



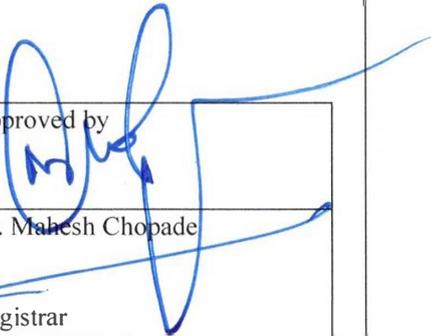
MIT ART DESIGN & TECHNOLOGY UNIVERSITY
MIT College of Management (MITCOM), Pune

PROGRAMME: Bachelor of Commerce (Honors) Duration- 3 Years
(Under the Faculty of Commerce)

GENERAL INFORMATION&CURRICULUM – SYLLABUS
SEMESTER I and II

To be implemented from Academic Year 2023-2026 (Third- Batch)

(Version – 3.0)

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MIT COLLEGE OF MANAGEMENT

Vision:

The Vision of MIT College of Management is to function as a premium organization in management education, concerned with quality teaching for aspiring students. Our institute would accommodate the distinctive needs of all genres of students by continually developing new ways to improve programs and educational delivery systems using the latest industrial technologies for the promotion of management education in India

Mission:

Our Mission is to remain the most preferred, premier institute for Management education. We dream to be the support and backbone for our future managers, with a committed and competent faculty and strong industrial interface, MIT College of Management would provide most apt and pioneering knowledge to students in the Management sector. Our goal is to be an information reservoir of innovative, technological ideas and concepts for our students.

PREAMBLE



B. Com (Honors.) Program offered by MIT College of Management MIT ADT University is uniquely composed to blend knowledge with practice relevant to contemporary needs of corporate sector globally. The program being industry integrated provides enough opportunities to students for experiential learning and is pleased to report concerning the curriculum of B.Com. (Honors) Programme to be implemented by during this journey, a series of meetings were held and intensive discussions have taken place with various stakeholders to complete the exercise in a fruitful manner.

The key role of any system of education is to build abilities, develop attitude, and cultivate the right approach towards life. Considering these aspects, it is of vital importance to design and develop a curriculum which should result in transforming the personality of a student. Educational Programme, when designed with specific objectives of transformation and development of the students help in bringing desired holistic personality. The principal focus, therefore, is on how to cultivate an aspiration to learn, understand, and adapt new skills and learning inputs.

The focus of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus on in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Bachelor of COMMERCE MULTIPLE ENTRY MULTIPLE EXIT

Qualification Type and Credit Requirements of Four year Multidisciplinary Degree Programme with multiple entry and exit options.

Levels	Qualification Title	Total Credits	Year & Semester
4.5	UG Certificate	40	1 Year, 2 Sem
5.0	UG Diploma	80	2 Years, 4 Sem
5.5	Bachelor Degree	120	3 Years, 6 Sem
6.0	Bachelor Degree Honors	160	4 Years, 8 Sem

Award of Major and Minor Degree in 4 Years Multidisciplinary Programme

A student shall secure the subject minimum 50% of the total credits for that program under a specific number of DSC & DSEs. The student will be awarded a Major/Minor Degree on successful completion of the 4 Year multidisciplinary Degree Programme with a minimum of 160 Credits. A student may be awarded 4-year Minor degree under Multidisciplinary Programme with the minimum of 160 Credits if he/she earns 20/28 Credits in Minor subjects.

Multidisciplinary Dual, Joint Degree and Twinning Degree Programme

A Joint Degree program shall be designed jointly by collaborating with higher educational institutions. The MOU is signed and the equivalence is checked for the subjects for the credits to be matched for the specific program and year. Students enrolled in one University/college can pursue some semesters in the host University/college and the remaining semester/semesters in the partnering institutions leading to a Joint Degree. On completion of the Programme the degree shall be awarded by both the participating institutions with a single certificate.

Dual Degree:

Dual Program	Interdisciplinary Major Offered	Degree Level	Duration	Degree Programs
MITCOM Dual Degree Program	School of Law and Justice	UG	5 years	BBA - LLB
	School of Fine Arts and Applied Arts	UG	5 years	BBA - Certificate /Diploma Fine Art
	School of Film & Theatre	UG	5 years	BBA - Certificate Performing Art (e.g. Music/Drama/Dance) / Diploma in Film Making
	School of Architecture	UG	5 years	BBA – Real Estate Certificate

Joint & Twinning Degree:

	Interdisciplinary Major Offered	Degree Level	Duration	Degree Programs
MITCOM Multidisciplinary Joint & Twinning Programs	BBA – BCA (Hons.)	UG	4 years	Other University or Institute/Colleges of MIT ADT University - Credits will be decided as per MOU drafts signed by both institutes
	BCA – BBA (Hons.)	UG	4 years	
	B.Com – BBA (Hons.)	UG	4 years	
	BBA – BFA (Hons.)	UG	4 years	
	BBA – BPA (Hons.)	UG	4 years	
	BCA – BFA (Hons.)	UG	4 years	
	BCA – BPA (Hons.)	UG	4 years	

5 Year Integrated UG/PG Program in line with NEP 2020

Exit options is provided with/ after successful completion of 4 Years Degree/Honors UG Programme. Student can pursue Integrated PG Programme and achieve minimum 40 Credits to be awarded Integrated PG Degree.

MITCOM Integrated Degree Program	Degree Level	Duration	Degree Programs
	PG	5 years	Integrated BBA MBA
	PG	5 years	Integrated BCA MCA

Acronyms Expanded

1.	AEC	: Ability Enhancement Compulsory Course
2.	DSC©	: Discipline Specific Core(Course)
3.	SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
4.	OEC	: Open Elective Course
5.	DSE	: Discipline Specific Elective
6.	L+T+P	: Lecture + Tutorial + Practical(s)
7.	MDSC	: Multidisciplinary
8.	IDC	: Interdisciplinary
9.	FSC	: Faculty/Discipline Specific Course
10.	SSC	: Specialization Specific Courses
11.	SSE	: Specialization Specific Courses
12.	DSC	: Specialization Specific Course

CATEGORY implementation NEP 2020

Each Programme shall have three components, viz.

Discipline Specific Core Courses (DSC)

Elective Courses (EC)

Ability Enhancement Courses (AEC)

- i) IDC (Interdisciplinary Specific Course-At MITCOM we offer specialization-specific electives course which are core compulsory for every student as a core requirement for a specific discipline it is sought from other faculty department collaborated under MIT ADT University

- ii) MDC -A multidisciplinary approach in education is a way of learning which gives a major focus on diverse perspectives and different disciplines of learning to illustrate a theme, concept, or any issue. It is the one in which the same concept is learned through multiple viewpoints of more than one discipline
- iii) SEC/SB: Skill-These courses shall be chosen from a pool of courses designed to provide value-based and skill-based knowledge and should contain lab/hands-on training/ fieldwork
- iv) Enhancement Course-Skill based/Value based
- v) OEC: Open Elective Course-Open Elective Course An elective course chosen from any other discipline/subject, with an intention to seek exposure beyond core course / discipline is called Open Elective Course in all the programmes. The student shall select any one OEC in the given semester, other than his / her DSCC across the disciplines. A student can opt to study the OEC from the same subject in all the 04 semesters or can choose different OECs in every semester.
- vi) AEC: Ability Enhancement Compulsory Courses-The Ability Enhancement Courses (AEC) shall be of two kinds: i) Ability Enhancement Compulsory Courses (AECC) and ii) Skill Enhancement Courses (SEC)
- vii) DSC: DSC are Compulsory Core Courses of the programme. . Students shall choose any two DSC from 1 to 4 semesters .Among such two DSCs, the student shall select one DSC as Major and other as Minor course in 5th and 6th semesters. DSCC other than the discipline of the programme shall be considered as Minor and the DSC belonging to the concerned discipline shall be considered as the Major or Minor course.
- viii) FSC – Faculty Discipline Course

1. **Academic Credit & Academic Bank of Credits (ABC):** AT MIT College of Management as per NEP 2020 the students who are reaching for admission in multiple years their equivalence is checked with credits and subjects from the host University. MIT College of Management is working in sync with Academic Bank of credit to facilitate the students towards seamless mobility in each year.
2. **Choice Based Credit System (CBCS):** The CBCS at MIT College of Management provides choice for students to select from the prescribed courses (core major, electives, minor, soft skill courses etc.)
3. **Cumulative Grade Point Average (CGPA):** Weighted average of the grade points obtained in all courses registered by the student across semesters will be presented in the marks sheet.

Letter Grades & Grade Points

Letter Head	Grade Point	Brief Description
A+	10	Outstanding Performance
A	9	Excellent
B+	8	Very Good
B	7	Good
C+	6	Above Average
C	5	Average Performance
D	4	Minimum for Pass
F	0	Fail , due to poor performance or unfair means
FR	0	Fail, due to shortage of attendance
S	-	Satisfactory
U	-	Not- Satisfactory
I	-	Incomplete

- 1. Grade Point:** Numeric weightage attached to each letter grade is presented in the marks sheet.
- 2. Grade Point Average (GPA):** A system of calculating academic achievement based on an average, calculated by multiplying the numerical grade point received in each course by the number of credits.
- 3. Graduate Attributes (GAs):** It is a set of individually assessable outcomes that are indicative of the graduate's potential to acquire competencies in that programme.

Lateral Entry: Lateral entry or admission at MIT College of Management is granted to those students who exits after award of Certification, Diploma, or a Basic Bachelor's Degree and are eligible for and desirous of re-entering into the second year/ third year/ fourth year, respectively of same four-year multidisciplinary degree Programme at any registered Higher Education Institute within stipulated/ permissible period of years as decided by Statutory Councils of that HEI. Lateral entry is also open to those students, if he/she has already successfully completed a multidisciplinary four year first degree Programme and is desirous of and academically is capable of pursuing another multidisciplinary four year first degree Programme in an allied subject at MITCOM

TEACHING PEDAGOGY AT MIT COLLEGE OF MANAGEMENT

MITCOM pedagogic philosophy is deeply rooted in practice-based learning or “learning by doing”, one that in particular encourages real-world experience of management issues. This translates into constant interaction between theory and practice. The teaching methods during BCOM (H) are pragmatic, comprehensive and precise learning. The whole gamut of teaching and learning methods include

Workshops: To put into operational practical lessons and real cases.

Case lets based Teaching: Real case studies have been the subject of consultation on various management topics

Seminar & Report Writing- Seminar will be conducted by the Class teacher & external evaluator;

Desk research topic will be chosen as per the interest area of the student or as per their specialization choice.

Every student individually needs to prepare a seminar report of 40 to 50 pages on the recent trends in the industry topics, the external panel will evaluate them.

Presentation of project: Students are required to prepare and present a project to the class. According to the specialization they choose, it will be a management project, creation or development of products or business, a communication plan, or any current professional events. Students work in groups of 2 to 4.

Seminars & conferences: Seminars & conferences are organized according to the recent professional trends

Desk Research at MIT College of Management: Industry Desk Research is compulsory for all BBA program students. Students need to complete desk research for one subject aligned to their internship/ specialization which he/she has opted. Minimum one desk research in the group based on the subjects of the semester need to be complementary by all the students as a part of internal evaluation. The research is in the form of Field Research, Internal Desk Research, External Desk, Online Desk Research, Government published data, Customer desk research, Field /Industry Visits, Internships

PROGRAM STRUCTURE

1. The full-time, four-year BBA programme offered by MITCOM comprises eight semesters of about 90 working days each.
2. The programme requires a minimum of 160 credits equivalent of courses to be completed by students, including a summer internship of 6 credits equivalent as per UGC Choice Based Credit System
3. Students may choose to do up to a maximum of 120 credits equivalent of courses.
4. The Programme includes Core Courses, Elective Courses, Skill Courses, and Practice Courses.
5. The student will study 48 courses including 10 electives, in addition to major research project, summer internship, two industry visits and one foreign tour.
6. Summer internship of 6 weeks will be evaluated by industry mentor as well as faculty mentor with equal weightage.

TYPES OF COURSES

1. The 'Core' Courses are intended to be those that provide knowledge on functions of management such as human resources management, financial management and marketing management.
2. The 'Elective' Courses are intended to be those that students choose to study in pursuit of advanced knowledge in their areas/domains of professional interest.
3. The 'Skill' Courses are intended to be those that will help students enhance their skills for pursuing successful professional careers.
4. The 'Practice' Courses are intended to be those that will help students learn how to apply their theoretical knowledge to practical issues in management.
5. The 'Summer Internship Programme' (SIP) is intended to be a 6-week intensive immersion in industry for the students to gain an exposure to industry practices and learn the application of management theory in practice.

