

ACADEMIC CURRICULUM

UNDER-GRADUATE PROGRAMME IN COMMERCE

(As Per NEP 2020)

(Academic Session 2023-24)

**Department of Commerce
School of Economics & Commerce**



**KALINGA INSTITUTE OF INDUSTRIAL TECHNOLOGY(KIIT)
DEEMED TO BE UNIVERSITY
Declared U/S 3 of UGC Act, 1956
Bhubaneswar-751024, Odisha, India**

BACHELOR OF COMMERCE – HONOURS

The Bachelor of Commerce (B.COM) Programme offered by Department of Commerce; School of Economics & Commerce, KIIT Deemed to be University is 4 years Undergraduate Programme in Commerce. The education system in the emerging scenario demands to enrich the students so as to develop a holistic personality. Therefore, the focus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

The focus of the course is to improve the students' abilities and groom them become a competent business leader who can contribute to 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.

The objective of the programme is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. It emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The programme's teaching methodology and approach are designed to leverage technology and maximise interaction seamlessly and simultaneously. The programme follows a pedagogy that is a blend of Lectures, Case Studies, Lecture-discussions, Behavioural and Computer-based Simulations, Projects, Assignments, Class Presentations, Quizzes, etc.

The salient features of B.Com. (Hons.) Course Curriculum are:

- Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, ICT, Entrepreneurship, Sociology, Psychology etc.
- The duration of the B. Com (H) is four academic years split into eight semesters with a total of 164 credits. These credits have been categorised as shown in the table below:

Course Category-wise Credit Distribution		
Subjects	Total Credits	Total Subjects
Ability Enhancement Course	8	3
Skill Enhancement Course	10	4
Value Added Course	8	4
Lab/ Internship	5	4
Multi- Disciplinary	9	3
Major without Research	92	23
Minor without Research	32	8
Major with Research	80	20
Minor with Research	32	8
Research	12	
Total*	164	41/44

**Students opting for double major will have to secure additional 24 credits (6 Subjects), thereby increasing the total credit requirement in 3 and 4 Year Course to 148 and 188 Credits, respectively.*

Note: The course curriculum includes Major (Codes: 001 – 299); Minor (Codes: 301 – 499); Ability Enhancement Course (Codes: 501 – 599); Skill Enhancement Course (Codes: 601 – 699); Value Added Course (Codes: 701 – 799); Multi- Disciplinary Course (Codes: 801-899) and Lab /Internship/ Research (Codes: 901-999).

➤ **Definitions of Components:**

- a) *Ability Enhancement Courses (AEC)*: It refers to the courses enhancing competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills not literature, prose, poetry and novel etc.
- b) *Academic Bank of Credits (ABC)*: The ABC has been envisaged by the UGC to facilitate the academic mobility of students with the freedom to study across the HEIs in the country with an appropriate 'credit transfer' mechanism from one programme to another, leading to attain a Degree/Diploma/PG Diploma, etc.
- c) *Academic Year*: Two consecutive semesters constitute one academic year.
- d) *Choice Based Credit System (CBCS)*: The CBCS allows students to choose courses from a range of options, and earn credits for the courses they complete. It is designed to provide flexibility and enable students to pursue their interests and strengths. The students select courses from the prescribed courses i.e., Major, Minor, Multidisciplinary, Ability Enhancement Course (AEC), Skill Enhancement Course (SEC), Value Added Course (VAC), Summer Internship/ Lab/Research.
- e) *Major* is the subject of main focus.
- f) *Credit Based Semester System (CBSS)*: Under the CBSS, the requirement for awarding a degree/diploma/Certificate is prescribed in terms of number of credits to be earned.
- g) *Credit*: A unit by which the course work is measured. One credit is equivalent to one hour of lecture or tutorials or two hours of practical work/field work per week in a semester.
- h) *Minor Course*: Helps a student to gain a broader understanding beyond the major discipline. The subjects mentioned in the minor (in the course structure table) will be offered only if a minimum of 10 students opt for that particular subject.
- i) *Multidisciplinary*: It refers to the courses that a student can opt from other disciplines in order to broaden the intellectual experience.
- j) *Skills Enhancement Courses (SEC)*: It refers to the courses aiming at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students.
- k) *Summer Internship/Apprenticeship/Summer Project*: It refers to experiential exposure of a student. Summer Internship of 6-8 weeks duration after the completion of the fourth semester, followed by a project report and viva-voce examination during the fifth semester has been made compulsory to enable the students to have hands on experience of real-life business situations. Laboratory classes of 3 credits in the first three semesters have been provided to develop an understanding of database management among the students.
- l) *Research* has been provided in the Eighth semester (for students securing 7.5 CGPA or above) involving application of knowledge in exploring/critical analysis/solving issues related to a real-life situation.
- m) *Value Added Courses*: It refers to the courses enabling the students to acquire and demonstrate the knowledge and understanding of contemporary society.

➤ **Duration and Types of Courses and Process of Multiple Entry and Exit:**

The undergraduate programme shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit of a course in a discipline or with a field with the following:

- a) Certificate Course - One academic year (First & Second Semesters and a Summer/Vocational Course and Community Work)
- b) Diploma Course - Two academic years (First, Second, Third & Four Semesters and a Summer/ Vocational Course and Community Work)
- c) Three Year Degree Course with Single Major
- d) Three Year Degree Course with Double Major
- e) Four Year Honours without Research
- f) Four Year Honours with Research

➤ **Awarding UG Certificate, UG Diploma, and Degrees:**

- a) *UG Certificate*: Students who opt to exit after completion of the first year and have secured 42 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
- b) *UG Diploma*: Students who opt to exit after completion of the second year and have secured 84 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
- c) *3-year UG Degree*: Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major subject after successful completion of three years, securing at least 124 credits and satisfying the minimum credit requirement.
- d) *4-year UG Degree (Honours)*: A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with at least 164 credits and have satisfied the credit requirements.
- e) *4-year UG Degree (Honours with Research)*: Students who secure 7.5 CGPA and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the institution. The research project/dissertation will be in the major discipline. The students, who secure 164 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research). The research work can be spread over both VII and VIII semester; however, the credit will be awarded in the Semester VIII.
- f) *UG Degree Programmes with Single Major*: A student has to secure a minimum of 60/80 credits from the major discipline for the 3-year/4-year UG degree to be awarded a single major.
- g) *UG Degree Programmes with Double Major*: A student has to secure a minimum of 48/60 credits from the second major discipline for the 3-year/4-year UG degree to be awarded a double major.

Aims of B. Com. (Hons.) as a programme is to:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge dissemination
- Widen the scope and sharing in-depth knowledge of the course enabling them to undertake further studies in Commerce and its allied areas on multiple disciplines concerned with Commerce
- Construct a sound theoretical footing, where standards are acquainting with the changing market practices
- Encourage the students to be habituated with advanced range of generic skills those are helpful in employment, internships, and social activities
- Formulating real life dummy business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient and effective in managing as such.

In order to achieve the programme goals following measures would be adopted:

- Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework
- Enriching the quality of teaching and research by using modern tools and techniques
- Enlightening learning environment through ICT based hands-on approach to students
- Involving students in research promotion, discussions, problem-solving, case analysis, and out of the box thinking
- Motivating the students to understand various concepts of commerce and apply them in real life situations
- Acquaint the students in involving future research promotions.

Graduate Attributes in B. Com. (Hons.):

The graduate attributes in B. Com. (Hons.) are the outline of the expected course learning outcomes of each course. The attributes that a B. Com. (Hons.) graduate will be able to demonstrate through learning various courses namely, Disciplinary Knowledge; Communication skills; Critical Thinking; Problem solving; Research Related Skills; Information and Communication Technology (ICT) digital literacy; Self-directed Learning; Moral and Ethical Awareness/Reasoning; Lifelong learning

Exam Evaluation Scheme:

The B.Com. (H) Programme will follow a continuous examination and evaluation system in the following pattern:

Activity-based Learning (Class Participation, Assignments, Quiz, Class tests, Presentations, etc.)	60 Marks	
Mid-Semester (Written Exam – 1.5 Hour)	40 Marks	
Internal Evaluation	100 Marks (50% Weightage)	
End-Semester (Written Exam – 3 Hours)	100 Marks (50% Weightage)	Total
	<u>200 Marks</u>	

The evaluation system for Lab Course will be as follows:

Continuous Evaluation	60 Marks
Examination & Viva-voce	40 Marks
Total	<u>100 Marks</u>

The evaluation system for Internship Course will be as follows:

Internship Report	60 Marks
Examination & Viva-voce	40 Marks
Total	<u>100 Marks</u>

The evaluation system for Research will be as follows:

Dissertation Report	60 Marks
Presentation & Viva-voce	40 Marks
Total	<u>100 Marks</u>

System of Evaluation (Grading System)

A seven-point grading system on a 10-point scale is followed for grading in the examinations. The details are given in a table below:

<u>Qualification</u>	<u>Grade</u>	<u>Score on 100</u>	<u>Point</u>
Outstanding	'O'	90 to 100	10
Excellent	'E'	80 to 89	9
Very good	'A'	70 to 79	8
Good	'B'	60 to 69	7
Fair	'C'	50 to 59	6
Below average	'D'	40 to 49	5
Failed	'F'	Below 40	2

CREDIT POINT = CREDIT X POINT for each course item.

CREDIT INDEX (CI) = \sum CREDIT POINT of all course items in a semester.

Semester Grade Point Average

SGPA = CI / \sum CREDITS (for a semester)

Cumulative Grade Point Average

$$CGPA = \frac{[\sum \text{CI of all previous semesters up to current semester}]}{[\sum \text{CREDITS of all previous semesters including the current semester}]}$$

Undergraduate Programme in Commerce – Course Structure

SEMESTER I					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB11001	4	3 +1 +0	Financial Accounting	
Minor (Any One among Four)	Management	CB11301	4	3 +1 +0	Management Principles and Applications
	Economics	ES11301	4	3 +1 +0	Principles of Microeconomics
	Sociology	SO11301	4	3 +1 +0	Invitation to Sociology
	Psychology	PS11301	4	3 +1 +0	Fundamentals of Psychology
Multidisciplinary	CB11801	3	2 +1 +0	Society, Science and Technology	
Ability Enhancement Course	CB11501	4	3 +1 +0	Professional Communication	
Skill Enhancement Course	CB11601	3	2 +1 +0	Statistics for Social Sciences	
Value Added Course	CB10701	2	2 +0 +0	Understanding India	
Lab	CB19901	1	0 +0 +2	Introduction to Spreadsheet	
Total		21			
SEMESTER II					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB11002	4	3 +1 +0	Financial Management	
Minor (Any One among Four)	Management	CB11302	4	3 +1 +0	Business Environment
	Economics	ES11302	4	3 +1 +0	Principles of Macroeconomics
	Sociology	SO11302	4	3 +1 +0	Indian Society: Images and Realities
	Psychology	PS11302	4	3 +1 +0	Individual Differences
Multidisciplinary	CB11802	3	2 +1 +0	Introduction to Internet of Things	
Ability Enhancement Course	CB10502	2	2 +0 +0	English	
	CB10504	2	2 +0 +0	Foreign Language	
Skill Enhancement Course	CB11602	3	2 +1 +0	Thinking Perspectives	
Value Added Course	CB10702	2	2 +0 +0	Environmental Studies	
Lab	CB19902	1	0 +0 +2	Advanced Spreadsheet	
Total		21			

SEMESTER III (SINGLE MAJOR)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB21001	4	3 + 1 + 0	Cost Accounting	
	CB21003	4	3 + 1 + 0	Business Economics	
	CB21005	4	3 + 1 + 0	Financial Markets and Institutions	
Minor (Any One among Four)	Management	CB21301	4	3 + 1 + 0	Marketing Management
	Economics	ES21301	4	3 + 1 + 0	Globalization and Development
	Sociology	SO21301	4	3 + 1 + 0	Classical Sociology
	Psychology	PS21301	4	3 + 1 + 0	Cognitive Functioning
Multidisciplinary	CB21801	3	2 + 1 + 0	Artificial Intelligence and Machine Learning	
Skill Enhancement Course	CB29601	1	0 + 0 + 2	Yogain Practice	
Lab	CB29901	1	0 + 0 + 2	Database Management System	
Total		21			

SEMESTER III (DOUBLE MAJOR)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB21001	4	3 +1 +0	Cost Accounting	
	CB21003	4	3 +1 +0	Business Economics	
	CB21005	4	3 +1 +0	Financial Markets and Institutions	
Double Major (Any One among Four)	Management	CB21301	4	3 +1 +0	Marketing Management
		CB21303	4	3 +1 +0	Human Resource Management
	Economics	ES21301	4	3 +1 +0	Globalization and Development
		ES21303	4	3 +1 +0	Introduction to South Asian Economy
	Sociology	SO21301	4	3 +1 +0	Classical Sociology
		SO21303	4	3 +1 +0	Tribes in India: An Anthropological Study
	Psychology	PS21301	4	3 +1 +0	Cognitive Functioning
		PS21303	4	3 +1 +0	Developmental Psychology
	Multidisciplinary	CB21801	3	2 +1 +0	Artificial Intelligence and Machine Learning
	Skill Enhancement Course	CB29601	1	0 +0 +2	Yogain Practice
Lab	CB29901	1	0 +0 +2	Database Management System	
Total		25			

SEMESTER IV (SINGLE MAJOR)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB21002	4	3 +1 +0	Business Law	
	CB21004	4	3 +1 +0	Business Mathematics	
	CB21006	4	3 +1 +0	Management Accounting	
Minor (Any One among Four)	Management	CB21302	4	3 +1 +0	Entrepreneurship and Start Up Development
	Economics	ES21302	4	3 +1 +0	Fundamentals of Money and Banking
	Sociology	SO21302	4	3 +1 +0	Development Sustainability and Society
	Psychology	PS21302	4	3 +1 +0	New Perspectives in Applied Psychology
Skill Enhancement Course	CB21602	3	2 +1 +0	Scientific and Technical Writing	
Value Added Course	CB20702	2	2 +0 +0	Universal Human Values	
Total		21			

SEMESTER IV (DOUBLE MAJOR)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB21002	4	3 + 1 + 0	Business Law	
	CB21004	4	3 + 1 + 0	Business Mathematics	
	CB21006	4	3 + 1 + 0	Management Accounting	
Double Major (Any One among Four)	Management	CB21302	4	3 + 1 + 0	Entrepreneurship and Start Up Development
		CB21304	4	3 + 1 + 0	Retail Business Management
	Economics	ES21302	4	3 + 1 + 0	Fundamentals of Money and Banking
		ES21304	4	3 + 1 + 0	Regional Economics
	Sociology	SO21302	4	3 + 1 + 0	Development Sustainability and Society
		SO21304	4	3 + 1 + 0	Popular Culture & Society
	Psychology	PS21302	4	3 + 1 + 0	New Perspectives in Applied Psychology
		PS21304	4	3 + 1 + 0	Gender Psychology
Skill Enhancement Course	CB21602	3	2 + 1 + 0	Scientific and Technical Writing	
Value Added Course	CB20702	2	2 + 0 + 0	Universal Human Values	
Total		25			

SEMESTER V (SINGLE MAJOR)

COURSE CATEGORY		COURSE CODE	CREDITS	L + T + P	COMMERCE
Core Course (Major)		CB31001	4	3 +1 +0	Direct Tax Laws and Practices
		CB31003	4	3 +1 +0	Corporate Accounting
		CB31005	4	3 +1 +0	Auditing
Minor (Any One among Four)	Management	CB31301	4	3 +1 +0	Investment Management
	Economics	ES31301	4	3 +1 +0	Indian Economy
	Sociology	SO31301	4	3 +1 +0	Social Movement
	Psychology	PS31301	4	3 +1 +0	Individual in Society
Value Added Course		CB30701	1	1 +0 +0	ICT and Spreadsheet Applications in Social Sciences
		CB39701	1	0 +0 +2	ICT and Spreadsheet Applications in Social Sciences - Practical
Internship		CB38901	2	0 +0 +4	Summer Internship Project
Total			20		

SEMESTER V (DOUBLE MAJOR)					
COURSE CATEGORY		COURSE CODE	CREDITS	L + T + P	COMMERCE
Core Course (First Major)		CB31001	4	3 + 1 + 0	Direct Tax Laws and Practices
		CB31003	4	3 + 1 + 0	Corporate Accounting
		CB31005	4	3 + 1 + 0	Auditing
Minor (Any One among Four)	Management	CB31301	4	3 + 1 + 0	Investment Management
		CB31401	4	3 + 1 + 0	Autonomous Finance Solutions
		CB31303	4	3 + 1 + 0	Digital Marketing
		CB31403	4	3 + 1 + 0	Financial Product Communication
		CB31305	4	3 + 1 + 0	Industrial Relations
		CB31405	4	3 + 1 + 0	Marketing Automation Tools
	Economics	ES31301	4	3 + 1 + 0	Indian Economy
		ES31303	4	3 + 1 + 0	International Trade and Development
		ES31305	4	3 + 1 + 0	Public Finance and Policy
	Sociology	SO31301	4	3 + 1 + 0	Social Movement
		SO31303	4	3 + 1 + 0	Modern Sociological Theory
		SO31305	4	3 + 1 + 0	Perspectives in Indian Sociology
	Psychology	PS31301	4	3 + 1 + 0	Individual in Society
		PS31303	4	3 + 1 + 0	Counselling and Guidance
		PS39305	4	0 + 0 + 8	Practices in Psychology - I
Value Added Course		CB30701	1	1 + 0 + 0	ICT and Spreadsheet Applications in Social Sciences
		CB39701	1	0 + 0 + 2	ICT and Spreadsheet Applications in Social Sciences - Practical
Internship		CB38901	2	0 + 0 + 4	Summer Internship Project
Total			28		

SEMESTER VI (SINGLE MAJOR)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB31002	4	3 +1 +0	GST Laws and Practices	
	CB31004	4	3 +1 +0	Corporate Law	
	CB31006	4	3 +1 +0	Business Research Methodology	
	CB31008	4	3 +1 +0	Financial Statement Analysis and Reporting	
Minor (Any One among Four)	Management	CB31302	4	3 +1 +0	Financial Risk Management
	Economics	ES31302	4	3 +1 +0	Environment and Development
	Sociology	SO31302	4	3 +1 +0	Gender and Society
	Psychology	PS31302	4	3 +1 +0	Psychology of Positivity and Well-Being
Total			20		

SEMESTER VI (DOUBLE MAJOR)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB31002	4	3 +1 +0	GST Laws and Practices	
	CB31004	4	3 +1 +0	Corporate Law	
	CB31006	4	3 +1 +0	Business Research Methodology	
	CB31008	4	3 +1 +0	Financial Statement Analysis and Reporting	
Double Major (Any One among Four)	Management	CB31302	4	3 +1 +0	Financial Risk Management
		CB31402	4	3 +1 +0	Corporate Etiquettes
		CB31304	4	3 +1 +0	Investment Banking and Financial Services
		CB31404	4	3 +1 +0	Performance Management
		CB31306	4	3 +1 +0	Business Analytics
		CB31406	4	3 +1 +0	Business Research and Implementation
	Economics	ES31302	4	3 +1 +0	Environment and Development
		ES31304	4	3 +1 +0	Agriculture and Land Economy
		ES31306	4	3 +1 +0	Economics of Social Sector
	Sociology	SO31302	4	3 +1 +0	Gender and Society
		SO31304	4	3 +1 +0	Sociology of Globalisation
		SO31306	4	3 +1 +0	Religion and Society
	Psychology	PS31302	4	3 +1 +0	Psychology of Positivity and Well-Being
		PS31304	4	3 +1 +0	Dynamics of Organisational Behaviour
		PS39306	4	0 +0 +8	Learning with Practical Experience
Total		28			

SEMESTER VII (WITHOUT RESEARCH)

COURSE CATEGORY		COURSE CODE	CREDITS	L + T + P	COMMERCE
Core Course (Major)		CB41001	4	3 +1 +0	Dynamics of Banking and Insurance
		CB41003	4	3 +1 +0	Advanced Research Techniques
		CB41005	4	3 +1 +0	Organisation Behaviour
		CB41007	4	3 +1 +0	Sustainable Accounting and Reporting
Minor (Any One among Four)	Management	CB41301	4	3 +1 +0	Project Management and Appraisal
	Economics	ES41301	4	3+1+0	Economics of Gender
	Sociology	SO41301	4	3+1+0	Environment & Climate Change
	Psychology	PS41301	4	3+1+0	Applied Perspectives of Social Psychology
Total			20		

