PROGRAM CURRICULUM

of

Bachelor of Commerce

(B.Com.)

(Program Code: SBS103)

[Applicable w.e.f. Academic Year 2025-26]

JIGYASA UNIVERSITY

Formerly Himgiri Zee University, Dehradun

(Estd. Under Uttaranchal State Act. No. 17, 2003. Approved by UGC Under Sec. 2(f))

Post Office Selaqui, Chakrata Road, Dehradun, Uttarakhand, 248011

Vision of University

We provide the environment to ignite, nurture, and unleash your potential and talent

Mission Statement

1. Progressive educational proficiencies that stimulate holistic development.
2. Enhancing experiential learning through endorsing an inclusive mindset.
3. Advancing research, nurturing innovations, and catalyzing entrepreneurship.
4. Cultivation of leadership qualities with a strong sense of values and ethics.

Vision of the School of Business Studies (SBS)

"Empowering Future Leaders"

Our School of Business Management envisions a dynamic learning environment that fosters innovation, ethical leadership, and global perspectives. We are committed to cultivating a community of forward-thinking professionals who excel in critical thinking, collaboration, and adaptability. Through cutting-edge education, industry engagement, and a relentless pursuit of excellence, we aspire to shape individuals who not only thrive in the ever-evolving business landscape but also contribute positively to society, driving economic growth and sustainable success.

Mission Statements of the School of Business Studies (SBS)

M1. Fostering Excellence: To provide a high-quality education in commerce and allied disciplines that equips students with strong conceptual foundations, analytical abilities, and professional competencies.

M2. Cultivating Innovation: To cultivate an environment that promotes experiential learning, industry engagement, digital literacy, and the application of emerging tools and technologies in commerce and business practices.

M3. Building a Community of Leaders: To nurture a diverse and inclusive community of ethically responsible graduates who demonstrate leadership, critical thinking, and a commitment to societal and economic development.

About the Program

A. Introduction:

The National Education Policy (NEP) 2020 aims to address the evolving developmental and economic needs of India by transforming the higher education system through flexibility, multidisciplinary learning, and outcome-based education. The policy aligns with the aspirations of 21st-century learners and the United Nations Sustainable Development Goal 4 (SDG-4) — *Quality Education*, while drawing strength from India's cultural heritage and value systems.

At the undergraduate level, NEP 2020 emphasizes a flexible, credit-based framework that allows learners to choose courses across disciplines and progress at their own pace. It promotes multidisciplinary and holistic education, integrating Commerce, Management, Economics, Law, Humanities, and emerging areas such as data analytics, digital finance, and financial technology. The policy encourages students to explore cross-disciplinary learning, vocational education, skill enhancement courses, and research-oriented learning, thereby removing rigid academic boundaries and supporting lifelong learning.

The Bachelor of Commerce (B.Com.) program offered by the School of Business Studies, Jigyasa University, is designed in accordance with the NEP 2020 framework and UGC guidelines. The program offers three-year and four-year undergraduate degree options, with provisions for Major and Minor specializations, multiple exit options, and a Choice-Based Credit System (CBCS).

The B.Com. curriculum emphasizes:

- Strong foundations in accounting, finance, taxation, economics, and business law
- Development of analytical, quantitative, and problem-solving skills
- Exposure to contemporary business practices, digital tools, and financial systems
- Ethical reasoning, communication skills, and professional competence

The program aims to prepare students for careers in commerce, finance, banking, accounting, taxation, entrepreneurship, and higher education, while also fostering adaptability and intellectual curiosity required to navigate the complexities of the modern business environment.

In summary, the B.Com. program at the School of Business Studies, Jigyasa University, is a future-oriented curriculum aligned with NEP 2020, designed to develop competent, ethical, and industry-ready commerce graduates. It provides a strong platform for professional growth, higher

studies, and lifelong learning, equipping students to meet the challenges and opportunities of the global economy.

B. Credit Framework of 3/ 4 Year Bachelor's Degree in Business Management

Semesters (2 Semesters = 1Year)		Core Courses		Discipline Specific Elective Courses		Multidisciplinary Courses	Ability Enhancement Courses	Skill Enhancement Courses	Value Added Courses	Capstone Project & Research Project	Total Credits	No. of Courses/ Year
		Major Core Courses (MCC) (4c)	Major Discipline Course (MDC) (4c)	DSE (Major) (3c)	DSE (Minor) (3c)	MLC (3c)	AEC (3c)	SEC (3c)	VAC (2c)	CAP (4c) & REP (12c)		Total Credits/ Year
I	No. of Courses	3	1					1	1		6	12
	Course Credits	**12**	**4**					**2**	**2**		**20**	
II	No. of Courses	1	4					1			6	**42**
	Course Credits	**4**	**16**					**2**			**22**	
III	No. of Courses	2		1	1	1	1		1		7	14
	Course Credits	**8**		**3**	**3**	**3**	**2**		**2**		**21**	
IV	No. of Courses	2		1	1		1	1	1		7	**41**
	Course Credits	**8**		**3**	**3**		**2**	**2**	**2**		**20**	
V	No. of Courses	1		1	1	1	2	1	1		8	14
	Course Credits	**4**		**3**	**3**	**3**	**4**	**2**	**2**		**21**	
VI	No. of Courses	1		2		1				2	6	**42**
	Course Credits	**4**		**6**		**3**				**8**	**21**	
No. of Courses		10	5	5	3	3	4	4	4	2	40	41
Course Credits		**40**	**20**	**15**	**9**	**9**	**8**	**8**	**8**	**8**	**125**	**125**

Students, upon exit, shall be awarded the degree of Bachelor of Commerce (B.Com.) with a Major and Minor in the chosen field(s) of study, upon successful completion of 125 credits.

3-Year Program Total Credits	CC = MCC+MDC: 4*10=40 + 4*5=20 = **60**	DSE: 3*8=**24**	MLC: 3*3=**9**	AEC: 2*4=8	SEC: 2*4=8	VAC: 2*4=**8**	CAP: 4*2=**8**	**125**

VII	No. of Courses	2	1	2				1			**6**	11
	Course Credits	**8**	**4**	**6**				**2**			**20**	
VIII	No. of Courses	1	1	1						**2**	**5**	**43**
	Course Credits	**4**	**4**	**3**						**12**	**23**	
No. of Courses		13	7	8	3	3	4	5	4	4	51	52
Course Credits		**52**	**28**	**24**	**9**	**9**	**8**	**10**	**8**	**20**	**168**	**168**

Students shall be awarded the degree of Bachelor of Commerce (B.Com.) with Honours/ Honours in Research in the chosen field(s) of study, upon successful completion of 168 credits.