ASSESSMENT SCHEME

Total Marks – 100

End Term Marks-

70 Internal

Evaluation-30

S. No.	Particulars	
1	End semester examination	70
Below Mentioned parameters for Internal marks		
2	Mid Term Examination	30
3	Preliminary Examination	30
4	Assignments (Minimum-5)	50
5	Case-Lets	20
6	Class test, and MCQ 10 marks per unit	50
7	Participation in-house activities (Guest Lectures, Meets, Conferences, Seminar, Persona and Sports	10
8	Participation Outside activities(Hackthon/Quiz/Business Plan/Blog/Sports any other competition	10
9	Discipline in the Campus	10
10	Class Attendance, Project work if any. Class Presentation	10
11	Student Manual Report (5 marks per semester)	30
12	Practical Exam (if applicable)	50
Total		300

***Note: The 300 marks to be converted to 30 marks of Internals.**

Seminar & Report Writing

Evaluation of the Seminar & Report Writing shall be as follows –

Total 2 Credits for the Seminar & Report Writing	25 Marks Seminar/ PPT Presentation) 25 Marks - Report Writing
Total	50 Marks

SIP:

Evaluation of the SIP shall be as follows –

Total 6 Credits for SIP	50 Marks SIP PPT Presentation) 30 Marks – SIP Hard copy Report Submission 120 Marks – VIVA VOCE
Total	200 Marks

Dissertation:

Evaluation of the Dissertation shall be as follows –

Total 6 Credits for Dissertation	50 Marks SIP PPT Presentation) 30 Marks – Black book Hard copy Submission 120 Marks – VIVA VOCE
Total	200 Marks

Bifurcation of VAC/SHD Courses

VAC	Assignments	Activities	Attendance Participation	Total
Type-I SHD	5	5	5	15
Type-I Business Aptitude & Logical Reasoning /Business Communication	5	5	5	15
Type-I Leadership Sessions	5	5	5	15
Type-I Seminar & Report Writing	5	5	5	15
Type-II: Tally/Excel/other certifications	10	10	5	25

At MITCOM we have continuous assessment Scheme through formative & summative assessment

1. The End Semester Examinations shall be of 2.30 -hour duration irrespective of credits assigned to the Courses. The maximum marks in ESE shall be 70
2. Mid-Semester examinations shall be of two hours duration irrespective of the credits assigned to the Courses. The maximum mark in the mid-semester examination shall be 30 Formative assessment. The formative assessment is 30 which includes case analysis, assignment presentation etc.

1.1 Curriculum Design and Development

Curriculum developed and implemented have relevance to the local, national, regional and global developmental needs which is reflected in Graduate Attributes (GAs): Programme outcomes (POs), Program Outcomes (POs) and Programme Specific outcomes (PSOs) of the Programmes offered by the Institution

The Institute has the systematic procedure for development, revision and implementation of curriculum of all the departments. The Primary objective of the institute is to create Techno- Managerial power for the global needs. The curriculum is designed carefully by addressing the recent technologies and the Opportunities existing in regional and global level with all necessary fundamentals.

Factors for Curriculum Design:

The Curriculum is designed to ensure that the students have the required domain knowledge, skills and attitude. The factors considered for design of curriculum are: (i) Syllabus of various reputed Indian and International Universities (ii) Model curriculum prescribed by AICTE, (iii) The Program Specific Outcomes of professional bodies, (iv) Suggestions by industry experts and alumni, (v) Syllabi of various competitive exams like GATE, IES, etc.,³³³

Implementation of Outcome Based Education (OBE) in the Curriculum:

The initial phase for ensuring academic quality is the design of the curriculum, in particular, the types of courses, the number of electives, and the curricular structure, with complete details of the course title and course contents as per the regulations.

The next phase, the Course Outcomes (COs) for every course is mapped with the Program Outcomes (POs) of NBA and the Program Specific Outcomes (PSOs) of the program.

An effective implementation of this Outcomes Based Education (OBE) ensures that our graduating engineers have all the 12 POs defined by NBA, and hence can compete on a global platform, and have expected global attributes. Specific to every program, we have 3-5 Program Educational Objectives (PEOs) that are measured through the performance of the alumni.

The Institute keenly observes the attainments of PEO, PO and PSO for the respective programs which intern relates to Vision and Mission of the institution and Department as well

Process for Curriculum Design:

The initial version of the curriculum is prepared by having the above design criteria, through discussions with stakeholders. The proposed curriculum is then discussed at internal (Department syllabus review committee) and is put forth to BOS (Board of Studies) where the experts from industry, academia, Alumni in addition to senior faculty members.

The curriculum is then placed for approval during the Academic Council. Curriculum is finally evolved and published in MITCOM Academic Management System).

The academic autonomy of the Institution provides the opportunity to frequently revise the curriculum based on needs and suggestions from various stake holders. In last five years the syllabus of UG & PG programmes was revised in twice in a year through formal BOS, revision of the curriculum focuses mainly on introducing new courses with multiple facets for improving the soft skills, general aptitude and technical aptitude.

The students are made mandatory to upgrade their knowledge by undergoing MOOCS courses through NPTEL. Further the Internship made compulsory for all the students and as a result the student can upgrade the knowledge base in diversified fields. In addition to the curriculum, student's skills are upgraded by conducting various value-added

ASSESSMENT SCHEME:

At MITCOM we have continuous assessment Scheme through formative & summative assessment

1. The End Semester Examinations shall be of 3-hour duration irrespective of credits assigned to the Courses. The maximum marks in ESE shall be 70
2. Mid-Semester examinations shall be of two hours duration irrespective of the credits assigned to the Courses. The maximum mark in the mid-semester examination shall be 35
3. Formative assessment. The maximum mark for formative assessment is 10 which includes case analysis, assignment presentation etc.

PEO'S, GA PO & PSO of B Com (Honors)

Programme Educational Objectives

(PEOs):

PEO1: Identify the different functional aspects of business world and recognize different Opportunities of business.

PEO2: Explore the entrepreneurial quality and start new business venture with innovative ideas.

PEO3: Prepare students to undertake post-graduation Programme.

Graduate Attributes (GAs): Generic Graduate Attributes for Bachelors of Commerce (Honors) Programs

At the end of the Programme the learner shall exhibit:

GA1: Deep discipline knowledge and intellectual breadth

GA2: Critical thinking & creative problem solving

GA3: Professionalism and leadership readiness

GA4: Proficiency in Communication & Digital Literacy

GA5: Research & Analytical Skills

GA6: Professionalism, Ethical, Values Orientation

Program Outcomes (POs):

After completing the B. Com Course, the students would be able to:

PO1: Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
PO2: Develops communication skills and build confidence to face the challenges of the corporate world
PO3: Enhances the capability of decision making at personal and professional levels
PO4: Makes students industry ready and develop various managerial and accounting skills for better professional opportunities
PO5: Develops entrepreneurial skills amongst learners.
PO6: - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners
PO7: - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance

Programme Specific Outcome (PSO)

After completing the BCOM course, the students would be able to:

PSO1: Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
PSO2: Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.
PSO3: Learners further move towards research in the field of Commerce
PSO4: Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up
PSO5: The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge

Table

GA		GA 1	GA 2	GA 3	GA 4	GA 5	GA 6
PEO		Deep discipline knowledge and intellectual depth	Critical thinking & creative problem solving	Professionalism and leadership readiness	Proficiency in Communication & Digital Literacy	Research & Analytical Skills	Professionalism, Ethical Values Orientation
PEO 1	Graduates in Business Management will have expertise in the area of leadership, interpersonal skills, entrepreneurship, Finance and Marketing	Yes	Yes	Yes		Yes	Yes
PEO 2	Graduate in Business Management will be able to compete the global business world in more professional way	Yes	Yes		Yes	Yes	
PEO 3	Graduate in Business Management will have significant prospects in academics, business economic and research, consultancy, stock markets and portfolio management, banking and insurance pursuits at national and international level	Yes	Yes			Yes	

MIT College of Management, Pune
Multiple Entry Multiple Exit
Period of Undergraduate program as per NEP

Sr No	Type	Year
1	Certificate	After Completing 1 Year
2	Diploma	After Completing 2Year
3	Graduate	After Completing 3 Year
4	Degree with Honors	After Completing 4 Year

Overall Course -Subject Basket for-BCOM (Honors)
(AY.2023-2026) BATCH-III

SEM	CODE	COURSE TITLE	COURSE TYPE	L-T-P	CREDITS
Sem I 1 credit=10 hours	22BCOM101	Principles of Management	DSC	4-0-0	4
	22BCOM102	Business Economics-1	DSC	4-0-0	4
	22BCOM103	Business Mathematics	DSC	4-0-0	4
	22BCOM104	Financial Accounting	DSC	4-0-0	4
	22BCOM105	Business Communication and Proficiency Skills-I	DSC	4-0-1	4
	22BCOM106	Fundamentals Of Computers	IDSC	4-0-0	4
	22BCOM107	Auditing and Corporate Governance	DSC	4-0-0	4
	22VAC101	Tally Software	VAC	1-0-2	3
	22UCC101	Health Wellness Physical Education and Yoga-1(NCC/NSS)	SEC-VB	0-0-3	3
	Total				
Sem II 1 Credit=15 hours	22BCOM201	Cost Accounting	DSC	3-0-0	3
	22BCOM202	Business Economics-2	DSC	3-0-0	3
	22BCOM203	Statistics	DSC	3-0-0	3
	22BCOM204	Business Organization and Systems	DSC	3-0-0	3
	22BCOM205	Company Law & Secretarial Practice	DSC	3-0-0	3
	22BCOM206	Application of Spread Sheet in Business using Advanced Excel	IDSC	3-0-0	3
	22BCOM207	Corporate Accounting & Financial Analysis	DSC	3-0-0	3
	22UCC201	Business Communication and Proficiency Skills-II	SEC	2-0-1	3
	22UCC202	Health Wellness Physical Education and Yoga-1(NCC/NSS)	SEC-VB	0-0-3	3
	22VAC201A	Financial Literacy	VAC	3-0-0	3
Total					30
Sem III 1 Credit= 15 hours	22BCOM301	Management Accounting	DSC	3-0-0	3
	22BCOM302	Quantitative Techniques	DSC	3-0-0	3
	22BCOM303	Human Resource Management	DSC	3-0-0	3
	22BCOM304	Indian Economy and Policy Management	DSC	3-0-0	3
	22BCOM305	Global Business Environment	DSC	3-0-0	3
	22BCOM306	Business Law	DSC	3-0-0	3
	22BCOM307	Investment Management	DSC	3-0-0	3
	22UCC301	Creative Arts and Performing Arts-1	SEC	0-0-3	3
	22UCC302	Business Aptitude & Logical Reasoning-I	SEC	3-0-0	3
	22UCC303	Societal Immersion Spirituality and Morality-I	SEC	0-0-0	NA
	22VAC301	Finance-ERP	VAC	3-0-0	3
	Total				
Sem IV 1 Credit= 15 hours	22BCOM401	Principles of Marketing	DSC	3-0-0	3
	22BCOM402	Business Ethics and Corporate Governance	DSC	3-0-0	3
	22BCOM403	Entrepreneurship Development	DSC	3-0-0	3
	22BCOM404	International Business	DSC	3-0-0	3
	22BCOM405	Management Information Systems	DSC	3-0-0	3
	22BCOM406	Corporate Laws	DSC	3-0-0	3
	22BCOM407	Financial Management	DSC	3-0-0	3
	22VAC401	Advanced Tally	VAC	2-0-1	3
	22UCC401	Creative Arts & Performing Arts-II	SEC	0-0-2	2
	22UCC402	Business Aptitude & Logical Reasoning -II	SEC	3-0-0	3
	22UCC403	Societal Immersion Spirituality and Morality-II	SEC	0-0-0	NA

	Total				30
Sem V 1 Credit= 15 hours	22BCOM501	Strategic Management	DSC	3-0-0	3
	22BCOM502	Banking and Insurance	DSC	3-0-0	3
	22BCOM503	Business Taxation	DSC	3-0-0	3
	22BCOM504	E-Commerce	DSC	3-0-0	3
	22BCOM505	Consumer Affairs and Customer Care	DSC	3-0-0	3
	22BCOM506	Public Relations	DSC	3-0-0	3
	22BCOM507	Financial Markets, Institutions and Financial Services	DSC	3-0-0	3
	22BCOM508	Summer Internship Project	DSC	6-0-0	6
	22VAC501	Tax Procedure and Practice	SEC	3-0-0	3
	22UCC501	Foreign Language-1	SEC	3-0-0	3
Total				33	
SEM-VI 1 Credit= 15 hours	22BCOM601	Contemporary Issues in Indian Economy	DSC	3-0-0	3
	22BCOM 602	Central Banking and Monetary Policy	DSC	3-0-0	3
	22BCOM603	Institutional Framework of Commerce	DSC	3-0-0	3
	22 BCOM604	Advanced Accounting	DSC	3-0-0	3
	22BCOM605	Advanced Auditing	DSC	3-0-0	3
	22BCOM606	Dissertation	SEC-SB	6-0-0	6
	22BCOM607	Seminar/Report	SEC-SB	2-0-0	2
	22UCC601	Foreign Language-2	AEC	3-0-0	3
	22VAC601	National Stock Exchange Certification	VAC	3-0-0	3
	Total				29

SUBJECT BASKET SEM-1**1 Credit=10 Hours**

Bachelor of Commerce (Honors)				
CC:1	22BCOM101	Principles of Management	DSC	4
CC:2	22BCOM102	Business Economics-I	DSC	4
CC:3	22BCOM103	Business Mathematics	DSC	4
CC:4	22BCOM104	Financial Accounting	DSC	4
CC:5	22BCOM105	Business Communication & Proficiency Skills-I	DSC	4
CC:6	22BCOM106	Fundamentals Of Computers	IDSC	4
CC:7	22BCOM107	Auditing and Corporate Governance	DSC	4

Value added and University Credit Courses BCOM(Honors)				
VAC:1	22VAC101	Tally Software	VAC	3
UCC:1	22UCC101	Health Wellness Physical Education and Yoga-1(NCC/NSS)	SEC-VB	3

SUBJECT BASKET SEM-1I**1 Credit=15 Hours**

Bachelor of Commerce (Honors)				
CC:1	22BCOM201	Cost Accounting	DSC	3
CC:2	22BCOM202	Business Economics-II	DSC	3
CC:3	22BCOM203	Statistics	DSC	3
CC:4	22BCOM204	Business Organization and Systems	DSC	3
CC:5	22BCOM205	Company Law & Secretarial Practice	DSC	3
CC:6	22BCOM206	Application of Spread Sheet in Business using Advanced Excel	IDSC	3
CC:7	22BCOM207	Corporate Accounting & Financial Analysis	DSC	3

Value added and University Credit Courses				
UCC:2	22UCC201	Business Communication & Proficiency Skills-II	SEC	3
UCC:3	22UCC202	Health Wellness Physical Education and Yoga-1(NCC/NSS)-II	SEC-VB	3
VAC:2	22VAC201	Financial Literacy	VAC	3