SEMESTER VII (WITH RESEARCH)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB41001	4	3 + 1 + 0	Dynamics of Banking and Insurance	
	CB41003	4	3 + 1 + 0	Advanced Research Techniques	
	CB41005	4	3 + 1 + 0	Organisation Behaviour	
Minor (Any One among Four)	Management	CB41301	4	3 + 1 + 0	Project Management and Appraisal
		CB41303	4	3 + 1 + 0	Stock Market Operations
	Economics	ES41301	4	3 + 1 + 0	Economics of Gender
		ES41303	4	3 + 1 + 0	Economics of Law and Labour
	Sociology	SO41301	4	3 + 1 + 0	Environment & Climate Change
		SO41303	4	3 + 1 + 0	Education & Society
	Psychology	PS41301	4	3 + 1 + 0	Applied Perspectives of Social Psychology
		PS41303	4	3 + 1 + 0	Managing Human Resources
Total			20		

SEMESTER VIII (WITHOUT RESEARCH)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course (Major)	CB41002	4	3 +1 +0	Financial Derivatives	
	CB41004	4	3 +1 +0	Corporate Governance	
	CB41006	4	3 +1 +0	Behavioural Finance	
	CB41008	4	3 +1 +0	Accounting for Business Combinations	
Minor (Any One among Four)	Management	CB41302	4	3 +1 +0	Sustainable Finance
	Economics	ES41302	4	3 +1 +0	Basics of Law and Labour Economics
	Sociology	SO41302	4	3 +1 +0	Sociology of Health
	Psychology	PS41302	4	3 +1 +0	Health Psychology
Total			20		
SEMESTER VIII (WITH RESEARCH)					
COURSE CATEGORY	COURSE CODE	CREDITS	L + T + P	COMMERCE	
Core Course	CB41002	4	3 +1 +0	Financial Derivatives	
	CB41008	4	3 +1 +0	Accounting for Business Combinations	
Research	CB48902	12	0 +0 +24	Dissertation and Viva	
Total			20		

Course Code: CB11001 (Major)		
Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs.	56 Hrs.
Pedagogy: Classrooms lecture, Problems solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Objectives: The objective of this paper is to help students to acquire the basic conceptual knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.		
Course Outcomes: After completion of the course, the students will be able to:		
a) Understand the fundamentals of accounting & its process		
b) Know the concept of various Reporting standards and of business incomes		
c) Develop the skill of preparation of financial statements of a sole proprietorship & partnership business		
d) Understand the basics of accounting for partnership business, and accounting practices for admission, retirement, and death of a partner		
e) Develop competency about Hire purchase Accounting, Branch and Departmental Accounting.		
Syllabus:		Hours
Unit 1: Introduction to Accounting		12
Accounting: The Information Architecture, Users of Accounting Information, Concepts and Conventions, Functions, Bases of accounting: cash basis and accrual basis, Branches of Accounting, Basics of Accounting Process, Accounting Equation, Merits and Limitations of Accounting.		
Unit 2: Regulatory Framework of Accounting and Depreciation		10
Accounting Standards: Significance, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards), GAAP, XBRL (Extensible Business Reporting Language), Depreciation Accounting: Concept, Measurement, Methods of Computation, Disposal of Assets.		
Unit 3: Final Accounts		12
Classification of Receipts and Expenditure: Capital and Revenue Expenditures and Receipts, Preparation of Financial Statements of Sole Proprietorship and Partnership Business (with adjustments).		
Unit 4: Accounting for Partnership Firm		10
Introduction to Partnership Accounting, Accounting for Admission of partner, Retirement and Death of partner, Dissolution of Partnership.		
Unit 5: Accounting for Hire Purchase, Branch & Department		12
Hire Purchase & Instalment payment system; Departmental Accounting; Branch Accounting including foreign branch.		
Skill Developments Activities/Practical Exercise:		
1. Assignment		
2. Presentation		
3. Group Discussion		
4. Quiz		

Textbooks

1. FinancialAccounting–Tulsian&Tulsian–S.Chand
2. FinancialAccounting-Bansal.K.M–TaxmanPublication

ReferenceBooks

1. FinancialAccounting-Jain,S.P.andK.L.Narang -KalyaniPublishers,New Delhi
2. FinancialAccounting-FinancialAccounting-R.K.Mittal,M.R.Bansal-V.K,Global Publication.
3. FinancialAccounting-P.C.Tulsian-PearsonPublication
4. FinancialAccounting-Maheshwari,S.N.and.S.K.Maheshwari-VikasPublishing House

CourseCode:CB11301(Minor)		
NameoftheCourse:ManagementPrinciplesandApplications		
CourseCredits	No.ofHoursperWeek	Total No.ofTeachingHours (eachcredit=14hours)
4 Credits	3+1 +0 Hrs.	56 Hrs.
Pedagogy: Classrooms lecture, Problem solving,tutorials, Group discussion, Seminar, Case studies & field work etc.,		
CourseObjectives: Thecourseaimstofamiliarizethelearnerwithextantandemerging management theories and practices for reflective and holistic thinking on management principles and practices.		
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:		
<ul style="list-style-type: none"> a) Understandtheconceptofmanagement,theories,anddescribethevariouslevelsof management and applicability of management principles. b) Applyvarioustechniquesofplanningandtoknowthebarriersofplanningand effective measures to deal with it c) Developbasicunderstandingaboutorganizinganditsimportancealongwith different organization models. d) Evaluateconceptsandimportanceofstaffing,directionmechanism,andmotivation e) Examinethecommunicationaspects,coordinationprinciples,andtechniquesof controlling in order to have effective management. 		
Syllabus:		Hours
Unit1:Introductionto Management		12
Concept,Features,NatureandImportance,ManagementVs.Administration,Primaryand SecondaryFunctionsofaModernManager,5LevelsofManagement,CurrentChallenges before a Business Manager, Role of Positive Thinking in Management, Evolution of Management – Classical Theories, Neo-Classical Theories and Modern Theories.		
Unit2:Planning		10
Introduction, Importance,Process,andPrinciplesofPlanning,ElementsofPlanning,Types of Plans, Problems of Flexibility in Planning, Management by Objectives (MBO) – Meaning,Features,Objectives,MeritsandDemerits,MeasuresforEffectiveMBO,General Management Vs. MBO.		
Unit3:Organizing		12
Meaning,Nature,Process,Importance,TypesofOrganisations,OrganisationalStructure– Features, Types and Factors, Impact of Organisational Structure on Employer & Management, Factors, Line, Staff, Functional, Matrix, Formal and Informal Organisation, Span of Management - Factors &Graicunas Theory, Authority and Responsibility - Centralization and Decentralization of Authority.		
Unit4:Staffing,Directionand Motivation		10
Staffing: Meaning, Nature, Importance, Process, Recruitment & Selection, Training – Objectives,Importance&Methods,Direction:Meaning,Nature,Importance,Principles. Motivation – Meaning, Nature, Importance, Theories of Motivation – Need Hierarchy Theory, Two Factor Theory, Theory X & Y.		

Unit5:Communication,Coordinationand Control	12
Communication:Meaning,Nature,Importance,Process,Barriers.Coordination:Concepts, Importance, Principles, Control: Concepts, Importance, Techniques of Controlling – Budgetary Control, Break-even Analysis, Financial Statements, Management Information System (MIS), PERT, CPM.	
SkillDevelopmentsActivities/PracticalExercise:	
<ol style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 	
Textbooks:	
<ol style="list-style-type: none"> 1. Management:PrinciplesandApplication-SharmaGupta-KalyaniPublishers 2. ManagementPrinciples&Applications-V.S.PRao–Taxmann Publications 3. Tulsian,P.C.,&Pandey,V.(2021).BusinessOrganisation&Management.Pearson Education, India 4. Koontz,H.,&Weihrich,H.(2012).EssentialsofManagement:AnInternationaland Leadership Perspective. McGraw Hill Publications 5. Drucker,P.F.(1999).ManagementChallengesforthe21stCentury.HarperCollins Publishers Inc 6. ManagementPrinciplesandApplication-TusharKantaPany,KalyaniPublishers 	
AdditionalResources:	
<ol style="list-style-type: none"> 1. ChandanJ.S–ManagementConceptsofStrategy –VikashPublication 2. Griffin,R. W.–Management:Principles&Practices,Cengage Learning 	

CourseCode:ES11301 (Minor)				
NameoftheCourse:PrinciplesofMicroeconomics				
CourseCredits	No.ofHoursperWeek			Total No. of Teaching Hours(eachcredit=14 hours)
	Lecture	Tutorial	Practical/ Practice	
4 Credits	3	1	0	56 Hrs
Pedagogy: Classroomlectures,Problem-solving,Tutorials,Groupdiscussions,andCase studies.				
Course Objectives: This course is designed to expose the students to the basic principles ofmicroeconomictheory.Itprovidesstudentswithanunderstandingofthebasicconcepts of consumer behavior, production, costs, markets, and distribution. The course will illustrate how microeconomic concepts can be applied to analyze real-life situations.				
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:				
a) Comprehendthebasicprinciplesofmicroeconomics.				
b) Understandutilityanalysisfromaconsumer’sperspective.				
c) Practiceconceptsofproductionandcostintherealbusinessworld.				
d) Understanddifferenttypesofmarketstructuresandconditionsof equilibrium.				
e) Acquireknowledgeondifferenttheoriesof distribution.				
Syllabus:				Hours
Unit1:BasicPrinciplesof Microeconomics				12
Basic economic Problems; Concept of demand and supply; Demand function; Determinants of individual demand/supply; Demand/supply schedule; Derivation of individualandmarketdemand/supplycurves;Lawofdemandandlawofsupply;Shifting of and movement along the demand/supply curve; Elasticity of demand and its types.				
Unit2:ConsumerTheory				11
Meaningandcharacteristics:Cardinalandordinalutilityanalysis;Measurementofutility; Total utility and marginal utility; Law of diminishing marginal utility; Law of equi- marginal utility; Indifference curve approach: Assumptions, properties of indifference curve, marginal rate of substitution; Budget constraints and price line; Consumer’s equilibrium				
Unit3:ElementsofProduction,Costand Revenue				11
Production possibility frontier (PPF); Production functions: Short-run and long-run; Isoquants; Marginal rate of technical substitution; Product line; Iso-cost line; Producer’s equilibrium; Law of variable proportions; Law of returns to scale; Cost concepts: Short-runandlong-runcostcurves;Theoryofthefirm:Profitmaximization;Revenueconcepts: Total, marginal, and average revenue.				
Unit4:MarketStructureandEquilibrium				11
Meaning, function, and types of market structure; Price and output determination under perfect competition in short and long-run; Monopoly: Price and output determination in short-run and long-run; Comparison between monopoly and perfect competition.				
Unit5:TheoriesofDistribution				11
Marginalproductivitytheoryofdistribution;Ricardiantheoryofrent;Quasirent;Modern theory of rent; Transfer earning and economic rent; Classical theory of interest; Loanable fund theory of interest; Liquidity preference theory; Gross and net profit.				

Skill Developments Activities/Practical Exercise:

1. Quiz
2. PPT Presentation
3. Assignment
4. Seminar/Discussion

Textbooks:

1. Koutsoyiannis, A. (2023), *Modern Microeconomics*, 2nd Edition, Macmillan Education, UK.
2. Dwivedi, D.N. (2023), *Microeconomics: Theory and Applications*, Vikas Publishing House, New Delhi.
3. Snyder, C. and W. Nicholson (2012), *Microeconomic Theory: Basic Principles and Extensions*, 11th Edition, Cengage Learning, Delhi.
4. Varian, H.R. (2020), *Intermediate Microeconomics: A Modern Approach*, 8th Edition, W.W. Norton and Company/Affiliated East-West Press (India).

Additional Resources:

1. Ahuja, H.L. (2017), *Advanced Economic Theory: Microeconomic Analysis*, 21st Edition, S Chand & Company, New Delhi.
2. Mankiw, N.G. (2018), *Principles of Microeconomics*, 8th Edition, Cengage Learning, Delhi.

Name of Course: Invitation to Sociology (Minor) Course				
Code: SO11301				
Course Credit	No. of Hours Per Week			Total No. of Teaching Hours
4 Credits	L	T	P	56 Hrs
	3	1	0	
Pedagogy: Classrooms lecture, Group discussion and Seminar				
Course Objectives				
<ul style="list-style-type: none"> a) Think critically by exercising sociological imagination. b) Think theoretically and examine the empirical data c) Understand the nature and role of Sociology in a changing world d) Comprehend the uniqueness of sociological imagination in the study of real world. 				
Course Outcomes				
Upon completion of this course, the students will be able to:				
<ul style="list-style-type: none"> a) Discern the relevance of sociology in contemporary times. b) Understand the basic concepts, different approaches to the study of society and develop an interest in the subject. c) Develop skills to critically view and analyse the society around them. d) Sensitize about the foundation and organization of social life. e) Evaluate the approaches in field context 				
Syllabus				Hours
Unit 1: Introduction				12
1.1 Emergence of Sociology as a distinct discipline				
1.2: Division of social sciences				
1.3: Idea of science and society				
Unit 2: Perspectives in Sociology				11
2.1: Approaches in Sociology				
2.2: Applied Sociology				
Unit 3: Basic Understanding on Society				11
3.1: Society				
3.2: Culture				
3.3: Socialization				
Unit 4: Organizing Social Life				11
4.1: Social groups				
4.2: Status and role				
4.3: Deviance and Theory of Deviance				
4.4: Social control				
Unit 5: Social Institutions				11
5.1: Marriage				
5.2: Family				
5.3: Religion				
5.4: Education				
Skill Developments Activities/ Practical Exercise:				
<ul style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 				

Text Books:

1. Inkeles, Alex (1987). *What is Sociology?* Prentice-Hall of India, New Delhi.
2. Berger, P.L. (1963). *Invitation to Sociology: A Humanistic Perspective*, Doubleday, Garden City.
3. Rao, C.N.S (2022). *Sociology*. S. Chand Publication
4. Bottomore, T.B. (2010). *Sociology: A guide to problems and literature*. Routledge.

Readings:

1. Berger, P.L. (2011). *Invitation to sociology: A humanistic perspective*. Open Road Media.
2. Barnard, A, Terry Burgess and Mike Kirby. (2003). *Sociology*. London: Cambridge University Press.
3. Macionis, J.J. (2005). *Sociology*. New Delhi: Pearson's Hall of India.
4. Schaefer, R.T., and Lamm, R.P. (1999). *Sociology*. New Delhi: Tata-McGraw Hill.
5. Harlambos, M and R M Heald, (1980), *Sociology: Themes and Perspectives*, Oxford University Press, Delhi.

CourseCode:PS11301(Minor)
NameoftheCourse:FundamentalsofPsychology

CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours (eachcredit=14hours)
4 Credits	L+T+P	56 Hrs
	3+1+0	

Pedagogy: Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Case studies & field work etc.

CourseObjectives:

- a) Tohelpthestudentsgainknowledgeoftheprocessesofdevelopmentofmodern scientific psychology.
- b) Tohelpthestudentsdevelopscientifictemperinstudyingandunderstanding human behavior.

CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto:

- a) Recognizeandidentifythehistoricaldevelopment,basicterms,concepts,andgrowth of psychology.
- b) Acquire knowledge of various scientific methods through which data are collected and interpreted in the field of psychology.
- c) Identifyandcomparethemajorprinciplesofattentioninunderstandinghuman behavior.
- d) Demonstrateageneralknowledgeofconsciousnessanditsnature.
- e) Evaluateandcomparetheprocessofperceptionineverydaylife.

Syllabus:	Hours
Unit1 IntroductiontoPsychology	12
Concept and definition of psychology; Branches of psychology; Schools of Thought; Psychology as a scientific discipline; Ancient roots and modern development; Key perspectives in psychology – behavioural, cognitive, biological, psychodynamic, humanistic and evolutionary.	
Unit2 MethodsinPsychology	11
Observation, SurveyandCasehistory-Nature, advantages, and limitations; Experimental and Correlational methods -Nature, advantages and limitations.	
Unit3 BiologicalBasesofBehavior	11
Neurons, NervousSystem, TheBrainandHumanBehaviour, HeredityandBehaviour	
Unit4 PerspectivesinPerceptionand Attention	11
Basicsofsensation; Sensorychannels; Basicsofperception; Natureofperceptualprocess; Principles of perceptual organization; Depth perception; Form perception; Perception of movement; Perceptual consistency; Attention types and processes.	
Unit 5: StatesofMind	11
Nature, typesandfunctionsofconsciousness; Changesinconsciousness-sleep-wake schedules; Extended states of Consciousness - Hypnosis, Meditation and Hallucinations.	
SkillDevelopmentsActivities/PracticalExercise:	
<ol style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 	

Textbooks:

1. Baron,R.&Misra.G.(2013).*Psychology*. NewDelhi:Pearson
2. Ciccarelli,S.K.,&Meyer,G.E.(2010).*Psychology:SouthAsianEdition*.New Delhi: Pearson Education.
3. Mohanty,N.,Varadwaj,K.&Mishra,H.C.(2014).*ExplorationsofHumanNature and Strength: Practicals in Psychology*. Divya Prakashani, Samantarapur, Bhubaneswar.
4. Rathus,S.A.(2016).*IntroductoryPsychology*(5thEdition).Wadsworth Cengage.

AdditionalResources:

1. Passer,M.W.&Smith,R.E.(2010).*Psychology:TheScienceofMindandBehaviour*. Tata McGraw-Hill.
2. Frankl,V.E. (2008).*Man'sSearchforMeaning*. EburyPublishing.
3. Feldman,R.S.(2017).*UnderstandingPsychology*.McgrawHigherEd.
4. Morgan,C.T.,King,R.A.,Weisz,J.R.,&Schopler,J.(2008).*Introductionto psychology* (7th edition). Bombay: Tata-McGraw Hill.
5. Nolen-Hoeksema,S.,Fredrickson,B.L.,Loftus,G.,&Wagenaar, W.A.(2009). *Atkinson&Hilgard'sIntroductiontoPsychology*.(16thed.).Wadsworth Cengage Learning.

CourseCode:CB11801(Multidisciplinary)		
NameoftheCourse:Society,ScienceandTechnology		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours (eachcredit=14hours)
3 Credits	2+1+0Hrs.	42 Hrs.
Pedagogy: Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Case studies & field work.		
CourseObjectives:		
<ul style="list-style-type: none"> a) Locateandstudytherelationshipbetweensciencesocietyandtechnology. b) Expose the students to the past developments of science and technology and the socialforcesthatplayedadominantroleinmakingthesedevelopmentspossibleand the way these were used in the society. c) Thesubjectwillalsopresenttheethicalprincipleshatunderliethedevelopmentand use of science and technology in the society. 		
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:		
<ul style="list-style-type: none"> a) Understandthephilosophicalhistoryofscienceandthehistoryofmoderntech nologies b) Assessthemajordevelopmentalphasesinscienceanditsimpactoncivilization’s progress c) Analysethesignificanceofvariousinventionsanddiscoveriesinscience d) Evaluatetheimpactoftechnologicalprogressonenvironment e) Criticallyanalysetheethicalconsiderationsinvolvedinanyscientificendeavour 		
Syllabus:		Hours
Unit1:Introduction		8
Meaning&CharacteristicsofSociety,Science,andTechnology.MilestoneScientificDiscoveries of the Past and the Ways They Impacted Human Thought Process and Culture		
Unit2:Methodologies		8
Scientific Method, developing a Theory, and Making of a Discovery; Discoveries in the Physical, Biological, and Mathematical Sciences; Normal Science, Paradigms, Anomalies, Crisis and Emergence of Scientific Theories, and Scientific Revolutions.		
Unit3:ScientificandTechnologicalDevelopments		9
Milestone Developments of Technologies and the Ways They Transformed the Society, StoriesofTechnologicalDevelopmentssuchasSteamEngines,Electricity,Semiconductors, and IoT.		
Unit4:ContributionofScienceandTechnology		9
ContributionsofScienceandTechnologytoSolvingSocietal,Environmental,andGlobal Problems.		
Unit5: AppraisalandCritiquesofScienceandTechnology		8
SuccessesandLimitations,andAbusesandControlofScienceandTechnology; Ethical Considerations.		
SkillDevelopmentsActivities/PracticalExercise:		
<ul style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 		

Textbooks:

1. Collins, H. and T. Pinch (1998), *The Golem: What You Should Know about Science*, 2nd Edition, New York: Cambridge University Press.
2. Collins, H. and T. Pinch (2014), *The Golem: What You Should Know about Technology*, 2nd Edition. New York: Cambridge University Press.
3. Kuhn, T. S. (2012), *The Structure of Scientific Revolutions*, 4th Edition, Chicago: Chicago University Press.
4. Hatton, J. and P. B. Plouffe, Eds. (1997), *Science and Its Ways of Knowing*, New Jersey: Prentice Hall.
5. Moskovites, M., Ed. (1997), *Science and Society*, Ontario: House of Anansi Press Limited.
6. Sismondo, S. (2009), *An Introduction to Science and Technology Studies*, 2nd Edition. Maldon, MA: Blackwell Publishing.
7. Sarukkai, S. (2012), *What Is Science?*, New Delhi: National Book Trust, India.
8. USSR Academy of Sciences (1989), *Science and Society*, Moscow: Nauka Publishers.