4-Year Hons./ Hons. with Research Program Total Credits	CC = MCC+MDC: 4*13=52 + 4*7=28 = **80**	DSE: 3*11=**33**	MLC: 3*3=**9**	AEC: 2*4=8	SEC: 2*5=**10**	VAC: 2*4=**8**	CAP+REP: 4*2=**8 +** 12*1=**20**	**168**

***Note**: The **4-Year Honours/Honours with Research Program** is available only to students who have secured **75% or above aggregate marks** in the preceding semesters and maintain this academic standard during the third year as well. The above structure represents the **Honours with Research** pathway. For students opting for the **Honours (Non-Research)** program, the **Research Project (REP)** component (12 credits) may be replaced with a combination of **two Discipline Specific Electives (DSE – Major)** and **two DSE (Minor)/ two MLC** courses, thereby compensating for the required 12 credits.*

C. National Higher Education Qualifications Framework (NHEQF) levels:

NHEQF Level	NHEQF Level	NHEQF Level	NHEQF Level	NHEQF Level
Level 5	**Undergraduate Certificate**	Completion of 1st year of UG program	**~40 credits**	Foundational knowledge and skills; eligible for vertical mobility
Level 6	**Undergraduate Diploma**	Completion of 2 years of UG program	**~80 credits**	Broader subject understanding; vocational and academic skills
Level 7	**Bachelor's Degree** *(3 years)*	10+2 (Senior Secondary)	**~120 credits**	Core disciplinary knowledge and cognitive skills
Level 7.5	**Bachelor's Degree with Honours** *(4 years)*	Based on strong academic performance	**~160 credits**	Advanced disciplinary depth; research exposure (Capstone)
Level 8	**Bachelor's Degree with Research** *(4 years)*	75%+ in previous semesters; research orientation	**~160 credits + Research Project**	Research, innovation, and preparedness for PG or direct PhD

D. Academic Bank of Credits (ABC):

In alignment with the National Education Policy (NEP) 2020, the Academic Bank of Credits (ABC) facilitates a flexible curriculum framework and promotes interdisciplinary/multidisciplinary academic mobility among students across various Higher Educational Institutions (HEIs) through an appropriate credit transfer system. Accordingly, the School of Business Studies, under Jigyasa University, Dehradun, has developed a comprehensive four-year undergraduate program.

As a prerequisite, students/learners are required to register on the Academic Bank of Credits (ABC) portal. The credits earned during the study will be digitally stored in the ABC account. Learners must complete their program as per the guidelines of the UGC's ABC policy. Please note that the validity of earned credits is limited to seven years (or as per the latest advisory from the competent authority). Additionally, each credit earned may only be used once and cannot be reused for multiple programs or purposes.

E. Curriculum Framework:

The B.Com. curriculum framework emphasized the implementation of the National Education Policy 2020 (NEP-2020). The courses are broadly classified as follows: Major Core Courses (MCC), Major Discipline Courses (MDC), Discipline Specific Elective Courses - Major & Minor (DSE), Multidisciplinary Courses (MDC), Skill Enhancement Courses (SEC), Ability Enhancement Courses (AEC), Value-Added Courses (VAC), Capstone Projects (CAP), and Research Projects (REP)

I. Major Core Courses (MCC):

Major Courses (MCC) encompass a comprehensive range of subjects designed to provide students with a strong foundation in core business and management disciplines. These courses are structured to enhance students' analytical thinking, decision-making capabilities, effective communication, and leadership potential. The curriculum integrates key areas such as organizational behavior, marketing, economics, accounting, operations, and international business to develop well-rounded management professionals.

The MCC includes courses such as Dynamics of Management & Human Behavior, Financial Accounting, Managerial Economics, and Business Statistics, which offer insights into organizational functions, financial performance analysis, economic theory application, and data interpretation for decision-making. Courses like Dynamics of Marketing and Strategic Management emphasize product development, market positioning, promotional strategies, and long-term business planning.

Furthermore, Innovation and Entrepreneurship Development equip learners with essential entrepreneurial and project execution skills, while Legal and Ethical Dimensions of Business instills ethical reasoning and compliance awareness. Advanced courses like International Business Management and Research Methodology prepare students for global challenges, operational excellence, and academic or industry-led research.

II. Major Discipline Courses (MDC)

The National Education Policy (NEP) 2020 emphasizes a multidisciplinary and holistic approach to higher education that integrates conceptual understanding with practical application and industry relevance. In alignment with this vision, the Major Discipline Courses (MDCs) of the Bachelor of Commerce (B.Com.) program are structured to strengthen core commerce competencies while offering specialization-oriented learning, particularly in the area of Marketing.

Core courses such as Financial Management, Management Accounting, Human Resource Management, and Consumer Behaviour provide a strong foundation in organizational finance, cost analysis, workforce management, and market dynamics. These subjects enhance students' analytical abilities, managerial understanding, and decision-making skills, which are essential for professional roles in commerce, business, and allied sectors.

The Marketing specialization within the B.Com. program is designed to equip students with in-depth knowledge of marketing principles, strategies, and consumer-focused decision-making. Courses in areas such as Marketing Management, Consumer Behaviour, Sales and Distribution Management, Digital Marketing, and Brand Management enable students to understand market research, customer

relationship management, product development, pricing strategies, and promotional techniques. This specialization prepares graduates for careers in marketing, sales, advertising, market research, and digital commerce.

To meet the evolving demands of the business environment, technological and digital competencies are developed through courses such as Foundations of Business Analytics, Introduction to Financial Technology (FinTech), and Management Information Systems. These subjects enhance students' ability to analyze data, leverage digital platforms, and apply technology-driven tools for informed business and marketing decisions, in line with NEP 2020's focus on digital literacy and innovation.

Management Accounting further strengthens students' capability in internal financial planning, budgeting, performance evaluation, and strategic control, supporting effective decision-making across commercial and marketing functions.

Collectively, these Major Discipline Courses promote interdisciplinary learning, flexibility, and employability, allowing B.Com. students to pursue a structured Marketing specialization while acquiring robust commerce foundations. The curriculum reflects NEP 2020's emphasis on outcome-based education, critical thinking, creativity, and lifelong learning, preparing graduates for diverse career opportunities and higher education in the dynamic global business environment.

III. Discipline Specific Elective Courses - Major &Minor (DSE)

In line with the National Education Policy (NEP) 2020, the B. Com program offers deep specialization options that empower students to align their academic journey with industry demands and personal career goals. These specializations include Accounting & Finance, Marketing Management, Financial Technology and Business Analytics. Each specialization is designed to provide in-depth knowledge and practical exposure in the respective domain, enabling students to develop domain-specific competencies and job-ready skills. The NEP emphasizes flexibility, multidisciplinary learning, and skill enhancement, and these specialization tracks ensure that students gain both theoretical understanding and applied proficiency. By choosing a focused area, students can tailor their learning pathway to match the evolving needs of the global business environment. These specialization modules are integrated into the later semesters of the B.Com. program, ensuring a strong foundation in core business principles before advancing into expert-level study.