SUBJECT BASKET SEM-III

1 Credit=15 Hours

Bachelor of Commerce (Honors)				
CC:1	22BCOM301	Management Accounting	DSC	3
CC:2	22BCOM302	Quantitative Techniques	DSC	3
CC:3	22BCOM303	Human Resource Management	DSC	3
CC:4	22BCOM304	Indian Economy and Policy Management	DSC	3
CC:5	22BCOM305	Global Business Environment	DSC	3
CC:6	22BCOM306	Business Law	DSC	3
CC:7	22BCOM307	Investment Management	DSC	3

Value added and University Credit Courses				
UCC:1	22UCC301	Creative Arts and Performing Arts-I	SEC	3
UCC:2	22UCC302	Business Aptitude and Logical Reasoning-I	SEC	3
UCC:3	22UCC303	Societal Immersion Spirituality and Morality-I	SEC	3
VAC:1	22VAC301	Finance- ERP	VAC	3

SUBJECT BASKET SEM-IV

1 Credit=15 Hours

Bachelor of Commerce (Honors)				
CC:1	22BCOM401	Principles of Marketing	DSC	3
CC:2	22BCOM402	Business Ethics and Corporate Governance	DSC	3
CC:3	22BCOM403	Entrepreneurship Development	DSC	3
CC:4	22BCOM404	International Business	DSC	3
CC:5	22BCOM405	Management Information Systems	DSC	3
CC:6	22BCOM406	Corporate Laws	DSC	3
CC:7	22BCOM407	Financial Management	DSC	3

Value added and University Credit Courses				
VAC:1	22VAC401	Advanced Tally	VAC	3
UCC:1	22UCC401	Creative Arts and Performing Arts-I	SEC	3
UCC:2	22UCC402	Business Aptitude and Logical Reasoning-I	SEC	3
UCC:3	22UCC403	Societal Immersion Spirituality and Morality-I	SEC	3

SUBJECT BASKET SEM-V**1 Credit=15 Hours**

Bachelor of Commerce (Honors)				
CC:1	22BCOM501	Strategic Management	DSC	3
CC:2	22BCOM502	Banking and Insurance	DSC	3
CC:3	22BCOM503	Business Taxation	DSC	3
CC:4	22BCOM504	E-Commerce	DSC	3
CC:5	22BCOM505	Consumer Affairs and Customer Care	DSC	3
CC:6	22BCOM506	Public Relations	DSC	3
CC:7	22BCOM507	Financial Markets, Institutions and Financial Services	DSC	3
CC:8	22BCOM508	Summer Internship Programme (SIP)	DSC	6

Value added and University Credit Courses				
VAC:1	22VAC501	Tax Procedure and Practice	VAC	3
UCC:1	22UCC501	Foreign Language-1	AEC	3

SUBJECT BASKET SEM-VI**1 Credit=15 Hours**

Bachelor of Commerce (Honors)				
CC:1	22BCOM601	Contemporary Issues in Indian Economy	DSC	3
CC:2	22BCOM602	Central Banking and Monetary Policy	DSC	3
CC:3	22BCOM603	Institutional Framework of Commerce	DSC	3
CC:4	22BCOM604	Advanced Accounting	DSC	3
CC:5	22BCOM605	Advanced Auditing	DSC	3
CC:6	22BCOM606	Dissertation	DSC	6
CC:7	22BCOM607	Seminar and Report writing	DSC	2

Value added and University Credit Courses				
VAC:1	22VAC601	National Stock Exchange-Certifications	VAC	3
UCC:1	22UCC601	Foreign Language-2	AEC	3



Common Subjects Code -22BCOM101

Course Title-: Principles of Management

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCO M101	Principles Of Mgt.	4	0	0	4	40		30		70		100

Course Objective:

- To understand basic concept regarding business administration
- To examine how various management principles could be applied in firms
- To develop managerial skills among the students

Course Outcome: After studying this course students will be able to:

CO1: Articulate the meaning and importance of management in organizational settings.

CO2: Identify and analyze the various roles that managers play within organizations

CO3: Memorize how managers apply both creative skills and systematic principles

CO4: Remember the themes in modern management and changes in the modern business systems

CO	Description	Bloom's taxonomy	Units covered
CO1	Articulate the meaning and importance of management in organizational settings.	CO1	1
CO2	Identify and analyze the various roles that managers play within organizations	CO2	2
CO3	Memorize how managers apply both creative skills and systematic principles	CO3	3
CO4	Remember the themes in modern management and changes in the modern business systems	CO4	4

Mapping of CO's with PO's and PSO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	L	L	L	L	L		L	L	L	M
CO2	M		M	M	L	L	M		M	M	M	L
CO3	M				M	M	L	M				H
CO4	M			H	M		M	M				

Unit	PO'S Mapping	Course Outline	No of Lectures
1	PO1 Discipline Knowledge	<u>Introduction to Management</u> 1.1 Meaning & Importance, Functions, Role of Managers 1.2 Management as an Art, Science, Profession and a Social System 1.3 Concept of Management, Administration, Organization & Universality of Management	10 Hours
2	PO3: Professionalism	<u>Evolution of Management Thought</u> 2.1 Concept of Managerial Thoughts 2.2 Contribution of Frederick Taylor, Elton Mayo, Henry Fayol and Peter Ducker 2.3 Indian Management ethos (Indian) and different Styles for example (J.R.D Tata, Dhirubhai Ambani, N. R. Narayana Murthy, Varghese Kurien	10 Hours
3	PO1: Application of Knowledge of Management	<u>Major Managerial Functions</u> 3.1 Forecasting: Meaning, Need Types, Methods, Advantages, merits, Disadvantages 3.2 Planning: Meaning, Need Types, methods, Advantages, merits, Disadvantages 3.3 Organizing: Meaning, Concept, Delegation of Authority: Meaning, Importance Decentralization: Concepts, Meaning and, Importance 3.4 Decision Making: , Process, and Techniques Directions nature and principles and 3.5 Motivation: Meaning, Importance, Nature, Principles, and Theories 3.6 Controlling: Meaning, Needs, Process, Techniques	10 Hours
4	PO5: Analytical Skills	<u>Recent trends in Management</u> 4.1 Management of change, management of crisis, 4.2 Total Quality Management (TQM): Meaning, Merits, Demerits, 4.3 Stress management. (Principles, concepts merits) 4.4 Knowledge Management: Meaning, Merits, Demerits Outsourcing: Meaning, Merits, Demerits	10 Hours

Reference Books:

1. Rosenthal, Caitlin (2018). Accounting for Slavery: Masters and Management. Harvard University ISBN 9780674988576. Retrieved 3 October 2020.
2. Peters, Thomas J. (1987). Thriving on Chaos: Handbook for a Management Revolution. Perennial Library. Vol. 7184. Knopf. ISBN 9780394560618. Retrieved 7 September 2020.
3. Rosenthal, Caitlin (2018). Accounting for Slavery: Masters and Management. Harvard University ISBN 9780674988576. Retrieved 3 October 2020.
4. Peters, Thomas J. (1987). Thriving on Chaos: Handbook for a Management Revolution. Perennial Library. Vol. 7184. Knopf. ISBN 9780394560618. Retrieved 7 September 2020.

Text Books:

- Essential of Management - Horold Koontz and Itinz Weibrich - McGrawHills International
- Management Theory & Practice - J.N.Chandan
- Essential of Business Administration - K.Aswathapa Himalaya Publishing House
- Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
- Business Organization & Management - Dr. Y.K. Bhushan
- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill

Employability- 57.38%. Skill Development- 32.79% Entrepreneurship-9.83

Common Subjects Code -22BCOM102

Course Title:- Business Economics-1 Micro

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCO M102	Business Economics-1 Micro	4	0	0	4	40		30		70		100

Course Objective:

- To acquaint the students with the concepts of microeconomics dealing with consumer behavior.
- To understand the supply side of the market through the production and cost behavior of the firms

Course Outcome: After studying this course students will be able to:

CO1: Identify the importance micro economics study

CO2: Illuminate the concept of market demand

CO3: Recall the scenario of business conditions taking micro study.

CO4: Remember management concept

CO	Description	Bloom's taxonomy	Units covered
CO1	Identify the importance micro economics study	CO1	1,2,
CO2	Illuminate the concept of market demand	CO2	2
CO3	Recall the scenario of business conditions taking micro study.	CO3	3
CO4	Remember management concept	CO4	4

Mapping of CO's with PO's and PSO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	L	L	L	L		L	L	L	M
CO2	L		M		L	L	M	H	M			L
CO3	M	L	H	M	M	M	L	M		H	M	H
CO4	M		M			H		L			L	

Unit	PO'S Mapping	Course Outline	No of Lectures
1	PO1: Discipline Knowledge	<p style="text-align: center;"><u>Introduction of Micro Economics</u></p> <p>1.1 Meaning, Nature and Scope of Business Economics – Micro and Macro</p> <p>1.2 Basic Economic Problems</p> <p>1.3 Circular Flow of Income and Expenditure</p> <p>1.4 Occupational Structure and economic development</p>	8 Hours
2	PO5: Analytical Skills	<p style="text-align: center;"><u>Demand and Supply Analysis</u></p> <p>2.1 Concept of Demand and Supply</p> <p>2.2 Differences between consumer perceptions with demand and supply Reference: 69th edition Datt&Sundaram</p> <p>2.3 Elasticity of Demand and their types.</p> <p>2.4 Factors Affecting Supply</p> <p>2.5 Concept and Law of Supply</p>	8 Hours
3	PO1: Decision Making	<p style="text-align: center;"><u>Revenue Concepts</u></p> <p>3.1 Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue and their relationship</p> <p>3.2 Types of costs – Accounting Costs and Economic Costs</p> <p>Short Run Cost Analysis: Fixed, Variable and Total Cost Curves, Average and Marginal Costs</p> <p>3.3 Long Run Cost Analysis: Long Run Average and Marginal Cost Curves</p> <p>3.4 Mutually related Prices (Substitutes and complements Joint demand, supply Composite demand, supply Equilibrium between two prices.</p>	8 Hours

4	PO6: Ethics	<p style="text-align: center;"><u>Imperfect Competition</u></p> <p>4.1 Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition 4.2 Monopoly- Price Determination under Monopoly 4.3 Monopolistic Competition – Non- price competition 4.4 Duopoly and Oligopoly– Meaning and characteristics 4.5 Profit maximization and pricing method Principles of profit maximization-cost plus Principles sales maximization principle, maximum prices and minimum price.</p>	8 Hours
5	PO4: Business Applications	<p style="text-align: center;"><u>Distribution</u></p> <p>5.1 Rent: Modern Theory of Rent 5.2 Wages: Marginal Productivity Theory of wage determination 5.3 Interest: Liquidity Preference Theory of Interest 5.4 Profits: Dynamic, Innovation, Risk - Bearing and Uncertainty Bearing Theories of Profits</p>	8 Hours

Reference Books:

1. *"Oligopoly/Duopoly and Game Theory". AP Microeconomics Review. 2017. Archived from the original on 2016-06-25. Retrieved 2017-06-11. Game theory is the main way economists [sic] understands the behavior of firms within this market structure.*
2. *Krylovskiy, Nikolay (20 January 2020). "Natural monopolies". Economics Online. Retrieved 2020-09-03.*
3. *Hashimzade, Nigar; Myles, Gareth; Black, John (2017). "market structure". A Dictionary of Economics. Oxford University Press. ISBN 978-0-19-875943-0*
4. *Jean-Jacques Laffont, 1989. The Economics of Uncertainty and Information, MIT Press. Description Archived 2012-01-25 at the Wayback Machine and chapter-preview links.*
5. *Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.*
6. *Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.*

Text Books:

- Koutsiyannis, Modern Micro Economic Theory.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Exercise:

1. Case studies
2. Debates
3. Tendering for a contract

1. **Employability- 57.38%**
2. **Skill Development- 32.79%**
3. **Entrepreneurship-9.83%**

Common Subjects Code -22BCOM103												
Course Title:- Business Mathematics												
Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCO M103	Business Mathematics	4	0	0	4	40		30		70		100

Course Objective:

- To interpret the basic concepts in Mathematics.
- To appreciate wide applications of mathematical models in business.
- To perform data driven decisions

Course Outcome: After studying this course students will be able to:

CO1: Use multiple pedagogies like interactive lecture, problems and case-based Problems

CO2: Recall problem solving techniques

CO3; Remember mathematical models

CO4: Learn applications of models

CO	Description	Bloom's taxonomy	Units covered
CO1	Use multiple pedagogies like interactive lecture, problems and case-based Problems	CO1	1
CO2	Recall problem solving techniques	CO2	1,2
CO3	Remember mathematical models	CO3	3
CO4	Learn applications of models	CO4	4

Mapping of CO's with PO's and PSO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	L	L	L	L	L	M	M	M
CO2	M	M			M	L	M	M	L	H	L	H
CO3	H	L	M	M	L		L	M	M	L	M	L
CO4	M	M	L	L	M	L	M	L	L	H	L	H

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline Knowledge	<p style="text-align: center;"><u>Commercial Arithmetic</u></p> <p>1.1 Ratio, Proportion and Percentage -Meaning and Computations.</p> <p>1.2 Interest - Simple Interest, Compound interest, Equated Monthly Installments (EMI)(Reducing and flat rate of interest), Examples</p> <p>1.3 Profit & Loss - Concept of Cost Price, Marked Price and Selling Price, Trade Discount and Cash Discount, Commission and Brokerage, Numerical Examples</p> <p>1.4 Shares and Dividends Concept of Shares, face value, market value, Net Asset Value, Equity Shares and Preference shares, Dividend, Bonus Shares Examples.</p>	10 Hours
2	PO2: Creative problem solving	<p style="text-align: center;"><u>Linear and quadratic models</u></p> <p>2.1 Linear and quadratic equations in one and two variables, simultaneous linear equations,</p> <p>2.2 Linear inequalities in one variable, linear functions, slope and equations of a line.</p>	10 Hours
3	PO2: Critical thinking	<p style="text-align: center;"><u>System of Linear Equations and Matrices</u></p> <p>3.1 Addition of matrices – System of linear equations, addition and multiplication of Matrices –Determinants – Inverse of a matrix by Gauss Jordan method. Application of matrices and Determinants – Solution of a system of linear equations- Gauss elimination method.</p>	10 Hours
4	PO2: Creative problem solving	<p style="text-align: center;"><u>Permutations and combinations</u></p> <p>4.1 Permutations – Factorials, Permutations of n Different Things, Permutations of Things not all Different, circular permutations and restricted permutations; Combinations – Complementary combinations, restricted combinations, Combination of Things not all different.</p>	10 Hours

Reference Books:

1. Gupta, J. D., P. K., & Man Mohan. *Mathematics for Business and Economics*. Tata McGraw-Hill Publishing Company Limited.
2. Navaneetham, P. *Business Mathematics and Statistics*. Anand Publishers.
3. Padmalochan, H. (2010). *A TextBook of Business Mathematics*, New Delhi: Sultan Chand and Sons.
4. Singh, J. K. (2013). *Business Mathematics*, New Delhi: Himalaya Publishing House

Text Books:

1. Sancheti, D. C., & Kapoor, V. K. (2009). *Business Mathematics*. New Delhi: Sultan Chand and sons.

Exercise:

Mathematical games
Brainstorming session

1. **Employability- 69.6%**
2. **Skill Development- 1.59%**
3. **Entrepreneurship-28.81%**

Common Subjects Code -22BCOM104**Course Title-: Financial Accounting**

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCOM 104	Financial Accounting	4	0	0	4	40		30		70		100

Course Objective:

- To familiarize the students with the basic accounting concepts, principles, assumptions, conventions, and techniques of preparing and presenting the financial statements.
- To learn preparing Cash Book, Depreciation Accounting &BRS.
- It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Course Outcome

CO1- Memorizing and prepare the financial statements.

