides a comprehensive understanding of the financial services industry, covering key areas such as banking, insurance, investment services, and fintech. Students will learn about the structure, functions, and regulatory environment of financial services, as well as the latest trends and challenges in the industry.

**UNIT I Financial services**

Introduction and Meaning of Financial Services, Nature & Characteristics of Financial Services, Importance of Financial Services, Types of Financial Services- Fund based Services and Fee based Services, Challenges faced by Financial Service Sector.

**UNIT II Banking Services**

Origin and development of banking, Classification of banks based on operations and size or area of operations. Commercial banks – functions, modern trend in deposit mobilization and Lending, Innovative lending schemes, Credit cards & debit cards, ATM, Internet Banking.

**Unit III Insurance Services**

Insurance: Definition, Need & Importance of Insurance, Functions of Insurance, Evolution of Insurance in Modern India, Types of Insurance; Life Insurance, General Insurance, Regulation of insurance business in India.

**Unit IV Fund based Services**

Leasing & Hire purchase: Meaning, importance & types of Leasing, Meaning & features of Hire purchase, Difference between Lease & Hire purchase, Venture Capital Financing, Factoring & Forfaiting: Meaning, importance & types of Factoring, Process of Factoring, Characteristics and advantages of Forfaiting, Difference between Factoring & Forfaiting.

**Unit V Fee based Services**

Merchant banking- Meaning & Definition of Merchant Banking, Difference between Merchant Bank & Commercial Bank, Functions of Merchant bankers- Corporate Counselling, Project Counselling, Loan Syndication, Issue management, Underwriting, Portfolio Management, Foreign Currency Financing.

### Suggested Readings

1. **D.M. Mithani**; Money, Banking & International Trade, Himalaya Publishing House, Mumbai.
2. **Trivedi, Choudhary & Kumar**; Indian Bank System; Ramesh Book Depot, Jaipur.
3. **Varshney P.N.**; Banking Law & Practice,
4. **M.Y. Khan**; Financial Services
5. **H. P. Young**; The Fundamentals of Insurance

### Course outcomes (CO)

At the end of this course students will be:

- I. CO1: Understand the different segments of the financial services industry and their roles.
- II. CO2: Evaluate modern trends and innovations in banking services (e.g., credit cards, ATMs, internet banking).
- III. CO3: Describe the functions of insurance and the evolution of the insurance industry in modern India.
- IV. CO4: Understand the meaning, importance, and types of Fund based Financial services (Leasing, Hire purchase, Venture capital, Factoring & Forfaiting).
- V. CO5: Evaluate the various functions performed by merchant bankers.

### MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H		M		L		
CO2		M		L			H
CO3			M		L	H	
CO4	H			L			M
CO5	M		H			L	

H = Highly Related; M = Medium L = Low

**B.COM SEMESTER**  
**ECONOMIC DEVELOPMENT & POLICIES OF INDIA**  
**SUBJECT CODE: BCM005B**  
**CREDITS: 4**

**Objective-**

To understand economic scenario of India and learn managerial implications

**UNIT I**

Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development.

**UNIT II**

Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure.

**UNIT III**

Policy Regimes: The evolution of planning and import substituting industrialization, Economic reform

**UNIT IV**

Growth, Development and Structural Change: Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns & Demographic Constraints

**UNIT V**

Public sector – its role, performance and reforms; the small-scale sector; Role of Foreign capital, The Financial Sector: Structure, Performance and Reforms, Foreign Trade and balance of Payments: Structural Changes

**Course Outcomes**

- I. CO1: To gain an understanding of core economic principles and how they apply to a wide range of real-world issues.
- II. CO2: To master the theoretical and applied tools necessary to critique and create economic research.
- III. CO3: To learn how to articulate pragmatic, principles-based policies to enhance economic well-being and promote social justice.
- IV. CO4: To become familiar with salient developments in the world economy, in both present-day and historical contexts.
- V. CO5: To learn the role of Public Sector in the development of India

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	<b>Program Outcome</b>						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M					L	
CO2	M	L		L	M		L
CO3		L	L	L		L	
CO4		M	M	H	L		L
CO5				L		H	

**References Books:**

1. Todaro, Michael P. and Stephen C. Smith, Economic Development, eighth edition.
2. Bettelheim, Charles India Independent, Chapters 1, 2 and 3
3. Bhagwati, J. and Desai, P. (1970) India: Planning for industrialization, OUP, Ch2.
4. Patnaik, Prabhat. "Some Indian Debates on Planning" in T.J. Byres(ed.), The Indian Economy: Major Debates since Independence, OUP.1998.
5. Dandekar, V.M. "Forty Years After Independence" in Bimal Jalan (ed.), The Indian Economy: Problems and Prospects, Viking, New Delhi,1992

**B.COM SEMESTER**  
**FUNDAMENTALS OF STOCK MARKET**  
**SUBJECT CODE: BCM192A**  
**CREDITS: 4**

**Objective:** To understand the basic functioning of Stock Market & various transactions related to it.

**UNIT-I**

Meaning, Nature, Importance, Origin and Development of Stock exchange in India, Organization and management of stock exchange, Membership of Stock exchange, Responsibilities and duties of stock exchange members, code of conduct, Functions of stock exchange.

**UNIT-II**

Transaction of business on stock exchange - Spot and forward trading, Speculation Distinction with bearing agreements, Kinds of securities

**UNIT-III**

New Issue market in India: Method of new issues, listing, transfer of shares and debentures (provisions of companies act, 2013 relating to issue, listing and transfer of securities).

**UNIT-IV**

Pricing of Securities, Price index, Fluctuations in security prices, factors affecting security prices

**UNIT-V**

Indian Stamp Act (Provisions relating to stamping of Securities), Defects in the working of Stock Exchanges, Stock Exchange reforms, A detailed study of Jaipur Stock Exchange.