IV. Multidisciplinary Courses (MDC)

Multidisciplinary courses in the Bachelor of Commerce (B. Com) program are designed to provide students with an integrated understanding of commerce, finance, accounting, economics, and allied disciplines. These courses go beyond traditional commerce subjects to demonstrate how knowledge from multiple academic fields supports sound financial decision-making, ethical business conduct, and effective organizational practices.

By drawing on diverse disciplinary perspectives, these courses enhance analytical thinking and problem-solving skills essential for addressing the complexities of the contemporary business and economic environment. The curriculum emphasizes adaptability, innovation, and social responsibility, preparing commerce graduates to meet professional, entrepreneurial, and societal challenges. To support this holistic learning approach, students may choose from four multidisciplinary groups beyond the core commerce curriculum: **Humanities, Education, and Social Sciences (HES); Civic and Legal Foundations (CLF); Natural and Physical Sciences (NPS); Computing and Digital Applications (CDA); and Media and Communication Studies (MCS).** Each student is required to select **one group consisting of three courses**, with **each course carrying 3 credits**.

V. Skill Enhancement Courses (SEC)

Skill Enhancement Courses (SECs) in the B.Com program play a vital role in equipping students with practical and industry-relevant competencies that go beyond the core business curriculum. These courses are carefully designed to develop both technical and analytical abilities, enabling students to navigate today's technology-driven and digital business environment. By focusing on real-world applications, SECs empower students with tools that are expected to build hands-on, job-oriented, and transferable skills. The curriculum includes five impactful courses:

Business Computing with Word and Excel **-** introduces students to essential business computing skills using MS Word and Excel for documentation, data management, and analytical tasks in professional environments; ***Digital & Social Media Marketing*** **-** which explores modern online branding and engagement strategies; ***Software Application in Business Accounting*** **-** aimed at building expertise in digital accounting tools; ***Presentation Design and Delivery*** **-** This course equips students with the skills to create, structure, and deliver impactful presentations using digital tools for academic and professional settings; and ***Professional Digital Branding*** **-** which prepares students to manage personal and organizational digital identities effectively.

Each course integrates hands-on practice with theoretical knowledge to prepare students for dynamic roles in the corporate sector. These skill-based offerings significantly contribute to making graduates more adaptable, digitally fluent, and professionally ready for employability and to excel in various industries, particularly in roles where digital literacy and analytical thinking are critical.

VI. Ability Enhancement Courses (AEC)

Ability Enhancement Courses (AECs) in a B.Com program serve as vital tools for refining the communication, leadership, and analytical skills of future business professionals. These courses go beyond traditional academics, focusing on the development of essential life skills that enhance employability and workplace readiness. The curriculum includes four specially curated courses:

Business Communication and Professional Writing: Focus: Business emails, reports, proposals, meeting notes, and workplace correspondence. Equips students with effective written and oral communication skills essential for business settings, including reports, emails, and formal documents.

Verbal Ability and Logical Reasoning: Focus: Vocabulary, comprehension, sentence correction, verbal reasoning, logical patterns, and critical thinking. Builds proficiency in language comprehension, grammar, and logical thinking for managerial decision-making and competitive exams.

Creative and Digital Writing: Focus: Business reports, blogs, social media writing, creative business storytelling, and professional document design. Develops students' ability to create compelling content for digital platforms, marketing, and managerial communication.

Quantitative Aptitude and Analytical Skills: Focus: Arithmetic, data interpretation, problem-solving, numerical aptitude, and analytical decision-making relevant for corporate settings and competitive exams. Strengthens students' mathematical and analytical reasoning capabilities for solving real-world business problems. ***Debate, Discourse, and Critical Thinking:***

Focus: Fosters confident public speaking, structured argumentation, and critical thinking to shape persuasive and visionary business leaders.

VII. Value-Added Courses (VAC)

Value Added Courses (VACs) in the B.Com program are designed to advance the objectives of SDG 4 – Quality Education, by equipping students with competencies that promote sustainability, ethical values, and personal well-being alongside their core business education. These courses support the development of socially responsible graduates who are prepared to contribute meaningfully to a rapidly changing world.

The VACs ensure that students gain awareness of sustainability issues, digital responsibility, mental wellness, and ethical leadership, thereby fostering holistic development. The curriculum includes five 2-credit courses, each aligned with contemporary societal needs:

Environmental Science fosters ecological consciousness and responsible environmental stewardship;

Indian Management Philosophy introduces ethical frameworks and culturally rooted leadership practices; ***Artificial Intelligence for Beginners*** provides a foundational understanding of AI and its responsible use in business; ***Cyber Security Awareness*** emphasizes digital safety, online ethics, and prevention of cyber threats; and ***Yoga Education for Wellbeing*** encourages physical and mental balance to enhance resilience and productivity.

Together, these courses contribute to a sustainable, inclusive, and future-ready education, reinforcing the university's commitment to global developmental goals and holistic student growth.

VIII. Capstone Project (CAP):

In alignment with the National Education Policy (NEP) 2020, the Capstone Project (CAP) in the B.Com. program embodies the principle of experiential learning, aimed at bridging theoretical knowledge with real-world application. Students engage in practical, multidisciplinary projects such as ***Summer Training, Community Engagement & Outreach, Market Survey, Field Study, Entrepreneurship****, and* ***Live Project****.*

These components are designed to enhance students' analytical thinking, decision-making, and problem-solving abilities, while also deepening their understanding of industry practices, market dynamics, consumer behavior, and operational processes**.** The Community Engagement & Outreach initiative additionally instills a sense of empathy, civic responsibility, and social awareness by involving students in meaningful community-based projects.

The Capstone Project is to be undertaken during the summer vacation following Semester V, and its assessment and evaluation will take place in Semester VI, as per the academic guidelines of the respective School or Department.

IX. Research Project (REP):

In alignment with the National Education Policy (NEP) 2020, which emphasizes the integration of research and innovation into undergraduate education, the Research Project (REP) is introduced in the 8th semester of the B.Com (Hons. with Research) program. This initiative is designed to cultivate a strong research orientation and inquiry-based learning among students, equipping them with analytical thinking, problem-solving skills, and academic writing proficiency. Under this category, students undertake a discipline-specific research investigation culminating in the submission of a comprehensive dissertation. They are also encouraged to develop research papers for potential publication in reputed peer-reviewed journals. In addition, students may participate in academic and research conferences, representing the School and University through paper presentations at national and international forums. This robust research engagement prepares students for higher education pursuits, academic and policy research, innovation-led careers, and lifelong learning, thus fulfilling the NEP's vision of fostering a high research quotient at the undergraduate level.