CourseCode:CB11501(AEC) NameoftheCourse:ProfessionalCommunication		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours <i>(eachcredit=14hours)</i>
4 Credits	3+1+0Hrs	56 Hrs
Pedagogy: Classroomslecture,tutorials, Groupdiscussion,Seminar, ClassroomPresentation,		
CourseObjectives: Toacquireanddevelopgoodcommunicationskillsrequisiteforbusiness correspondence and reporting.		
CourseOutcomes: Onsuccessfulcompletionofthecourse, thestudentswillbeableto: <ol style="list-style-type: none"> CoverFormalCommunication,Interpersonalskills,listeningskillsandemotional intelligence Propagateinformationaccurately,andcommunicateclearly as intended Expressthemselveseffectivelyandpresentideasunambiguouslywithclarity, coherence, and Developwritingskillsandintroducesthemostusedwritingformats FamiliarizethemselveswiththevariousformatsofExternalCommunication 		
Syllabus:		Hours
Unit1:IntroductiontotheEssentials ofBusinessCommunication		12
IntroductiontotheEssentials ofBusinessCommunication,Channels/Media/Typesof Communication Levels/Directions of Communication, Effective Communication: Barriers, Solutions, Techniques and Alternatives		
Unit2:EffectiveWriting		10
GuidelinesforClearWriting,References,BibliographyandResearchTools		
Unit3:ReportWriting		11
Reportwriting,Agenda&Minutesofameeting		
Unit4:BusinessCorrespondenceandE-Correspondence		12
BusinessLetters,Memorandums,CircularsandNotices,OfficeOrder,E- Correspondence		
Unit5:SpokenEnglishandOral presentation		11
Negotiation,Presentations,Interview,Group Discussion		
SkillDevelopmentsActivities/PracticalExercise: <ol style="list-style-type: none"> Assignment Presentation Group Discussion Quiz 		

Textbooks:

1. BusinessCommunication,PoojaKhanna,VikaspublishingHouseAsperNEPSyllabus

AdditionalResources(Ifany):

1. BusinessCommunication–K.K.Sinha–TaxmannPublication
2. BusinessCommunication–VarinderKumar&BodhRaj–KalyaniPublication

CourseCode:CB11601(SEC)				
NameoftheCourse:StatisticsforSocialSciences				
Course Credits	No.ofHoursperWeek			TotalNo.of TeachingHours(each credit = 14 hours)
	Lecture	Tutorial	Practical/Practice	
3 Credits	2	1	0	42 Hrs
Pedagogy: Classroomslecture,Problemsolving,tutorials,GroupdiscussionandCasestudies				
CourseObjectives: TheobjectiveofthiscourseistofamiliarizestudentwiththebasicStatisticalToolsusedforManagerialDecision-makingbyusingmodernstatisticalsoftware.				
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentwillbeableto:				
<ul style="list-style-type: none"> a) Develop an understanding of concept of statistical data and measures of Descriptive statistical tools b) Assess the deviations and variances in data analysis c) Acquire fair degree of proficiency in analysing relationships between variables & studying their impact d) Use of regression techniques to explore the cause-effect relationship between the variables. e) Build competence in using indices for data analysis and its interpretation 				
Syllabus				Hours
Unit1:StatisticalData&Descriptive Statistics				9
Nature and Classification of data; Measures of Central Tendency; Mathematical averages: Arithmetic mean, geometric mean, and harmonic mean. Properties and applications; Positional Averages: Mode, Median.				
Unit2:MeasuresofDispersion				8
Absolute and relative Measures; Range; Quartile deviation; Mean deviation; Standard deviation and their coefficients; Properties of standard deviation/variance; Concepts of Skewness and Kurtosis.				
Unit3:CorrelationAnalysis				8
Meaning of Correlation: Simple, multiple, and partial; Linear and non-linear; Correlation and Causation; Scatter diagram; Pearson's coefficient of correlation; Calculation and properties; Rank Correlation.				
Unit4:RegressionAnalysis				8
Meaning of Regression: Regression line, equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.				
Unit5:IndexNumbers				9
Meaning and uses of index numbers; Construction of index numbers: fixed and chain base, univariate and composite; Aggregative and average of relatives: Simple and weighted Tests of adequacy of index numbers.				
SkillDevelopmentActivities/PracticalExercise:				
<ul style="list-style-type: none"> 1. PPT presentation 2. Quiz 3. Assignment 4. Seminar/Debate 				

Textbooks:

1. Gupta, S.C. (2017), *Fundamentals of Statistics*, 7th Edition, Himalaya Publishing House, Delhi.
2. Patri, D. and D.N. Patri (2022), *Business Statistics*, OSR Publishers, India.
3. Thukral, J.K. (2010), *Fundamentals of Business Statistics*, 4th Edition, Taxmann Publications, India.

Additional Resources:

Gupta, S.P. (2012), *Statistical Methods*, Sultan Chand and Sons, New Delhi.

CourseCode:CB10701(VAC)
NameoftheCourse:UnderstandingIndia

CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours <i>(eachcredit=14hours)</i>
2 Credits	2+0 +0 Hrs	28 Hrs

Pedagogy:Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Case studies & field work etc.,

CourseObjectives:Majorobjectivesofthiscourseis:

- a) To acquaint the students with the fundamental geographical and demographic features of India
- b) TomakestudentsawareofthetrajectoriesofculturaldevelopmentofIndiaandthemaking of unity in diversity
- c) Tounderstandthemajorformsandphasesoffreedomstruggle
- d) Tofamiliarizethestudentwiththeprocessofconstitutionaldevelopmentsandits emergence as one of the largest democratic states in the world

Course Outcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeable to:

- a) FamiliarizewithIndiansocietyand culture
- b) UnderstandtheconstitutionofIndia
- c) Analyzetheformsandphasesoffreedomstruggle
- d) EvaluatethechangesinIndiaasaSocietyandasaNation
- e) CriticallyreflectontheprevailingdynamicsofIndia

Syllabus:	Hours
Unit1: Introducing India	5
1.1 :Indian Topography 1.2 :IndianDemography	
Unit2:CivilizationalIndia	6
2.1 :Harrapan&MohenjodaroCivilisation 2.2:MughalPeriod 2.3 :IdeasandIdeologiesinfreedommovements	
Unit3:BasicsofIndianEconomy	6
3.1 :BasicConcepts:NationalIncome,Inflation,Poverty& Unemployment 3.1 :Post-ColonialHistoryofIndian Economy 3.3:LPGReforms 3.4:Green Economy	
Unit4:IndianPolity	6
4.1 :PreambleofIndianConstitution,Separationof Power 4.2 FundamentalRightsand Duties 4.3 DirectivePrinciplesofStatePolicy&UniformCivilCode	
Unit5:OtherImportantDynamics	5
5.1 :HowIndiaVotes 5.2 :India'sForeignPolicy:ChangingTrajectories	
SkillDevelopmentsActivities/PracticalExercise:	
<ol style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 	

Textbooks

1. Majid Hussain, Geography of India, McGraw-Hill, 2022
2. Nitin Singhania, Indian Art and Culture, McGraw-Hill, 2021
3. M. Laxmikanth, Indian Polity, McGraw-Hill, 2023

Additional Resources (If any):

1. L. Basham, A Cultural History of India, Oxford University Press, 1997
2. A. L. Basham, A Wonder that was India, Rupa, New Delhi, 1994
3. Braj, B. Kachru, et. al., Languages in South Asia, Cambridge University Press, 2013
4. Hemant, Jharkhand, Prakashan Sansthan, New Delhi, 2008
5. Herman Kulke and Deitmar Rothermund, A History of India, Taylor and Francis, 2016
6. R. S. Sharma, India's Ancient Past, Oxford University Press, 2020

CourseCode:CB19901				
NameoftheCourse:IntroductiontoSpreadsheet				
CourseCredits	No.ofHoursperWeek			Total No. of Teaching Hours(eachcredit=14 hours)
	Lecture	Tutorial	Practical/ Practice	
1 Credit	0	0	2	28 Hrs.
Pedagogy: Practicallectures,Hands-onExercises,Quizzes,and Group assignments.				
CourseObjectives: Thiscourseisdesignedtobuildthecapabilityofstudentstoincorporate Microsoft Excel into daily work life and enhance their decision-making ability.				
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:				
<ul style="list-style-type: none"> a) UnderstandthebasicsofMicrosoftExcel b) AnalyzethemostcommonExcelfunctionsusedinthe Office c) ModifyandformatdatainExcel d) CreateBasicchartsandGraphs e) GenerateCustomizedtemplatesinExcel 				
Syllabus:				Hours
Unit1:MicrosoftExcelFundamentals				04
Excel and its Use; Advantages of Excel over other spreadsheet programs; Launching Excel; Introduction to the Excel interface; Customizing the Excel quick action toolbar; Understandingthe Excel workbookstructure;SavinganExcelfile;CommonExcelshortcutkeys.				
Unit2:EnteringandEditingTextsandFormulas				05
Entering text to create spreadsheet titles; Working with numeric data; Entering date values; Working with cell references; Creating basic formulas; Relative vs. absolute references in formulas; Speak cells; Understanding the order of operation.				
Unit3:WorkingwithBasicExcelFunctions				05
Structure of Excel function; Working with functions – SUM (), MIN (), MAX(), AVERAGE(), COUNT(); Adjacent cells error in Excel calculations; Using the AutoSum command; Using the Autofill command to copy formulas.				
Unit4:ModifyingandFormattingDatainanExcelWorksheet				06
Moving and copying data in an Excel worksheet; Inserting and deleting rows and columns; Changingthewidthandheightofcells;Hidingandunhidingrowsandcolumns;Movingand copying an Excel worksheet; Inserting images and shapes into an Excel worksheet.				
Unit5:CreatingBasicChartsinExcelandWorkingwithExcelTemplate s				08
Creating an Excel column chart; Working with Excel chart ribbon; Adding and modifying data on an Excel chart; Formatting an Excel chart; Moving a chart to another worksheet; WorkingwithExcelpiecharts;PrintinganExcelWorksheet;IntroductiontoExceltemplates; Customizing Excel template.				
SkillDevelopmentActivities/PracticalExercise:				
<ul style="list-style-type: none"> 1. GroupAssignmentsand peer learning 2. Problem-solvingusing exercises 3. Quizzes 				

Textbooks:

- 1) Walkenbach, J. (2015). Excel 2016 Bible (1st ed.). Wiley. Retrieved from <https://www.perlego.com/book/996397/excel-2016-bible-pdf>(Originalwork published 2015)
- 2) Yanusauskas, Vincent J. (2015). Introduction to Microsoft Excel 2010: Creating a Basic Spreadsheet.

Course Code: CB11002B.Com. (Major) Name of the Course: Fundamentals of Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3 +1 +0	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<p>Course Objective: To familiarize the students with the principles and practices of financial management.</p> <p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the basic concepts of Financial Management and Objectives of the firm. Know various sources of Finance and computation of different types of cost. Take long term financial decisions and different methods of decision making. Take Dividend decisions for organization as well as formulated dividend policy. Manage liquidity of organization and to have an idea regarding issues related to working capital 		
Syllabus:		Hours
Unit 1: Introduction & Basic Concepts		11
Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm must operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concept only)		
Unit 2: Sources of Finance and Cost of Capital/Financing Decisions		11
Different sources of finance; long term and short-term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).		
Unit 3: Capital Expenditure Decisions/Long term Financial Decisions		12
Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long-term investment decisions- Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return/Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)		
Unit 4: Dividend Decisions		11
Meaning, Nature and Types of Dividends, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model		
Unit 5: Working Capital Management/Liquidity Management		11
Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements		

Skill Development Activities:

1. Assignment
2. Presentation
3. Group Discussion
4. Quiz

Textbooks:

1. Fundamentals of Financial Management – Rastogi – Taxmann Publication
2. Fundamentals of Financial Management, Sharma, Gupta, Kalyani Publishers, New Delhi.
3. Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
4. Parasuraman – Financial Management: A Step-by-Step Approach, Cengage Learning
5. Pandey, I.M. Financial Management. Vikas Publications.
6. Bhalla – Financial Management – S. Chand

CourseCode:CB11302Minor
NameoftheCourse:BusinessEnvironment

CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours <i>(eachcredit=1hours)</i>
4 Credits	3 +1 +0	56 Hrs

Pedagogy:Classroom lecture, Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies & field work etc.,

CourseObjectives:

- a) To encourage the students to develop through understanding about the BusinessandBusiness Environment
- b) To enhance the knowledge within the students about different components of Business Environment
- c) Toenablethestudentstoanalysetheimpactofdifferenteconomicandfiscalpoliciesof Govt.Applicable to Business.

CourseOutcomes:Onsuccessfulcompletionofthecourse, thestudentswillbeableto:

- a) Understanddifferentcomponentsofthebusinessenvironment.
- b) AnalyzethevariousenvironmentalfactorsthatinfluencebusinessOrganisation.
- c) Demonstratecompetitivestructureanalysisforselectindustries.
- d) Explaintheimpactoffiscalspolicyandmonetarypolicyonbusiness.
- e) Analyzetheimpactofeconomicenvironmentalfactorsonbusiness.

Syllabus:

Hours

Unit 1:IntroductiontoBusinessEnvironment

12

Meaning, Definition and Nature of Business Environment. Elements of Business Environment
 Internal and External Environment, Introduction to Micro and Macro Environment:
 Demographic, Natural, Political, Social, Cultural, Economic, Technological, International
 and Legal

Unit2:PoliticalandLegalEnvironmentinIndia

10

Meaning and Types of Political Environment. Impact of Political Environment on Business in India.
 Legal Framework of Business: Political Institutions, Legislature, Executive, Judiciary, Role of Central and State governments in Business, Role of Legal Environment in Business.
 Need and Objectives of Environmental Protection Act 1986. Need and Objectives of ConsumerProtectionAct2019.RightsofConsumersunderConsumerProtectionAct,2019. Need and Objectives of National Competition Policy in India.

Unit 3:Social,Cultural&EconomicEnvironment

12

SocialandCulturalEnvironment:Nature,ImpactofForeignCultureonBusiness,Traditional ValuesanditsImpact,SocialAudit-MeaningandImportanceofCorporateGovernanceand Social Responsibility of Business, Meaning and Significance of Economic Environment. Economic Policies of India – Meaning and Impact of Monetary Policy, Fiscal Policy, Exim Policy and New Industrial Policy Business in India. Recent Economic Reforms, Impact of Business on Private Sector, Public Sector and Joint Sector, Sun-rise Sectors of India Economy. Challenges of Indian Economy.

Unit4:Technological&CompetitiveEnvironment	10
TechnologicalEnvironment:Meaning,Features,ImpactofTechnologyonBusiness,Impact of Changes in Technology on Business. Technology and Society. Modes of Acquiring Technology. IT Revolution and its Impact on Business. Digital Transformation in Indian Business. MichaelPorter’sFiveForcesAnalysis,CompetitiveStrategies.	
Unit 5:GlobalEnvironment	12
MeaningandDimensionsoftheGlobalenvironment.Meaning,NatureandStagesofGlobali sation, Essential Conditions & Features of Globalization, Foreign Market Entry Strategies, LPG Model. Merits and Demerits of Globalization of Business. ImpactofGlobalizationonIndianBusinesses.DifferentFormsofGlobalizationof Businesses – MNCs, TNCs.	
SkillDevelopmentsActivities/PracticalExercise:	
<ol style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 	
Textbooks:	
<ol style="list-style-type: none"> 1. EssentialsofBusinessEnvironment-AswathappaK 2. Rangarajan,C.A.;PerspectiveinEconomics,S.Chand&Sons,New Delhi 3. Cherunilam,Francis;BusinessEnvironment-TextandCases,HimalayaPublishing House. 4. EssentialsofBusinessEnvironment,HimalayaPublishingHouse,NewDelhi. 	

CourseCode:ES11302 (Minor)				
NameoftheCourse:PrinciplesofMacroeconomics				
CourseCredits	No.ofHoursperWeek			Total No. of Teaching Hours(<i>eachcredit=14 hours</i>)
	Lecture	Tutorial	Practical/ Practice	
4 Credits	3	1	0	56 Hrs
Pedagogy: Classroomlectures,Problem-solving,Tutorials,DataDemonstration,Group discussions and Seminars.				
Course Objectives: This course aims to introduce the students to the basic concepts of macroeconomics. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment,money,inflation,andthebalanceofpayments.Itbringsanunderstandingonthe theories and policies in macroeconomics.				
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:				
a) Developanunderstandingoftheconceptofnationalincomeaccounting.				
b) Acquireafairdegreeofproficiencyinthestudyofmacroeconomics.				
c) Haveabetterideaaboutinflation,deflation,andstagflation.				
d) Buildcompetenceindeterminationofincomeandemployment,andaggregate demand and aggregate supply.				
e) Knowthemacroeconomicpolicies,namely,fiscalpolicy&monetarypolicy.				
Syllabus:				Hours
Unit1:IntroductiontoMacroeconomics				11
Micro foundations of macroeconomics; Limitations of macroeconomics; Concepts & variables of macroeconomics; Stock and flow variables; National income concepts: GDP, GNP, NDP, and NNP at market price and factor cost; Personal income and disposable personal income; Real and nominal GDP.				
Unit2:MeasurementofNationalIncome				11
Rules and approaches of measurement of GDP: Income, expenditure, and value-added approaches; Difficulties of estimating national income; National income identities in a simple2-sector economyandwithgovernmentandforeigntradesectors; Circularflowsof income in 2, 3 and 4-sector economies; Green accounting.				
Unit3:ClassicalandKeynesianMacroeconomics				12
Theclassical approach: Say's Law, theory ofthe determination ofincomeand employment withandwithout savingandinvestment;Basicsofagggregatedemandandaggregatesupply, consumption, saving and investment functions; The Keynesian approach: Basics of aggregatedemandandaggregatesupply,consumption,savingandinvestmentfunctions;The principleofeffectivedemand;Incomedeterminationinasimple2-sectormodel;Conceptof disequilibrium.				
Unit4:MoneyandPrices				11
Inflation:Meaning,types,causes and effects;Demand-pulland cost-push inflation;Costof inflation and anti-inflationary measures; Inflation and unemployment: Phillips curve; Deflation: Meaning, causes, costs and anti-deflationary measurers; Inflation vs. deflation; Stagflation.				

Unit5:MacroeconomicPolicy**11**

The goals of macroeconomic policy; Fiscal policy: Objectives and limits to discretionary policy, the crowding-out hypothesis and the crowding-in controversy; Monetary policy: Meaning, scope and objectives, instruments of monetary policy, transmission mechanism of monetary policy, implications of targeting the interest rate, limits to monetary policy.

Skill Developments Activities/ Practical Exercise:

1. Assignment
2. Presentation
3. Group Discussion
4. Quiz

Textbooks:

1. Mankiw, N.G. (2010), *Macroeconomics*, 7th Edition, Worth Publishers, UK.
2. Dwivedi, D. N. (2018), *Macroeconomics: Theory and Policy*, 5th Edition, McGraw Hill Education, New Delhi.
3. Froyen, R. T. (2005), *Macroeconomics*, 2nd Edition, Pearson Education, New Delhi.

Additional Resources:

1. D'Souza, E. (2012), *Macroeconomics*, 2nd Edition, Pearson Education, New Delhi.

Name of Course: Indian Society: Images & Realities (Minor) Course Code: SO11302				
Course Credit	No. of Hours Per Week			Total No. of Teaching Hours
4 Credits	L	T	P	56 Hrs
	3	1	0	
Pedagogy: Classroom lecture, Group discussion and Seminar				
Course Objectives				
<p>a) This minor introductory course serves as a foundational course for any graduate of the university as the disciplinary knowledge it transmits brings reflexivity, criticality, multicultural competence and ethical awareness essential for citizenship education of all graduates.</p> <p>b) It proceeds to familiarize the students with constituent institutions and process of Indian society such as village, town, region, caste, class, religion family, gender and political economy.</p> <p>c) The course works with fine and extremely well-crafted sociological writing. In doing so it contributes to augmentation of their communication skills.</p>				
Course Outcomes				
Upon completion of this course, the students will be able to:				
<p>a) Understand the foundations of the images and ideas of India through a sociological lens.</p> <p>b) Analyse sociological concepts and institutions in the Indian context.</p> <p>c) Apply and reflect about the multiple – and contextual – socio-cultural registers of Indian society.</p> <p>d) Evaluate the changes over time in Indian society.</p> <p>e) Critically engage with contemporary issues and changes in the context of enduring traditional institutions in modern India.</p>				
Syllabus				Hours
Unit 1: Historical Moorings				10
1.1: Civilization 1.2: Colony				
Unit 2: Post-Colonial India				10
2.1: Nation 2.1: Society 2.3. Language				
Unit 3: Indian Society: Institutions & processes-1				13
3.1: Caste 3.2: Tribe 3.3: Kinship, Marriage & Family				
Unit 4: Indian Society: Institutions & processes-2				13
4.1: Village 4.2: Religion & Society 4.3: Gender construction and Identity formation				
Unit 5: Processes in Indian Society:				10
5.1: Sanskritisation 5.2: Westernization 5.3: Modernisation				

5.4: Globalisation

Skill Developments/Activities/Practical Exercise:

1. Assignment
2. Presentation
3. Group Discussion
4. Quiz

Text Books:

1. M.N. Srinivas, (1995). *Social Change in Modern India*, Orient Blackswan.
2. Yogendra Singh, (1986). *Modernisation of Indian Tradition*, Penguin Books.
3. Satish Deshpande, (2010). *Contemporary India: A Sociological View*, Viking Publications.