**Course outcomes (CO)**

- I. CO1: Explain the meaning, scope and functions of Stock Exchange
- II. CO 2: Assess various types of transaction in Stock Exchange;
- III. CO3: Evaluate the operations of Primary & Secondary Market
- IV. CO4: Explain the concept of Pricing of securities;
- V. CO5: Explain the Stamp Act its principles;

**Suggested Readings-**

1. Sharma, Agarwal, Gupta: Working of Stock Exchange
2. Sharma, Agarwal, Gupta: Issues in Capital Market

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1			M		L		
CO2		L		L	M		L
CO3	H				L		M
CO4	M						
CO5	M		H			L	

**B.COM SEMESTER**  
**FUNDAMENTALS OF FINANCIAL DERIVATIVES**  
**SUBJECT CODE: BCM182B**  
**CREDITS: 4**

**Objective:** To acquaint the student regarding Derivatives & its functions.

**UNIT –I**

Introduction, History, & Concept of Derivatives, Underlying Asset, Financial Derivatives v/s commodity Derivatives, Introduction to Currency Derivatives, Growth & Significance of Derivative in India

**UNIT –II**

Forward Contract - Concept, Fractures. Pay off in Long & Short Forward, Future Contract - Pay off in Long & Short Forward, Forward v/s Future

**UNIT-III**

Pricing of Future Contract, Concept of Cost of Carry Model, Hedging using Futures & Forward contracts

**UNIT-IV**

Introduction to Options, Concept, Call & Put Option, Pay-off Long Call, Short Call & Long Put, Short Put

**UNIT - V**

Introduction to Swap, Interest & Currency Rate Swap, Cash Flows in Swap Contract

**Course outcomes (CO)**

- I. CO1: Explain the meaning, scope and functions of Financial Derivatives
- II. CO 2: Assess various functions of Future & Forward Contract
- III. CO3: Evaluate the process contract Pricing
- IV. CO4: Explain the concept of Options & their working in Stock Market
- V. CO5: Explain the concept of Swap & Cash Flows;

**Books Recommended:**

1. "Options, Futures, and Other Derivatives" by John C. Hull
2. "Fundamentals of Futures and Options Markets" by John C. Hull
3. "Financial Derivatives: Theory, Concepts, and Problems" by S. L. Gupta

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		M
CO2		M		M		L	
CO3	M		L				L
CO4		M	M		L		L
CO5	L			M		M	

**B.COM - SEMESTER  
FINANCIAL MARKET OPERATIONS  
SUBJECT CODE: BCM105D  
CREDITS: 4**

**Objective:**

This course aims at acquainting the students with the working of Financial Markets in India.

**Unit I: Indian Financial System and Money Market**

Introduction to the Indian financial system, Types of financial markets: money market and capital market, Structure and instruments of the Indian money market- call money, treasury bills, commercial paper, and certificates of deposit, Role of RBI and the impact of monetary policy on money market regulation, recent trends in the Indian money market.

**Unit II: Capital Market and Stock Exchanges**

Features and classification of the capital market, Functions and processes of the primary market- IPO process and methods of floatation, Role and functioning of the secondary market and trading mechanisms, Overview of BSE, NSE, dematerialization process and role of depositories- NSDL and CDSL, and Comparison between Money Market and Capital Market.

**Unit III: Legal and Regulatory Framework**

Overview of the Securities Contracts (Regulation) Act, Role and powers of SEBI in regulating securities markets, key provisions of FEMA Act 2000, Investor protection measures including investor education, grievance redressal mechanism- SCORES (SEBI Complaints Redress System), and the role of the press and judiciary in promoting investor awareness and confidence.

**Unit IV: Market Participants and Trading Mechanism**

Key market participants: brokers, sub-brokers, FIIs, mutual funds, jobbers, and market makers, Role of portfolio managers and investment advisors, institutional investors; Trading process- online trading, clearing and settlement systems, Recent reforms in stock market functioning- T+1 settlement cycle.

**Unit V: Financial Services**

Merchant Banking: Role, SEBI Guidelines; Concept and importance of credit rating and major credit rating agencies, Emerging financial services: venture capital, leasing, factoring, and depository services.

**Course Outcomes: (CO)**

- I. CO-1 Understand the structure and functions of the Indian financial system and analyze the working of the money market.
- II. CO-2 Describe the features, functions, and mechanisms of the capital market and stock exchanges in India.

- III. CO-3 Explain the legal and regulatory framework governing Indian financial markets and investor protection measures.
- IV. CO-4 Identify key market participants, understand trading processes, and evaluate recent reforms in the stock market.
- V. CO-5 Analyze emerging financial services and trends, including fintech innovations and new market instruments.

**Suggested Readings:**

**Textbooks:**

- 1. Gordon, E. & Natarajan, K., *Financial Markets and Services*, Himalaya Publishing House, Latest Edition.
- 2. Bhole, L.M., *Financial Institutions and Markets: Structure, Growth and Innovations*, McGraw Hill Education, Latest Edition.

**Reference Books:**

- 1. Gurusamy, S., *Financial Services and Markets*, Vijay Nicole Imprints, Latest Edition.
- 2. Khan, M.Y., *Indian Financial System*, McGraw Hill Education, Latest Edition.
- 3. Machiraju, H.R., *Indian Financial System*, Vikas Publishing House, Latest Edition.
- 4. Pathak, B.V., *The Indian Financial System: Markets, Institutions and Services*, Pearson Education, Latest Edition.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L	H				L	L
CO2		M		M			M
CO3	H				M	L	
CO4		M			L		H
CO5	H		M		L		H

H = Highly Related; M = Medium, L = Low

**B.COM SEMESTER  
PROJECT MANAGEMENT  
SUBJECT CODE: BCM193B  
CREDITS: 4**

**Objective:** To understand formulation of corporate investment strategies, prepare feasibility reports and projects.

**UNIT – I**

Introduction to Project Management: Definition, functions, evolution of Project Management, classification of projects, Project management in different environments. The Project Management Systems, Methodologies and Systems Development Cycle: Systems approach, systems analysis, systems development, project feasibility, project life-cycle, project appraisal, project contracting, the phase of system development life-cycle.