Program Matrix

Constitution of Courses in the B. Com 3-Year Program

Course Category Name	Course Category Code	Number of Courses	Credits	Total Course Credits
Major Core Courses	MCC	10	4	40
Major Discipline Courses	MDC	5	4	20
Discipline Specific Elective Courses (Major)	DSE	5	3	15
Discipline Specific Elective Courses (Minor)	DSE	3	3	9
Multi-Disciplinary Courses	MLC	3	3	9
Ability Enhancement Courses	AEC	4	2	8
Skills Enhancement Courses	SEC	4	2	8
Value Added Courses	VAC	4	2	8
Capstone Project	CAP	2	4	8
TOTAL		**41**		**125**

Discipline Specific Elective Courses with Specialization available as follows:

Accounting & Finance, Marketing Management, Financial Technology and Business Analytics.

Program Matrix

Constitution of Courses in the B.Com 4-Year Program with Honours / Research Honours

Course Category Name	Course Category Code	Number of Courses	Credits	Total Course Credits
Major Core Courses	MCC	13	4	52
Major Discipline Courses	MDC	7	4	28
Discipline Specific Elective Courses (Major)	DSE	8	3	24
Discipline Specific Elective Courses (Minor)	DSE	3	3	9
Multi-Disciplinary Courses	MLC	3	3	9
Ability Enhancement Courses	AEC	4	2	8
Skills Enhancement Courses	SEC	5	2	10
Value Added Courses	VAC	4	2	8
Capstone Project	CAP	2	4	8
Research Project	REP	2	6	12
TOTAL		**52**		**168**

***Note**: The **4-Year Honours/Honours with Research Program** is available only to students who have secured **75% or above aggregate marks** in the preceding semesters and maintain this academic standard during the third year as well. The above structure represents the **Honours with Research** pathway. For students opting for the **Honours (Non-Research)** program, the **Research Project (REP)** component (12 credits) may be replaced with a combination of **two Discipline Specific Electives (DSE – Major)** and **two DSE (Minor)/ two MLC** courses, thereby compensating for the required 12 credits.*

Discipline Specific Elective Courses with Specialization available as follows:

Accounting & Finance, Marketing Management, Financial Technology and Business Analytics.

F. Graduate Attributes (GA):

The Graduate Attributes (GAs) underpinning the B.Com, B.Com (Honours), and B.Com (Honours with Research) programs have been adopted in alignment with the National Education Policy (NEP) 2020, University Grants Commission (UGC) guidelines, and the National Higher Education Qualifications Framework (NHEQF). These attributes serve as the foundational principles for defining the Program Educational Objectives (PEOs) and Program Outcomes (POs) outlined below. The curriculum is thus designed to ensure students develop the competencies, values, and capabilities envisioned for undergraduate business education in India.

G. Program Educational Objectives (PEOs)

Program Educational Objectives (PEOs): B.Com. (3-Year Program)

1. **PEO 1: Foundational Commerce Knowledge**
   To equip students with fundamental knowledge of commerce, accounting, finance, economics, and business laws.
2. **PEO 2: Professional and Analytical Competence**
   To develop graduates capable of applying commerce-related concepts and analytical tools in organizational, financial, and entrepreneurial contexts.
3. **PEO 3: Ethical and Social Responsibility**
   To instil ethical values, integrity, sustainability, and social responsibility in financial and business decision-making.
4. **PEO 4: Communication and Teamwork Skills**
   To nurture effective communication, interpersonal abilities, and collaborative skills for professional environments.
5. **PEO 5: Lifelong Learning and Employability**
   To prepare students for employment, professional certifications, competitive examinations, and continuous learning in a dynamic economic environment

Program Educational Objectives (PEOs): B.Com. Honours (4-Year Program)

Includes B.Com. PEOs, and further aims to:

6. **PEO 6: Specialization and Domain Proficiency**
   To provide in-depth theoretical and practical knowledge in specialized areas such as Accounting, Finance, Taxation, Banking, or Economics.
7. **PEO 7: Strategic and Financial Decision-Making**
   To develop the ability to analyze complex commercial and financial issues and take informed, ethical, and strategic decisions.
8. **PEO 8: Global and Economic Awareness**
   To foster understanding of global trade, financial markets, economic policies, and cross-cultural business practices.

Program Educational Objectives (PEOs): B.Com. Honours with Research

Includes B.Com. Honours PEOs, and further aims to:

9. **PEO 9: Research Orientation in Commerce**
   To develop research aptitude and methodological competence to investigate contemporary issues in commerce, finance, and economics.
10. **PEO 10: Critical Thinking and Innovation**
    To foster analytical reasoning, creativity, and evidence-based inquiry for solving complex commercial and economic problems.
11. **PEO 11: Readiness for Advanced Studies and Research Careers**
    To prepare students for postgraduate and doctoral studies, and careers in academia, research institutions, and policy-oriented roles.

H. Program Outcomes (POs)

PO No.	Program Outcome
Program Outcomes (POs): B.Com. (3-Year Program)	
PO1	**Commerce Knowledge:** Demonstrate fundamental knowledge of accounting, finance, economics, business law, and management principles.
PO2	**Analytical and Problem-Solving Skills:** Apply quantitative, analytical, and critical thinking tools to solve problems related to commerce, finance, and business operations.
PO3	**Communication Skills:** Communicate effectively using oral, written, and digital modes in professional, academic, and business contexts.
PO4	**Teamwork and Leadership:** Function effectively as an individual and as a member of diverse teams in professional and organizational settings.
PO5	**Digital and Technological Proficiency:** Use accounting software, financial tools, spreadsheets, and digital platforms relevant to commerce and business decision-making.
PO6	**Ethics and Social Responsibility:** Demonstrate ethical reasoning and socially responsible practices grounded in Indian Knowledge Systems and global economic perspectives.
PO7	**Global and Economic Perspective:** Exhibit awareness of global economic trends, international trade, financial systems, and cross-cultural considerations.
PO8	**Entrepreneurship and Financial Literacy:** Apply entrepreneurial thinking, financial planning, and innovation for value creation and self-employment opportunities.
PO9	**Lifelong Learning:** Recognize the importance of continuous learning and skill enhancement to adapt to evolving commercial and economic environments
Program Outcomes (POs): B.Com. Honours (4-Year Program)	
PO10	**Domain Expertise:** Demonstrate advanced understanding and application of

	concepts in a chosen specialization such as Accounting, Finance, Taxation, Banking, or Economics.
PO11	**Strategic and Financial Analysis:** Analyze business and economic scenarios using strategic, financial, and policy frameworks for sustainable decision-making.
Program Outcomes (POs): B.Com Honours with Research	
PO12	**Research Methodology in Commerce:** Demonstrate competence in research design, data collection, statistical analysis, interpretation, and academic writing.
PO13	**Scholarly and Ethical Inquiry:** Investigate contemporary commercial, financial, and economic issues using systematic, ethical, and evidence-based research practices.
PO14	**Postgraduate and Research Readiness:** Be well-prepared for advanced studies such as M.Com, MBA, Ph.D., and research-oriented professional careers.