CO2- Retrieve the basic concept of accounting terms

CO3- Recall the errors in bank reconciliation statements.

CO4; List financial statements

CO	Description	Bloom's Taxonomy	Units Covered
CO1	Exemplify to prepare and analyze the financial statements.	II	I
CO2	Acquire the basic concept of accounting terms	I	II
CO3	Recall the errors in bank reconciliation statements.	III	III & IV
CO4	List financial statements	IV	IV

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline Knowledge	<u>Introduction to Financial Accounting:</u> 1.1 Definition and Scope, Objectives of Financial Accounting, Accounting v/s Bookkeeping, 1.2 Terms used in accounting, users of accounting information and limitations of Financial Accounting.	8 Hours
2	PO2: Evidence based thinking	<u>Conceptual Framework:</u> 2.1 Accounting Concepts, Principles and Conventions, Brief about Accounting Standards. Introduction of Capital, 2.2 Revenue, Reserves, Provisions and Contingent Liability, qualitative characteristics of financial information.	8 Hours
3	PO3: Business Applications	<u>Accounting Cycle:</u> 3.1 Recording of transactions, Journals, Ledger, Subsidiary Books, Trial Balance, Various adjustments, financial statements and disclosures.	8 Hours
4	PO4: Business Applications	<u>Depreciation:</u> 4.1 Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).	8 Hours
5	PO4: Business Applications	<u>Cash Book:</u> 5.1 Two & Three columns' Cash Book, Bank Reconciliation Statement	8 Hours

Reference Books:

Fundamentals of Accounting & Financial Analysis: By Anil Choudhry (Pearson Education)

Financial Accounting for Management: By Amrich Gupta (Pearson Education)

Financial Accounting for Management: By Dr. S. N. Mahesh Wari (Vikas Publishing).

Text Books:

1. Principles of Managerial Accounting-Copyright Year: 2017 Contributor: Jonick Publisher: University of North Georgia Press

2. Principles of Accounting Volume 2 Managerial Accounting Copyright Year: 2019 Publisher: Opens tax

Exercise:

1. Practical solutions

1. **Employability- 51%**

2. **Skill Development-38.2%**

3. **Entrepreneurship-10.8%**

Common Subjects Code -22BCOM105**Course Title-: Business Communication & Proficiency Skills-1**

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCOM105	Business Communication & Proficiency Skills-1	3	0	1	4	40		30		70		100

Course Objective:

- To develop the language and understand the importance verbal & non-verbal communication.
- To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
- To develop the fundamental skills of business communication techniques and the ability to be effective in writing business documents
- To develop command over English language with proper grammatical frameworks.

Course Outcome: After studying this course students will be able to:**CO1: Identify effective business communication skill****CO2: Illuminate research approaches and information collection.****CO3: Recall and delivering effective presentations.****CO4: Learn interpersonal communications.**

CO	Description	Bloom's Taxonomy	Units Covered
CO1	Identify effective business communication skill	I	I
CO2	Illuminate research approaches and information collection.	II	II
CO3	Recall and delivering effective presentations.	III	III ,IV,V
CO4	Learn interpersonal communications.	IV	VI,VII

Mapping of CO's with PO's and PSO's

Course	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	H	L	L	L	L	L	L	M	L	
CO2	M	M		L	M		M	L		H	L	H
CO3	M	H	H	H	M	M	L	M	H	H		H
CO4	M	M		L	M		M	L		H	L	H

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline Knowledge	<p style="text-align: center;"><u>Introduction to Business Communication</u></p> <p>1.1 Importance of Business communication at workplace. 1.2 Effectives- Types of Communication Verbal v/s Non-Verbal Communication Activity- Management games can be planned</p>	5 Hours
2	PO3: Leadership readiness	<p style="text-align: center;"><u>Verbal Ability Grammar</u></p> <p>2.1 Inferential Logical Reasoning 2.2 Para Jumbles 2.3 Summary 2.4 Contextual usage 2.5 Idioms 2.6 One word substitution 2.7 Sentence completion 2.8 Misfit/Out of Context sentence 2.9 Paragraph Completion 2.10 Vocabulary Activity- Practice test to be given & continuous assessment to be done</p>	5 Hours
3	PO3: Professionalism	<p style="text-align: center;"><u>Listening</u></p> <p>3.1 Importance of Listening Skills 3.2 Techniques of effective Listening- Listening & Comprehension 3.3 Probing Questions 3.4 Barriers to listening 3.5 Cultivating good Listening Skills Activity- Listening test should be conducted form British Council or IDP mock test</p>	5 Hours
4	PO2: Evidence based thinking	<p style="text-align: center;"><u>Speaking</u></p> <p>4.1 Pronounce Correctly the Consonant Cluster in English Pronounce Correctly the Plural 4.2 Past Tense Markers in English- Self-Introduction Activity- Practice test to be given & continuous assessment to be done</p>	5 Hours

5	PO3: Leadership readiness	<p style="text-align: center;">Writing</p> <p>5.1 Describe some visual information (graph/table/chart/diagram) in their own words. 5.2 The candidate must Describe and explain data 5.3 Describe the stages of a process 5.4 Describe an event or an object 5.5 Essay writing- Identifying the type of essay 5.6 Letter writing, Informal (To a friend, family member etc.) 5.7 Semi-Formal (To a colleague, teacher etc.) Activity- Students should draft 2 formal communication letters & One Essay</p>	4 Hours
6	PO4: Proficiency in Communication	<p style="text-align: center;">Reading</p> <p>6.1 Techniques of effective reading- Gathering ideas & information from the given text- 6.2 Multiple Choice 6.3 Identifying the writer/Claim Matching Information Matching headings Activity- Passages should be given students should be able to answer the passages given correctly</p>	3 Hours
7	PO3: Professionalism	<p style="text-align: center;">Professional Skills</p> <p>7.1 Ethics- Integrity-Honesty- Accountability 7.2 Planning & Organizing- Taking initiative -Goal setting - Prioritizing Tools & Techniques Activity- This entire unit can be conducted in workshop</p>	3 Hours

Reference Books:

Business Correspondence & Report Writing by R. C. Sharma & Krishna Mohan, Tata McGraw Hill, 4th Edition, 2011

Business Communication & Soft Skills, The ICFAI University Press

Basic Business Communication, Skills for empowering the internet generation - Lesikar & Flatley Tata McGraw Hill, 10th Edition, 2005

Business Communication – Harvard Business Essentials Series, HBS Press

Text Books:

- English And Communication Skills 1 (English, Paperback, Parmod Kumar Singla, n Dhillon, Alwinder)
- Tendering for a contract

1. Employability-

2. Skill Development- 100%

3. Entrepreneurship-

Common Subjects Code -22BCOM106**Course Title:- Fundamentals of Computers**

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCOM106	Fundamentals of Computers	4	0	0	4	40		30		70		100

Course Objective:

- To impart a basic level appreciation program fundamental of computer.
- To identify opportunities for application of data visualization in various domains.
- To create own data visualizations, and learn networking security too.

Course Outcome: After studying this course students will be able to:**CO1: State data transformations such as aggregation and filtering for visualization.****CO2: Acquire advanced data analysis skills and fundamentals for the same.****CO3: Recall security and networking details.****CO4: Learn networking security**

CO	Description	Bloom's taxonomy	Units covered
CO1	State data transformations such as aggregation and filtering for Visualization	CO1	1,3
CO2	Acquire advanced data analysis skills and fundamentals for the Same.	CO2	1,2,
CO3	Recall security and networking details.	CO3	3,4
CO4	Learn networking security	CO4	4

1	PO1: Discipline knowledge	<p style="text-align: center;">Cloud Computing</p> <p>1.1 Definition, Cloud Architecture, Cloud Storage, The NIST Model, The Cloud Cube Model, Deployment Models, Service Models 1.2 Infrastructure as a Service (IaaS), Platform as a Service (PaaS), Software as a Service (SaaS), Benefits of Cloud Computing, Disadvantages of Cloud Computing, Cloud Security</p>	7 Hours
2	PO6: Ethics	<p style="text-align: center;">Network Security & Remote Access Automation</p> <p>2.1 Connect a computer to a network and share Devices [Printers, files, folders, and drives.] 2.2 Work with various Network devices, connectors, and cables. Create straight and cross cable and punch a UTP cable in the patch socket and test the connectivity. 2.3 Practice IP Addressing and Subnet masking for IPV4/ IPV6 and pinging to test networks. 2.4 Configure Hub and Switch, Set up and configure wired and wireless LAN (Computer Lab within at least three computers.) 2.5 Use patch panel & I/O Box for wired LAN and installing & configuring Internet connection in a single PC and in a LAN, Set up a proxy server/ DHCP Server with firewall. Remote Access Automation – 2.1 Xrdp SSH with Forwarding, No Machine VNC. (Practical Base access need to show)</p>	7 Hours
3	PO1: Discipline knowledge	<p style="text-align: center;">Basics of IOT and Web Tech-</p> <p>3.1 Fundamentals of IOT –Describe about Data, Device, Analytics, connectivity. 3.2 Specific types of IoT and its applications: IIoT IoMT, V2X communications, IoBT 3.3 Challenges of IoT technology – IoT Security, Data Privacy 3.4 Environmental Impact IOT Example case study in Business across India Web Tech - Web architecture primer, DNS, HHTP Request, HTTP Response, Statelessness and cookies, Character Encoding & Unicode.</p>	7 Hours

4	PO3: Management Discipline	<p style="text-align: center;">Remote Work tool-</p> <p>4.1 - Time tracking, workflow, and project management software , Messaging software</p> <p>4.2 Video conferencing software ,Shared documents , A space to work</p> <p>4.3 VPN & Remote Access</p>	7 Hours
5	PO6: Usage of technology	<p style="text-align: center;">Introduction to ML & DL</p> <p>5.1 Foundations for ML , Architecture of ML and Techniques overview of M</p> <p>5.2 Foundations for DL , Architecture of DL and Techniques overview of DL Introduction to Data Science and ML & DL</p> <p>5.3 Data Science, ML & DL Use Cases in Business and Scope</p> <p>5.4 Scientific Method of ML & DL, Modeling Concepts of ML, Packages and Libraries needed for ML and DL.</p> <p>5.6 Data Acquisition - Gather information from different sources. Internal systems and External systems.</p> <p>5.7 Web APIs, Open Data Sources, Data APIs, Web Scrapping.</p>	7 Hours
6	PO5: Innovation and research	<p style="text-align: center;">Fundamentals of AI / AR</p> <p>6.1 Foundations for AI AR, AI / AR</p> <p>6.2 Application areas , AI Basics - Divide and Conquer, Greedy, Branch and Bound, Gradient Descent - NN basics Perceptron and MLP, FFN,Back propagation Visualization using AI/ AR</p>	5 Hours

Reference Books:

1. Storytelling With Data: A Data Visualization Guide for Business Professionals by ColeNussbaumer Knafllic
2. FundamentalofComputers – ByV. Rajaraman B.P.B. Publications
3. Artificial Intelligence: A Systems Approach S. Russell, P. Norvig

Text Books:

1. Introduction to Computer Security- Matt Bishop , Pearson New Delhi
2. The Accidental Analyst byEileen Mcdaniel and Stephen McDaniel
3. Cloud Computing Concepts Technology& Architecture byTop Selling
4. Machine Learning: The art and Science of Algorithms that make sense of Data , Peter Flach
5. Fundamentals ofWeb TechnologybyAnil Kumar Yadav, Vinod Kumar Yadav
6. IoT Fundamentals: Networking Technologies, Protocols, and Use Cases for the Internet ofThings Book byDavid Hanes, Gonzalo Salgueiro, and Patrick Grossetet

Skill Development-100%

Common Subjects Code -22BCOM107

Course Title-: Auditing and Corporate Governance

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCO M107	Auditing and Corporate Governance	4	0	0	4	40		30		70		100