**UNIT – II**

Project Feasibility Study: Developing a project plan, market and technical analysis, financial analysis, evaluation of project proposals, risk analysis, sensitivity-analysis and social cost benefit analysis. Project Planning: Planning fundamentals, project master plan, work breakdown structure and other tools of project planning.

**UNIT-III**

PERT, CPM and Resource Allocation: Tools and techniques for scheduling development, crashing of networks, time-cost relationship and resource levelling multiple project scheduling.

**UNIT-IV**

Cost Estimating and Budgeting: Cost estimating process elements of budgeting, project cost accounting and management information systems, cost schedules and forecasts. Managing Risks in Projects: Risk concept and identification, risk assessment, risk priority, risk response planning, risk management methods.

**UNIT-V**

Project Control: Information monitoring, internal and external project control, cost accounting systems for project control, control process, performance analysis, variance limits and issues in project control. Project Management Information Systems: Computer based tools, features of PMIS, using project management software (MS Projects). Project Evaluation, Reporting and Termination: Project reviews and reporting, closing the contract.

**Course outcomes (CO)**

- I. CO1: Understand project management concepts, functions, and life-cycle.
- II. CO 2: Analyze project feasibility and prepare project plans.
- III. CO3: Apply network techniques for project scheduling and resource management.
- IV. CO4: Estimate project costs, prepare budgets, and manage risks.
- V. CO5: Control, monitor, and evaluate projects effectively.

**Books Recommended:**

1. Khan M. Y Financial Services.4th ed. McGraw Hill New Delhi 2001.
2. Prasanna Chandra, Project Preparation Appraisal and Implementation, 5? ed. Tata McGraw Hill. 2002
3. Clifford Gray, project Management, Richard D. Irwin 2005.
4. N.P Agarwal: project management, RBD Jaipur.
5. M.R Agarwal: project management, Garima publication Jaipur.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		M
CO2		M		M		L	
CO3	M		L				L
CO4		M	M		L		L
CO5	L			M		M	

**BCOM SEMESTER  
PUBLIC FINANCE & POLICY  
SUBJECT CODE: BCM200A  
CREDITS: 4**

**Objective:** To introduce students to the theory and practice of public finance, including the role of the government in the economy, public revenue, expenditure, budgeting, and fiscal policy. The course also focuses on the implications of taxation and government spending on resource allocation, income distribution, and economic stability.

**Unit I: Introduction to Public Finance**

Meaning, nature, and scope of public finance; distinction between public finance and private finance; role of public finance in a developing economy; principle of maximum social advantage; functions of modern government — allocation, distribution, and stabilization.

**Unit II: Public Revenue and Taxation**

Sources of public revenue; classification of taxes — direct and indirect taxes, progressive, proportional, and regressive taxation; canons of taxation; impact, incidence, and shifting of tax burden; effects of taxation on production and distribution; GST — concept, structure, and role in Indian taxation system.

**Unit III: Public Expenditure and Public Debt**

Classification and growth of public expenditure; causes and effects of increasing public expenditure; theories of public expenditure — Wagner's Law and Peacock-Wiseman Hypothesis; public debt — types, sources, and burden; management and redemption of public debt; effects of public borrowing on the economy.

**Unit IV: Government Budget and Fiscal Policy**

Meaning and types of budget — balanced, surplus, and deficit budgets; components of the Union Budget; budgetary process in India; types of deficits — revenue, fiscal, primary; fiscal policy — objectives, instruments, and limitations; fiscal federalism and Centre-State financial relations in India.

**Unit V: Policy Issues and Current Developments in Public Finance**

Subsidies — rationale, types, and impact on the economy; public-private partnerships (PPP); disinvestment policy and government's role in enterprises; social sector expenditure — education, health, and welfare; fiscal reforms in India; introduction to green budgeting and sustainable fiscal practices.

**Course outcomes (CO)**

- I. **CO-1:** Understand the fundamental principles and scope of public finance in economic policy.
- II. **CO-2:** Analyze the structure and effects of taxation and public revenue systems.
- III. **CO-3:** Evaluate patterns and implications of public expenditure and public debt.

- IV. **CO-4:** Interpret the structure and functioning of the government budget and fiscal policy.
- V. **CO-5:** Assess contemporary public finance issues and policy challenges in India.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M		L			H	
CO2	H	M					L
CO3		H	L		M		
CO4	M			H			L
CO5		L	M	M		H	

**Textbooks:**

1. H.L. Bhatia, *Public Finance*, Vikas Publishing House, Latest Edition
2. R.K. Lekhi & Joginder Singh, *Public Finance*, Kalyani Publishers, Latest Edition

**Reference Books:**

1. Musgrave & Musgrave, *Public Finance in Theory and Practice*, McGraw Hill Education
2. M. Agarwal, *Public Finance and Fiscal Policy*, Sahitya Bhawan Publications
3. B.P. Tyagi, *Public Finance*, Jai Prakash Nath & Co.
4. Government of India, *Union Budget Documents* (Latest Year)

**BCOM SEMESTER**  
**INSURANCE & RISK MANAGEMENT**  
**SUBJECT CODE: BCM201A**  
**CREDITS: 4**

**Objective:** To provide students with an understanding of the fundamental principles of insurance and risk management. The course aims to develop conceptual and practical knowledge of risk assessment, insurance markets, and regulatory frameworks, enabling students to make informed decisions in personal and business contexts.

**Unit I: Introduction to Risk and Risk Management**

Meaning and classification of risk; distinction between risk and uncertainty; sources and types of business risk; methods of handling risk — risk avoidance, risk retention, risk transfer, and risk reduction; objectives and significance of risk management; steps in the risk management process; risk management in the Indian context.