Readings:

1. Cohn, B.S., (1990). *An Anthropologist among the Historians and Other Essays*. Delhi: Oxford University Press, pp. 136-171.
2. Gandhi, M.K., (1938). *Hind Swaraj*. Ahmedabad: Navjivan Publishing House.
3. Ambedkar, B.R., (1971). [1936], *Annihilation of Caste*. Jullender: Bheem Patrika.
4. Srinivas, M.N., (1969). "The Caste System in India", in A. Beteille (ed.) *Social Inequality: Selected Readings*. Harmondsworth: Penguin Books, Pp. 265-272.
5. Karve, I., (1994). "The Kinship Map of India", in P. Uberoi (ed.), *Family, Kinship and Marriage in India*. Delhi: Oxford University Press, Pp. 50-73.
6. Srinivas, M.N. and A.M. Shah., (1968). "Hinduism", in D.L. Sills (ed.), *The International Encyclopaedia of Social Sciences*, Volume 6. New York: Macmillan, Pp. 358-366.

Name of the Program: UG Program in Psychology (2nd Sem)**Course Code: PS11302 (Minor)****Name of the Course: Individual Differences**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours <i>(each credit = 14 hours)</i>
4 Credits	L+T+P	56 Hrs
	3+1+0	

Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies & field work etc.

Course Objectives:

- To develop an understanding as to how intelligence is important for human empowerment.
- To develop an understanding as to how personality is important for human empowerment.
- To develop an understanding as to how motivation and emotion are necessary for human empowerment.
- To develop an understanding of self and identity and how they form the foundations of human empowerment.

Course Outcomes: On successful completion of the course, the students will be able to:

- Understand the structural and functional dynamics of intelligence.
- Classify the structural and functional dynamics of personality.
- Examine the motivational foundations underlying human behavior.
- Evaluate the different emotions and its theories to understand human behavior.
- Apply how the concept of self and identity develops in an individual and what role they play in empowering the individual.

Syllabus:	Hours
Unit 1: Intelligence	12
Concept and Theories - Spearman's g and s factors, Gardner's multiple intelligences, Thurstone's primary mental abilities, PASS model; Measurement and Assessment - Nature-Nurture influences on intelligence, intelligence tests, culture and intelligence, culture free and fair tests of intelligence, Creativity, Mental Retardation, Giftedness.	
Unit 2: Personality	12
Concept and Approaches - Psychoanalytic approach, Socio-cognitive approach, Trait and Type approaches; Approaches and Measurement - Biological approach, Humanistic approach, culture and personality, environment and personality, assessment of personality, Personal Effectiveness – Johari Window.	
Unit 3: Motivation	11
Motivation - Drives, needs and motives; Theories of motivation - Drive theory, Arousal Theory, Maslow's Need Hierarchy, Basic Psychological Need Theory	
Unit 4: Emotion	9
Emotion - Meaning; Theories of emotion - James-Lange, Cannon-Bard, Schachter-Singer.	
Unit 5: Self and Identity	12
Self - Structure of the self, Self-concept, Self-acceptance, Self-esteem, Self-efficacy; Identity - Personal and Social Identity, development of personal identity, Self-categorization.	

Skill Developments Activities/Practical Exercise:

1. Assignment
2. Presentation
3. Group Discussion
4. Quiz

Textbooks:

1. Feldman, R.S. (2004). *Understanding Psychology* (6th Edition), New Delhi, Tata-McGraw Hill.
2. Dash, U.N., Dash, A.S., Mishra, H.C., Nanda, G.K., & Jena, N., (2004). *Practical Exercises in Psychology: learning about Yourself and Others*. Bhubaneswar: Panchasheela.
3. Mohanty, N., Varadwaj, K. & Mishra, H.C. (2014). *Explorations of Human Nature and Strength: Practicals in Psychology*. Bhubaneswar: Divya Prakashani, Samantarapur.
4. Sigelman, G.K. & Schaffer, D.R. (1995). *Life-span Human Development*. California: Brooks / Cole Publishing Co. Pacific Grove.

Additional Resources:

1. Baron, R.A. (2002). *Psychology* (5th Edition), New Delhi: Pearson Education.
2. Morgan C.T., King, R.A., Weisz, J.R., & Schopler, J. (2008). *Introduction to Psychology* (7th Edition) Bombay: Tata-McGraw Hill.
3. Nolen-Hoeksema, S., Fredrickson, B. L., Loftus, G., & Wagenaar, W.A. (2009). *Atkinson & Hilgard's Introduction to Psychology* (16th Edition.). Wadsworth Cengage Learning.
4. Rathus, S.A. (2016). *Introductory Psychology* (5th Edition). Wadsworth Cengage.

CourseCode:CB11802(MDC)				
NameoftheCourse:IntroductiontoInternetof Things				
Course Credits	No.ofHoursperWeek			TotalNo.ofTeaching Hours (each credit = 14 hours)
	Lecture	Tutorial	Practical/ Practice	
4 Credits	3	1	0	42 Hrs
Pedagogy: Classroomlectures,Problem-solving,Tutorials,DataDemonstration,Group discussions, and Seminars.				
CourseObjective: ToprovidestudentwithacomprehensiveunderstandingoftheInternet of Things (IoT) and its applications in the field of commerce. The course aims to equip students with the knowledge and skills necessary to leverage IoT technologies to enhance business processes and drive innovation in the commerce industry.				
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentwillbeableto:				
a) UnderstandthefundamentalsofIoT:Studentswillgainasolidunderstandingofthe basic concepts, principles, and components of the Internet of Things, including sensors, actuators, connectivity, and data analytics.				
b) Analyze IoT applications in commerce: Students will learn how IoT can be utilized tooptimizesupplychainmanagement,improveinventorycontrol,enhancecustomer engagement, and enable personalized marketing strategies.				
c) Design IoT solutions for commerce: Students will acquire the skills to identify business requirements, select appropriate IoT devices and platforms, and integrate IoT systems into existing commerce infrastructure.				
d) Evaluatesecurityandprivacyconsiderations:Studentswilllearnaboutbestpractices for securing IoT devices, protecting data integrity, and addressing privacy concerns to ensure the trust and reliability of IoT-enabled commerce systems.				
e) Explore emerging trends and future prospects: Students will explore emerging technologies such as edge computing, blockchain, and artificial intelligence, and understand their potential impact on the future of commerce.				
Syllabus				Hours
Unit1:IntroductiontoIoT				8
Overview of IoT and its significance in commerce; Understanding the basic concepts and componentsofIoT;ExaminingtheapplicationsofIoTincommerce,suchassupplychain management, retail, and customer experience.				
Unit2:IoTTechnologiesandInfrastructure				8
Understanding the underlying technologies and protocols used in IoT; Exploring IoT hardware components, sensors, and actuators; Discussing IoT communication protocols, such as MQTT and HTTP; Examining cloud computing and edge computing in the context of IoT.				
Unit3:DataAnalyticsandIoT				8
IntroductiontodataanalyticsanditsroleinIoT;Understandingdatacollection,storage, and processing in IoT systems; Exploring data visualization techniques for IoT data; Discussing the importance of data security and privacy in IoT.				
Unit4:IoTApplicationsinCommerce				8
Examining IoT applications in various commerce domains, such as smart retail, logistics, andsupplychainmanagement;UnderstandingtheimpactofIoToncustomerexperienceand				

engagement; Exploring case studies and real-world examples of successful IoT implementations in commerce.

Unit 5: IoT Challenges and Future Trends

8

Discussing the challenges and limitations of IoT in commerce, such as security risks and interoperability issues; Exploring emerging trends and advancements in IoT technology; Examining the potential future applications and impact of IoT in commerce.

Skill Developments/Activities/Practical Exercise:

1. Assignment
2. Presentation
3. Group Discussion
4. Quiz

Textbooks:

1. Internet of Things, an Indian adaptation: Concepts and applications, Wiley Publication.
2. Internet of Things, Srinivasa K.G. (Author), Siddesh G.M. (Author), Hanumantha Raju R. (Author), Cengage Publication.

CourseCode:CB11602(SEC)
NameoftheCourse:ThinkingPerspectives

CourseCredits	No.ofHoursperWeek			Total No. of Teaching Hours(<i>eachcredit=14 hours</i>)
	Lecture	Lecture	Lecture	
3 Credits	2	1	0	42 Hrs

Pedagogy:Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Case studies & field work etc.,

CourseObjectives:

Mindplaysthemostimportantroleinconceptualizingandassimilatingfactsaboutand understanding the external world, forming opinion, and framing creative solutions and innovative decisions.This subject exposes the students to various aspects of human cognition, critical thinking, scientific thinking, systems thinking, and design thinking

CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentwillbeableto:

- a) Analyse the processes of Mind
- b) Think critically and scientifically
- c) Understand how a person should act taking a systems perspective
- d) Define the right problem and how to come up with innovative solutions to these problems
- e) Comprehend the process of problem solving

Syllabus	Hours
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Unit1:Cognition	8
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MentalRepresentation:
Logic,Rule,Concepts,Analogicalreasoning,Images,andConnections
.
MentalModels,TheirFallibilities,andCognitiveBiases.
Cognition:Statesandconsciousandunconsciousprocessesinvolvedinknowing,suchas perceiving, recognizing, conceiving, and reasoning.
Theory of Cognition: Interdisciplinary Study of Mind and Intelligence, Information Processing Approach and John Piaget’s Approach of Assimilation and Adaptation— Enactive, Iconic, and Symbolic Mode.

Unit2:CriticalThinking	9
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Historicity:ContributionsofPhilosophers,Scientists,SocialScientists,andEducationists.
Socratic Questioning, and Growth of Empirical Evidence and Reasoning.
FallibilityofHumanMind:CognitiveBiasesandMethodsofBlockingThem.
PhasesofCriticalThinking:Intellectualization,Suggestion,Hypothesis,Reasoning,and Testing.
CriticalThinkingAbilities:Thinking,Observational,andQuestioningandDispositions— Initiating and Internal.
Critical Thinking Skills: Analysis, Communication, Creativity, Problem-solving Skills, and Open-mindedness.

Unit3:Scientific Thinking	9
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CharacteristicsofScience:Systematicobservationandexperimentation,Inductiveand deductive reasoning, and Formation and testing of hypotheses and theories.
FormsofScientificMethod:Hypothetical-Deductive(H-D)andEmpirical-Inductive(E-I) Methods,ReasoningforTheoryDevelopment,StatisticalMethodsforHypothesis Testing,and

Methods in Practice—Creative and Exploratory Practices, Hypothesis-driven, Exploratory, and Convenience Experiments, Computer Simulation Methods, Discourse on Scientific Method.

Lessons from Scientific Thinking: Empirical Evidence, Logical Reasoning, Formulating and Testing Hypothesis. Experimenting and Developing Theory.

Unit4:SystemsThinking	8
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System Definition and Characteristics, Approaches to System Modelling, Causal-Loop Diagramming, System Archetypes, Microworld and Learning Laboratory, The Learning Organization and the Fifth Discipline, Systems Thinking Study, Examples.

Unit5:DesignThinking	8
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Designing Thinking as a Process of Problem Solving: Understanding Unmet Customer/User Needs, Defining Problems, Challenging Assumptions, Developing Concepts, identifying Alternative Strategies and Solutions, Prototyping, and Experimenting Problem Solving through Innovative Solutions, Stages of Design Thinking—Empathize, Define, Ideate, Prototype and Test.

Creativity: The Left Brain-Right Brain Theory, The Right Brain Thinking, Features of Creativity—Novelty, Originality and Usefulness, Guilford’s Measure of Creativity—Fluency, Flexibility, and Originality, Barriers to Creativity, Enhancing Individual and Organizational Creativity, Training for Creativity—Osborne’s Brainstorming, Poincare’s Remote Association, Gordon’s Synectics, Stenberg’s Thinking Hats, Stages of Creativity Thinking—Preparation, Exploration, Incubation, Illumination, Verification, Evaluation, Implementation, The Creative Person, and the Creative Environment.

Skill Developments Activities/Practical Exercise:

1. Assignment
2. Presentation
3. Group Discussion
4. Quiz

Textbooks:

Cognition

1. Bermudez, J.L. (2014), *Cognitive Science: An Introduction to the Science of Mind*, Cambridge University Press.
2. Frankish, K. (2012), *The Cambridge Handbook of Cognitive Science*, Cambridge University Press.
3. Thagard, P. (2005), *Mind: Introduction to Cognitive Science*, 2nd Edition, New Delhi: Prentice-Hall of India.
4. *Cognitive Science*, Stanford Encyclopedia of Philosophy, <https://plato.stanford.edu/entries/cognitive-science/>.

Critical Thinking

1. Bloom, B., Englehart, M., Furst, E., Hill, W., & Krathwohl, D. (1956). *Taxonomy of Educational Objectives: The Classification of Educational Goals. Handbook I: Cognitive Domain*, New York: Longmans.
2. *Bowell, T. Critical Thinking: A Concise Guide*
3. *Cottrell, S. Critical Thinking Skills: Developing Effective Analysis and Argument*
4. *Chatfield, T. Critical Thinking: Your Guide to Effective Argument, Successful Analysis and Independent Study*
5. *Dewey, J. (1910), How We Think*, Boston: D.C. Heath. [[available online](#)]

6. Paul, R. Critical Thinking: Tools for Taking Charge of Your Professional and Personal Life
Scientific Thinking

1. Faye, J. (2014), The Nature of Scientific Thinking: On Interpretation, Explanation, and Understanding, London, Palgrave Macmillan.
2. Hare, R. (1970), The Principles of Scientific Thinking, London: Macmillan.
3. Martin, R. (1997), Scientific Thinking, Broadview Press Ltd.
4. Richard, P. and E. Linda (2008), The Thinker's Guide to Scientific Thinking Based on Critical Thinking Concepts & Principles, Foundation for Critical Thinking.

Systems Thinking

1. Gharajedaghi, J. (2011), Systems Thinking: Managing Chaos and Complexity-A Platform for Designing Business Architecture, 3rd Edition, Morgan Kaufmann.
2. Maani, K. E. and R. Y. Cavana (2000), Systems Thinking and Modelling: Understanding Change and Complexity, Auckland: Prentice-Hall.
3. Meadows, D. H. (2009), Thinking in Systems: A Primer, London: Earthscan.
4. Senge, P. M. (2006), The Fifth Discipline: The Art & Practice of the Learning Organization, 2nd Edition, Currency.
5. Sterman, J. D. (2010), Business Dynamics: Systems Thinking and Modelling for a Complex World, New Delhi: Tata McGraw-Hill Education Private Limited.
6. Forrester, J. W. (2000), Principles of Systems, Pegasus Communications.

Design Thinking

1. Burnett, B. (2016), Designing Your Life: Build a Life that Works for You, Random House.
2. Brown, T. (2009), Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation, HarperCollins.
3. Cross, N. (2011), Design Thinking: Understanding How Designers Think and Work, Berg Publishers.
4. Kahneman, D. (2013), Thinking Fast and Slow, Farrar, Straus and Giroux.
5. Liedtka, J. (2011), Designing for Growth: A Design Thinking Toolkit for Managers, Columbia University Press.
6. Lockwood, T. (2009), Design Thinking: Integrating Innovation, Customer Experience, and Brand Value, Allworth Press.

Name of the Program: UG Program in Commerce/Economics/Sociology/Psychology Course Code: CB10702 (VAC) Name of the Course: Environmental Studies		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours <i>(each credit = 14 hours)</i>
2 Credits	2 +0 +0	28 Hrs
Pedagogy: Classrooms lecture, Problems solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Objectives: To provide a basic knowledge on environment, environmental issues, natural resources, and their management.		
Course Outcomes: After completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Understand about fundamentals of environment and ecosystem b) Know about Environment pollution and Natural disasters c) Learn about Natural resources and their importance d) Acquire knowledge about appropriate use of the resources and lifestyle management e) Develop an understanding related to Environmental policies and practices 		
Syllabus:		Hours
Unit 1: Introduction to Environmental Studies		5
An overview of environment: Scope and Components; Environmental education & public awareness; Structure and function of Ecosystem		
Unit 2: Environmental Pollution and Natural Disaster		6
Environmental Pollution: Air, Water, Soil and Noise pollution; Causes, effects and control measures; Waste Management; Natural Disaster: Floods, Earthquakes, Cyclones, Tsunami, Landslide, and their management.		
Unit 3: Natural Resources		6
Deforestation: causes and impact; Water resources; Renewable and non-renewable resources; Alternative source of energy: solar energy, wind energy, and biogas energy; Land resources: Land degradation, soil erosion, its causes and impact.		
Unit 4: Resource & Health Management		5
Sustainable Development; Climate Change, Global Warming, Rainwater Harvesting, Watershed Management; Life Style Management: Diet, Physical exercise, Yoga, and Sleeping habit		
Unit 5: Policies & Strategy for Environmental Protection		6
Environmental Acts: Environment Protection Act 1986, The Air (Prevention and Control of Pollution) Act 1981, The Water (Prevention and Control of Pollution) Act, 1974; Pollution Control Boards; Recent Global and National Strategy for Environmental Protection.		
Skill Development Activities/Practical Exercise: <ul style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 		
Textbooks <ul style="list-style-type: none"> 1. Environmental Studies – Satpathy & Dash – Kalyani Publishers 2. Environmental Studies – Sanjay K. Batra / Kanchan Batra / H.K. Kaur / Parul Pant – Taxmann Pub. 		

ReferenceBooks

1. EnvironmentalScienceandEngineering-Gopinath/Subramanyam– Cengage
2. TextbookofEnvironmentalStudies -D.K. Asthana,DrMeeraAsthana-S. Chand
3. IntroductiontoEnvironmentalScience-Y.Anjaneyulu,B.S.Pub.2004
4. EnvironmentalScience– CurringhmeSaigo–TMH
5. TextbookEnvStudiesforundergraduatecoursesErachBharucha– Universitypress.

CourseCode:CB19902				
NameoftheCourse:AdvancedSpreadsheet				
CourseCredits	No.ofHoursperWeek			Total No. of Teaching Hours(eachcredit=14 hours)
	Lecture	Tutorial	Practical/ Practice	
1 Credit			2	28 Hrs.
Pedagogy: Practicallectures,Decision-makingexercises,Quizzes, andGroupassignments.				
<p>Course Objectives:This course is designed to build students' capability on more advanced featuresandfunctions(beyondtheBasicsofMicrosoftExcelcourse)toperformcomplexand extensivecalculations,dataprocessingonvastamountsofdata,dataanalysis,andbetterdata representation.</p> <p>CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto:</p> <ol style="list-style-type: none"> a) Createeffectivespreadsheetsandmanagelargesetsofdata b) Use Excel's highly sought-after functions, including data sorting and filtering, conditionalformatting,logicaltests,datavalidation,look-upfunctions,andmany more c) Carryoutdatavisualizationusingcharts,graphs,slicers,etc.,andidentifydata patterns and create dynamic dashboards with Excel PivotTables d) UnlockthepowerandversatilityofMicrosoftExcel'sAdd-In,PowerPivot e) AuditExcelWorksheetformulastoensurecleanformulas 				
Syllabus:				Hours
Unit1:WorkingwithExcelList,DataValidation,andImporting/Exporting Data				04
Understanding Excel list structure; Sorting a list using single and multi-level sorts; Using custom sorts; Filter using the AutoFilter tool; Conditional formatting; Identifying and removing duplicates; Understanding the need for data validation; Creating an Excel data validationlist;Addingacustomdatavalidationerror;Datavalidationtechniques;Importing and exporting data.				
Unit2:ExcelPivotTables				05
UnderstandingExcelPivotTables;Creating,modifying,grouping,andformattingPivotTable data;ModifyingPivotTablecalculations;DrillingdownintoPivotTabledata;CreatingPivot Charts; Filtering PivotTable data; Filtering with the Slicer tool.				
Unit3:WorkingwithExcel'sPowerPivotToolsandLargeDataSets				08
Introduction to Excel PowerPivot; Use of PowerPivot; Activating the Excel PowerPivot AddIn; PowerPivot data model relationships; Creating PivotTables based on data models; PowerPivot key performanceindicators (KPIs); Freezepanes tool; Grouping data(rows and columns); Linking worksheets; Consolidating data from multiple worksheets.				
Unit4:WorkingwithExcel'sConditionalandLookupFunctions				06
Name ranges; IF () function; IF() function with a name range; Nesting functions; Nesting Excel's AND() function within the IF() function; Using Excel's – COUNTIF(), SUMIF(); IFERROR functions; VLOOKUP() function; HLOOKUP() function; INDEX(); MATCH(); INDEX() and MATCH() functions combined; Dynamic HLOOKUP() with the MATCH() function.				