Course Objective:

- To provide knowledge of auditing principles and techniques
- To familiarize the students with the understanding of issues
- To practices of corporate governance in the global and Indian context

Course Outcome: After studying this course students will be able to:

- CO1: Recall framework for analyzing issues in the governance
- CO2: Learn the concepts and issues associated with corporate governance
- CO3: Inspect various practices and mechanism of Corporate Governance
- CO4: Study CSR policies

CO	Description	Bloom's taxonomy	Units covered
CO1	Recall framework for analyzing issues in the governance	CO1	1
CO2	Learn the concepts and issues associated with corporate governance	CO2	1,2,
CO3	Inspect various practices and mechanism of Corporate Governance	CO3	3,4
CO4	Study CSR policy	CO4	4

Mapping of CO's with PO's and PSO's

Course outcomes	Program outcomes						Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L		L	L	L	L	L	M	L	M
CO2		M		M	M	M				L	
CO3	M	M	H	L	M	L	L	M	H	L	H
CO4	M		H	L	M	L		L	H	L	

Unit	PO'S	Course Outline	No of Lectures
1	PO6: Ethical issues	<p style="text-align: center;"><u>Auditing</u></p> <p>1.1 Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit</p> <p>1.2 Audit Procedure – Vouching and verification of Assets & Liabilities;</p> <p>1.3 Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties;</p> <p>1.4 Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013.</p>	10 Hours
2	PO6: Ethical issues	<p style="text-align: center;"><u>Special Areas of Audit</u></p> <p>2.1 Cost audit, Tax audit and Management audit;</p> <p>2.2 Recent Trends in Auditing: Basic considerations of audit in EDP Environment</p> <p>2.3 Relevant Auditing and Assurance Standards (AASs).</p>	10 Hours
3	PO1: Discipline Knowledge	<p style="text-align: center;"><u>Conceptual Framework of Corporate Governance</u></p> <p>3.1 Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; 3.2 Rating Agencies; Green Governance/E-governance Clause 49 of Listing Agreement; Class Action;</p> <p>3.3 Whistle Blowing; Shareholders Activism.</p>	10 Hours
4	PO6: Ethical issues	<p style="text-align: center;"><u>Business Ethics and CSR</u></p> <p>4.1 Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories</p> <p>4.2 Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme</p> <p>4.3 Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR</p>	10 Hours

Reference Books:

1. Relevant Publications of ICAI on Auditing (CARO). Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
3. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
4. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

Text Books:

- Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
- Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
 - Employability -25% Skill Development -62% Entrepreneurship-13%

Course Code:22VAC101

Course Title-Tally Software

Course Code	Course Name	L	T	P	Total Credit	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22VAC101	Tally Software	1	0	2	3	40		25		25		100

Course Objective:

- To make students capable to create company, enter accounting voucher entries
- To familiarize the students with accrual adjustments, and also print financial statements
- To make students ready with required skill for employability in the job market.

Course Outcome: The students will be able to

CO1- Student should be able to explain the concept of accounting principles, mode of accounting

CO2- Student should be able to enable CST and design configuring point scale in tally

CO3- Student should be able to create masters for job costing, engineering transaction, accounting for advance receipts, opening service tax credit.

CO4: Learn inventory in tally

CO	Description	Bloom's taxonomy	Units covered
CO1	Student should be able to explain the concept of accounting principles, mode of accounting	CO1	1
CO2	Student should be able to enable CST and design configuring point scale in tally	CO2	1,2,
CO3	Student should be able to able create masters for job costing, engineering transaction, accounting for advancereceipts, opening service tax credit.	CO3	3,4
CO4	Learn inventory in tally	CO4	4

Mapping of CO's with PO's and PSO's

Course outcomes	Program outcomes						Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	H	L		M	L	L	M	L	M
CO2				M	M				H	M	
CO3	L	M	L			L	M	M			
CO4	M	L	M	L	M	L	L	L	H	L	H

L=Low; M=medium; H=high

Unit	PO'S	Course Outline	No of Lectures
1	PO4: Business Application	<u>Basics of Accounting</u> 1.1Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements, Transactions & Recording Transactions	0.5 Hours
2	PO2: Evidence based thinking	<u>Fundamentals of Tally. ERP 9</u> <u>2.1 Getting Functional with Tally.ERP 9</u> Creation/ Setting up of Company in Tally. ERP 9	0.5 Hours
3	PO2: Evidence based thinking	<u>Accounting Masters in Tally .ERP</u> <u>F11 : Features</u> F12:Confriguation Setting up Account Heads	0.5 Hours
4	PO4: Business Application	<u>Inventory in Tally. ERP 9</u> 4.1Stock Groups Stock Categories Go downs / Locations Units of Measure Stock Items Creating Inventory Masters for National Traders	0.5 Hours
5	PO4: Business Application	<u>Voucher Entry in Tally. ERP 9</u> 5.1Accounting Vouchers, Inventory Vouchers, Invoicing	0.5Hours
6	PO5: Contemporary needs	<u>Advanced Accounting in Tally. ERP 9</u> 6.1Bill-wise Details Cost Centers and Cost Categories Voucher Class and Cost Centre Class Multiple Currencies Bank Reconciliation Interest Calculations Budgets & Controls Scenario Management	0.5 Hours

7	PO1: Business decision	Advanced Inventory in Tally. ERP 9 7.1 Order Processing Reorder Levels Tracking Numbers Batch-wise Details Additional Cost Details Bill of Materials (BoM) Price Levels and Price Lists Stock Valuation Zero Valued Entries Inventory Ageing Analysis Different Actual and Billed Quantities	0.5 Hours
8	PO4: Business Application	Value Added Tax (VAT) 8.1 Configuring VAT in Tally. ERP 9 Creating Masters and Entering Transactions Accounting for Return of Goods Rate Difference in Purchase / Sales Accounting for Interstate Transactions Exempt Transactions under VAT Purchases from Unregistered Dealers Claiming ITC on Capital Goods Inter-State Branch Transfers VAT Reports VAT for Composite Dealers	0.5 Hours
9	PO4: Business Application	Central Sales Tax (CST) 9.1 Basics of Central Sales Tax (CST) Enabling CST in Tally. ERP 9 Recording Interstate Transactions in Tally. ERP 9 Payment of CST CST Reports	0.5 Hours
10	PO3: Professional Attitude	Point of Sale (PoS) 10.1 Features of Point of Sale (POS) in Tally. ERP 9 Configuring Point of Sale in Tally. ERP 9 Entering POS Transactions POS Reports	0.5 Hours
11	PO4: Business Application	Job Costing 11.1 Configuring Job Costing In Tally. ERP 9 Creating Masters for Job Costing Recording Transactions Job Costing Reports	0.5 Hours
12	PO5: Importance of Innovation	Multilingual Capabilities 12.1 Configuring Tally. ERP 9 for Multilingual Capabilities Creating Masters Entering Transactions in Multiple Languages Transliteration Generating Reports	0.5 Hours

13	PO5: Importance of Innovation	Technological Advantages of Tally. ERP 9 13.1 Tally Vault Security Control Tally Audit Backup and restore Split Company Data Export and Import of Data ODBC Connectivity Web Enabled, Print Preview and Online Help Printing of Reports and Cheque	0.5 Hours
14	PO5: Importance of Innovation	Tally.NET and Remote Capabilities 14.1 Overview of Tally.NET Configure Tally.NET Features Connect Company on Tally.NET Create Remote Users Authorize Remote Users Remote Accounting	0.5 Hours
15	PO4: Business Application	Application Management and Controls 15.1 Concept of Control Centre Installing & Activating Tally.ERP 9 Logging to Control Centre Managing Accounts using Control Centre	0.5 Hours
16	PO3: Professional attitude	Online Help and Support 16.1 Features of Support Centre Accessing the Support Centre Using Support Centre	0.5 Hours
17	PO1: Management Discipline	Service Tax 17.1 Basics of Service Tax Configuring Tally. ERP 9 for Service Tax Creating Masters Entering Transactions Accounting for Advance Receipts Accounting for Opening Service Tax Credit Payment of Service Tax Service Tax Reports	0.5 Hours
18	PO4: Business application	Tax Deducted at Source 18.1 Basic concepts of TDS Configuring TDS in Tally. ERP 9 Creation of Masters Processing Transactions TDS Reports	0.5 Hours
19	PO4: Business application	Tax Collected at Source 19.1 Basic Concepts of TCS Configuring Tally. ERP 9 for TCS Creating Masters Entering Transactions TCS Reports Excise for Dealers (A+B+C) A Basic Concepts Salient Features of Dealer Excise Enabling Dealer Excise in Tally. ERP9 Creating Masters Entering Transactions Excise Reports Sales & Purchase Extract B Excise for Manufacturers Basic Concepts of Excise Duty	0.5 Hours

	Configuring Excise in Tally. ERP 9Creation of Masters Processing Transactions Excise Reports C Payroll Accounting and Compliance Configuring Payroll in Tally. ERP 9 Creating Payroll Masters Processing Payroll in Tally. ERP 9 Accounting for Employer PF Contributions Accounting for Employer ESI Contributions Payment of Professional Tax Generating Payroll Reports	0 .5 Hours
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Reference Books:

1. Relevant Publications of ICAI on Auditing (CARO). Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co.Ltd.,New Delhi.
2. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
3. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.

Press, New Delhi.

- Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
- Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

Exercise:

- Case Study
- PPT
- Excercises

1. **Employability-**

2. **Skill Development- 100%**

3. **Entrepreneurship-**

Common Subjects Code -22VAC101

Course Title: Health Wellness Physical Education and Yoga-1(NCC/NSS)

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCOM UCC101	Health Wellness Physical Education and Yoga-1(NCC/NSS)	0	0	3	3	40			25		25	100

Course Objective:

- To train and prepare students in the exoteric aspects of Yoga, which deal with the problems of integration of personality as the first step to prepare oneself for higher esoteric practices
- Students are grounded fairly in various academic aspects of the subject so that they find themselves well equipped in they are to go out into the world after the course to undertake teaching work in Yoga.

Course Outcome: After studying this course students will be able to:

CO1:Learn Yoga Philosophy: origin of yoga, different paths of Yoga, Ashtanga Yoga, Hatayoga,Panch kosha Mantra recitation which including Ganesh mantra, Guru Mantra, Shakti mantra, Gayatri mantra, Mangala Charan Mantra, Shanti Mantra

CO2: Identify Asanas on Dynamic posture, standing posture inverted posture, twisting posture,Forward and bend postures, relaxation posture Dhyana Practice Yog Nidra's Practice, Mudras, bandhas and kriyas.

CO3: Summarize Yoga for life: Yoga for personal practice, Pranayama, Kriyas, Mudras and dhyana, learning about skeletal and muscular systems and how they affect your practice and teaching. Patanjali yoga sutras and how to practice them in your daily practice life as well as toteach in small or medium sized group

CO	Description	Bloom's taxonomy	Units covered
CO1	Learn Yoga Philosophy: origin of yoga, different paths of Yoga, Ashtanga Yoga, Hatayoga, Panch kosha Mantrarecitation which including Ganesh mantra, Guru Mantra, Shakti mantra, Gayatri mantra, Mangalacharan Mantra, Shanti Mantra	CO1	1
CO2	Identify Asanas on Dynamic posture, standing posture inverted posture, twisting posture,Forward and bend postures, relaxation posture Dhyana Practice Yog Nidras Practice, Mudras, bandhas and kriyas	CO2	1,2,
CO3	Summarize Yoga for life: Yoga for personal practice, Pranayama, Kriyas, Mudras and dhyana, learning about skeletal and muscular systems and how they affect your practice and teaching. Patanjali yoga sutras and how to practice them in your daily practice life as well as toteach in small or medium sized group	CO3	3,4

Mapping of CO's with PO's and PSO's

Course outcomes	Program outcomes						Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	H	L		M	L	L	M	L	M
CO2				M	M				H	M	
CO3	L	M	L			L	M	M			
CO4	M	L	M	L	M	L	L	L	H	L	H

L=Low; M=medium; H=high

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline knowledge	Pre-Assessment & Goal Setting (WIIFM) 1.1 Trainers conduct a test and maintain data to know students' progress 1.2 Setting Learning Objectives with this course.	5 Hours
2	PO1: Discipline knowledge	Basic Yoga Postures, Surya Namaskar & Fatigue Management, Basic Pranayama, Basic Meditation Along with Mental Health Awareness 2.1 Practice entails Surya Namaskar, Different types of Yoga Postures for better alignment and coordination between mind & body, and different types of other Pranayama Practices such as Kapala Bhati, Bhastrika, And Nadi-Shodhan, Surya Bhedan Chandra Bhedan, Surya Vilome, Chandra Vilome, Ujjayi, Bhramari Pranayama without holding of breath but with deeper awareness, along with different Mudras use in Yoga Practices & pranayama, Breathe Awareness along with Meditation Practices to get feel inner being & Fatigue Management Asana and Relaxation Postures to recover the body like Yog Nidra & Nadaanushandana.	5 Hours