**Unit II: Principles and Types of Insurance**

Meaning and nature of insurance; evolution and importance of insurance; functions and characteristics of insurance; basic principles — utmost good faith, insurable interest, indemnity, contribution, subrogation, and proximate cause; classification of insurance — life insurance and general insurance; comparison between life and non-life insurance.

**Unit III: Life Insurance and General Insurance Products**

Overview of life insurance products — term insurance, endowment, whole life, money-back, ULIPs, pension plans; general insurance products — fire, marine, motor, health, liability, and rural insurance; group insurance schemes; microinsurance and insurance for the informal sector; selection of insurance policy; settlement of claims process.

**Unit IV: Insurance Market and Regulatory Environment in India**

Structure of the Indian insurance industry — public and private insurers; role and functions of the Insurance Regulatory and Development Authority of India (IRDAI); key provisions of the IRDA Act, 1999; policyholder rights and grievance redressal; reinsurance — concept and importance; bancassurance; digital transformation in insurance services.

**Unit V: Risk Management in Business and Finance**

Enterprise risk management (ERM); risk identification, risk assessment, and risk response strategies in business organizations; financial risk — interest rate risk, credit risk, market risk, and operational risk; tools for financial risk management — forwards, futures, options, swaps; insurance as a risk-financing tool; role of risk managers.

**Course outcomes (CO)**

- I. **CO-1:** Understand the nature, classification, and management of risk in personal and business contexts.
- II. **CO-2:** Explain the fundamental principles and types of insurance products.

- III. **CO-3:** Evaluate various life and general insurance policies for individual and group coverage.
- IV. **CO-4:** Interpret the structure, regulation, and operations of the insurance industry in India.
- V. **CO-5:** Analyze financial and enterprise risk and apply risk mitigation tools and strategies.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	
CO2	H			M			
CO3		M	L		M		
CO4	M			H			L
CO5		L	M	M		H	

**Textbooks:**

1. M.N. Mishra & S.B. Mishra, *Insurance Principles and Practice*, S. Chand & Company
2. P.K. Gupta, *Insurance and Risk Management*, Himalaya Publishing House

**Reference Books:**

1. George E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education
2. Dr. S. Arunajatesan & T.R. Viswanathan, *Risk Management and Insurance*, McGraw Hill
3. Indian Institute of Banking and Finance (IIBF), *Principles of Insurance*

**BCOM SEMESTER  
MICROFINANCE & RURAL CREDIT  
SUBJECT CODE: BCM202A  
CREDITS: 4**

**Objective:** To familiarize students with the concepts, institutions, and challenges of microfinance and rural credit systems in India. The course aims to develop an understanding of how microfinance supports financial inclusion, women empowerment, and rural development, and explores institutional and policy frameworks governing rural credit.

**Unit I: Introduction to Microfinance and Financial Inclusion**

Definition, evolution, and importance of microfinance; objectives and functions of microfinance institutions (MFIs); difference between microfinance and rural banking; role of microfinance in financial inclusion; models of microfinance — SHG-Bank linkage model, Grameen model, and Joint Liability Groups; challenges in microfinance operations.

**Unit II: Microfinance Institutions and Delivery Mechanisms**

Types of MFIs — NGOs, NBFC-MFIs, cooperative societies, and SHG federations; regulatory framework for MFIs in India; role of NABARD, SIDBI, and MUDRA Bank; recent RBI guidelines for NBFC-MFIs; loan products, interest rates, recovery practices, and service delivery mechanisms; transparency and customer protection in microfinance.

**Unit III: Rural Credit Structure in India**

Need and importance of rural credit; types of rural credit — short-term, medium-term, and long-term; institutional sources — co-operative credit societies, Regional Rural Banks (RRBs), commercial banks, NABARD; non-institutional sources — moneylenders, traders, etc.; problems of rural credit — over-indebtedness, lack of access, and procedural delays.

**Unit IV: Self-Help Groups (SHGs) and Women Empowerment**

Concept, formation, and functions of SHGs; SHG-Bank Linkage Programme (SBLP); savings and credit activities of SHGs; impact of SHGs on women empowerment, poverty alleviation, and livelihood generation; challenges and sustainability of SHGs; case studies of successful SHG models.

**Unit V: Policy Framework and Recent Developments**

Government schemes supporting rural credit and microfinance — PMMY (MUDRA), NRLM, DAY-NULM; financial literacy and inclusion initiatives; digital finance in rural areas — mobile banking, Aadhaar-enabled payment systems; performance and challenges of microfinance in India; future trends and reforms in rural credit and microfinance.

**Course outcomes (CO)**

- I. **CO-1:** Understand the concept, scope, and significance of microfinance in rural development.

- II. **CO-2:** Evaluate the roles, types, and functions of microfinance institutions and delivery mechanisms.
- III. **CO-3:** Analyze the structure, challenges, and impact of rural credit in India.
- IV. **CO-4:** Assess the working and socio-economic contribution of SHGs, especially in empowering women.
- V. **CO-5:** Interpret public policies, reforms, and digital initiatives in microfinance and rural credit systems.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	
CO2	H	M	L				
CO3		H			M		L
CO4	M			H			
CO5		L	M	M		H	

**Textbooks:**

1. K.G. Karmakar, *Rural Credit and Self-Help Groups*, Sage Publications
2. S.S. Misra, *Microfinance and Financial Inclusion*, Himalaya Publishing House

**Reference Books:**

1. N. Lalitha & P. Nagarajan, *Microfinance and Rural Development*, Dominant Publishers
2. NABARD Reports and Publications
3. RBI Guidelines on NBFC-MFIs
4. M.S. Sriram, *Microfinance in India: Sectoral Issues and Challenges*, IIM Bangalore Working Papers

**BCOM SEMESTER**  
**LEGAL ASPECTS IN BUSINESS**  
**SUBJECT CODE: BCM194A**  
**CREDITS: 4**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

**UNIT I:**

Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

**UNIT II:**

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters

**UNIT III:**

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee.