Unit5: Working with Text-based Functions and Auditing an Excel Worksheet	05
Using Excel's LEFT(), RIGHT(), MID(), LEN(), SEARCH(), and CONCATENATE() functions Protect Cells/Sheet/File/Workbook; Tracing precedents and dependents in formulas; Working with Watch window; Showing formulas; Protecting Cells/Sheet/File/Workbook.	
Skill Development Activities/Practical Exercise: <ol style="list-style-type: none"> 1. Assignment 2. Presentation 3. Group Discussion 4. Quiz 	
Textbooks*: <p>1) Education & Training team. (2005). Advanced Excel Formulas & Functions. Division of Information Technology, Charles Sturt University: Australia.</p> <p><i>*(All resources are available freely in the public domain and, thus, need not necessarily be procured for the library. The course will rely mainly on hands-on exercises.)</i></p>	

Name of the Program: Bachelor of Commerce (Economics) Course Code: CB21001 Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies and Assignments.		
Course Objectives: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> Obtain knowledge of and understanding about the fundamentals of Cost Accounting Work out the various Cost Concepts and preparation of Cost Sheets Develop an insight about the Accounting for Material Cost. Evaluate wage payment Gain awareness of Accounting for Overheads in an Organisation Have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions. 		
Syllabus:		Hours
Unit/Module No.1: Introduction to Cost Accounting:		10 hrs
Concept: Cost, Costing, Cost Accounting, Scope, Objectives, Principles, Importance; Implementation of Costing System; Classification of Cost; Determination of Cost: Preparation of Cost Sheet, Limitations of Cost Accounting		
Unit/Module No.2: Accounting for Materials and Labour:		12 hrs
Concepts and techniques of accounting for materials; Methods of pricing of materials issues; Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.		
Unit/Module No.3: Accounting for Labour:		12 hrs
Accounting for labour cost, Control procedure, Labour turnover, Idle Time, Overtime, Methods of wage payment and the incentive schemes- Halsey, Rowan, Taylor's Differential piecework plan.		
Unit/Module No.4: Accounting for Overheads:		12 hrs
Concept, Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, Methods of absorption – actual and predetermined rates, Blanket and multiple rates, Choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.		
Unit/Module No.5: Methods of Costing:		10 hrs
Job costing, Batch costing, Contract costing: Features and procedure of contract costing: Completed and uncompleted contract profit determination; Process costing: Meaning and characteristics of Process costing, Procedure for process costing, Treatment of process losses and wastages.		
Skill Developments Activities/Practical Exercise: <ol style="list-style-type: none"> 		

Textbooks:

1. Cost Accounting – P.C. Tulsian, S. Chand Publishing, New Delhi. (As per NEP)
2. Cost & Management Accounting–Jain, Narang, Agrawal–Kalyani Publishers

Additional Resources (If any):**Reference Books**

1. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
2. Cost accounting, S.P. Gupta/ A Sharma- V.K. Global Publishing Pvt. Ltd.
3. Cost & Management Accounting – Kishore, R.M. – Taxmann Publications
4. Cost & Management Accounting – M N Arora – Himalaya Publishing House
5. Management & Cost Accounting –Drury, Colin – Cengage Learning
6. Cost Accounting, JawaharLal and Seema Srivastava, McGraw-Hill
7. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.

Note: Latest edition of textbooks may be used.

NameoftheProgram:UG Program in Commerce (3rd Sem) CourseCode: CB21801 NameoftheCourse: Artificial Intelligence and Machine Learning		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours (each credit = 14 hours)
3 Credits	L+T+P	42 Hrs
	2+1+0Hrs	
Pedagogy: Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies& fieldworketc.		
Course Objectives: <ol style="list-style-type: none"> To develop an understanding of the basic processes of AI and ML To recognize the between different techniques used in AI and ML To develop problem-solving and decision-making skills CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentwillbeableto: <ol style="list-style-type: none"> Understand the different types of AI and ML Apply appropriate problem-solving techniques pertaining to specific problems and create decision-making models To develop a basic idea on sampling and clustering 		
Syllabus:		Hours
Unit 1		8
Introduction: Overview; Definition of AI; Types of AI ; Goals AI; Intelligent Agents: Agents and environment; The nature of environment; the structure of agents.		
Unit 2		8
AI in Business :overview and Importance; AI and Business processes: AI in sales and Marketing; Customer segmentation; predictive modelling; Marketing Automation; Solving problem by searching: Problem solving agents; example problems; searching for solution; AI in Finance: Fraud detection; Risk management; Algorithmic trading		
Unit 3:		8
Bias in AI algorithm; introduction to AI tools (python, R, excel with AI capabilities)Case studies: Using AI Tools for Business Problems; AI and Data Analysis: Data Preprocessing and Cleaning; Business Intelligence and AI.		
Unit 4:		8
Machine Learning: motivation for studying ML, Supervised Learning, Unsupervised learning;		

Regression, classification, overfitting, underfitting. Basic models: Decision tree, naïve bayes, linear models: Linear regression, support vector machines.	
Unit 5:	10
Principal component analysis (PCA);SVM problem; Sampling; clustering, spectral clustering problem, Entropy: information Gain; Natural Language Processing(NLP).	
Textbooks:	
<ol style="list-style-type: none"> 1. Elaine Rich, Kevin Knight, & Shivashankar B Nair, Artificial Intelligence, McGrawHill,3rd ed.,2009 2. Stuart Russell, Peter Norvig, Artificial Intelligence -A Modern Approach, 2/e, Pearson, 2003. 1. Nils J Nilsson, Artificial Intelligence: A New Synthesis, Morgan Kaufmann Publications,2000 2. Introduction to Artificial Intelligence & Expert Systems, Dan W Patterson, PHI.,2010 3. S Kaushik, Artificial Intelligence, Cengage Learning, 1st ed.2011 	
Additional Sources:	
<ol style="list-style-type: none"> 1. Course Name: Artificial Intelligence Search Methods For Problem Solving Course Link: https://swayam.gov.in/nd1_noc20_cs81/preview Course Instructor: Prof. D. Khemani, IIT Madras 2. Course Link: https://swayam.gov.in/nd1_noc20_me88/preview Course Instructor: Prof. S. M. Hazarika, IIT Guwahati Course Name: Introduction to Machine Learning 3. Course Link: https://nptel.ac.in/courses/106/105/106105152 Course Instructor: Prof. S. Sarkar, IIT Kharagpur 4. Course Name: Machine Learning Course Link: https://nptel.ac.in/courses/106/106/106106202 Course Instructor: Prof. Carl Gustaf Jansson, IIT Madras 	

3 rd Semester				
Name of the Program: UG Program in Commerce				
Course Code: CB29901				
Name of the Course: Database Management System				
Course Credits	No. of Hours per Week			Total No. of Teaching Hours (each credit = 14 hours)
	Lecture	Tutorial	Practical/Practice	
1 Credits	0	0	2	28 Hrs
Pedagogy: Classrooms lecture, Problem-solving, Tutorials, and Group discussions.				
Course Objectives: This lab course is designed to give a basic idea on how the database management system functions and what is its relevance.				
Course Outcomes: On successful completion of the course, the students will be able to:				
a) Understand the basic database management system				
b) Understand database design				
c) Gain knowledge on query language				
Syllabus:				Hours
Unit 1: Introduction				5
Views of Data- Database – database management system -purpose of database management system – characteristics of DBMS – Advantages/ Disadvantages of DBMS RDBMS- How it works- Properties -Attributes -Degree – cardinality – Null Values -DBMS Architecture- Types Of DBMS architecture- Data models- schema- Database language in DBMS				
Unit 2: Entity Relationship Concept				5
ER- model – component of ER diagram – Entity – Attribute – Relation – Notation of ER diagram – Keys concept – Primary key – candidate key – foreign key – super key -Composite key- ER diagram				
Unit 3: Database Design I				6
Dependencies and Normal Forms – Dependency theory- Functional dependencies – types of Functional dependency – Normalization – Types of Normalization – Advantages / Disadvantages of Normalization - Integrity constant – Types of Integrity constant				
Unit 4: Database Design II				6
File Organization – Sequential file Organization – Heap file organization – Pros/cons of Heap file organization				
Unit 5: Structured Query Language				6
Introduction – Commands in SQL – Data types in SQL – Data definition language – SQL operator – Types of SQL operator SQL Database – CREATE- DROP – RENAME- SELECT SQL Table – CREATE- DELETE – DROP – RENAME – ALTER – COPY SQL Clause – WHERE – AND – OR – WITH- AS				
Skill Development Activities/Practical Exercise:				
a) Group discussion/ Debate				
b) Quiz				
c) PPT Presentation				
d) Assignment writing				

NameoftheProgram:UG Program in Commerce/Economics/Sociology/Psychology CourseCode: CB29601 (Major/Minor/AECC/SEC/VAC) NameoftheCourse: Yoga in Practice		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours(each credit = 14 hours)
1 Credit	0 +0+2 Hrs	_____Hrs
Pedagogy: Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies& fieldworketc.,		
Course Objectives: <ul style="list-style-type: none"> • The students will learn about the meaning and history of yoga Ashtanga Yoga. • They will gain an idea about Misconceptions of Yoga along with Aim and objectives of yoga. • They will learn and practice yogic exercises like breathing practices, Asanas and Pranayama. • They will know about meaning and concept of Physical education and Sports. • The students will participate in game and sports and fitness exercises. • The students will be taught regarding Yoga and wellness, Yoga, and personality development. They will come across gaining knowledge regarding health-related fitness performance related fitness. CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto: CO-1: Explain the usefulness of Yoga and Pranayama to the society. CO-2: Share the concept of Physical Fitness, Physical education for individual fitness. CO-3: Demonstrate Yogic Practices, games and Sports skills to teach fellow beings. CO-4: Share the Knowledge how can the physical exercise and sports can be used for achievement of health, mental health and wellness. CO-5: Explain regarding how Yoga and sports can develop physical performance and personality of the individual. CO-6: Share the sense of spiritualism in mind and psychomotor balance of human beings among people.		
Syllabus:		Hours
Unit/ModuleNo.1: Definition & Foundation of Yoga.		
Meaning, Definition, Origin, Types of Yoga, Etymology, Misconception, Aims & Objective of Yoga, Ashtanga Yoga, Application of Yoga		
Unit/ModuleNo.2:(Practicum)		
Joint Relaxtion Posture -PrarambhikSthiti (base position),padanguli Naman (toe bending), Goolf Naman (ankle bending), Goolf Chakra (ankle rotation), GoolfGhooman (ankle crank), JanufalakAkarshan (kneecap contraction), Janu Naman (knee bending), Janu Chakra (knee crank), Ardha Titali Asana (half butterfly), Shroni Chakra (hip rotation),PoomaTitali Asana, Mushtika Bandhana (hand clenching), Manibandha Naman (wrist bending), Manibandha Chakra (wrist joint rotation), Kehuni Naman (elbow bending), Kehuni Chakra (elbow rotation), Skandha Chakra (shoulder socket rotation), GreevaSanchalana (neck movements), Padotthanasana (raised legs pose), Padachakrasana (leg rotation), Pada Sanchalanasana (cycling), Supta Pawanmuktasana (leg lock pose), JhulanaLurhakanasana (rocking and rolling), Supta Udarakarshanasana (sleeping abdominal stretch pose), ShavaUdarakarshanasana (universal spinal twist), Naukasana (boat pose)		
Standing Posture -Tadasana, Trikonasana, Katichakrasana, Chandrasana, Padahastasana		
Setting Posture -Sukhasana, Padamasana, Vajrasana, Sasankasana, Ustrasana, Mandukasana, Janusirasana, Pasichimotanasana, Vakarasana		
Prone Posture -Makarasana, Bhujanagasana, Salabhasana, Dhanurasana Supine Posture - Setu asana, Pawanmuktasana, Supta Udarakarshanasana, Savasana		
Surya Namaskar (12 Postures)		
Pranayama -Nadisodhana, Bhastrika, Bhramari, Kapalbhati (Kriya)		
Meditation		

Unit/ModuleNo.3:(Theory)	
Introduction to Physical Education and Sports: Concept, Meaning, Definition, Aim and Objectives of Physical Education. Sports : Meaning, Definition, Aim and Objectives. Sports in Morden society. Concepts of Physical Fitness, Components of Physical Fitness.	
Unit/ModuleNo.4:(Practicum)	
A student will have to select any one Game/Sports from the following Volleyball/Basketball/Football/Kabaddi/Cricket/Badminton/ Swimming	
<ul style="list-style-type: none"> • Practice of Games and Sports (any one) • Fitness Exercises. 	
Unit/ModuleNo.5:(Theory)	
Health Related Fitness Performance related Fitness Wellness & Sound Mental health through Yoga Yoga & Personality Development	
Textbooks:	
<ol style="list-style-type: none"> 1. Arya. K, Yogic Education.. Friends Publication. (2013). 2. Tarak Nath Pramanik , Yoga Education. Sports Publication (2018). 3. Shekar, C. K. Foundation of Physical Education and Sports. – Khel Sahitya Kendra, New Delhi. (2004). 4. Sports Training: General Theory & Methods. Netaji Subhas. Nat. Inst. Of Sports. Viru, A. (2017). 5. Swami Bibekananda, Personality Development , Advaita Ashrama, Culcutta (2018). 	
Additional Resources (If any):	
<ol style="list-style-type: none"> 1. Syal, Meenu ,Physical Education Sports and Games.-. Sports Publication, New Delhi, (2005). 2. Sports Training Principles: An Introduction to Sports Science. Singh, H. Bloomsbury Publishing (1984). 	
Note: <i>Latest editionof textbooksmaybe used.</i>	

Name of the Program: Bachelor of Commerce (Economics)		
Course Code: Major		
Name of the Course: Business Economics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies and Assignments.		
Course Objectives: This course aims to equip students with the building blocks of economic analysis, focusing on microeconomic concepts of consumer and producer behavior, market structures, and costs. Students will gain an understanding of how governments use fiscal and monetary policies to influence macroeconomic outcomes and be able to apply economic principles to real-world situations.		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> a) Understand consumer preferences and behavior, enabling informed predictions about demand shifts and elasticity. b) Acquire skills to optimize production processes, analyze costs, and identify opportunities for efficiency improvements. c) Grasp the intricacies of different market structures, empowering the ability to predict market behaviors and outcomes. d) Gain a holistic understanding of macroeconomic concepts and systems, enabling informed analysis of economic phenomena and policies. e) Develop the capacity to critically evaluate monetary and fiscal policies, discerning their potential impacts on economic stability and growth. 		
Syllabus:		Hours
Unit 1: Demand and Consumer Behaviour		10 hrs
Concept of Demand: Demand Function, Law of Demand, Derivation of Individual and Market Demand Curves, Shifting of the Demand Curve, Elasticity of Demand. Consumer Behaviour, Marshallian Utility Approach and Indifference Curve Approach, Utility Maximisation Conditions.		
Unit 2: Production and Cost		12 hrs
Production Function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Isoquant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal costs.		
Unit 3: Market Structure & Equilibrium-I		12 hrs
Perfect Competition: Assumption; Theory of firm under perfect competition; Demand & Revenue; Equilibrium of firm in short run & long run; Imperfect competition: Difference between perfect competition, monopoly, and imperfect competition; Monopoly: Short run & long run equilibrium of monopoly firm; concept of supply curve under monopoly; Price discrimination.		
Unit 4: Market Structure & Equilibrium-II		12 hrs
Monopolistic competition – assumption, short & long run equilibrium and excess capacity; Oligopoly – causes for existence, Co-operative and non-cooperative behaviour and Dilemma of oligopolistic firms.		
Unit 5: Macro Economics		10 hrs
Concepts & Variables of Macro-economics, Economic Systems: Mixed economy, Socialism economy, and Capitalism economy, Components of Macroeconomics – Income, Expenditure, and the Circular flow. Basic Concepts of Monetary Policy & Fiscal Policy.		
Skill Developments Activities/Practical Exercise: <ol style="list-style-type: none"> 1. Analyzing real-world case studies of consumer behavior to identify key factors influencing demand and develop effective strategies for businesses to meet customer needs. 2. Conducting a Cost Analysis of a Production Process to optimize resource allocation and improve cost-efficiency in a business setting. 3. Simulating a Market Scenario through interactive games and exercises to understand the impact of market structure on equilibrium price and quantity. 		

4. Conducting a Comparative Analysis of Monopolistic Competition and Oligopoly Market Structures to examine the impact of product differentiation, market power, and strategic interactions on pricing and competition dynamics.
5. Creating an Economic Forecasting Model using macroeconomic indicators to analyze and predict the future performance of key economic variables such as GDP growth, inflation rates, and unemployment rates.

Textbooks:

1. D N Dwivedi – Business Economics, Edition-2020 (As per NEP-2020), Vikash Publishig House Pvt. Ltd, New Delhi.
2. H L Ahuja – Business Economics, S Chand, Edition-2019, Vikash Publishig House Pvt. Ltd, New Delhi.
3. Joseph G Nellis – Principle of Business Economics, Edition-2008, Publisher – Pearson Education.
4. N G Mankiw, M P Taylor - Microeconomics, 4th Edition - 2017. Cengage Learning India Private Limited.

Additional Resources (If any):

1. Microeconomics - Mehta P.K, Singh M. – Taxmann Publication
2. Managerial Economics - Panneerselvam/ Sivasankaran/ Senthil Kumar - Cengage Publication
3. Microeconomics-K C Dash- Himalaya Publishing House
4. Microeconomics I and Statistics: Das & Sengupta, Oxford University Press

Note: *Latest edition of textbooks may be used.*

<p align="center">NameoftheProgram:UG Program in Commerce/Economics/Sociology/Psychology CourseCode:N.A. _____ (Major/Minor/AECC/SEC/VAC) NameoftheCourse: Financial Markets & Institutions</p>		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours(each credit = 14 hours)
_4 Credits	3+1+0Hrs	_____Hrs
<p>Pedagogy:Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies& fieldworketc.,</p>		
<p>Course Objectives: To enable the students to understand the Financial System , Financial institutions operating in India and the different financial services provided by them. CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto:</p> <ul style="list-style-type: none"> ➤ Have an insight of the Basic theoretical framework of the Financial system ➤ Understand the Financial Institutions and Commercial Banks ➤ Know about evolution of NBFCs, its regulatory frameworks and markets ➤ Conceptualise Fund based and fee based financial services ➤ Explore the various operations of capital market and their regulatory framework 		
Syllabus:		Hours
Unit/ModuleNo.1: Basic Theoretical Framework:		
The Financial system and its technology; The factors affecting the stability of the financial system; Relevance of stable financial system for the economic development of of India, Role of Financial intermediaries & RBI-Central Banking , Financial innovation .		
Unit/ModuleNo.2: Financial Institutions:		
A brief historical perspective: Structure of Financial Institutions, An update over view about IDBI, ICICI, IFCI and SFCs, LIC &GIC, Banking Institutions, Commercial banks - the Public and the Private sectors - Structure and Comparative Performance, Interest Rates, Spreads, and NPAs. Bank Capital - Adequacy Norms.		
Unit/ModuleNo.3: Non-banking Financial Institutions:		
Evolution, Introduction about NBFIs, Their types, Control role by RBI and SEBI. A perspective on the future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for/Regulation of Bank Credit . Commercial paper: Features and advantages, Framework of Indian CP Market.		
Unit/ModuleNo.4: Financial Services		
Introduction to Financial service as a component of Indian Financial system, Asset/fund based Financial services - Under writing, lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.		
Unit/ModuleNo.5: Operations:		
Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.		