3	PO1: Discipline knowledge	<p style="text-align: center;">Gym Exercises</p> <p>Different movements to make muscles work and burn calories. Physical activities like swimming, running, jogging, walking, and dancing etc.</p> <p>Outcomes:</p> <ol style="list-style-type: none"> 1. It can make you feel happier. 2. It is good for your muscles and bones. 3. It can increase your energy levels <p>It can help your brain health and memory.</p>	5 Hours
4	PO1: Discipline knowledge	<p style="text-align: center;">Strengthening Exercises</p> <p>Strength and flexibility exercises to increase muscle strength, maintain bone density, improve balance, and reduce joint pain. Below are some strengthening exercises.</p> <ol style="list-style-type: none"> 1. Climbing Stairs with squats 2. Cycling with core stability exercises and running 3. Dance/Aerobic with modified push up 10 counts <p>Upper Body, Lower Body, and Core Strengthening Exercises.</p>	5 Hours
5	PO1: Discipline knowledge	<p style="text-align: center;">Diet/Nutrition. Why It's Important?</p> <p>Good nutrition and physical activity to maintain a healthy weight. Benefits of good nutrition beyond weight. Nutrition to reduce the risk of diseases including heart disease, diabetes, stroke, some cancers, and osteoporosis:</p> <ol style="list-style-type: none"> 1. Reduce high blood pressure 2. Lower high cholesterol 3. Improve your well-being 4. Improve your ability to fight off illness 5. Improve your ability to recover from illness or injury 6. Increase your energy level <p>Free counselling is provided to every student on diet habits</p>	5 Hours
6	PO1: Discipline knowledge	<p style="text-align: center;">Aerobics</p> <p>Moving large muscles in arms, legs and hips. Body's responses Breathing faster and more deeply maximizing the amount of oxygen in blood. Heartbeat better blood flow to muscles and back to lungs.</p> <ol style="list-style-type: none"> 1. Improves cardiovascular conditioning. 2. Decreases risk of heart disease. 3. Lowers blood pressure. 4. Increases HDL or "good" cholesterol. 5. Helps to better control blood sugar. 6. Assists in weight management and/or weight loss. 7. Improves lung function. 8. Decreases resting heart rate. <p>(The aerobics trainer will lead the activity)</p>	3 Hours

7	PO1: Discipline knowledge	<p style="text-align: center;">Workshop on Human Values:</p> <p>Guest Lectures Social Awareness Ecology Naturopathy Health & Fitness Workshops</p>	2 Hours
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Reference Books:

1. Light on Yoga Book by B. K. S. Iyengar
2. Hatha Yoga Pradipika Book by Svātmārāma

Text Books:

1. The Subtle Body: An Encyclopedia of Your Energetic Anatomy Book by Cyndi Dale
2. Yoga the Iyengar Way Book by Mira Mehta, Shyam Mehta, and Silva Mehta

Exercise:

- Case Study
- PPT
- Exercises

1. **Employability-**
2. **Skill Development- 100%**
3. **Entrepreneurship-**



**SECOND
SEMESTER**

Common Subjects Code -22BCOM201
Course Title:- Cost Accounting

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCO M201	Cost Accounting	3	0	0	3	40		30		70		100

Course Objective:

- To familiarize the students with the cost accounting term
- To understand principles, methods, and techniques such as absorption and marginal costing, budgeting, variance analysis, and performance management

Course Outcome: After studying this course students will be able to:

CO1: Learn Cost Accounting and ascertainment of cost.

CO2: Illuminate different methods of cost accounting and its application in industries.

CO3: Recall of Cost Sheet and Cost Statements

CO4: Apply marginal costing techniques for the decision making

Sr. No.	Course Objectives	Bloom Taxonomy	Chapter No.
CO1	Learn Cost Accounting and ascertainment of cost.	COI	1
CO2	Illuminate different methods of cost accounting and its application in industries.	COII	2
CO3	Recall of Cost Sheet and Cost Statements will help the students to understand the cost.	COIII	3
CO4	Apply marginal costing techniques for the decision making	COIV	4

Mapping of CO's with PO's and PSO's

Course outcomes	Program outcomes						Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L		L		M	L	L	M	L	M
CO2			M	M		L			H	M	
CO3	L	L		H	L		M	M	L	L	L
CO4	M	L	L	L	M	L	L	L		L	H

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Management Discipline	<p><u>Introduction to Cost Accounting</u></p> <p>1.1 Introduction: Concept of cost, costing, cost accounting and Cost Accountancy,</p> <p>1.2 Origin and objectives of Financial Accounting, cost Accounting and management accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting.</p> <p>1.3 Sources of data, sampling and forecasting techniques with spreadsheets.</p> <p>1.4 Strategic, tactical and operational planning, presenting information, summarizing and analyzing data</p>	12 Hours
2	PO4: Business Application	<p><u>Elements of cost</u></p> <p>2.1 Material, Labor and other Expenses, Classification of cost & Types of Costs, Cost Unit & Cost Centre, Cost Objects, Preparation of Cost Sheet.</p> <p>2.2 Accounting for material, labor and overheads, absorption and marginal costing</p>	12 Hours
3	PO4: Business Application	<p><u>Methods of Costing</u></p> <p>3.1 Job Costing – Meaning, Features, Advantages and Limitations.</p> <p>3.2 Process Costing – Basic Concepts, Process Costing- Meaning, Features, Normal and Abnormal Loss/ Gains.</p> <p>3.3 Batch costing, Service/operation costing, alternative costing principles</p>	6 Hours
4	PO3: Professional Attitude	<p><u>Budget and Budgetary Control</u></p> <p>4.1 Definition, Meaning and & objectives of Budgetary control Advantages and disadvantages of Budgetary Control 4.2 Types of Budgets (including capital budgets and its financial appraisal techniques such as NPV and IRR). Budget preparation, flexible budgets).</p> <p>4.3 Behavioral aspects of budgeting</p>	5 Hours

5	PO4: Business Application	<p style="text-align: center;"><u>Standard Costing</u></p> <p>5.1 Definition and Meaning of standard costing, Advantages and Limitations of Standard Costing</p> <p>5.2 Variance Analysis – Material, labour and Overhead Variances, Reconciliation of budgeted and actual results</p>	5 Hours
6	PO3: Professional Attitude	<p style="text-align: center;"><u>Performance Measurement</u></p> <p>6.1 Overview, Applications, Cost reduction and value addition.</p> <p>6.2 Monitoring and reporting of performance indicators</p>	5 Hours

Reference Books:

- Cost Accounting and Financial Management- M.Y. Khan, P.K. Jain -McGrawHill.
- Cost Accounting -Dr. P.C. Tulsian- S. Chand Publishers
- Advanced Cost and Management Accounting- V. K. Saxena , C. D. Vashist-SultanChand & Sons.
- Cost Accounting – A managerial Emphasis- Charles T. Horngren , Srikant
- M. Datar, Madhav V. Rajan- Pearson publishers.

Text Books:

- Cost Accounting: by Shukla M.C Grewal T.S
- Cost Accounting for BCOM(Hons) by M.N Arora and Priyanka Katyal
- Cost Accounting by S.P. Jain & K L Narang

Journal: ICMAI

Exercise: Case Study, PPT, Exercises

1. **Employability- 22.61%**
2. **Skill Development- 16.20%**
3. **3. Entrepreneurship-60.19%**

Common Subjects Code -22BCOM202**Course Title-: Business Economics-2 Macro**

Course Code	Course Name	L	T	P	Total Credit	Mini Passing Marks%		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
						22BCOM202	Business Economics-2	3	0	0	3	

Course Objective:

1. To expose students to basic concepts of macroeconomic theory.
2. To study the behavior of the economy as a whole
3. To understand relationships among broad aggregates

Course Outcome:

CO1: Recall theoretical concept of macroeconomics

CO2: Evaluate differentiate aggregates with individual study.

CO3: Apply macroeconomic techniques for market study

CO4: Analyze and evaluate the effectiveness of macro-economic study in achieving organizational objectives

CO5: Create concept of investment multiplier

CO	Description	Bloom's Taxonomy	Units Covered
CO1	Recall theoretical concept of macroeconomics	1	1
CO2	Illuminate differentiate aggregates with individual study.	2	1,2
CO3	Apply performance management techniques for market study	3	3
CO4	Analyze and evaluate the effectiveness of performance Management study in achieving organizational objectives.	4	4
CO5	Creating concept of investment multiplier	5	5

Mapping of CO's with PO's and PSO's

Course outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		L		L		M	M	L	L	M	L	M
CO2			L	M	M	L		L		L	M	
CO3	M	L	M	L	H	L	M	L	L		L	L
CO4	M	L		L	M	L		L	L	H	L	H

L=Low; M=medium; H=high

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline knowledge	<p style="text-align: center;"><u>Introduction</u></p> <p>1.1 Definition and nature of Macro Economics analysis</p> <p>1.2 Scope, Importance, and Limitations of macro economics</p> <p>1.3 The classical macroeconomic theory</p>	10 Hours
2	PO1: Decision Making	<p style="text-align: center;"><u>Money and value of money</u></p> <p>2.1 Definition of money</p> <p>2.2 Functions of money</p> <p>2.3 Value of money</p> <p>2.4 Quantity theory of money</p> <p>2.5 Cash balance approach</p> <p>2.6 The money market and the Im curve</p>	10 Hours
3	PO1: Discipline knowledge	<p style="text-align: center;"><u>Theory of Income and Employment</u></p> <p>3.1 Say's Law of market</p> <p>3.2 Keynesian theory of income and employment</p> <p>3.3 Keynesian Anti –Cyclical Policy</p>	10 Hours
4	PO4: Business Application	<p style="text-align: center;"><u>Savings</u></p> <p>4.1 Consumption Function-Keynes Psychological law of consumption</p> <p>4.2 Average and marginal propensity to consume</p> <p>4.3 Saving function- Average and marginal propensity to save</p> <p>4.4 Paradox of savings</p> <p>4.5 A Saving Virtue or a Vice?</p>	6 Hours

5	PO4: Business Application	<p style="text-align: center;"><u>Investments</u></p> <p>5.1. Investments Function- Autonomous and Induced Investment</p> <p>5.2. Investment Multiplier and Foreign trade multiplier</p> <p>5.3. Introduction and concept of multiplier.</p>	9 Hours
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Reference Books:

1. Reference Macroeconomics D.M. Mithani
2. Reference: Macroeconomics 9th edition Rudiger Dornbusch
3. Stanley Fischer Richard Startz
4. Business Economics-Dr. D. D. Chaturvedi, Dr. S. L. Gupta
5. Indian economy- Datt & Sundaram

Text Books:

Macroeconomics by Greg Mankiw
 Macroeconomics by Stephen Williamson
 Macroeconomics by David Romer

- **Exercise:** Case Study, PPT, Exercises

Employability: -57.38%

Skill Development: -32.79 %

Entrepreneurship: -9.83%

Common Subjects Code -22BCOM203**Course Title:- Statistics**

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCOM 203	Statistics	3	0	0	3	40		30		70		100

Course Objective:

- To demonstrate data handling skills and summarize data with clarity.
- To extend an understanding of application of relevant concepts of Statistics to a given context/business scenario.
- To demonstrate the knowledge on the process of organizing a problem/data and conduct statistical tests/treatment.
- To solve real world business problems by evaluating data with appropriate statistical techniques.

Course Outcome: After studying this course students will be able to:

CO1: Learn to make business decisions under uncertainties.

CO2: Memorize data as well as understanding of statistical tools and models.

CO3: State business entities keen on making data-driven decisions

CO4: Define appropriate statistical tools and techniques in order to make decisions backed by data.

CO	Description	Bloom's taxonomy	Units covered
CO1	Learn to make business decisions under uncertainties.	CO1	2,3,4
CO2	Memorize data as well as understanding of statistical tools and models.	CO2	1,2
CO3	State business entities keen on making data-driven decisions	CO3	3,4
CO4	Define appropriate statistical tools and Techniques in order to make decisions backed by data.	CO4	1,2,3,4

Mapping of CO's with PO's and PSO's

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	L	L	H	L	L	L	L	L	L	L
CO2	L	M	M	L	L	L	M	L	L	M	L	M
CO3	M	L	M	L	M	L	L	L	L	H	M	L
CO4	M		M	L	L	L	M	M	L	H	L	M

L=Low; M=medium; H=high

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline knowledge	<p style="text-align: center;"><u>Introduction to Statistics</u></p> <p>1.1 Meaning, Definition, Features, Importance and limitations of statistics.</p> <p>1.2 Meaning and difference between primary and secondary data.</p> <p>1.3 Classification and tabulation of data including tally marks, methods of classifying data - quantitative, qualitative, geographical, chronological, Discrete and continuous frequency distribution.</p> <p>1.4 Graphical Representation of Data: Appropriate Usage of Bar charts, Pie charts, Line charts, Histograms</p>	10 Hours
2	PO1: Decision Making	<p style="text-align: center;"><u>Measures of Central Tendency and Dispersion</u></p> <p>2.1 Meaning, measures of Central Tendency- Arithmetic Mean, Weighted Arithmetic Mean, median, mode, geometric mean, harmonic mean and partition values- quartiles, deciles, percentiles.</p> <p>2.2 Meaning, Definitions, Properties of dispersion - Range, Variance, Standard Deviation and coefficient of variation.</p>	10 Hours
3	PO1: Discipline knowledge	<p style="text-align: center;"><u>Measures of Skewness and Kurtosis</u></p> <p>3.1 Skewness-meaning, difference between dispersion and skewness.</p> <p>3.2 Karl Pearson's and Bowley's measures of skewness, Kurtosis and symmetry</p>	10 Hours

4	PO4: Business Application	<p style="text-align: center;"><u>Correlation and Regression</u></p> <p>4.1 Meaning, Definition and Use of Correlation, Scatter diagram.</p> <p>4.2 Types of correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation, Probable Error.</p> <p>4.3 Meaning and utility of regression analysis</p> <p>4.4 Comparison between Correlation and Regression, regression lines –X on Y, Y on X, Regression Equations and Regression Coefficients.</p>	15 Hours
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Reference Books:

1. Levin R. I. & Rubin D. S. (2014). *Statistics for Management*. Delhi: Pearson.
2. Pillai & Bagavathi (2016) *Statistics, Theory and Practice*, S Chand Publishing
3. SP Gupta (2017). *Statistical Methods*, Sultan Chand and Sons
4. SC Gupta (2018). *Fundamentals of Statistics*, Himalaya Publishing House

Text Books:

- Sharma, J.K (2020) *Business Statistics 5th edition* Delhi: Vikas Publishing House
- **Exercise:** PPT, Exercises

Employability:- 22.02%

Skill Development:-31.22 %

Entrepreneurship:-47.78%

Common Subject Code-22BCOM204												
Course Title- Business Organization & Systems												
Course Code	Course Name	L	T	P	Total Credit	Mini. Passing Marks		Internal Marks		External Marks		Total Mark
						T	P	T	P	T	P	
22BCOM 204	Business Organization & Systems	3	0	0	3	40		30		70		100

Course Objective:

- To understand the basic concepts in commerce, trade and industry. Students will be exposed to modern business world.
- To Study modern business practices, forms, procedures and functioning of various business organizations.