**UNIT IV:**

Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

**UNIT V:**

Oppression, Mismanagement, Corporate Restructuring, and Winding Up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

**Course Outcomes (CO)**

CO1: Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;

CO 2: Synthesize company processes, meetings, and decisions;

- CO3: Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- CO4: Determine the role of Board of directors and their legal position;
- CO5: Determine the role of Company Law Tribunal in Corporate Restructuring

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	M					M
CO2	H				M		
CO3	M			M			
CO4			M		H		
CO5	H		M		L		

H = Highly Related; M = Medium L = Low

**Reference Books:**

1. Hicks, Andrew & Goo S H, *Cases and Material on Company Law*, Oxford University Press, UK
2. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.
3. Majumdar, A.K., and G.K. Kapoor, *Company Law and Practice*, Taxmann, New Delhi
4. Kershaw, David, *Company Law in Context*, Oxford University Press, UK
5. Hannigan, Brenda, *Company Law*, Oxford University Press, UK
6. RamaiyaA *Guide to Companies Act*, Wadhwa and Company Nagpur
7. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.

**B.COM - SEMESTER  
BUSINESS ENVIRONMENT  
SUBJECT CODE: BCM195A  
CREDITS: 4**

**Learning Objective:** To acquaint students with the latest developments in the international business environment. To familiarize students with the ethical and governance aspects of the business.

**UNIT I**

An overview of business environment: Importance, nature and scope of business, modes of entry into international business, internationalization process and managerial implications; Domestic, foreign and global environments and their impact on international business decision; Growing concern for environmental issues.

**UNIT II**

International economic & trading environment: Regional integration and trade blocks, regionalism v/s. multilateralism, European union, integration of developing countries - SAARC, NAFTA; World trade in goods and services - Major trends and developments; World trade and protectionism - Tariff and non-tariff barriers ; Counter trade, Economic institutions – International Monetary Funds (IMF), World Bank, Asian Development Bank, UNCTAD, WTO, GATT, GATS, TRIM, TRIPS.

**UNIT III**

International investment: Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, Cross border mergers and acquisition, foreign investment in India-Impact of reforms on competitiveness of the Indian Firms, EURO/ADR issues, current economic crises in US/Europe/Asia and its impact on economic growth in India.

**UNIT IV**

International Linkages: Balance of payments and Exchange rates, trade in goods, market equilibrium and the balance of trade, Capital mobility: Adjustment under fixed exchange rates; Exchange rate changes and trade adjustment; Flexible exchange rate, money and price;

**UNIT V**

Global Orientation of Indian Economy: Liberalization, Privatization and Globalization in India, it's impact on the Indian Economy.

**Course Outcomes (CO)**

CO1: Explain relevant definitions and concepts relating to Business Environment.

CO 2: To know about investment & its types

CO3: Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;

CO4: Determine the role of Board of directors and their legal position;

CO5: Determine the role of Company Law Tribunal in Corporate Restructuring

**Text Books:**

1. Hill, W. L. Charles and Jain, A.K. (2008). *International Business* (6th ed.). India: McGraw Hill.
2. Fernando, A.C. (2011). *Corporate Governance: Principles, Policies and Practices*. India: Pearson Education.

**References:**

1. Roger, Bennet (1999). *International Business*, Financial Times. London: Pitman Publishing.
2. Sharan, Vyuptakesh (2003). *International Business* (2nd ed.). India: Pearson Education.
3. Krueger, Anne O. (2002). *Economic Policy Reforms and the Indian Economy*. OUP.
4. Velasquez, Manuel G. (2012). *Business Ethics Concepts and Cases* (7th ed.). New Delhi: PHI.
5. *Case studies in Business Ethics*, (Vol. I) (ICFAI).

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M				L		L
CO2	M			L		L	
CO3	H		M				M
CO4	M				L		L
CO5		L	M	L			

**B.COM SEMESTER  
ORGANISATION BEHAVIOUR  
SUBJECT CODE: BCM119A  
CREDITS: 4**

**Objectives:**

This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behavior for efficient and effective utilization of human resources in the organizations.

**UNIT I**

Definition, Need and Importance of Organizational Behavior, Contributing disciplines of OB, Nature and Scope, Organizational Behavior Models

**UNIT II**

Personality – Type A and B, Big five personality types, Factors influencing personality.  
Values and Attitudes– Concept and types of values: Terminal value and instrumental value.  
Components of attitude, job related attitudes, measurement of attitude.  
Learning – Concept and learning theories and reinforcement.  
Perceptions And Emotions – Importance, factors influencing perception, perpetual distortions, emotional intelligence.

**UNIT III**

Motivation – Meaning and importance of motivation, Maslow's need hierarchy theory, Herzberg's two factor theory, Theory X Theory Y, Intrinsic and Extrinsic motivation by Ken Thomas, Measurement of motivation using standard questionnaire. Communication and feedback, Transactional Analysis (TA), Johari Window.

**UNIT IV**

Conflict: Sources of conflict, resolution strategies  
Leadership: Meaning and concept of leadership, trait theory, transactional, charismatic and transformational leadership.

**UNIT V**

Organizational Climate and Culture – Concept, Factors affecting organizational climate and culture and developing organizational culture  
Organizational Change – Importance, Stability vs. Change, Proactive vs Reaction change, Change process, Resistance to change, Managing change.  
Stress – Work Stressors, Consequences, Prevention and Management of stress

***Course Outcome (CO):***

At the end of this course students will be:

CO1: Able to understand the fundamental concepts and importance of Organizational Behaviour.

CO2: Able to identify and understand the various types of employee behaviour and measures to control such behaviour.

CO3: Able to understand the concept of Leadership and to develop critical thinking skills.