Skill Developments Activities/Practical Exercise:

1. _____
2. _____
3. _____
4. _____
5. _____

Textbooks:

- ✓ **Financial Markets, Institutions & Services-Gordon, Natrajan-Himalaya Publishing House**
- ✓ **Pathak: Indian Financial Systems Pearson Education**

Additional Resources (If any):

- ✓ Financial Market and Int. , A. goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
- ✓ Financial Markets, Institutions and Services, Kaur, Talwar, KAlyani Publishers, New Delhi.
- ✓ BHATTACHARYYA INDIAN FINANCIAL SYSTEM 2e, Oxford University Press.
- ✓ M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
- ✓ H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.
- ✓ Madura, J., Financial Institutions and Markets; Sharma R. and Mehta K. Financial Services, Cengage Learning

Note:*Latest edition of textbooks may be used.*

NameoftheProgram:UG Program in Commerce

CourseCode: (Minor)

NameoftheCourse:Marketing Management

CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours (each credit = 14 hours)
4 Credits	L+T+PHrs	56 Hrs

Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Objectives: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India and abroad.

CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto:

- analyse the process of value creation through marketing decisions.
- evaluate the companies following societal marketing concepts along-with their social initiatives.
- judge the segmentation, targeting and positioning strategies.
- compare the product, pricing, distribution and promotion strategies.
- to know about the recent developments in marketing management.

Unit1:

10 hrs.

Introduction: Nature, scope, importance and functions of marketing; Evolution of marketing, Marketing Concepts, Holistic Marketing; Selling vs Marketing; Marketing mixes.

Marketing Environment: concept, importance of marketing environment, Environmental Factors(External & Internal factors).

Unit2:

10 hrs.

Consumer Behaviour: Nature and Importance, Consumer buying decision process, Organization Buying Process; Factors influencing consumer buying behaviour.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, Positioning strategy; Product differentiation vs. market segmentation.

Unit3:

12 hrs.

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Warranty and after sales services; Product life-cycle; New Product Development Process.

Unit:4

14 hrs.

Pricing: Significance, Objectives and Factors affecting Pricing; Multi-stage price determination process; Method of pricing,pricing policies and pricing strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of channel of distribution; Wholesaling and retailing,types of wholesaler, types of Retailers, e-retailing; Physical Distribution – Transportation & Warehousing.

Unit:5

10 hrs.

Promotion: Nature and importance of promotion; Communication process; Promotion Mix: personal selling, advertising, sales promotion, publicity, public relations; Factors affecting promotion mix decisions.

Recent developments in marketing: Social Marketing, Online Marketing, Services Marketing, Green Marketing, Rural Marketing.

Textbooks:

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
- William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
- Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.

5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
7. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, Principles of Marketing, PHI Learning
10. Rajendra Maheshwari, Principles of Marketing, International Book House
11. Marketing Principles and Management by S. A. Serlekar and T. K. Pany, Himalaya Publishing House

Note: *Latest edition of textbooks may be used.*

NameoftheProgram:UG Program in Commerce		
CourseCode: Minor		
NameoftheCourse:Introduction to Human Resource Management		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours(each credit = 14 hours)
4 Credits	L+THrs	56 Hrs
Pedagogy: Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies&fieldworketc.,		
Course Objectives: The aim of this course istoacquaint the students with the importance of human resources at the work place and to familiarize them with different aspects of managing people in organizations from the stage of acquisition to development and retention.		
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:		
<ul style="list-style-type: none"> a) understand the importance of human resources and their effective management inorganisations. b) Analyse the concept and sources of recruitment and selection process. c) Devise employee training and development programs. d) Design performance appraisal techniques and compensation schemes. e) Design HR policies for employee engagement and experience; grievance redressal,employee health, safety, welfare, social security, and stress-free work life balance. 		
Syllabus:		Hours
Unit/ModuleNo.1: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, Voluntary Retirement Scheme (VRS).		
Unit/ModuleNo.2: ACQUISITION OF HUMAN RESOURCES Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization.		
Unit/ModuleNo.3: DEVELOPMENT OF HUMAN RESOURCES & EMPLOYEE CONTROL Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing Employee Control- Human Resource Information System (HRIS); HR Audit; Human Resource Accounting, using technology in training people.		
Unit/ModuleNo.4: COMPENSATION MANAGEMENT & PERFORMANCE APPRAISAL Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation. Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.		
Unit/ModuleNo.5: EMPLOYEE MAINTAINANCE, ENGAGEMENT and		

EMERGING HORIZONS

Employee health and safety; Employee welfare; Social security (excluding legal provisions);

Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities.

Emerging Horizons; International Human Resource Management; Competency based HRM; Emerging job opportunities, Talent management, Employee burnout, Work life balance, HR Scorecard; Managing Generation Y Employees

Skill Developments/Activities/Practical Exercise:

The learners are required to:

1. Design a human resource plan with a focus on contemporary and emerging HR issues.
2. Perform a role play and conduct an orientation cum induction programme for new recruits.
3. Design a training and development plan for a hypothetical organisation.
4. Design performance appraisal techniques and compensation schemes for a hypothetical organisation.
5. Design employee welfare scheme for a hypothetical organisation.

Textbooks:

1. Dessler, G and Varkkey, B, Human Resource Management, Pearson
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education
3. Samanta, Sasmita R & Mahajan, J P/ Human Resource Management (Changing Leadership in Changing Times), PHI
4. Awasthappa, K. Human Resource Management. Tata McGraw Hill Education

Additional Resources (If any):

1. Khanka, S S, Human Resource Management (Text and Cases), S Chand
2. Chhabra, T N, An Introduction to Human Resource Management, Sun India Publication
3. Rao, V. Human Resource Management: Text and Cases. Excel.
4. Rastogi, S. Management of Human Resources. Sun India.

Note: Latest edition of textbooks may be used.

Name of the Program: UG Program in Commerce		
Course Code: Major		
Name of the Course: Business Law		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	L+T 3+1Hrs	56 Hrs
Pedagogy: Classroom lectures, Problem solving, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,		
Course Objectives: The objective of the course is to impart basic knowledge of the important Business Laws along with relevant case studies.		
Course Outcomes: Course Outcomes: After completion of this paper, students would be able to		
<ul style="list-style-type: none"> > Understand the basic aspects of Contract Act, its formulation, legality, types, discharge, performance & breach of contracts. > Equip themselves with the legitimate rights and obligations under Sale of Goods Act > Gain awareness about Consumer protection Act & its consequential norms > Enable the skills to initiate entrepreneurial venture as Partnership firm/ LLP > Have an insight about the Negotiable Instruments as per the Provisions of Negotiable Instruments Act. 		
Syllabus:		Hours
Unit 1: The Indian Contract Act, 1872		14
a. Contract – meaning, characteristics and kinds, Essentials of a valid contract b. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) c. Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity of Parties (Definition and Types) d. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake e. Legality of objects and Consideration f. Void and Voidable agreements – Definition, Types and Distinction g. Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract, h. Quasi contract, Contingent Contract, Contract of Indemnity and Guarantee, Bailment and Pledge		
Unit 2: The Sale of Goods Act, 1930		12
a. Contract of sale, meaning and difference between sale and agreement to sell b. Conditions and warranties c. Transfer of ownership in goods including sale by a non-owner d. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer		
Unit 3: Consumers Protection Act, 1986 as amended upto date 2019 and Right to Information Act		9
a. Objectives and features of Consumers Protection Act b. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, Consumer Dispute Redressal Agency, Procedure of Lodging a complaint, Person c. Unfair trade practices d. Consumer Protection Council (Central, State and District – their composition and objectives), RTI- Rationale, Objective, Salient Features, Jurisdiction, Request for Information, Process, Procedure, Refusal and Penalty, Appellate authority		
Unit 4: Partnership Laws and Limited Liability Partnership Amendment Act 2021		9
A. The Partnership Act, 1932 a. Definition – Partner, Partnership b. Nature and Characteristics of Partnership c. Types of Partners d. Registration of a Partnership Firms and consequences of non-registration e. Rights and Duties of Partners f. Dissolution of firms – meaning and grounds B. The Limited Liability Partnership Act, 2008 a. Definition b. Salient Features of LLP c. Advantages and disadvantages of LLP d. Differences between LLP and Partnership, LLP and Company e. Incorporation of LLP		
Unit 5: The Negotiable Instruments Amendment Act 2018		12
a. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) b. Endorsement: Meaning and Types of Endorsement c. Holder and Holder in Due Course, Privileges of Holder in Due Course. d. Dishonour of Negotiable Instruments:		

Modes, Consequences, Notice of Dishonour; Noting and Protesting e. Discharge of Negotiable Instruments: Meaning and Modes

Skill Developments Activities/Practical Exercise:

Case law Analysis,
Group Discussion,
Testing the relevance of the current laws in present scenario,
Following up the recent changes in the laws\ Reading legal newsletters

Textbooks:

1. Kapoor, N.D. Elements of Mercantile Law, Sultan chand & Sons
2. Bansal, P.N. Business Law: Taxman Publications. □
3. Garg, K. C. & Chawla, R. C., Business Laws: Kalyani Publishers. □
4. Gulshan, S. S. & Kapoor, G. K., Business Law including Company Law:
5. New Age □ Kapoor, N.D. Business Law. □
6. Kuchal M. C. & Kuschal, Vivek Business Law: Vikas Publishing House. □
7. Mathur, Business Law. McGraw Hill Education. □
8. Pillai R. S. N. and Bagavathi, Business Law:
9. S. Chand & Co. □ Sheth, Tejpal. Business Law: Pearson Education. □
10. Tulsian, P. C. & Tulsian, Bharat. Business Law: McGraw Hill Education

Note: Latest edition of textbooks may be used.

Name of the Program: UG Program in Commerce Course Code: Major Name of the Course: Business Mathematics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3 + 1 + 0 Hrs	56 Hrs
Pedagogy: Classroom lecture, Problem solving, Tutorials, Quiz and Assignments		
<p>Course Objectives: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.</p> <p>Course Outcomes: Upon successful completion of the course, students will develop the following competencies:</p> <ol style="list-style-type: none"> 1) Employing matrix operations and solving systems of linear equations using matrices for business decision-making and analysis. 2) Utilizing differentiation techniques to optimize business functions and analyze maximum and minimum points for better decision-making. 3) Applying integration methods to calculate areas, solve marginal analysis problems, and analyze consumer and producer surplus in business and commerce. 4) Applying financial mathematics principles to calculate future and present values, annuities, and depreciation for informed financial decision-making in business. 5) Leveraging linear programming techniques to optimize resource allocation and plan projects effectively. 		
Syllabus:		Hours
Unit 1: Matrices and Determinants		10 hrs
Algebra of matrices, Inverse of a matrix, Matrix operation – Business application solution of system of linear equations using Matrix inversion method and Cramer's Rule.		
Unit 2: Calculus I		12 hrs
Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concept and rules of differentiation, Partial derivation, Maxima and Minima involving second or higher order derivatives.		
Unit 3: Calculus II		12 hrs
Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, Definite integration, Application of integration to marginal analysis. Consumer's and Producer's Surplus, Rate of sales, and the Learning curve.		
Unit 4: Mathematics of Finance		11 hrs
Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded)		
Unit 5: Linear Programming		11 hrs
Formulation of linear programming problems (LPP): Graphical solution to LPPs, Solution to LPPs using Simplex method – maximization and minimization cases, Shadow Pricing.		
Skill Developments Activities/Practical Exercise:		
<ol style="list-style-type: none"> 1. Analyze and interpret the results obtained from solving systems of linear equations using matrix inversion and Cramer's Rule in business contexts. 2. Solve business-related optimization problems, such as finding the maximum or minimum values of production levels, pricing strategies, or resource allocation. 3. Apply integration techniques to solve practical problems related to marginal analysis, consumer and producer surplus, or rate of sales. 4. Calculate future and present values of investment options using different interest rates, evaluating their financial viability for business decision-making. 5. Analyze the impact of different types of annuities on financial planning, such as evaluating retirement savings plans or loan repayments. 6. Utilize Excel spreadsheets or other mathematical software to solve linear programming problems, analyze sensitivity of solutions, and perform "what-if" analyses. 7. Engage in case studies or business simulations that require the application of business mathematics concepts to solve complex problems, make informed decisions, and analyze outcomes. 		

Textbooks:

1. Patri and Patri - Business Mathematics, Kalyani Publishers, New Delhi
2. Arora P.N. - Business Mathematics, S. Chand
3. S K Sahoo - Business Mathematics, Vrinda Publications (P) Ltd.
4. S.C. Agarwal - Business Mathematics, V.K. Global Pub. Pvt. Ltd., New Delhi.
5. GHOSH & SINHA - BUSINESS MATHEMATICS & STATISTICS, Oxford university press.
6. Arora S.R & Gupta K. – Business Mathematics, Taxmann Publication
7. Singh J. K. - Business Mathematics, Himalaya Publishing House
8. J.K. Thukral - Business Mathematics, Maximax Publishing House

Note: *Latest edition of textbooks may be used.*

Name of the Program: Bachelor of Commerce (Economics) Course Code: CB21006 Name of the Course: <u>Management Accounting</u>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problems solving, tutorials, Group discussion, Seminar, Case studies and Assignments.		
Course Objectives: To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> 1. Obtain knowledge of and understand the fundamentals of Management Accounting. 2. Gain knowledge of preparation and utility of Cash Flow Statements. 3. Analyse Tools & Techniques used for managerial decision making. 4. Understand the concept of Standard Costing and budgeting process. 5. Have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions. 		
Syllabus:		Hours
Unit/Module No.1: Introduction:		10 hrs
Meaning, Nature, Scope, and importance of management accounting; Role of management accounting; Management accounting vs. Financial accounting; Role of management accounting in modern business; Tools and techniques of management accounting.		
Unit/Module No.2: Ratio Analysis:		12 hrs
Meaning and utility of ratios; Significance of Ratio analysis; Classification of Ratios: Liquidity Ratios, Efficiency Ratios, Solvency Ratios, Profitability ratios; Advantages and limitations of Ratio Analysis.		
Unit/Module No.3: Cash flow Statements:		12 hrs
Cash Flow Statements: Meaning and utility of Cash flow statements; Preparation of Cash flow statements – Indirect method; Limitations of Cash flow statements; (Reference to Revised AS-3 and Ind AS-7)		
Unit/Module No.4: Marginal Costing:		12 hrs
Concept, Significance, contribution, P/V Ratio, Break-even analysis: Graphical method and algebraic Method, Margin of safety and angle of incidence; Differential costing; Application of Marginal Costing as a tool for decision making – make or buy, Change of product mix, Exploring new markets, Shut down decisions.		
Unit/Module No.5: Budgetary control		10 hrs
Concept of budget and budgetary control; Objectives, Merits and limitations of budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; Zero-based budgeting.		

Skill Developments Activities/Practical Exercise:**Textbooks:**

1. Management Accounting - P.C.Tulsian, S. Chand Publishing, New Delhi. (As per NEP)
2. Jain & Narang, Management Accounting, Kalyani Publications

Additional Resources (If any):**Suggested Readings**

1. Management Accounting, S swain/ S.P. Gupta/ A Sharma, V.K. Global Pub. Pvt. Ltd.
2. Cost & Management Accounting – M N Arora – Himalaya Publishing House
3. Management & Cost Accounting –Drury, Colin – Cengage Learning
4. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting.
5. Management Accounting-M Wilson- Cost Accounting-Jena B,Bal S and Das
AHimalayaPublishing House
6. Narasimhan M.S. , Management Accounting, Cengage Learning
7. Cost & Management Accounting, Ravi M. Kishore, Taxmann Publications
8. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing

Note: *Latest edition of textbooks may be used.*

NameoftheProgram:UG Program in Commerce		
CourseCode: (Minor)		
NameoftheCourse:Entrepreneurship and Start Up Development		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours (each credit = 14 hours)
4 Credits	L+T+PHrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<p>Course Objectives: The subject aims to provide a detailed coverage of fundamental concepts and important issues associated with entrepreneurship. It highlights on the essential skill sets a successful entrepreneur should possess and the essential elements of entrepreneurial ecosystem. The subject focuses on the discussion of important procedures to convert innovative ideas into result-oriented actions and emphasizes use of critical and innovative thinking to add value. It delves into the start-up journey of entrepreneurs.</p> <p>CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:</p> <ol style="list-style-type: none"> Develop a detailed understanding of entrepreneurship and entrepreneurs along with the skill set expected from aspiring entrepreneurs. Comprehend the various entrepreneurial theories associated with the development of entrepreneurship Analysethe various organizational assistance provided for the growth of entrepreneurship in India. Interprete the start up opportunities available while analyzing the legal environment Evaluate financial stability of startups with concrete understanding of the issues faced by them. 		
Unit/ModuleNo.1:		10 hrs.
Meaning and importance of Entrepreneurship: Evolution of the term entrepreneurship, Factors influencing entrepreneurship, characteristics of entrepreneurship, types of entrepreneurship, significance of entrepreneurship.		
Unit/ModuleNo.2:		10 hrs.
Types of entrepreneurial skills :Team work , leadership skill, analytical and problem solving skills, critical thinking skills, branding, marketing and networking skills. Theories of Entrepreneurship: Economic, Innovation, Psychological, Sociological and Achievement Theory		
Unit/ModuleNo.3:		12 hrs.
Organisational assistance: Industrial Park (Meaning, features, & examples), Special Economic Zone (Meaning, features & examples),National Small Industries Corporation (NSIC),The Small Industries Development Bank of India(SIDBI), The State Small Industries Development Corporation(SSIDC),State Industrial Development Corporation (SIDC), State Financial Corporation (SFCs)		
Unit/ModuleNo.4:		14 hrs.
Start-up: Definition, Meaning, Significance and Challenges. Types of Start-up. Factors Affecting Operations of A Startup. Key-elements of Successful start-ups. How to start an Start-up.		
Unit/ModuleNo.5:		10 hrs.
Start-up environment in India: Evolution and Impact of Start-up in India. Issues before Startups in India: Legal Issues, Environmental Issues, Operational Issues, Financial Issues, Technological Issues		
Textbooks:		
<ol style="list-style-type: none"> Hisrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A.: Entrepreneurship, Tata McGraw Hill Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier. Gersick, K. E., Davis, J. A., Hampton, M. M., &Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International. 		
Note: Latesteditionoftextbooksmaybe used.		