Course Outcome: This course will help the students to understand

CO1: Recall main working aspects of organizations, not only from an economic point of view but also considering organizations as part of society

CO2: Learn the economic environment of organizations by means of the development of conceptual areas such as industry, human resources and production.

CO3: List a comprehensive glossary of economic terms widely used in the analysis and discussion of behavior organization.

CO4. Repeat the meaning of the information emerging from the organization, particularly with regard to the management of human resources and production

CO	Description	Bloom's taxonomy	Units covered
CO1	Recall main working aspects of organizations, not only from an economic point of view but also considering organizations as part of society	COI	1,2,3,4
CO2	Learn the economic environment of organizations by means of the development of conceptual areas such as industry, human resources and production.	COII	2,3,4
CO3	List a comprehensive glossary of economic terms widely used in the analysis and discussion of behavior organization.	COIII	1,2,4
CO4	Repeat the meaning of the information emerging from the organization, particularly with regard to the management of human resources and production	COIV	2,3,4

Mapping of CO's with PO's and P SO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L			M	M	L			M		
CO2	L		L							L		L
CO3		M	M	M	H		L	L	M		M	M
CO4	L			M		M	M	M	M		M	H

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline knowledge	<p align="center"><u>Introduction to Business Organization</u></p> <p>1.1 Understand the basic concepts in commerce, trade and industry.</p> <p>1.2 Relationship between Commerce, Trade & Industry. Interdependence of Commerce, Trade & Industry as significant contributor to economy</p>	9 Hours
2	PO1: Decision Making	<p align="center"><u>Evolution of commerce & industry</u></p> <p>2.1 Meaning, scope and evolution of commerce & industry, -Industrial Revolution- its effects.</p> <p>2.2 Emergence of Indian MNCs & transnational corporations -Recent trends in business world.</p> <p>2.3 Globalization & challenges for Indian Business in new millennium</p>	6 Hours
3	PO1: Discipline knowledge	<p align="center"><u>Merges & Acquisition</u></p> <p>3.1 Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E- commerce, On-line trading, patents, trademarks & copyright.</p>	10Hours
4	PO4: Business Application	<p align="center"><u>Setting up a New Enterprise Decisions</u></p> <p>4.1 Setting up a New Enterprise Decisions in setting up an Enterprise – opportunity and idea generation,</p> <p>4.2 Role of creativity and innovation,</p> <p>4.3 Feasibility study and Business Plan</p>	10 Hours

5	PO5: Innovation	<p style="text-align: center;"><u>Domestic & Foreign Trade</u></p> <p>5.1 Domestic & Foreign Trade Organization of wholesale & retail trade - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy –</p> <p>5.2 Organization of finance, transport, insurance Communication & other utilities (services) to trade, import export trade procedure & their organization</p>	5 Hours
6	PO6: Ethical	<p style="text-align: center;"><u>Business and Society</u></p> <p>6.1 Business and Society Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development</p> <p>6.2 Social Change, Social Responsibility of Business, Social Audit</p>	5 Hours

Reference Books:

1. *Longman Dictionary of Contemporary English*. Archived from the original on July 9, 2019. *business* [:] 1[...] the activity of making money by producing or buying and selling goods, or providing services.
2. *Oxford Living Dictionaries*. Archived from the original on May 1, 2019. *business* [:] 2 The practice of making one's living by engaging in commerce.
3. *Burton, William (2007). Burton's Legal Thesaurus (4th ed.). McGraw-Hill Education.p. 68. ISBN 9780071472622. OCLC 70864526.*

Text Books:

- Business Organisation and Management. by P.C. Tulsian
- Business Organization and Management: Text and Cases by Vijay Kumar Kaul

• **Exercise:**

- Quiz- Franchising & Networking, Social Responsibility, PPT, GD- New Enterprise Decisions in setting up an Enterprise , Case Study- On each topic, checking on practicability

Employability:-30.2 %

Skill Development:-18.02 %

Entrepreneurship:-51.8 %

Course Title:- Company Law and Secretarial Practice

Common Subjects Code -22BCOM205

Course Code	Course Name	L	T	P	Total Credit	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCO M205	Company Law and Secretarial Practice	3	0	0	3	40		30		70		100

Course Objective:

- To enlighten the student's knowledge on Companies, Act 2013.
- To facilitate incorporation of basic practices and concepts of company management and formative knowledge of Companies Law.

Course Outcome: This course will help the students to

CO1: Formulate strategic decisions effectively

COII: Learn corporate strategies without legal loopholes and implications

COIII: Recall your knowledge with the latest and important developments

COIV: Explore SEBI role and listing agreement Act

CO	Description	Bloom's taxonomy	Units covered
CO1	Formulate strategic decisions effectively. Leverage tool kits to take informed decisions	I	1,2,
CO2	Learn corporate strategies without legal loopholes and implications	II	2,3,
CO3	Recall your knowledge with the latest and important developments	III	3
CO4	Explore SEBI role and listing agreement Act	IV	4

Mapping of CO's with PO's and PSO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes						Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1		L	M	M	M		M		M		H
CO2	L	M	L	H				L			L
CO3	M			L	L		L		L	M	M
CO4		L	M	L			L	M	L	M	M

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline knowledge	<p style="text-align: center;"><u>Formation and Promotion of Companies:</u></p> <p>1.1 Incorporation – Meaning – Certification of Incorporation. Companies Act 2013 – Types of Companies</p> <p>1.2 Memorandum of Association – Meaning - Purpose – Alteration of Memorandum – Doctrine of Ultra Vires – 1.3 Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles 1.4 Memorandum – Doctrine of constructive notice - Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management</p>	5 Hours
2	PO1: Decision Making	<p style="text-align: center;"><u>Prospectus</u></p> <p>2.1 Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in Prospectus –</p> <p>2.2 Directors including Women Directors –Types of Directors – Directors Identification Number (DIN) –</p> <p>2.3 Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors –</p> <p>2.4 Director's managerial remuneration – Powers of Directors – Duties and Liabilities of Directors.</p>	10 Hours
3	PO1: Discipline knowledge	<p style="text-align: center;"><u>Kinds of Company Meetings</u></p> <p>3.1. Kinds of Company Meetings – Proxy–Quorum – Chairman 3.2 Notice – Agenda – Minutes – Meetings through Video 3.3 Conferencing – Resolution by circulation – Postal Ballot – Electronic Voting.</p>	10 Hours
4	PO4: Business Application	<p style="text-align: center;"><u>Listing and Delisting of Securities</u></p> <p>4.1 Listing and Delisting of Securities- Meanings- need</p> <p>4.2 Benefits- Regulatory Framework for listing of Securities-</p> <p>4.3 SEBI role and Listing Agreement Act.</p>	10 Hours

5	PO5: Innovation	<p style="text-align: center;"><u>Company Secretary</u></p> <p>5.1 Company Secretary: Qualifications – Appointments and removal - Position of accompany Secretary – Duties and 5.2 Liabilities of a Company Secretary.</p> <p>5.3 Summarize Procedure for Incorporation of the company.</p> <p>Analyze Sources of raising capital.</p> <p>5.4 Evaluate Role and importance of Company Secretary and key managerial personnel.</p> <p>5.5 Discuss Matters to be stated in the prospectus.</p> <p>5.6 Describe Membership in a company</p>	10 Hours
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Reference Books:

1. R.S.N. Pillai and Bagavathi “*Business Law*,” S. Chand and Company, New Delhi, 3rd Edition 2014.
2. M.C. Kuchaal “*Mercantile Law*, Sultan Chand and Sons, New Delhi, 2013, 6th Edition.
3. N.D. Kapoor, “*Business Laws*” Sultan Chand and Sons, New Delhi, 2014, 5th Edition

Text Books:

- Authored By Kapoor N. D. Publisher: Sultan Chand & Sons

- **Exercise:** Case Study, PPT, Exercises

Employability:- 20.76%

Skill Development: -27.86%

Entrepreneurship: 51.38%

Course Title:- Application of Spread Sheet in Business using Advanced Excel

Common Subjects Code -22BCOM206

Coursee Code	Course Name	L	T	P	Total Credits	Mini.Passing Marks%		Internal Marks		External Mark		Total Mark
						T	P	T	P	T	P	
22BCOM 206	Application of Spread Sheet in Business using Advanced Excel	2	0	1	3	40		30		70		100

Course Objective:

- To provide a basis of understanding to the students with reference to working in excel
- To understand the advanced working of excel- will acquaint himself with understanding and analysis of spreadsheet data
- To get the idea about new developments in MS Excel and Spreadsheets.

Course Outcome: This course will help the students to

CO1: Recall meaningful representations of data in the form of chart and pivot tables.

CO2: Draw analysis on data using spreadsheets and use interpretations

CO3: Generate word documents with appropriate formatting, layout, proofing

CO4: Learn data for generating queries, forms and reports in a database

CO	Description	Bloom's taxonomy	Units covered
CO1	Recall meaningful representations of data in the form of chart and pivot tables	CO1	1,2
CO2	Draw analysis on data using spreadsheets and use interpretation	CO2	2,3
CO3	Generate word documents with appropriate formatting, layout, proofing	CO3	3,4
CO4	Learn data for generating queries, forms and reports in a database	CO4	4

Mapping of CO's with PO's and PSO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	L	M		L	M	L		L	L	L
CO2		M			L				L	M	M	M
CO3	M		M	M	H	L	L			L		L
CO4		L			M	M	L	L	M	M	L	M

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Discipline knowledge	Introduction to Excel 1.1 About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar, Menu Bar, 1.2 Standard Toolbar, Formatting Toolbar, the Ribbon 1.3 File Tab and Backstage View, Formula Bar 1.4 Workbook Window, Status Bar, Task Pane, Workbook & sheets	10 Hours
2	PO1: Decision Making	Columns & Rows 2.1 Selecting Columns & Rows, Changing Column Width & Row Height, Auto fitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, 2.2 Cell, Address of a cell, Components of a cell – Format, value, formula, Use of paste and paste special functionality 2.3 Using Ranges, Selecting Ranges, Entering Information Into a Range, Using AutoFill	5 Hours
3	PO1: Discipline knowledge	Creating Formulas 3.1 Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum	5 Hours
4	PO4: Business Application	Advance Formulas 4.1 Concatenate, VLOOKUP, Hookup, Match, Count if, Text, Trim	5 Hours
5	PO5: Innovation	Spreadsheet Charts 5.1 Creating Charts, Different types of charts, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table	5 Hours

6	PO1: Discipline knowledge	Sorting, Filter 6.1 Text to Column, Data Validation PivotTables Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties	5 Hours
7	PO1: Discipline knowledge	Data Analysis 7.1 Displaying a Pivot Chart, Setting PivotTable Options, Adding Subtotals to PivotTables	5 Hours
8	PO1: Discipline knowledge	Spreadsheet Tools 8.1 Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, Protecting worksheets 8.2 Recording Macros, Running Macros, Deleting Macros	5 Hours

Reference Books:

- Microsoft Excel –Bible-John Walk enbach-Wiley Publications
- Franchising: A Business Model For Growth Taneja, Satish Galgotia Publishing Company
- Guide To Business Modelling Tennent, John Profile Books Ltd
- Business Model Generation Osterwalder, AlexanderWiley Publications
- Microsoft Excel 2013 : Data Analysis And Business Modeling Winston, Wayne PHI Learning

Text Books:

Microsoft Excel 2016 data analysis and business modeling, Wayne L.Winston, PHI
Microsoft Excel 2016 Bible, John Walenbach, Wiley

- **Exercise:** Case Study, PPT, Exercises

Employability:-

Skill Development:- 100%

Entrepreneurship:-

Common Subjects Code -22BCOM207

Course Title:- Corporate Accounting and Financial Analysis

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22BCOM 207	Corporate Accounting and Financial Analysis	3	0	0	3	40		30		70		100

Course Objective:

- To provide knowledge and understanding of the concepts, principles and practices in Corporate Accounting and Indian and International Accounting Standards.
- To acquire knowledge and understanding of the concepts, techniques and practices of management accounting and to develop skills for decision-making
- To acquire knowledge of the concepts, principles and methods of **valuation**

Course Outcome: This course will help the students to

CO1: learn conceptual understanding about various Accounting Standards

CO2: State corporate accounting, corporate financial reporting formats and requirements.