CO 4: Able to understand and develop the positive organizational behaviour.

CO 5: Able to understand and control the measures of organizational climate & climate change.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	P07
CO1	H		M				L
CO2	H			M			M
CO3	M						L
CO4		M		M			
CO5	H				H	L	

H = Highly Related; M = Medium L = Low

**Text Books:**

1. Robbins, S.P., *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Greenberg, Jerald, and Robert A Baron, *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Luthans, F., *Organisational Behaviour*, McGraw Hill International. New York.

**References:**

1. Chhabra, T. N., *Organisational Behaviour*, Sun India Publications.
2. Singh, A.K., and B. P. Singh, *Organizational Behavior*, Excel Books Pvt. Ltd, New Delhi.
3. Hersey, P.K., Blanchard, H. and D. E. Johnson, *Management of Organisational Behaviour: Leading Human Resources*, Pearson Education.
4. Moshal, B.S., *Organisational Behaviour*, Ane Books Pvt. Ltd., New Delhi
5. Sekaran, Uma, *Organisational Behaviour: Text and Cases*, Tata McGraw Hill, New Delhi

**B.COM SEMESTER**  
**HUMAN RESOURCE MANAGEMENT**  
**SUBJECT CODE: BCM116A**  
**CREDITS: 4**

**Objectives:**

The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management.

**UNIT I:**

Introduction, meaning and significance of HRM. Major functions of HRM. Line functions and staff functions. Principles of HRM. HR Competencies, Pre-recruitment functions of HRM, Organizational structure, Delaying, Right sizing, Job analysis, HR Planning and budget approval. Strategic decision to outsource, engage contract workers or to recruit people on company role.

**UNIT II:**

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. Recruitment, selection and appointment, Meaning and significance of recruitment, process of recruitment, sources of recruitment, cost-benefit analysis of recruitment. Meaning and significance of selection, process of selection, selection techniques tests, interviews and salary negotiation. Meaning and significance of appointment, process of appointment, legal aspects of employment contract, joining formalities and induction.

**UNIT III:**

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages, career planning.

**UNIT IV:**

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

**UNIT V:**

Strategies of employee retention and emerging trend in HRM, Meaning and significance of employee relations. Employee relation in unionized and non-unionized organizations. Handling employee grievances. Employee discipline and domestic enquiry. Legal aspects of employee relations with reference to trade union Act, industrial employment standing orders Act and Industrial Disputes Act. Statutory aspects of health, welfare and safety of employees.

***Course Outcome (CO):***

At the end of this course students will be able to:

CO1: Explain the importance of HR and their effective management in organization.

CO2: Demonstrate a basic understanding of different tools used in forecasting and planning HR needs.

CO3: Describe the meaning of terminology and tools used in managing employee's efficiency.

CO4: Record governmental regulations affecting employees and employers.

CO5: Analyze the key issues related to advertising the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics and training.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	<b>Program Outcome</b>						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H			M		L	L
CO2		M			H		M
CO3	H	M					
CO4			M		M		
CO5	H		M				L

H = Highly Related; M = Medium L = Low

**Text Books:**

1. De Cenzo, D.A. & Robbins, S.P. (2006). *Fundamentals of Human Resource Management* (10th ed.). New York: John Wiley & Sons
2. Dessler, G. (2008). *Human Resource Management* (9th ed.). New Delhi: Pearson.

**References:**

1. Monappa & Saiyaddin. (2000). *Personnel Management*. New Delhi: Tata McGraw Hill
2. Rao, V.S.P (2007). *Human Resource Management- Text and Cases* (2nd ed.). New Delhi: Excel Books.

**B. COM SEMESTER  
STRATEGIC MANAGEMENT  
SUBJECT CODE: BCM196A  
CREDITS: 4**

**Objective:** To understand the concepts underlying how strategy is implemented in the business environment.

**UNIT I**

Introduction to Strategy: Nature & importance of business policy & strategy, Introduction to the strategic management process, Strategic Management & related concepts, Characteristics of corporate, business & functional level strategic management decisions. Company's mission statement, need for a mission statement, Criteria for evaluating a mission statement, Formulation of a mission statement

**UNIT II**

Environmental Analysis & Diagnosis: Analysis of company's external environment- Environmental impact on organization's policy and strategy, Organization's dependence on the environment. Analysis of remote environment, Analysis of specific environment- Michael E. Porter's 5 Forces model, Positioning against five forces. Analysis of internal environment- Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

**UNIT III**

Competitive Strategies: Perspectives to competition- industry, marketing & strategic group; Competitive strategies- Michael E. Porter's generic competitive strategies, Implementing competitive strategies- offensive & defensive moves.

**UNIT IV**

Corporate Strategies: Formulating corporate strategies, Introduction to strategies of growth, stability and renewal, types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), strategic fundamentals of merger & acquisitions(M&A), types of renewal strategies – retrenchment and turnaround.

**UNIT V**

Strategic Frameworks: Strategic analysis & choice, Strategic gap analysis, Portfolio analysis – MECE approach, BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, Grand strategy selection matrix; Behavioral considerations affecting choice of strategy. Culture and strategic leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership; Functional strategies & their link with business level strategies.

**Course Outcomes: (CO)**

- I. CO1- Have knowledge of and understand different corporate strategies
- II. CO2- Understand the challenges and opportunities of multinational enterprises in relation to corporate strategy
- III. CO3 -Understand and be able to apply different analytical techniques in a global context vis-à-vis strategic decisions in corporations

- IV. CO4- Be able to analyze different industry settings and relate this to corporate level strategic decision-making
- V. CO5- Have ability to develop models for corporate strategies and evaluate the consequences of these models

**Text Books:**

1. Pearce, J.A., Robinson, R.B. & Mittal Amita. *Strategic Management: Formulation, Implementation and Control* (12th ed.). India: Tata McGraw-Hill Publishing Company Ltd.
2. Ghosh, P.K. (10th ed.). *Strategic Management*. India: Sultan Chand and Sons.