NameoftheProgram:UG Program in Commerce		
CourseCode: (Minor)		
NameoftheCourse:Retail Business Management		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours(each credit = 14 hours)
4 Credits	L+T+PHrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Objectives: The structure of this course is to provide basic understanding of concepts, principles, tools and types of retail business management practices and its functions in India & abroad.		
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:		
f) Evaluate the retail business concepts along-with their environmental compliance.		
g) Examining the different pricing mechanism in retail marketing and the purchasing process.		
h) Analyse the promotion strategy adopted in retail marketing.		
i) Evaluation of the information technology used in retail marketing management.		
j) Examining the contemporary issues in retail marketing.		
k) Scanning the retail marketing mechanism in India.		
Unit/ModuleNo.1		10 hrs.
Introductiontoretailing Definition, scope and theories of Retailing. Evolution of retailing industry. Scenario of Retail Industry in India. Factors behind the growth of Indian Retailing industry. Future trends of retail industry in India. Types of Retailing (Store based retailing &Non-store based retailing). Retail formats.		
Unit/ModuleNo.2:		12 hrs.
Retail Environment and Retail Merchandising Retailing Environment– (Social, Cultural, Technological, Political, Legal and International). Retail Buyers Behaviour. Retail Purchase Process - Merchandise planning, Process of Merchandise procurement, Analyzing the merchandise performance, and Retail inventory management.		
Unit/ModuleNo.3:		12 hrs.
RetailPricing and Promotion Retail Pricing: Factors affecting retail pricing, pricing objectives, pricing methods, and pricing strategies. Retailpromotion: Types of Retail Promotion, Methods of Promotion - In-store Promotion, Advertising, Self-Promotion, Publicity, and Public Relation.		
Unit/ModuleNo.4:		12 hrs.
Retail Location & Layout Retail store location, Types of location - Isolated store, part of business district, part of shopping centre etc. Store design - concept, principles and elements. Store layout - Grid, Racetrack, and Free-flow.		
Unit/ModuleNo.5:		10 hrs.
Information system and Contemporary issues Information System - Acquiring and using informationstrategies,technologyinretail,informationsources, retailinformationsystem. ContemporaryissuesinRetailing -Dealingwithethicalissues, socialresponsibility,environmentalorientation,wastereductionat retail stores, Issues and challenges in online retailing.		
Textbooks:		
1. Barry R. Berman, Joel R. Evans, and Patrali M. Chatterjee. Retail Management: A Strategic Approach, (13th edition) Published by Pearson		
2. Harjit Siingh. Retail Management published by S. Chand Publishing		

3. Gibson G. Vedamani. Retail Management. by Jaico Publishing House

4. CA G. Sekar, CA B. Saravana Prasath. Retail Management: Functional Principles and Practices. (4th Edition). Jaico Publishing House

Note: *Latest edition of text books may be used.*

Name of the Program: UG Program in Commerce/Economics/Sociology/Psychology Course Code: CB21602 Name of the Course: Scientific and Technical Writing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit=14hours)
3 Credits	2+1+0 Hrs	42Hrs
<p>Pedagogy: Lectures, hands-on exercises, case studies and real-world examples, interactive discussions and peer feedback sessions, utilization of online resources and tools, continuous assessment through quizzes, assignments, and projects.</p>		
<p>Course Objectives:</p> <ul style="list-style-type: none"> • Understand the principles and importance of scientific and technical writing in professional contexts. • Develop proficiency in organizing and structuring various types of technical documents effectively. • Acquire skills in writing clearly, concisely, and persuasively for diverse audiences. • Learn to cite sources accurately and adhere to ethical standards in scientific communication. • Enhance critical thinking and analytical skills through analysis and synthesis of technical content. 		
<p>Course Outcomes: On completion of this course, students will be able to-</p> <ul style="list-style-type: none"> • Demonstrate the ability to produce clear, concise, and well-structured scientific and technical documents. • Apply appropriate formatting guidelines and citation styles in written communication. • Communicate technical information effectively to diverse audiences through various mediums. • Evaluate and critique technical documents for clarity, coherence, and adherence to standards. • Develop the confidence and skills necessary to engage in professional scientific and technical writing contexts. 		
Syllabus		Hours
Module 1: Introduction to Scientific and Technical Writing		6
Definition and Scope of Scientific and Technical writing Audience analysis: Identifying readers' needs, background knowledge and expectations Principles of document organization: hierarchy, coherence, and flow Writing Strategies for Clarity and Conciseness, Document Density Techniques for reducing wordiness and improving readability		
Module 2: Fundamentals of Scientific Communication		8
Types of Scientific Documents Scientific Reports and Research Papers Proposals and Grant Applications Visual Communication Techniques in Scientific Documents Ethical Considerations in Scientific Communication		
Module 3: Fundamentals of Technical Communication		9

Understanding Technical Communication in Multidisciplinary Contexts Types of Technical Writing: Business Proposals, Resume Writing Style Guides and Writing Standards for Consistent Communication Collaborative Document Editing and Version Control Document Formatting and Layout Design Principles	
Module 4: Professional Communication Essentials	9
Understanding Professional Communication in Diverse Contexts Types of Professional Documents: Emails and Memos, Reports, Meeting Agendas and Minutes Tone, Language and Strategies for Concise and Persuasive Writing Effective Interpersonal Communication Skills in Professional Environments Handling Difficult Conversations and Conflict Resolution in Professional Settings	
Module 5: Citations, References, and Metrics	10
Understanding References and Bibliography in Academic Writing Citation Styles: APA, MLA, Chicago Creating In-text Citations and Reference Lists Understanding Metrics in Academic and Technical Writing Analyzing and Interpreting Metrics for Research Evaluation	
Textbooks- <ol style="list-style-type: none"> 1. Alred, G. J. (2019). <i>The Handbook of Technical Writing the Handbook of Technical Writing</i>. New York, NY: Bedford/Saint Martin's. 2. Barrett, E., etc., Perelman, L. C., & Paradis, J. (1997). <i>Mayfield Handbook of Technical and Scientific Writing</i>. Maidenhead, England: Mayfield Publishing. 3. Turk, C., & Kirkman, J. (1988). <i>Effective Writing: Improving Scientific, Technical and Business Communication</i>. Taylor & Francis Group. 4. Larson, M. J. P. (2012). <i>A Concise Guide to Documentation: MLA, APA, and Chicago</i>. North Charleston, SC: Create space Independent Publishing Platform. 5. Sebranek, P., Kemper, D., Meyer, V., & Van Rys, J. (2022). <i>Fusion: Integrated Reading and Writing</i>. Cengage Learning India Pvt. Ltd. 	

Name of the Program: UG Program in Commerce		
Course Code: Major		
Name of the Course: Direct-taxes Law and Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, Tutorials, Case studies, Quiz and Assignments		
<p>Course Objectives: To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act, 1961.</p> <p>Course Outcomes: Upon successful completion of the course, students will develop the following competencies:</p> <ol style="list-style-type: none"> Gain a comprehensive understanding of the income tax laws in India and effectively engage in tax planning strategies. Acquire the necessary knowledge and skills to accurately compute incomes earned under the categories of salary and house property. Demonstrate proficiency in calculating profit or loss from business or profession in accordance with the Income Tax Act. Successfully calculate capital gains and income derived from other sources, ensuring accurate tax assessment. Develop a thorough understanding of the provisions for set-off and carry forward of losses, as well as the permissible deductions available to taxpayers. <p>By attaining these skills and knowledge, students will be equipped to navigate the complexities of India's income tax system and make informed financial decisions while optimizing their tax obligations.</p>		
Syllabus:		Hours
Unit 1: Basic Concepts and Residential Status		7 hrs
Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Taxable Income, Exemption vs. Deduction, Charge of Tax on Income, Five Heads of Income, Tax Computation, Tax Evasion, Tax avoidance and Tax planning. Relevance of Residential Status; Determination of Residential status of Individual, HUF, Firm, AOP, Company, other persons; Residential Status & Incidence of Tax. Incomes Exempt from Tax.		
Unit 2: Income from Salary & House Property		15 hrs
Provisions related to Income under the head "Salaries" and its computation. Provisions related to Income under the head "Income from House Property" and its computation.		
Unit 3: Income from Business/Profession		12 hrs
Provisions related to Income under the head "Profits and Gains of Business or Profession" and its computation.		
Unit 4: Income from Capital Gain and Other Sources		12 hrs
Provisions related to Income under the head "Capital Gains" and its computation. Provisions related to Income under the head "Other Sources" and its computation.		
Unit 5: Clubbing and Set-off/Carry forward of Losses & Permissible Deductions from GTI		10 hrs
Provisions of Clubbing of Income & Set-off and Carry Forward of Losses. Rules governing to permissible deductions under sections 80C to 80U.		
Skill Developments Activities/Practical Exercise:		
<ol style="list-style-type: none"> Case Studies: Analyze real-life scenarios to calculate taxable income, deductions, and tax liabilities according to Indian income tax laws. Income Tax Return Filing: Prepare mock income tax returns for individuals and businesses, considering applicable tax slabs, exemptions, and deductions in India. Tax Planning Strategies: Develop hypothetical scenarios to propose effective tax planning strategies while adhering to Indian tax laws. Research Assignments: Explore recent amendments and their impact on taxpayers in India, presenting findings through reports or presentations. 		

5. Practical Training: Gain hands-on experience through internships or training with tax consultants, chartered accountants, or accounting firms.

Textbooks:

1. Gaur and Narang, Income Tax: Law and practice, Kalyani Publishers
2. Dr. V K Singhania, Dr. M Singhania –Students’ Guide to Income Tax: University Edition - Taxmann Publication (Latest edition)
3. Naveen Mittal – Concept Building Approach to Income Tax Law and Practice –Cengage Publication
4. Pagare, Dinkar - Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
5. Mehrotra - Income Tax Law & Accounts, Sahitya Bhavan, Agra.

Additional Resources (If any):

1. Government of India- Income Tax Manual
2. Income Tax Act and Latest Finance Act

Note: *Latest edition of textbooks may be used.*

Name of the Program: Bachelor of Commerce (Economics) Course Code: CB31003 Name of the Course: <u>Corporate Accounting</u>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problems solving, tutorials, Group discussion, Seminar, Case studies and Assignments.		
Course Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> 1. Study the basic concept of Company Accounts and issue of shares and stocks. 2. Understand the process of redemption of preference shares and debentures. 3. Prepare the Corporate Financial statements as per schedule III Companies Act 2013. 4. Valuation and accounting for goodwill and shares. 5. Know the modes of winding up of companies and its accounting. 		
Syllabus:		Hours
Unit/Module No.1:		10 hrs
Company, Share and Share Capital: Introduction to a Company; Meaning and Types of Shares and Share Capital; Accounting for Share Capital: Accounting Treatment for Issues of Shares (Issue, Forfeiture, Re-issue, Pro-rata Allotment), Right Shares & Bonus Shares; Buyback of Shares.		
Unit/Module No.2:		12 hrs
Preference shares & Debentures: Redemption of Preference Shares (Conditions, process, and accounting treatment); Accounting for Debentures: Types and Issue of Debentures; Redemption of Debentures and its Accounting Treatment.		
Unit/Module No.3:		12 hrs
Financial Statement of a Company: General; Legal Requirements related to Financial Statements, Components of Financial Statements and format; Adjustment Entries and Special items related to Financial Statements of Companies (Treatment of Tax; Transfer to Reserves, Dividend; Deferred Tax)		
Unit/Module No.4:		12 hrs
Amalgamation of Companies: Meaning, Types, and legal requirements; Purchase Consideration- meaning and types, Calculation of Purchase Consideration; Methods of Accounting for Amalgamation- Pooling of Interest Method, Purchase Method; Journal Entries to close the books of vendor company and purchasing company		
Unit/Module No.5:		10 hrs
Liquidation: Meaning of Liquidation, Modes and Consequences of Winding-up, Statement of Affairs, Liquidator's Final Statement of Account, List 'B' Contributories.		

Skill Developments Activities/Practical Exercise:**Textbooks:**

1. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
2. Tulsian and Tulsian. Corporate Accounting. S. Chand Higher Academics, New Delhi

Additional Resources (If any):**Suggested Readings**

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Corporate Accounting: Theory and Practice – Raj Kumar Sah - Cengage Publications
3. Corporate Accounting - R.K. Mittal, S. Ahuja- V.K. Global Pub. Pvt. Ltd, New Delhi.
4. Sehgal, Ashok, and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.

Note: *Latest edition of textbooks may be used.*

Name of the Program: UG Program in Commerce/Economics/Sociology/Psychology Course Code: CB31005 Name of the Course: Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classroomslecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies& field work etc.,		
Course Objectives: ___To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards. Course Outcomes: On successful completion of the course, the students will be able to:		
a) Outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits. b) Comprehend the knowledge about appointment, rights, duties and responsibility of auditor. c) Obtain the Knowledge about audit designing, sampling, selection and method d) Acquired knowledge about vouching of cash and credit transactions, verification of assets and liabilities. e) Construct the factors involved in preparation of Audit Report.		
Syllabus:		Hours
Unit/Module No.1: Introduction		
Introduction, Meaning, Objects, Basic Principles and Techniques; Types of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit. Relationship of Auditing with other discipline.		
Unit/Module No. 2: Companies Audit		
Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Audit Report requirements under the Companies Act, 2013 including CARO and other important provision under Company Act 2013, Branch Audit, Joint Audit.		
Unit/Module No. 3: Audit Sampling		
Meaning of Audit Sampling; Designing an audit sample; Types of sampling; Sample Size and selection of items for testing; Sample selection method (SA 530 Audit Sampling)		
Unit/Module No.4: Audit Procedure: Vouching and verification		
Vouching: Introduction, Concept, Characteristic, Objectives, Techniques, Verification: Meaning, Technique, Point to be considered in Verification, Difference between Vouching and Verification.		
Unit/Module No. 5: Audit Report		
Audit report: Basic elements (SA-700 Forming an opinion and Reporting on Financial Statement), Types of opinion: Unmodified, Modified, disclaimer and Adverse opinion, Auditor's reports and certificates, Audit attestation and certification, Forensic Audit.		
Textbooks: <ol style="list-style-type: none"> 1. Jha, Aruna. Auditing. Taxmann. 2. Gupta, Kamal, and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd. 3. G.Sekar. Auditing and Assurance. Commercial's Law Publisher's Pvt. Ltd. 4. CA Pankaj Garg. Auditing and Assurance. Taxmann 		
Additional Resources (If any): Note: Latest edition of textbooks may be used.		

Name of the Program: UG Program in Commerce/Economics/Sociology/Psychology		
Course Code: (AEC)		
Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	L+T+PHrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Classroom Presentation,		
Course Objectives: The structure of this course is to acquaint the students with the knowledge about investment management. It intends to make students familiar with the conceptual framework of securities markets and the instruments traded therein.		
Course Outcomes: On successful completion of the course the students will be able to:		
<ul style="list-style-type: none"> a) Understand the meaning of investment, know the definitions of investment, and comprehend the objectives of investments. b) Understand Types of investment avenues and modes of investment. c) Explain the process of investment, and understand the scope of investment. d) Know about investment process, differentiate between speculation and investment, and differentiate between gambling and investment. e) Examine the portfolio investment and construction as well as the traditional and modern approaches of portfolio investment. 		
Syllabus:		Hours
Unit/Module No. 1		12
Introduction: Concept, Meaning, Objectives, Types, Factors affecting investment decision. Approaches and Theories of Investment - EMH Approach. Random walk theory. Modern portfolio approach.		
Unit/Module No. 2		12
Process of Investment: Framing of the investment policy, Security analysis, Valuation, Portfolio construction, Portfolio evaluation		
Unit/Module No. 3		10
Investment Policy: Investment avenues - Equity, Debenture, Bond, Money Market Instrument, Non-marketable financial assets, Real state, precious objects, insurance policies, pension funds, mutual funds.		
Unit/Module No. 4:		12
Investment analysis: Types of Investment analysis, significance, advantage, and disadvantage. Risks and Return analysis. Measurement of Risks. EIC Framework analysis - Economic analysis, industry analysis, company analysis. Technical analysis - methods of technical analysis; Dow theory and Random Walk Hypothesis.		
Unit/Module No. 5:		10
Portfolio management: Meaning, objectives, ingredients and types of portfolio management. Approaches in portfolio construction - Traditional approach. Modern approach - Markowitz theory, Capital asset pricing model. Portfolio revision.		
Textbook 1. Donald E. Fisher and Ronald J. Jordan, Securities Analysis and Portfolio Management, Prentice Hall, New Delhi. 2. Sourain, Harry, Investment Management, Prentice Hall of India. 3. Francis and Archer, Portfolio Management, Prentice Hall of India. 4. Gupta L.C., Stock Exchange Trading in India: Prentice Hall of India		

Name of the Program: UG Program in Commerce/Economics/Sociology/Psychology		
Course Code: (AEC)		
Name of the Course: Digital Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	L+T+PHrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Classroom Presentation,		
<p>Course Objectives: The structure of this course is to acquaint the students with the knowledge of growing integration between the traditional and digital marketing concepts and practices in the digital era, and familiarize the students with the tools and techniques used by digital marketers for driving the marketing decisions.</p> <p>Course Outcomes: On successful completion of the course the students will be able to:</p>		
<p>a) understand the concept of digital marketing and its integration with traditional marketing.</p> <p>b) comprehend customer value journey in digital context and behaviour of online consumers.</p> <p>c) analyse internet marketing and apply the content to create digital media campaigns.</p> <p>d) examine various tactics for enhancing a website's position and ranking with search engines.</p> <p>e) leverage video marketing strategies to gain competitive advantage for business.</p>		
Syllabus:		Hours
Unit 1:		12
<p>Introduction: Concept, Scope & Importance of Digital Marketing; Traditional Marketing vs. Digital Marketing.</p> <p>Market Segmentation, Targeting and Positioning (STP) - Introduction, Need for Market Segmentation, and Bases of Segmentation, Targeting Online Customers, Online Market Positioning, Types of Positioning, Online Positioning Strategy.</p>		
Unit/Module No.2:		12
<p>Online Consumer Behaviour – Introduction, Importance and Need for Studying Online Consumer Behaviour, Factors affecting online consumer behaviour and online buying decision process.</p> <p>Email Marketing – Scope, types, Strategies for optimizing email marketing campaign, Email marketing success factors, Process of E-mail marketing</p>		
Unit/Module No.3		10
<p>Internet Marketing and Advertising – Evolution of Internet Marketing, Inbound & Outbound Marketing, Difference between Internet, Digital and Electronic Marketing.</p> <p>Internet Advertising – Types, Formats, Internet Advertising revenue Models.</p>		
Unit/Module No.4:		12
<p>Social Media Marketing – Introduction, Tools, Plan, Scope, Principles of Social Media Marketing, Types – Facebook, Instagram, Twitter, LinkedIn.</p> <p>Search Engine Optimisation (SEO) – Introduction, Importance, Techniques, Types, and Functioning of SEO. E-CRM, E-payment – Introduction, Prepaid, Post-paid, and Process of E-payment Method.</p>		
Unit/Module No.5:		10
<p>Mobile Marketing and Video Marketing – Introduction, Benefits and Usage of Mobile Marketing, Video Marketing – Types of Marketing Videos.</p> <p>Emerging Issues in E-marketing.</p> <p>Social Commerce (S-Commerce) – Introduction, Features and Benefits.</p>		
<p>Textbook</p> <p>Dodson, I. (2016). The art of digital marketing: The definitive guide to creating strategic, targeted and measurable online campaign. Jon Wiley & Sons.</p> <p>Kartajaya, H., Kotler, P., Setiawan, I. (2016). Marketing 4.0: Moving from traditional to digital. John Wiley & Sons.</p>		

Ryan, Damien: Understanding digital marketing - marketing strategies for engaging the digital generation. Kogan page limited.

Seema Gupta: Digital Marketing: Mcgraw Hill

NameoftheProgram:UG Program in Commerce		
CourseCode:		
NameoftheCourse:Industrial Relations		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours/(each credit = 1 hours)
4 Credits		56 Hrs
Pedagogy: Classroomlecture,Problemsolving,tutorials,Groupdiscussion,Seminar,Casestudies&field worketc.,		
Course Objectives: Toprovide the students with the intricacies of industrial relations so that a cohesive work environment can be facilitated		
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudentswillbeableto:		
<ul style="list-style-type: none"> f) Understand the basics and legal framework of Industrial Relations. g) Analyze the role and impact of Trade unions in an organization. h) Learn the intricacies of Industrial Disputes and various dispute resolution mechanisms i) Understand the various aspects and benefits of collective bargaining. j) Learn some recent trends in Industrial Relations study. 		
Syllabus:		Hours
Unit1:	Introduction to Industrial Relations	
Background to Industrial Relations; Concept, needs and importance of Industrial Relations; Evolution of Industrial Relations in India; Approaches to Industrial Relations; Legal Frame Work of Industrial Relations; Industrialization Strategy and Industrial Relations; Human Resource Management and Industrial Relations		
Unit2: Trade Unions		
Theoretical Foundations and Legal Framework of Trade Unions; Trade Union Structures; Management of Trade Unions in India; Negotiation and Collective settlements; Tripartism and Social Dialogue; New Role of Trade Unions -In the context of globalization, IT, trade and productivity		
Unit3:Industrial Disputes		
Industrial Disputes: Concept, Nature & Causes of industrial disputes, Genesis of Industrial Conflicts; Classification and Impact of Industrial Disputes; Dispute Resolution and Industrial Harmony; Grievance handling procedure – Labour Management; Labour Administration and Social Security		
Unit4: Collective Bargaining		
Collective Bargaining (CB) – Concept and Importance; CB Practices in India – Participative Management Forms and Levels – Schemes of Workers’ Participation in Management		

in India.

Unit5: Contemporary Issues in Industrial Relations

Employee Participation and Labour Management; Alignment labour policy with economic policies and Industrialization Strategies; Industrial Relations and Technological Change; India and International Labour Standards; New Paradigms of Industrial Relations; ILO Directives on IR; Philosophy of Labour Welfare; Statutory and Non-statutory Labour Welfare for Standard Work Life; Social Security for Future Generations

Skill Developments Activities/Practical Exercise:

Textbooks:

1. T.N CHHABRA , R K SURI , Industrial Relations (Concept And Issues), Dhanpat Rai & Co.
2. Mamoria C.B. and Mamoria. Satish 'Dynamics of Industrial Relations', Himalaya Publishing House, New Delhi, 1998.
3. Dwivedi. R.S. 'Human Relations & Organisational Behaviour', Macmillan India Ltd., New Delhi.
4. Ratna Sen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003.
5. Srivastava, 'Industrial Relations and Labour laws', Vikas, 4th edition, 2000.
6. C.S.Venkata Ratnam, 'Globalisation and Labour Management Relations', Response Books, 2001.

Additional Resources (If any):

1. _____
2. _____
3. _____

Note: Latest edition of textbooks may be used.