CO3: Learn to develop conceptual understanding about different analysis tools

CO4: Recall analysis tools

CO	Description	Blooms Taxonomy	Units covered
CO1	Learn conceptual understanding about various Accounting Standards	COI	1,
CO2	State corporate accounting, corporate financial reporting formats and requirements.	COII	2
CO3	Learn to develop conceptual understanding about different analysis tools	COIII	3
CO4	Recall analysis tool	COIV	4

Mapping of CO's with PO's and PSO's L=Low; M=medium; H=high

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	L	L	L	L		L	L	L	L
CO2	L			M	H	M		L	M	M		M
CO3		M	L		L		M	M			M	
CO4	M	L	L			L	L		L	L	L	L

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Decision Making	<u>Introduction to Corporate Accounting</u> 1.1 Records of Accounts Maintained by a Company 1.2 Accounting Standards, IND AS and IFRS	10 Hours
2	PO4: Business Application	<u>Accounting for Share Capital</u> 2.1 Issue of Shares: 2.1.1 Issued at Par 2.1.2 Issued at Premium 2.2 Forfeiture and Reissue of Shares 2.3 Accounting Treatment of Premium 2.4 Buy-back of Shares 2.5 Recent trends and practices of Issue of Share capital	10 Hours
3	PO4: Business Application	<u>Accounting for Debentures</u> 3.1 Issue of Debenture 3.1.1 Accounting Treatment 3.2 Debenture Redemption Reserve, 3.3 Redemption of Debentures and Conversion of Debentures into Shares.	10 Hours
4	PO1: Decision Making	<u>Corporate Financial Reporting</u> 4.1 Corporate Financial Reporting: 4.1.1 Requirements of Corporate Reporting; 4.1.2 Recent trends in Financial Reporting.	10 Hours
5	PO4: Business Application	<u>Ratio Analysis: Financial Analysis through Ratios</u> 5.1 Ratio Analysis: [Practical Question-Financial Interpretation] 5.1.1 Liquidity ratio 5.1.2 Solvency Ratio 5.1.3 Profitability Ratio 5.1.4 Activity ratio N:B: Compulsory Activity: A Comparative Ratio analysis of Companies listed in BSE or NSE	5 Hours

Reference Books:

- Microsoft Excel –Bible-John Walk enbach-Wiley Publications
- Franchising: A Business Model For Growth Taneja, Satish Galgotia Publishing Company
- Guide To Business Modelling Tennent, John Profile Books Ltd
- Business Model Generation Oster alder, Alexander Wiley Publications
- Microsoft Excel 2013 : Data Analysis And Business Modeling Winston, Wayne PHI Learning

Text Books:

Microsoft Excel 2016 data analysis and business modeling, Wayne L.Winston, PHI
Microsoft Excel 2016 Bible, John Walenbach, Wiley

- **Exercise:** Case Study, PPT, Exercises

Employability: - 27.58%

Skill Development: - 15.51%

Entrepreneurship:- 56.91%

Common Subject Code -: 22UCC201

Course Title -: - Business Communications and Proficiency Skills- II

Course Code	Course Name	L	T	P	Total Credit	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22UCC 201	Business Communications and Proficiency Skills- II	2	0	1	3	40		30		70		100

Course Objectives:

1. To present business information effectively
2. To develop business presentation skills
3. To develop the skills of Group Discussion & Personal Interview Skills
4. To inculcate Human Values as a part of Soft Skills

Course Outcome: This course will help the students to

CO1: Learn and construct our social world.

CO2: Create and maintain relationships

CO3: Recall communication skills to advance in careers.

CO4: Study Communication that influences public and private lives.

CO	Description	Bloom's Taxonomy	Units Covered
CO1	Learn and construct our social world	II	I
CO2	Create and maintain relationships	I	II
CO3	Recall communication skills allow us to advance in our careers.	III	III & IV
CO4	Study Communication that influences public and private lives.	IV	V

Mapping of CO's with PO's and PSO's

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L		L	L	M	L	L	L	M	M	L	L
CO2		M	M	L	L	L	M	M	M	L	M	L
CO3	L		M		M	L	M		M		L	M
CO4	M	L		L	L	L	L	M	L	M	L	L

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Management Discipline	<p style="text-align: center;">Presentation Skills</p> <p>1.1 Effective use of Power Point presentation- Anatomy of presentation- Internal & external presentation, Knowing the purpose, Knowing the audience, 1.2 Use of Images, audio visuals in presentation- Use of Graphs, tables, Handling Questions, Ways to improve presentation skills Activity- Students to prepare Business Presentations to improve sales, customers or clients as per the industry allotted to them</p>	10 Hours
2	PO1: Management Discipline	<p style="text-align: center;">Group Communication</p> <p>2.1 Group Discussion- Do's & Don'ts, Mock GD sessions, Meeting Etiquettes, Types of Meetings. 2.2 Public Speaking Skills. Activity- Mock GD to be conducted for all students & should be able to talk on allotted topic for 5 minutes with best contents</p>	10 Hours
3	PO1 Management Discipline	<p style="text-align: center;">Writing</p> <p>3.1 Resume writing, Formal (Professional announcements, Letters of recommendation etc.) 3.2 Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, 3.3 Acceptance of Job offer, Resignation letter, Application for Higher Education Formal (Professional announcements, Letters of recommendation etc.) 3.4 Email writing- Basic email etiquettes- Reply to an email. 3.5 Modern techniques- Content writing, Blog writing, Web content, Promotional leaflets and flyers Activity- Students should write blogs, Students should draft various business correspondence letters</p>	10 Hours

4	PO1: Management Discipline	<p style="text-align: center;">Reading</p> <p>4.1 Gathering ideas & information from the given text- Matching features, matching sentence endings, sentence completion, summary completion, note completion, table completion, flow-chart completion, diagram label completion and short- answer questions</p> <p>Activity- Passages should be given students should be able to answer the passages given correctly.</p>	10 Hours
5	PO4: Management Discipline	<p style="text-align: center;">Interviews</p> <p>5.1 Preparing for an Interview, FAQ's & individual model answer for interviews, Art of first impression, 5.2 Goal Setting</p> <p>Activity- Students should prepare 2 minutes Elevator Pitch & Mock Face to face interview should be taken</p>	5 Hours

Reference Books:

- Business Correspondence & Report Writing by R. C. Sharma & Krishna Mohan, Tata McGraw Hill, 4th Edition, 2011
- Communication by C. S. Rayadu, HPH, 8th Revised Edition, 2007
- Developing Communication Skills by Macmillan, 2nd Edition
- Business Communication – Harvard Business Essentials Series, HBS Press
- **Skill Development-100%**

Common Subject Code -: 22UCC201

Course Title -: - Health Wellness Physical Education and Yoga-II (NSS/NCC)

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22UCC 201	Health Wellness Physical Education and Yoga-II (NCC/NSS)	0	0	3	3	40			50		50	100

Course Objectives:

- To increase awareness of physical fitness among students with extended and unmonitored exposure to electronic gadgets
- To develop students to instill healthy practices by making conscious choices innutritious food and everyday exercises for overall fitness
- To become more physically and mentally fit, more active, energetic and enjoy life in the best possible ways, boost physical strength, stamina & immunity

Course Outcome: This course will help the students to

CO1: Develop physical fitness and have consistency, improve flexibility and have a healthy diet

CO2: Practice yoga for specific purposes and develop a habit of good practices for better life and physical & mental health

CO3: Remember asana

CO4: Learn holistic views

CO	Description	Bloom's Taxonomy	Units Covered
CO1	Develop physical fitness and have consistency, improve flexibility and have a healthy diet	II	I
CO2	Practice yoga for specific purposes and develop a habit of good practices for better life and physical & mental health	I	II
CO3	Remember asana	III	III & IV
CO4	Learn holistic views	IV	III,IV,V

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	L	H	H	L	M	M	H	M	L
CO2	M	H	L	M	M	H	M	M	H	M	L	H
CO3	M	H	L	M	M	H	M	M	H	M	L	H
CO4	M	H	L	M	M	H	M	M	H	M	L	H

1	PO1: Management Discipline	<p style="text-align: center;">Advanced Pranayama and Advanced Meditation with Yoga Postures</p> <p>Practice entails different types of other pranayama practices which was not covered in first semester, such as kapala bhati, bhastrika, nadi-shodhan pranayama with holding of breath, along with different mudras use in yoga practices, advance meditation will include deep sitting on yogic practices for longer time and with deep state of meditation and self – realization evoking practices for students along with this yoga postures for better alignment and coordination between mind & body.</p>	5 Hours
2	PO1: Management Discipline	<p style="text-align: center;">Gym Exercises</p> <p>Different movements to make muscles work and burn calories. Physical activities like swimming, running, jogging, walking, and dancing etc.</p> <p>Outcomes: It can make you feel happier. It is good for your muscles and bones. It can increase your energy levels. It can help your brain health and memory.</p>	5 Hours
3	PO1: Management Discipline	<p style="text-align: center;">Strengthening Exercises</p> <p>Strength and flexibility exercises to increase muscle strength, maintain bone density, improve balance, and reduce joint pain. Below are some strengthening exercises Climbing Stairs with squats (10 stairs+10 squats) Cycling with core stability exercises and running Dance/Aerobic with modified push up 10 counts Upper Body, Lower Body and Core Strengthening Exercises</p>	5 Hours
4	PO1: Management Discipline	<p style="text-align: center;">Physical Training</p> <p>1. Physical fitness is achieved by developing the motor abilities/motor skills/motor qualities of strength, endurance, speed, flexibility. 2. Coordination among the eye – hand and eye-foot and Neuro muscular coordination 3. Harmonious development – All round development/overall development of the body by exercising every part of the body in every session of physical training. Systematic progression – The Physical training should be progressive in nature. The degree of difficulties should keep increasing in the Physical training session for improvement of the Physical ability of an individual. Continuity – To maintain Physical fitness and health the Physical activity must be carried out regularly.</p>	5 Hours

5	PO4: Management Discipline	<p style="text-align: center;">SWIMMING IMPORTANCE</p> <p>The most important reason is that swimming is the only sport which can save your child's life. Get your child involved here. Drowning is still one of the most common causes of Accidental death in children, so being able to swim is an essential life-saving skill. Anyone can learn to swim, even past the age where it would have been an easily acquired skill. Moreover, everyone should learn to swim because it feels awesome. Being comfortable in the water is not only a life safety skill, but one that will very much better your quality of life.</p>	5 Hours
6	PO1: Management Discipline	<p style="text-align: center;">Diet/Nutrition. It's Importance</p> <p>Good nutrition and physical activity to maintain a healthy weight. Benefits of good nutrition beyond weight. Nutrition to reduce the risk of diseases including heart disease, diabetes, stroke, some cancers, and osteoporosis: Reduce high blood pressure Lower high cholesterol Improve your well-being Improve your ability to fight off illness Improve your ability to recover from illness or injury Increase your energy level.</p>	3 Hours
7	PO1: Management Discipline	<p style="text-align: center;">Aerobics</p> <p>Moving large muscles in arms, legs and hips. Body's responses Breathing faster and more deeply maximizing the amount of oxygen in blood. Heart beat better bloodflow to muscles and back to lungs. (The aerobics trainer will lead the activity)</p>	2 Hours

<p>Reference Books:</p> <ul style="list-style-type: none"> • Yoga Handbook – MIT ADT University • Light on Yoga by B.K.S, • The Yoga Sutras of Patanjali by Sri Swami Satchidananda • Four Chapters on Freedom: Commentary on the Yoga Sutras of Sage Patanjali <p>Web Resources: https://www.biharyoga.net/ , https://sivananda.org.in/ , https://www.dlshq.org/</p> <p>Web Resources: https://www.chinmayamission.com/ , https://www.holy-bhagavad-gita.org/</p>
<p>Skill Development-100%</p>
<p>Workshop-Guest Lectures and participation in spiritual activities</p>

Common Subject Code -: 22VAC201A

Course Title -: Financial Literacy

Course Code	Course Name	L	T	P	Total Credits	Mini. Passing Marks %		Internal Marks		External Marks Detail		Total Mark
						T	P	T	P	T	P	
22VAC 201A	Financial Literacy	3	0	0	3	40		30		70		100

Course Objectives:

To make the students aware of the benefits of financial planning

To understand the purpose and functions of banks.

To make the students aware about various securities in the financial market

Course Outcome: This course will help the students to

CO1: Use a framework for financial planning

CO2: Apply financial principles to demonstrate sound, financial situations.

CO3: Learn importance of insurance

CO4: Recall Tax saving scheme

CO	Description	Bloom's Taxonomy	Units Covered
CO1	Use a framework for financial planning	II	I
CO2	Apply financial principles to demonstrate sound, financial situations	I	II
CO3	Learn importance of insurance	III	III & IV
CO4	Recall Tax saving scheme	IV	III,IV,V

Course Outcomes	Program outcomes							Program Specific outcomes				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	L	L	H	L	M	M	H	M	L
CO2							M	L		L		H
CO3	M	L	M	M				L			L	
CO4	M	L	M	M	M	M	M	L	L			M

Unit	PO'S	Course Outline	No of Lectures
1	PO1: Management Discipline	Basics of Savings and Investment 1.1 Concept of saving and investment, Investment Objectives, Importance, Saving Vs. Investment, 1.2 Power of Compounding, Risk & Return, Inflation effect on Investment, Investor's age and Asset Allocation	5 Hours
2	PO2: Evidence based thinking	Banking Activities 2.1 Deposits and Types of Deposits- Savings Bank, Accounts, Fixed Deposit Account, Recurring Deposit Account, Special Term Deposit Scheme 2.2 Loans and Types of loans, other functions of Bank. Banking Structure in India, Role of Reserve Bank of India.	5 Hours
3	PO5: Contemporary needs	Financial Markets 3.1 Financial system, Capital Market Vs. Money Market, Securities- types of securities i.e. Equity, Debentures, Bonds, IPO and KPO, Mutual Funds, Types of Mutual Funds, Brokers-Sub-brokers, Process of become Capital Market Investor	5 Hours
4	PO5: Contemporary needs	Insurance 4.1 Insurance Policies, Life insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and Its Plans, Understanding of Ponzi Schemes.	5 Hours
5	PO5: Contemporary needs	Tax Saving Scheme 5.1 Concept & Meaning of Tax, Government Schemes- National Savings Certificates, Public Provident Fund, Post office Schemes, Equity Linked Savings Schemes, Retirement Benefits Schemes- NPS (New Pension System)	10 Hours

Reference Books:

- Investment Planning by SEBI
- Indian financial System, by T. R. Jain and R. L. Sharma, VK Global Publisher
- Money and Banking by T. R. Jain and R. K. Kaundal, VK Global Publisher
- The Financial System in India: Markets, Instruments, Institutions, Services and Regulations” - Das S C

Text Books:

- Improve your financial literacy by Mona Bushnell

Employability:-%

Skill Development:-100%

Entrepreneurship: -%