**References:**

1. Michael Porter. *Competitive Strategy*.
2. Thompson, Arthur A., Strickland III, A. J., Gamble, John E. and Jain A.K. (2006). *Crafting and Executing Strategy: Concepts and Cases* (14th ed.). India: Tata McGraw Hill.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	<b>Program Outcome</b>						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		M				L	H
CO2	M			M			
CO3	H			L		L	M
CO4		L	L				H
CO5	L			M	L		

**B.COM SEMESTER  
ADVERTISING MANAGEMENT  
SUBJECT CODE: BCM197A  
CREDITS: 4**

**Objective:** To understand the concepts underlying how advertisement is done in order to promote and market the product.

**UNIT I**

Definition of Advertising, Characteristics and Benefits, The advantage world – advertisers, advertising agencies, Media and the target of audience

**UNIT II**

Setting of Advertising Objectives, Definition of the target audiences, Product personality and perceptions, Marketing objectives, Applying DAGMAR, Advertising appropriation – methods

**UNIT III**

The Positioning Strategy, The choice of appeal and the mode of message, the theme, Use of comparative messages

**UNIT IV**

Concept, role of media, Types of media, media characteristics, Media planning models (press models & cinema models), Concept of Media Scheduling

**UNIT V**

Areas of assessment of Effectiveness, Basic approaches for testing advertising, Methods of pre and post testing

**Course Outcomes: (CO)**

- I. CO1- Have knowledge of concept of advertisement and understand different corporate strategies
- II. CO2- Understand the challenges and opportunities in setting Advertising Goal
- III. CO3 -Understand and be able to apply positioning strategies for different products
- IV. C04- Be able to analyze the role of media in advertising
- V. C05- Have ability to develop models & methods for advertising and evaluate the consequences of these models

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND COURSE OUTCOME:**

<i>Course Outcome</i>	Program Outcome

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H						
CO2		L		L		M	
CO3							
CO4				M			M
CO5	L	M				L	

### **Books Recommended**

1. Aakar, DA, Myers, JG &Batra R – Advertising Management – PHI, New Delhi
2. Mohan, M – Advertising Management – Concept and causes – TMH, New Delhi
3. Kazmi&Batra – Advertising Sales Promotion – Excel, New Delhi

**BCOM SEMESTER**  
**INDUSTRIAL RELATIONS AND LABOUR LAWS**  
**SUBJECT CODE: BCM198B**  
**CREDITS: 4**

**Objective:** To provide students with an understanding of the dynamics of industrial relations and the legal framework governing labour in India. The course aims to equip learners with knowledge of dispute resolution mechanisms, roles of trade unions, and key provisions of major labour laws applicable in industrial settings.

**Unit I: Introduction to Industrial Relations**

Meaning, objectives, and significance of industrial relations; key participants — employers, employees, trade unions, and government; factors influencing industrial relations; causes and effects of poor industrial relations; industrial peace and productivity; role of ILO in promoting harmonious industrial relations.

**Unit II: Trade Unions and Collective Bargaining**

Concept, origin, and growth of trade union movement in India; structure and functions of trade unions; registration and rights under the Trade Unions Act, 1926; challenges faced by trade unions in modern industry; collective bargaining — meaning, importance, process, and prerequisites for successful bargaining; workers' participation in management.

**Unit III: Industrial Disputes and Dispute Resolution**

Definition and types of industrial disputes; causes and consequences; settlement of disputes — conciliation, arbitration, adjudication; role of Labour Courts and Industrial Tribunals; preventive and curative measures; strikes and lockouts — legality and procedure; standing orders and grievance redressal mechanisms.

**Unit IV: Overview of Labour Laws in India**

Introduction to Indian labour law framework; key provisions of the Industrial Disputes Act, 1947; Factories Act, 1948 — safety, health, and welfare measures; Payment of Wages Act, 1936; Minimum Wages Act, 1948; recent labour reforms.

**Unit V: Contemporary Issues and Compliance Practices**

Code on Industrial Relations, 2020 — features and implications; code on Occupational Safety, Health & Working Conditions, 2020; social security for workers — Provident Fund, ESI, gratuity; role of HR and compliance officers in maintaining statutory registers and returns; digitization of labour law compliance and inspection mechanisms.

**Course outcomes (CO)**

- I. **CO-1:** Understand the structure and significance of industrial relations in the Indian context.
- II. **CO-2:** Evaluate the role of trade unions and the process of collective bargaining.

- III. **CO-3:** Identify types and causes of industrial disputes and mechanisms for their resolution.
- IV. **CO-4:** Interpret the key provisions of major labour laws and reforms in India.
- V. **CO-5:** Apply knowledge of compliance requirements and contemporary developments in labour legislation.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	
CO2	H	M	L				
CO3		H	M		M		
CO4	M			H			L
CO5		L	M	M		H	

**Textbooks:**

1. P.R.N. Sinha, Indu Bala Sinha & Seema Priyadarshini Shekhar, *Industrial Relations, Trade Unions and Labour Legislation*, Pearson Education
2. S.C. Srivastava, *Industrial Relations and Labour Laws*, Vikas Publishing House

**Reference Books:**

1. Arun Monappa, *Industrial Relations*, Tata McGraw Hill
2. Taxmann, *Labour Laws*, Latest Edition
3. Bare Acts of ID Act, 1947; Trade Unions Act, 1926; Factories Act, 1948

**BCOM SEMESTER**  
**ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT**  
**SUBJECT CODE: BCM203A**  
**CREDITS: 4**

**Objective:** To develop entrepreneurial thinking and skills among students by providing knowledge about the concept of entrepreneurship, business planning, and managing small enterprises. The course aims to nurture innovation, self-employment, and promote awareness of government support for small business development.