NameoftheProgram:UG Program in Commerce CourseCode: Major NameoftheCourse: GST Law and Practice		
CourseCredits	No.ofHoursperWeek	TotalNo.ofTeachingHours(each credit = 14 hours)
4 Credits	L+T 3+1Hrs	56 Hrs
Pedagogy: Classroomslecture;Problemsolving;tutorials;Groupdiscussion;Seminar;Casestudies&fieldworketc.;		
Course Objective: The objective is to equip students with the principles and provisions of Goods and Services Tax (GST); and to acquaint students with basic provisions of GST Law and basic working knowledge. CourseOutcomes: Onsuccessfulcompletionofthecourse;thestudentswillbeableto		
<ul style="list-style-type: none"> ➤ Connect with the genesis of Goods and Services tax and comprehend the composition and working of GST Council ➤ Understand the meaning of Supply under GST Law; differentiate between inter and intra state supply; and compute the value of supply ➤ Comprehend the utilisation of ITC; reverse charge mechanism and know the process of claiming refunds. ➤ Understand the provisions of registration under GST; avoidance of dual control; e-waybills; and penalty. ➤ Know the basic concepts of Customs Act and compute the assessable value for charging different custom duty. 		
Syllabus		Hours
Unit1:INTRODUCTION TO GOODS AND SERVICES TAX (GST)		12
Constitutional Framework of Indirect Taxes in India before and after implementation of GST; Rationale for GST; GST Network; GST Council; GST Structure; Basic Terminologies under GST Acts		
Unit2: LEVY OF GST & COLLECTION OF GSTS		14
Taxable event under GST; Nature of Supply and Provisions of Levy; Basis of Charge; GST Rates; Exemptions; Scope Of Supply; Schedule I; II; III activities; Place of Supply; Nature of Supply; Time of Supply; Bundled Supply; Computation of GST & Valuation under GST		
Unit3: INPUT TAX CREDIT AND PAYMENT OF TAX		14
Meaning of Input Tax Credit; Eligibility to claim ITC; Transfer of ITC; Refund of ITC; Reverse Charge Mechanism; Payment and Refund of GST; TDS & TCS under GST Act		
Unit4: REGISTRATION, ASSESSMENTS; RETURNS & MISC PROVISIONS		10
Invoicing; Manner of Payment; Registration; Significance; Requirement and Procedure; Returns; Mechanism: Types; Records/Books of Accounts; Other Misc. Provisions of the Act, Late Fee and Penalties		
Unit 5: CUSTOM LAWS		6

Basic Concept; Types of Custom Duties; Valuation; Baggage Rules & Exemptions	
<p>Skill Developments Activities/Practical Exercise: Case Study analysis; Practical problem solving; Discussing about the implication of GST in day to day life; Assignment; Following the GSTC and CBIC websites for latest changes in GST rates\ Reading GST Newletters</p>	
<p>Textbooks:</p> <ul style="list-style-type: none"> ✓ GST and Customs Law- Vinod K Singhanian –Taxmann Publication ✓ GST and Indirect Taxes; Sanjeet Sharma; V.K. Global Pub. Pvt. Ltd; New Delhi. ✓ Mishra; Padhi and Bera – Textbooks on GST & Practice; Vikas Publishing House <p>Note: <i>Latest edition of textbooks may be used.</i></p>	

Name of the Program: Bachelor of Commerce (Economics) Course Code: CB31004 Name of the Course: <u>Corporate Law</u>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problems solving, tutorials, Group discussion, Seminar, Case studies and Assignments.		
Course Objectives The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.		
Course Outcomes: On successful completion of the course, the students will be able to:		
1.		
Syllabus:		Hours
Unit/Module No.1: INTRODUCTION TO COMPANY		10 hrs
Meaning and Definition – Features –, High Lights of Companies Act 2013 - Kinds of Companies (Concept, Definition and Features) – Types of Companies, One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant Company.		
Unit/Module No.2 COMPANY FORMATION		12 hrs
Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Meaning & contents of Prospectus, Types, Mis-statement in prospectus and its consequences.		
Unit/Module No.3: COMPANY ADMINISTRATION		12 hrs
Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Types of Director, Managing Director, Whole time Directors, the Companies Secretary, Resident Director, Independent Director, Women director.		
Unit/Module No.4: SHARE CAPITAL & DEBENTURES		12 hrs
Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.		
Unit/Module No.5: CORPORATE MEETINGS		10 hrs
Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing		
Skill Developments Activities/Practical Exercise:		
Textbooks:		
1.		
2.		
Additional Resources (If any):		
Suggested Readings		

Note: *Latest edition of text books may be used.*

Name of the Program: UG Program in Commerce		
Course Code: CB31006		
Name of the Course: Business Research Methods		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar, Classroom Presentation,		
Course Objectives: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyse, present and interpret data.		
Course Outcomes: On successful completion of the course the students will be able to:		
<ul style="list-style-type: none"> a) Know the basic concept and purpose of business research. b) Design the research process and conduct research by use of different research methods. c) Identify the measurement scales and sampling techniques. d) Conduct test concerning means and proportions and hypothesis testing. e) Prepare research report in the standard layout. 		
Syllabus:		Hours
Unit/Module No.1:		12
Introduction: Meaning of research; Scope of Business Research; Purpose of Research ; Types of Research: Exploratory, Descriptive, Explanatory, Causal; Object of Research: Individual, Organization, Groups; Data Series; Conception; Construct; Attributes; Variables and Hypotheses		
Unit/Module No.2:		10
Research Process: An Overview; Problem Identification and Formulation; Selection of Basic Research Methods: Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.		
Unit/Module No.3		10
Measurement: Definition; Designing and specify writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales: Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale; Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling:Concept, Steps, Types, Sample Size Determination; Sampling Errors		
Unit/Module No.4:		14
Hypothesis Testing: Parametric Test - Concept, Assumptions, Testing Tools. Non-Parametric Test - Concept, Assumptions, Testing Tools		
Unit/Module No.5:		8
Research Proposals: Topic selection; Attributes of good research topics; Functions and types of researchproposals - solicited and unsolicited proposals; Structure and contents of academic andfunded research proposals; Common mistakes in proposal writing.		
Textbooks Recommended		
<ul style="list-style-type: none"> • Kothari, C.R. (2004). Research Methodology. New Delhi: New Age International Publishers. • Business Research Methodology by Naval Bajpayee, Pearson • Chawla, Deepak; Sandhi, Neena. (2011). Research Methodology. New Delhi: Vikas Publishing House. • Krishnaswamy. (2006). Management Research Methodology. New Delhi: Pearson Education. • Zikmund, W.G.; Babin, B.J.; Carr, J.C.; Adhikari, A.; Griffin, M. (2013). Business Research Methods. Boston: Cengage Learning. • Mishra, Prahlad. (2014). Business Research Methods. New Delhi: Oxford University Press. • Cooper, D.R.; Schindler, P.S. (2017). Business Research Methods. New York: McGraw-Hill Education. 		

Name of the Program: UG Program in Commerce Course Code: CB31008 Name of the Course: Financial Statement Analysis and Reporting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Classroom Presentation,		
Course Objectives: To enable the students to understand the basic knowledge about the financial statement analysis and reporting.		
Course Outcomes: <ol style="list-style-type: none"> 1. Understand the concept and format of financial statements. 2. Gain competence in approaches and techniques of financial statement analysis. 3. Calculate and interpret key financial ratios to evaluate a company's financial performance and position. 4. Differentiate between univariate and multivariate ratio analysis of financial statements. 5. Acquire awareness of various reporting practices of corporates and business houses. 		
Syllabus:		Hours
Unit/Module No.1: Introduction Concept of financial statements, Nature of financial statements, Objectives of financial statements, Components of financial statements, Regulatory framework of Accounting: IFRS, GAAP, Ind AS; Limitations of financial statements.		
Unit/Module No.2: Approaches and Techniques Traditional Approaches vs. Modern Approaches to financial statement analysis, Classification of financial statement analysis; Techniques of financial statement analysis: Comparative statements, Common size statements and trend analysis; Analysis of projected financial statement		
Unit/Module No.3: Application of Financial Ratios Interpretation of Financial Statement using Financial Ratios; DU point model, Altman's Z score, and Camel model; Time series and Cross sectional financial analysis using ratios.		
Unit/Module No.4: Financial Forecasting Concept, Significance, Methods of projections of balance sheet, and income statement; Spreadsheets and financial projection; Application of regression in financial forecasting		
Unit/Module No.5: Reporting Practices Concept, Objectives, and significance of Reporting Practices; Types of Reporting: Financial Reporting, Non-Financial Reporting, and Integrated Reporting, Contemporary reporting: Economic Social Governance and Sustainability reporting.		

Textbooks:

1. Financial Statement Analysis and Reporting: S Swain, B Mishra – VK Global
2. Financial Statement Analysis and Reporting: Gupta, Mehra – Kalyani
3. Financial Statement Analysis and Reporting: Prasanth Athma – Himalaya
4. Financial Statement and Analysis: Narasimhan, M.S – Cengage Learning

Note: *Latest edition of textbooks may be used.*

Name of the Program: Bachelor of Commerce (B. Com)**Course Code: B.Com. (Major)****Name of the Course: Financial Risk Management**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,

Course Objective: The objective of this course is to provide students with a comprehensive understanding of financial risk management concepts, methodologies, and practices. Students will learn to identify, measure, and mitigate various financial risks faced by businesses and financial institutions, thereby enabling them to make informed risk management decisions and enhance financial stability.

Course Outcomes: On successful completion of the course, the students will be able to

1. Understand the key principles and theories of financial risk management.
2. Identify and assess different types of financial risks prevalent in the market.
3. Apply risk measurement techniques and tools to evaluate risk exposure.
4. Develop effective risk mitigation strategies and hedging techniques.
5. Analyze real-world case studies to make informed risk management decisions.

Syllabus:	Hours
Unit 1: Introduction to Financial Risk Management	10
Understanding financial risk and its impact on businesses and financial institutions. Types of financial risks: market risk, credit risk, liquidity risk, operational risk. Overview of financial risk management frameworks and best practices.	
Unit 2: Market Risk Management	12
Introduction to market risk: value-at-risk (VaR), expected shortfall, stress testing. Measuring and assessing market risk for equity, fixed income, and derivative instruments. Hedging strategies and risk mitigation techniques.	
Unit 3: Credit Risk Management	12
Overview of credit risk: credit analysis, credit ratings, and default probabilities. Methods for assessing credit risk for individual borrowers and portfolios. Credit risk mitigation through credit derivatives and securitization.	
Unit 4: Liquidity Risk Management	10
Understanding liquidity risk and its importance in financial stability. Measuring liquidity risk: liquidity ratios, cash flow analysis, and stress testing. Developing liquidity risk management strategies and contingency plans.	
Unit 5: Operational Risk Management	10
Introduction to operational risk: sources, types, and impact on financial institutions. Methods for assessing operational risk through loss data analysis and risk mapping. Implementing internal controls and risk culture to manage operational risk.	

Skill Development Activities:

1. Risk Simulation and Scenario Analysis: Students can participate in risk simulation exercises using real-world financial data and models to analyze the impact of different scenarios on risk exposure. They can develop risk management strategies based on the outcomes of these simulations.
2. Risk Reporting and Communication: Assign students to prepare risk reports and presentations for hypothetical or real financial institutions, effectively communicating risk exposures, potential impacts, and risk management measures to stakeholders.
3. Risk Assessment and Decision-making Role-plays: Organize role-play scenarios where students take on different roles, such as risk managers, traders, or credit analysts, to make risk-related decisions and assess the consequences of their choices.
4. Group Risk Management Projects: Divide students into groups, and assign each group a specific financial institution or industry. Have them conduct risk assessments, develop risk management plans, and present their findings and strategies to the class.
5. Risk Management Ethics and Case Studies: Engage students in discussions and debates about ethical considerations in financial risk management. Present case studies involving ethical dilemmas related to risk management, prompting students to analyze and propose solutions.

Textbooks:

1. Author: Prasanna Chandra

- Book: "Financial Management: Theory and Practice"
- Publisher: McGraw-Hill Education

2. Author: I. M. Pandey

- Book: "Financial Management"
- Publisher: Vikas Publishing House

3. Author: V. K. Bhalla

- Book: "Risk Management and Financial Institutions"
- Publisher: Anmol Publications Pvt Ltd

4. Author: Rajiv Srivastava

- Book: "Risk Management and Financial Derivatives: A Guide to the Mathematics"
- Publisher: PHI Learning

5. Author: Dr. R. K. Vishwakarma

- Book: "Risk Management and Financial Institutions"
- Publisher: S. Chand Publishing

Note: Latest edition of textbooks may be used.

Name of the Program: UG Program in Commerce/Economics/Sociology/Psychology Course Code: CB31402 Name of the Course: Corporate Etiquette		
Course Credits	No. of Hours per Week	Total No. Of Teaching Hours <i>(each credit=14hours)</i>
4 Credits	L+T+P Hrs	56 Hrs
<p>Pedagogy: Lectures, hands-on exercises, interactive discussions, case studies, role-playing exercises and simulations, group activities and presentations, continuous assessment through quizzes, assignments, and projects.</p>		
<p>Course Objectives:</p> <ul style="list-style-type: none"> • Understand the importance of corporate etiquette in professional settings. • Develop awareness of cultural sensitivities and diversity in corporate environments. • Acquire essential communication and interpersonal skills for effective workplace interactions. • Learn professional grooming and presentation techniques. • Enhance problem-solving and decision-making abilities in professional contexts. 		
<p>Course Outcomes: On completion of this course, students will be able to-</p> <ul style="list-style-type: none"> • Demonstrate understanding of corporate etiquette principles and their application in various professional situations. • Exhibit sensitivity to cultural differences and adapt communication and behaviour accordingly. • Effectively communicate and collaborate with colleagues, clients, and stakeholders in a professional manner. • Present themselves professionally through appropriate attire, grooming, and body language. • Apply critical thinking and problem-solving skills to navigate complex work-place scenarios. 		
Syllabus		Hours
Module 1:Introduction to Corporate Etiquette		10
Overview of corporate etiquette and its importance Dress code and grooming standards in the workplace Basics of professional communication etiquette Understanding workplace professionalism and ethics		
Module 2:Personal Branding and Image Management		10
Creating and maintaining a positive personal brand Online presence management and social media etiquette Presentation skills and public speaking confidence Paralanguage and Body Language		
Module 3: Social Etiquette and Networking		12
Business dining etiquette Social etiquette (vocabulary, phrases) Attending corporate events and gatherings Networking strategies for building professional relationships		
Module 4:Digital Etiquette in the Modern Workplace		12

Importance of digital etiquette in today's workplace
Remote Work etiquette and guidelines for remote collaboration
Adapting digital etiquette to various communication platforms and managing digital distractions
Practical exercises and case studies for skill reinforcement

Module 5: Cross Cultural Etiquette

12

Understanding cross-cultural etiquette in the global workplace, cultural dimensions and cultural differences
Benefits of cultural diversity and challenges of cultural misunderstandings
Edward T. Hall's high-context vs. low-context cultures
Importance of cultural intelligence (CQ)

Textbooks:

1. Chaney, L. H., & Martin, J. C. (2007). *The Essential Guide to Business Etiquette*. New York, NY: Praeger.
2. Furgang, K. (2010). *Netiquette: A Student's Guide to Digital Etiquette*. Rosen Publishing Group.
3. Mehra, S. K. (2012). *Business Etiquette: A Guide for the Indian Professional*. New Delhi, India: HarperCollins.
4. Robbins, S., & Timothy. (2022). *Organizational behavior* (19th ed.). Pearson.
5. Means, T. L. (2007). *English and Communication for Colleges*. Cengage India Private Limited.
6. Onkar, R. M. (2014). *Personality Development and Career Management*. S Chand Publishing.

Name of the Program: UG Program in Commerce Course Code: CB31304 Name of the Course: Investment Banking and Financial Services		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours <i>(each credit = 14 hours)</i>
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classroomslecture,tutorials,Groupdiscussion,Seminar, Classroom Presentation,		
<p>Course Objectives: The aim of this paper is to explore various facets of investment banking and financial services, including issue management, leasing, hire purchase, factoring and for forfeiting, insurance, credit rating, securitization, venture capital financing, and mergers and acquisitions. Additionally, the paper seeks to provide a detailed overview of SEBI guidelines related to issue management.</p> <p>Course Outcomes:On successful completion of the course the students will be able to:</p> <p>f) Understand the importance and relevance of Investment Bankers in any Financial System.</p> <p>g) Understand the entire process of raising funds from primary markets along with the concerned regulations applicable in India.</p> <p>h) Understand the various financial services available in financial markets particularly in India along with the latest innovations and technological integration in the field of finance.</p>		
Syllabus:		Hours
Unit 1: Introduction:		10
An Overview of Indian Financial System, Investment Banking in India, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, Obligations and responsibilities of Lead Managers, Recent Developments and Challenges in investment Banking		
Unit/Module No.2: Public Issue Management:		12
Classification of companies, Eligibility, Book Building process, Designing and pricing, promoter's contribution, Minimum public offer, Prospectus, Allotment, Preferential allotment, Private placement, Green Shoe Option; Right Issue: minimum subscription, advertisements, Offer document, Bought out Deals, Post issue work & obligations.		
Unit/Module No.3 Financial Services		12
Concept of Financial Service, Fee based and Fund based financial Services; Concepts of leasing, Types of leasing, Lease rental determination; Finance lease evaluation problems Lessee's angle (NPV (L). PV and IRR methods) advantages and limitations of leasing; Hire Purchase & Installment purchase, Mathematics of HP, Factoring and Forfeiting		
Unit/Module No.4: Credit Rating and Securitization		12
Credit Ratings: Concept, types of credit rating, Credit rating agencies and their methodology, advantages and disadvantages of credit ratings, International credit rating practices. Securitization: Concept and Process, Credit Enhancement; Parties to a Securitization Transaction, Instruments of Securitization, Securitization in India.		
Unit/Module No.5: Fund Based Financial Services		10
Venture Capital: Concept, Evolution of VC, Venture Investment Process, Steps in venture financing,Incubation financing. Crowd funding, Angel financing		
Text Book		
<ul style="list-style-type: none"> • Khan, M. Y. (2013). Financial services. New Delhi: McGraw Hill Education. • Machiraju, H. R. (2002). Indian financial system. New Delhi, Vikas Publication House 		
Additional Readings		
<ul style="list-style-type: none"> • Verma, J. C. (1996). Bharats manual of merchant banking: Concept, practices and procedures with SEBI clarifications, guidelines, rules and regulations. New Delhi: 		

Bharat Law House.

- K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
- Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

Name of the Program: UG Program in Commerce		
Course Code: CB31406		
Name of the Course: Business Research Implementation		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours (each credit = 14 hours)
4 Credits	3+1+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Problem solving, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Objectives: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyse, present and interpret data.		
Course Outcomes: On successful completion of the course the students will be able to:		
<ul style="list-style-type: none"> i) To conduct a systematic literature review, including searching, evaluating, and synthesizing relevant literature to inform their research. j) Learn how to define research problems and formulate research questions that are clear, concise, and relevant to the research objectives. k) Develop skills in collecting and analyzing both primary and secondary data, using appropriate methods and tools to derive meaningful insights. l) Able to write clear and compelling research proposals, demonstrating an understanding of the key components and structure required for successful proposals. m) Learn how to write well-structured research reports, incorporating appropriate citations and references in apa style, and presenting their findings in a clear and concise manner. 		
Unit/Module No.1:		10 hrs.
Theoretical Rationale of Research: Deductive and Inductive. Literature review: purpose and steps; Techniques of Literature review; Format and guidelines for presenting the literature review; Hypothesis: Concept & Types; formulation of hypothesis; Criteria of good hypothesis		
Unit/Module No.2:		10 hrs.
Data Collection: Primary data, Secondary data, Sources of Secondary data, Methods of data collection: Questionnaire; Schedule; Interview; Data Diagnostics: Test of Normality, Validity and Reliability.		
Unit/Module No.3:		12 hrs.
Parametric Test - Concept, Characteristics & Assumptions. Test of Assumptions of Parametric test ANOVA. Pearson Correlation. Z Test. T-Test - One sample, two sample, paired. Classical Regression analysis.		
Unit/Module No.4:		12 hrs.
Non-parametric Test - Concept, Characteristics & Assumptions. Test of Assumptions of Parametric test. Wilcoxon test. Sign Test. Krushall-wallis test, Mann Whitney U-test. Friedman test. Spearman rank correlation. Chi-square test.		
Unit/Module No.5:		12 hrs.
Report Preparation: Meaning, Types and layout of research report; Steps in report writing; Salient features of good research report; Citations, and Bibliography in report; JEL classification; APA style of citation and referencing.		
Textbooks:		
<ul style="list-style-type: none"> • Kothari, C.R. (2004). Research Methodology. New Delhi: New Age International Publishers. • Business Research Methodology by Naval Bajpayee, Pearson • Chawla, Deepak; Sandhi, Neena. (2011). Research Methodology. New Delhi: Vikas Publishing House. • Krishnaswamy. (2006). Management Research Methodology. New Delhi: Pearson Education. • Zikmund, W.G.; Babin, B.J.; Carr, J.C.; Adhikari, A.; Griffin, M. (2013). Business Research Methods. Boston: Cengage Learning. • Mishra, Prahlad. (2014). Business Research Methods. New Delhi: Oxford University Press. • Cooper, D.R.; Schindler, P.S. (2017). Business Research Methods. New York: McGraw-Hill Education. Note: Latest edition of textbooks may be used. 		