I. Mapping of PEOs & POs in B.Com.

PEO – PO Attainment Matrix

PO → PEO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14
PEO1	3	2	1	1	2	1	1	1	2	2	1			
PEO2	2	3	2	2	3	2	2	2	2	3	2			
PEO3	1	1	1	1	1	3	2	1	1					
PEO4	1	1	3	3	2	2	1	1	1					
PEO5	2	2	2	2	3	2	2	2	3	2	2			
PEO6	2	2	1	1	2	1	1	1	2	3	2			
PEO7	2	3	2	3	2	2	2	2	2	3	3			
PEO8	1	1	1	2	1	2	3	1	1	1	1			
PEO9		1	1	1	1	1	1	1	2	2	2	3	2	2
PEO10	1	2	2	2	2	2	2	3	2	2	2	2	3	2
PEO11	1	2	2	1	2	2	1	2	3	2	2	2	3	3

Note: *In alignment with Outcome-Based Education (OBE) principles, the mapping of Program Educational Objectives (PEOs) to Program Outcomes (POs) is presented using a* ***quantitative scale (1–3)****, where:*

- ***1*** *indicates a low level of contribution*
- ***2*** *indicates a moderate level of contribution*
- ***3*** *indicates a high level of contribution*

This mapping ensures that each PEO is ***progressively achieved through the attainment of relevant POs****, thereby providing a structured and measurable approach to evaluating the effectiveness of the program in delivering its long-term educational goals.*

J. Pedagogy, Andragogy, and Unique practices adopted:

Pedagogy refers to the art and science of teaching, especially in academic and conceptual domains. Alongside traditional lecture-based instruction, the institute adopts a dynamic approach that emphasizes experiential learning. This includes case studies, simulations, fieldwork, group discussions, and project-based tasks. Such methods foster deeper understanding, critical thinking, and practical application, aligning with modern educational goals and enhancing the overall learning experience of students.

1. Orientation and Bridge Program:

At the commencement of the B.Com program, the School will organize a comprehensive Orientation Program to welcome and guide newly enrolled students. This Orientation aims to familiarize students with academic expectations, institutional values, and support systems. The Bridge Courses in the Orientation Program aims to ensure academic readiness and promote confidence among students, thereby setting a strong base for their academic journey in the B.Com program.

Student orientation program is crucial for easing students into university life. It helps familiarize them with the campus environment, faculty, academic policies, and available facilities. The program, typically spanning two weeks, aims to build connections among peers and faculty, creating a sense of belonging. It introduces students to institutional rules, expectations, and resources, ensuring a smooth transition. Orientation also serves as a platform for students to understand their academic journey, clarify doubts, and feel confident and comfortable as they begin their college experience in a supportive and informed setting.

As per the National Education Policy (NEP) 2020, the Orientation Program is structured to provide a holistic foundation for first-year students, ensuring a smooth transition into higher education. The program is designed to build familiarity, academic readiness, and personal growth through the following key components:

- Introduction to College Life: Helping students adjust to the new academic environment.
- Integration with University Culture: Building comfort within the university's social and academic framework.
- Faculty & Peer Interaction: Facilitating connections between students, faculty, and peers.
- Linkages with Society & Environment: Understanding the relationship between education, society, sustainability, and development.
- Philosophy of Education & Pedagogy: Introducing the values, goals, and teaching methods of the Indian education system.
- Academic Foundation: Bridging gaps and strengthening subject knowledge.
- Personality Development: Fostering leadership, communication, and emotional intelligence.
- IT & Computer Literacy: Providing basic digital skills for academic success and future employability.

2. Experiential and Holistic Learning Approach:

To foster experiential learning beyond conventional classroom instruction, the program integrates a range of participatory and applied pedagogies. These are also facilitated through active participation in **School Clubs** such as the

- ***VIBGYOR Club,***
- ***Young Leader's Club*, and**
- ***MUDRA Club,***

These include:

- ***Case-based discussions***
- ***Role-plays, Group Assignments, and Presentations***
- ***Video-assisted sessions***
- ***Field assignments, live industry projects, and industry visits***
- ***Expert-led interactive sessions***
- ***Co-curricular and student development initiatives***
- ***Mentorship programs***
- ***Workshops and Seminars***

3. Career Counseling:

Career development is a continuous process that helps students understand themselves, explore various career options, and make informed educational and professional decisions. It goes beyond choosing a major or a job after graduation, focusing on long-term personal growth, skill enhancement, and aligning one's interests and values with suitable career paths for a fulfilling and successful future. Training – Internship – Placement Services (TIPS) Cell of the University provides support to shape the students for a brighter future. The TIPS majorly helps students by:

- ***Industry – Academia Interactions***
- ***Industrial Visits***
- ***Career Counseling***
- ***Training, Live Projects, and Internships***
- ***Mock Interviews***
- ***On / Off-Campus placement drives***

4. Library and E – Learning Access:

Course faculty actively encourage students to make regular use of the University Library and guide them in effectively utilizing its rich collection of physical and digital resources to support academic learning, subject-specific research, and overall knowledge enhancement. Additionally, students have access to a wide range of e-learning resources through their individual logins on the University's ERP system, enabling continuous learning beyond the classroom environment.

5. Massive Open Online Courses:

Integration of MOOCs into the B.Com. Curriculum – Process Flow

In accordance with the National Education Policy (NEP) 2020 and UGC guidelines, MOOCs (Massive Open Online Courses) may be integrated into the B.Com. curriculum.

- Before the commencement of each semester, a list of available MOOCs from platforms such as SWAYAM/NPTEL will be prepared by the Program Coordinators in consultation with the Dean of the School / Head of Department (HOD).
- The list will include suitable MOOCs that can replace theory courses in the following categories, except CAP, RES, and Practical Courses:
    - Core Courses (MCC/ MDC)
    - Discipline-Specific Elective Courses (DSE)
    - Multidisciplinary Courses (MLC)
    - Ability Enhancement Courses (AEC)
    - Skill Enhancement Courses (SEC)
    - Value-Added Courses (VAC)
- Students and faculty will collaboratively identify relevant MOOCs from the announced list that align with the learning objectives of the existing curriculum.
- The final selection of MOOCs will be notified officially by the Dean's/HOD's Office prior to the start of the semester.
- The selected MOOC will replace one existing theory course in the category it corresponds to, maintaining curriculum structure and credit equivalence.
- An in-house course faculty/coordinator will be assigned to:
    - Monitor students' progress in the selected MOOCs
    - Track completion timelines and assessments
    - Provide academic support and resolve subject-related queries
    - Coordinate with students on submission schedules and internal records
- Students will enrol in the selected MOOC through the respective platform, and credit transfer will be applicable as per the University norms upon successful completion.