**Unit I: Introduction to Entrepreneurship**

Definition and characteristics of entrepreneurship; functions and importance of an entrepreneur; types of entrepreneurs; distinction between entrepreneur and manager; role of entrepreneurship in economic development; theories of entrepreneurship; traits of successful entrepreneurs; challenges faced by first-generation entrepreneurs.

**Unit II: Developing Entrepreneurial Ideas and Business Planning**

Idea generation and opportunity identification; feasibility study — market, technical, financial, and economic viability; preparation of business plan/project report — elements and structure; pitching ideas and presenting business plans; start-up ecosystem in India; lean startup approach and MVP (Minimum Viable Product).

**Unit III: Forms of Business and Legal Framework**

Types of business ownership — sole proprietorship, partnership, company (private and public), LLP; selection of suitable form for small enterprises; registration process for small businesses; overview of legal compliances — PAN, GST, UDYAM registration, MSME Act; intellectual property rights — trademarks, patents, and copyrights (basics).

**Unit IV: Small Business Management**

Definition and characteristics of small enterprises; role of small businesses in employment generation and regional development; problems of small businesses — financial, marketing, managerial, and operational issues; sources of finance — institutional and non-institutional; marketing strategies for small enterprises; use of digital platforms in small business promotion.

**Unit V: Institutional Support and Entrepreneurship Development**

Government schemes and agencies supporting entrepreneurship — MSME, NSIC, SIDBI, DICs, Startup India, Stand-Up India, MUDRA; Entrepreneurship Development Programmes (EDPs); role of incubators, accelerators, and entrepreneurship cells; women and social entrepreneurship; recent trends in entrepreneurship — green entrepreneurship, agri-entrepreneurship, and rural start-ups.

**Course outcomes (CO)**

- I. **CO-1:** Understand the concept, characteristics, and importance of entrepreneurship in the economy.

- II. **CO-2:** Develop business ideas and prepare a feasible business plan for a new venture.
- III. **CO-3:** Identify suitable forms of business and understand the legal requirements for small enterprises.
- IV. **CO-4:** Apply knowledge of small business operations and solve typical management challenges.
- V. **CO-5:** Evaluate institutional support and programs available for entrepreneurs and small businesses in India.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	
CO2	H	M	L				
CO3		H	M		L		
CO4	M			H			L
CO5		L	M	M		H	

**Textbooks:**

1. S.S. Khanka, *Entrepreneurial Development*, S. Chand Publishing
2. Vasant Desai, *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House

**Reference Books:**

1. Hisrich, Peters & Shepherd, *Entrepreneurship*, McGraw Hill Education
2. P. Saravanavel, *Entrepreneurship Development*, Ess Pee Kay Publishing House
3. Government of India, *MSME Annual Reports*, Startup India Portal
4. N. Raghuraman, *Cases in Entrepreneurship*, Tata McGraw Hill

**BCOM SEMESTER**  
**BUSINESS RESEARCH METHODS**  
**SUBJECT CODE: BCM204A**  
**CREDITS: 4**

**Objective:** To equip students with the ability to apply research techniques and tools in solving real-life business problems. The course emphasizes the use of data, analytics, market intelligence, and feasibility assessment for effective decision-making in business operations and strategy.

**Unit I: Business Research and Managerial Decision-Making**

Meaning and purpose of business research; the role of research in business decision-making; types of research used in business — market research, customer satisfaction research, product research, advertising research, and operations research; research vs consultancy; ethical considerations in business studies.

**Unit II: Business Problem Identification and Hypothesis Development**

Problem identification in functional areas — marketing, finance, HR, operations; converting business problems into research problems; use of industry reports, company data, and competitor analysis in defining problems; framing objectives and hypotheses for business studies; case-based discussions on identifying research gaps.

**Unit III: Sources of Business Data and Intelligence**

Business data sources — primary vs secondary; internal business data — financial statements, sales reports, CRM, ERP; external data — government publications, industry databases, syndicated research reports (e.g., Nielsen, CMIE); structured and unstructured data; overview of dashboards and MIS reports in business analytics.

**Unit IV: Applied Tools for Business Research**

Basics of survey tools and design for market/employee/customer feedback; introduction to business data analysis using spreadsheets (MS Excel or Google Sheets); simple regression, trend analysis, break-even charts, and dashboards; decision trees and SWOT/PESTLE analysis for business scenarios; use of research in feasibility studies and project reports.

**Unit V: Report Generation and Research Presentation in Business Contexts**

Structure of a business research report — executive summary, findings, recommendations, ROI/impact projections; visual representation — graphs, charts, tables, and dashboards; preparing presentations for decision-makers; pitch decks, white papers, and brief policy notes; communicating insights to non-technical stakeholders.

**Course Outcomes (CO)**

- I. **CO-1:** Understand the role of research in business problem-solving and decision-making.

- II. **CO-2:** Identify practical business problems and frame relevant research objectives and hypotheses.
- III. **CO-3:** Utilize reliable business data sources for research and analysis.
- IV. **CO-4:** Apply analytical and decision-support tools in business research settings.
- V. **CO-5:** Present research findings in an effective and professional business format.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	L				H	
CO2	H	M	L				
CO3		H	M		M		
CO4	M			H			L
CO5		L	M	M		H	

**Textbooks:**

1. Naresh K. Malhotra & Satyabhusan Dash, *Marketing Research: An Applied Orientation*, Pearson Education
2. S.L. Gupta, *Business Research Methods*, McGraw Hill Education

**Reference Books:**

1. Cooper & Schindler, *Business Research Methods*, McGraw Hill
2. P. Saravanavel, *Business Research*, Kitab Mahal
3. Berenson, Levine & Krehbiel, *Basic Business Statistics*, Pearson
4. J. Paul Peter, *Marketing Research*, McGraw Hill
5. Selected industry reports (e.g., CMIE, IBEF, Deloitte, McKinsey Insights)