6. Use of Bhartiya Bhasha (Vernacular Language) in Examinations

In alignment with the vision of the National Education Policy (NEP) 2020 and the University Grants Commission (UGC) guidelines to promote linguistic diversity and the use of Indian languages in higher education, students enrolled in the B.Com. (Undergraduate) program are allowed the option to write their semester examinations and assignments in any recognized Bhartiya Bhasha (vernacular language/ mother tongue), as per the list notified by the School/ Examination Cell/ University. This initiative is aimed at ensuring greater inclusivity, improving comprehension and expression among learners, and fostering respect for regional languages and cultures.

To exercise this option, students must submit a formal language preference declaration at the time of semester registration through the Student Registration Card (SRC). Once declared, the choice of language will apply for all written evaluations during the semester, and the University will make arrangements for appropriate assessment and evaluation mechanisms accordingly.

The UGC has explicitly recommended that students should be encouraged to learn and express themselves in Indian languages to build a stronger connection with their roots and to make higher

education more accessible and equitable. This step supports the larger national goal of multilingual empowerment and knowledge democratization.

K. Question Paper and Assessment Tools

General Note on Assessment and Evaluation

Our university follows a ***Continuous Evaluation System*** that ensures students are assessed consistently and fairly throughout the semester. This system includes three main components: ***Internal Assessments, Mid-Term Examinations,*** and ***End-Term Examinations.***

- As part of Internal Assessments, faculty members may adopt a variety of tools such as Surprise Quizzes, Assignments (Group or individual assignments, case study presentations and discussions, role plays, group discussions), and other interactive evaluation methods. These are designed to assess not just subject knowledge but also communication, collaboration, and critical thinking skills. The specific tools and weightage for each course will be clearly mentioned in the Course Syllabus and Assessment Scheme, which is shared at the beginning of the semester.
- All assessments across programs are conducted as per the guidelines outlined in the Examination Manual (EM) issued by the Controller of Examinations (CoE). This ensures consistency, fairness, and academic integrity in both theory and practical examinations.
- Course faculty are responsible for preparing question papers for internal, mid-term, and end-term exams in line with the EM. Questions are developed using the Bloom's Taxonomy (BT) framework, which covers a range of learning levels—from basic understanding to advanced application and analysis.
- Each question is aligned with specific Course Outcomes (COs) to ensure that assessments are outcome-based. During evaluation, faculty will mark responses CO-wise, and this will be reflected in the answer sheet's marks column. This approach helps both faculty and students understand which learning outcomes have been achieved and where further improvement is needed.

This structured and student-centric assessment system encourages continuous learning and academic growth, while supporting the goals of Outcome-Based Education (OBE).

L. Program Structure

Bachelor of Commerce (B.Com.)

S. No.	Course Code	Course Name	Category	Numbers of Hours/Week			C
			Core / Elective / Others	L	T	P	
SEMESTER I							
1	BCMMCC001	Dynamics of Management & Human Behaviour	MCC	3	1	0	4
2	BCMMCC002	Financial Accounting	MCC	3	1	0	4
3	BCMMCC003	Dynamics of Marketing	MCC	3	1	0	4
4		Choice - based course – I from the MDC pool	MDC	3	1	0	4
5		Choice - based course – I from the SEC pool	SEC	2	0	0	2
6		Choice - based course – I from the VAC pool	VAC	2	0	0	2
Total				**16**	**4**	**0**	**20**
							Total contact hours
SEMESTER II							
1	BCMMCC004	Managerial Economics	MCC	3	1	0	4
2		Choice - based course – II from the MDC pool	MDC	3	1	0	4
3		Choice - based course – III from the MDC pool	MDC	3	1	0	4
4		Choice - based course – IV from the MDC pool	MDC	3	1	0	4
5		Choice - based course – V from the MDC pool	MDC	3	1	0	4
6		Choice - based course – I from the AEC pool	AEC	2	0	0	2
Total				**17**	**5**	**0**	**22**
Cumulative Total				**33**	**9**	**0**	**42**
SEMESTER III							
1	BCMMCC005	Business Environment	MCC	3	1	0	4
2	BCMMCC006	Business Statistics	MCC	3	1	0	4
3		Choice - based course – I from the DSE pool (Major)	DSE	3	0	0	3
4		Choice - based course – I from the DSE pool (Minor)	DSE	3	0	0	3
5		Choice - based course – I from the MLC pool (Major)	MLC	3	0	0	3
6		Choice - based course – II from the AEC pool	AEC	2	0	0	2
7		Choice - based course – II from the VAC pool	VAC	2	0	0	2
Total				**21**	**2**	**0**	**21**
Cumulative Total				**54**	**11**	**0**	**63**
SEMESTER IV							
1	BCMMCC007	Innovation & Entrepreneurship Development	MCC	3	1	0	4
2	BCMMCC008	Strategic Management	MCC	3	1	0	4
3		Choice - based course – II from the DSE pool (Major)	DSE	3	0	0	3
4		Choice - based course – II from the DSE pool (Minor)	DSE	3	0	0	3
5		Choice - based course – III from the AEC pool	AEC	2	0	0	2
6		Choice - based course – II from the SEC pool	SEC	2	0	0	2
7		Choice - based course – III from the VAC pool	VAC	2	0	0	2
Total				**18**	**2**	**0**	**20**
Cumulative Total				**72**	**13**	**0**	**83**
SEMESTER V							
1	BCMMCC009	Research Methodology	MCC	3	1	0	4
2		Choice - based course – III from the DSE pool (Major)	DSE	3	0	0	3
3		Choice - based course – III from the DSE pool (Minor)	DSE	3	0	0	3
4		Choice - based course – II from the MLC pool	MLC	3	0	0	3
5		Choice - based course – IV from the AEC pool	AEC	2	0	0	2
6		Choice - based course – V from the AEC pool	AEC	2	0	0	2
7		Choice - based course – III from the SEC pool	SEC	2	0	0	2
8		Choice - based course – IV from the VAC pool	VAC	2	0	0	2
Total				**20**	**1**	**0**	**21**

Cumulative Total				**92**	**14**	**0**	**104**
SEMESTER VI							
1	BCMMCC010	Legal & Ethical Dimensions of Business	MCC	3	1	0	4
2		Choice - based course – IV from the DSE pool (Major)	DSE	3	0	0	3
3		Choice - based course – V from the DSE pool (Major)	DSE	3	0	0	3
4		Choice - based course – III from the MLC pool	MLC	3	0	0	3
5		Choice - based course – I from the Cap pool	CAP	4	0	0	4
6		Choice - based course – III from the Cap pool	CAP	4	0	0	4
		Total		20	1	0	21
Cumulative Total				**112**	**15**	**0**	**125**
SEMESTER VII							
1	BCMMCC011	Company Law	MCC	3	1	0	4
2	BCMMCC012	International Business Management	MCC	3	1	0	4
3		Choice - based course – VI from the MDC pool	MDC	3	1	0	4
4		Choice - based course – VI from the DSE pool (Major)	DSE	3	0	0	3
5		Choice - based course – VII from the DSE pool (Major)	DSE	3	0	0	3
6		Choice - based course – IV from the SEC pool	SEC	2	0	0	2
Total				**17**	**3**	**0**	**20**
Cumulative Total				**129**	**18**	**0**	**145**
SEMESTER VIII							
1	BCMMCC013	Auditing	MCC	3	1	0	4
2	BCMMDC009	Choice - based course – VII from the MDC pool	MDC	3	1	0	4
3		Choice - based course – VIII from the DSE pool (Major)	DSE	3	0	0	3
4	BCMCAP004	Dissertation	REP	12	0	0	12
Total				21	2	0	23
Cumulative Total				**160**	**20**	8	**168**
L – Lecture T- Tutorial P- Practical C-Credits 1L = 1Hr. 1T= 1 Hr. 2P=1 Hr. 1C = 1 Hr. of Theory/Tutorial Paper/ week & 2 Hrs. of Practical/ week							

Major Core Course (MCC)				
S.No.	**Course Name**	**Category**	**Code**	**Semester**
1	Dynamics of Management & Human Behavior	MCC	BCMMCC001	I
2	Financial Accounting	MCC	BCMMCC002	I
3	Dynamics of Marketing	MCC	BCMMCC003	I
4	Managerial Economics	MCC	BCMMCC004	II
5	Business Environment	MCC	BCMMCC005	III
6	Business Statistics	MCC	BCMMCC006	III
7	Innovation and Entrepreneurship Development	MCC	BCMMCC007	IV
8	Strategic Management	MCC	BCMMCC008	IV
9	Research Methodology	MCC	BCMMCC009	V
10	Legal and Ethical Dimensions of Business	MCC	BCMMCC010	VI
11	Company Law	MCC	BCMMCC011	VII
12	International Business Management	MCC	BCMMCC012	VII
13	Auditing	MCC	BCMMCC013	VIII
Major Discipline Course (Select any 5 Course) MDC				
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Human Resource Management	MDC	BCMMDC001	I
2	Financial Management	MDC	BCMMDC002	II
3	Introduction of Financial Technology	MDC	BCMMDC003	II
4	Foundations of Business Analytics	MDC	BCMMDC004	II
5	Consumer Behavior	MDC	BCMMDC005	II
6	Basics of Indian Taxation System	MDC	BCMMDC006	II
7	Introduction to Logistic & Supply Chain Management	MDC	BCMMDC007	II

8	Management Accounting	MDC	BCMMDC008	VII
9	Management Information System	MDC	BCMMDC009	VII
Multidisciplinary Courses (Select any One Group) MLTC				
	Humanities and Social Science (HSS) (Group-I)			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Peace of Education	MLTC	BCMMLTC001	
2	Value of Education	MLTC	BCMMLTC002	
3	Life Skills of Education	MLTC	BCMMLTC003	
	liberal Arts and Law (LAL) (Group-II)			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Contract Law	MLTC	BCMMLTC004	
2	Company Law	MLTC	BCMMLTC005	
3	Intellectual property law	MLTC	BCMMLTC006	
	Library Information and Media Sciences (LIMS) (Group-III)			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Photography	MLTC	BCMMLTC007	
2	Media Management	MLTC	BCMMLTC008	
3	Designing for digital Media	MLTC	BCMMLTC009	
	Natural and Physical Sciences (NPS) (Group-IV)			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Introductory Biology	MLTC	BCMMLTC010	
2	Introductory Physics	MLTC	BCMMLTC011	
3	Introductory Chemistry	MLTC	BCMMLTC012	
	Mathematics, Statistics and Computer Application (MSCA) (Group-V)			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Digital Literacy and Office Automation	MLTC	BCMMLTC013	
2	Fundamentals of E-Commerce and Web Technologies	MLTC	BCMMLTC014	
3	Introduction to Database Management Systems (DBMS)	MLTC	BCMMLTC015	
Ability Enhancement Course (AEC)				
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Business Communication and Professional Writing	AEC	BCMAEC001	
2	Verbal Ability and Logical Reasoning	AEC	BCMAEC002	
3	Creative and Digital Writing	AEC	BCMAEC003	
4	Quantitative Aptitude and Analytical Skills	AEC	BCMAEC004	
5	Debate, Discourse, and Critical Thinking	AEC	BCMAEC005	
6	Any other offered by the school may be included	AEC	BCMAEC006	
	Skill Enhancement Courses (SEC)			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Computer Applications in Business	SEC	BCMSEC001	
2	Digital & Social Media Marketing	SEC	BCMSEC002	
3	Software Application in Business Accounting	SEC	BCMSEC003	
4	Quantitative & Logical Application	SEC	BCMSEC004	
5	Professional Digital Branding	SEC	BCMSEC005	
6	Any other offered by the school may be included	SEC	BCMSEC006	

Value Added Course (VAC)				
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Environmental Science	VAC	BCMVAC001	
2	Indian Management philosophy	VAC	BCMVAC002	
3	Artificial Intelligence for Beginners	VAC	BCMVAC003	
4	Cyber Security Awareness	VAC	BCMVAC004	
5	Yoga Education for Wellbeing	VAC	BCMVAC005	
6	Any other offered by the school may be included	VAC	BCMVAC005	
Capstone Project (CAP)				
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Internship Report	CAP	BCMCAP001	
2	Community Engagement & Outreach	CAP	BCMCAP002	
3	Market Survey Report	CAP	BCMCAP003	
4	Field Survey Report	CAP	BCMCAP004	
5	Entrepreneurship Report	CAP	BCMCAP005	
6	Live Project Report	CAP	BCMCAP006	
Research Project (REP)				
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Dissertation	REP	BCMREP001	
Discipline Specific Elective (DSE) - Major/ Minor				
	Accounting & Finance			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Cost Accounting	DSE	DSE001	
2	Advance Financial Accounting	DSE	DSE002	
3	Financial Institution & Markets	DSE	DSE003	
4	Working Capital Management	DSE	DSE004	
5	Corporate Accounting	DSE	DSE005	
6	Direct Tax Management	DSE	DSE006	
7	Portfolio Management	DSE	DSE007	
8	Banking & Insurance	DSE	DSE008	
	MARKETING MANAGEMENT			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Marketing of Services	DSE	DSE009	
2	Retail Management	DSE	DSE010	
3	Brand Architecture and Management	DSE	DSE011	
4	Integrated Marketing Communication	DSE	DSE012	
5	Marketing Analytics	DSE	DSE013	
6	Sales & Distribution Management	DSE	DSE014	
7	Advertising & Brand Architecture	DSE	DSE015	
8	Customer Relationship Management	DSE	DSE016	
	BUSINESS ANALYTICS			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Advanced Excel for Dash boarding, Forecasting & Budgeting	DSE	DSE009	
2	Basic Econometrics	DSE	DSE010	
3	Structured Query Language – SQL	DSE	DSE011	
4	HR Analytics	DSE	DSE012	
5	Marketing Analytics	DSE	DSE014	
6	Statistics using R	DSE	DSE022	
7	Statistics using Python	DSE	DSE015	
8	Business Intelligence Tools - Power BI and Tableau	DSE	DSE016	
9	Time Series Analysis and Forecasting	DSE	DSE025	
10	Predictive Analysis	DSE	DSE026	
FINANCIAL TECHNOLOGY				

S.NO.	Course Name	Category	Code	Semester
1	Block Chain and Applications	DSE	DSE027	
2	Global Financial Markets and Products	DSE	DSE028	
3	Financial Risk Analytics	DSE	DSE029	
4	Technology Disruptions in FinTech	DSE	DSE030	
5	Entrepreneurship in FinTech	DSE	DSE031	
6	Machine Learning in Fintech and Payments	DSE	DSE032	
7	Insurtech (Insurance Technology)	DSE	DSE033	
8	Digital Banking and Beyond	DSE	DSE034	
9	Deep Learning Application in Finance	DSE	DSE035	
	RESEARCH HONS.			
S.NO.	**Course Name**	**Category**	**Code**	**Semester**
1	Applied Data Analysis-I	DSE	DSE036	
2	Research & Publication Ethics	DSE	DSE037	
3	Applied Data Analysis-II	DSE	DSE038	

SEMESTER I

Program	Bachelor of Commerce	Semester			
Course Name	Dynamics of Management & Human Behavior	L	T	P	C
Course Code	BCMMCC001	3	1	0	4

Course Objectives:

This course ensures that the students understand how:

1	Managers manage business organizations in the dynamic global environment
2	Organizations develop and maintain competitive advantage
3	Business decisions are made using various tools and techniques to remain competitive
4	Managers use problem-solving strategies and critical thinking skills in real-life situations
5	Different areas of the business (i.e., Manufacturing/Service, Marketing, Finance, and Human Resource Management) support the vision and mission of an organization

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC001 CO1	Understand the evolution of management and its principles and relate its development with concurrent business practices.	L2
BCMMCC001 CO2	Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment	L3
BCMMCC001 CO3	Interpret and apply vocabulary within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences	L3
BCMMCC001 CO4	Identify the areas to control and apply the appropriate controlling methods/Techniques	L3
BCMMCC001 CO5	Analyze the influence of historical forces on the current practice of management	L4

Syllabus:

Unit-1	Management and its Functions

- Introduction: Principles of Management and Functions.
- Nature, Scope, Significance, and Process of management. Role of managers
- Planning: Meaning, Importance, Process, and types
- Organizing: Meaning, Importance, Process, Formal vs. Informal organizations, Staffing - Recruitment and Selection, Line and staff functions
- Leading: Meaning, Importance, Process - Delegation, Authority, and Responsibility
- Controlling: Meaning, Importance, and types
- Decision Making: Process and types

Unit-2	Introduction to Organizational Behavior

- Definition, Nature, and Scope of Organizational Behavior
- Disciplines contributing to OB
- Challenges to OB

• Attitude, Job Satisfaction, Emotions and Moods	
Unit-3	**Personality and Perception**
• Personality and Perception: Types and Factors influencing personality • Theories: Big Five and MBTI • Perception: Perceptual process, Factors influencing perceptual selectivity	
Unit-4	**Leadership and Motivation**
• Leadership and its theories: Leadership styles, Leadership traits, and behavioral theories. • The managerial grid/ leadership grid. • Hersey-Blanchard situational leadership theory. • Leader-member exchange theory. • Leaders vs. managers: difference and transition. • Motivation: Types, Theories: Maslow, Equity, Theory X and Theory Y & Herzberg. • Stress: Meaning and Types of stress.	
Unit-5	**Group Behavior and Dynamics**
• Group behavior: Introduction, importance, and types of groups. • Formation of groups and stages of group development. • Group dynamics, and Group decision-making techniques.	

Suggestive Readings:

Text Books:

1. Stephen P. Robbins & Mary Coulter, "Management", 15e, Pearson Education, Harlow, 2021
2. Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, "Organizational Behaviour", 18e, Pearson Education, India, 2019, Publisher, City, Year

Reference Books:

1. SS Khanka, "Organizational Behaviour", S Chand Publishing, India, 2006
2. Vijay Kumar Kaul, "Business Organization and Management: Text and Cases", Pearson/Dorling Kindersley, 2011

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO1	3	1	1	1	2	1	1	2	1
CO2	2	2	2	1	1	2	2	3	1
CO3	2	1	1	3	1	1	1	2	2
CO4	2	2	3	1	1	2	1	3	1
CO5	3	1	2	1	2	1	2	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester I			
Course Name	Financial Accounting	L	T	P	C
Course Code	BCMMCC002	3	1	0	4

Course Objectives:

This course ensures that the students understand how:

1	Understand basic accounting concepts, principles, and standards.
2	Apply journalizing and ledger posting techniques.
3	Prepare final accounts and balance sheet.
4	Understand depreciation methods and their effects.
5	Analyze financial statements using ratios.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC002CO1	Explain fundamental accounting concepts and systems.	L2
BCMMCC002CO2	Record transactions and prepare trial balance.	L3
BCMMCC002CO3	Prepare Trading, P&L Account, and Balance Sheet.	L3
BCMMCC002CO4	Compute depreciation using SLM and WDV methods.	L3
BCMMCC002CO5	Analyze financial performance using ratio analysis.	L4

Syllabus:

Unit-1	Introduction
Concept of Accounting, Advantages and Limitations; Accounting Cycle; Distinguish Accounting and Book-Keeping; Business Transactions; Branches of Accounting; Concepts of Assets, Liabilities, Revenue, Income and Expenses; Differentiate between Financial, Cost and Management Accounting; Concept of Double Entry System of Book-Keeping. Generally Accepted Accounting Principles (GAAP); Indian and International Accounting Standards; Computerized Accounting.	
Unit-2	**Journal and trial balance**
Types of Accounts; Rules for Journalizing; Journal, ledger and Trial Balance; Concept of BRS and its importance; Causes of Indifference in Cash Book and Pass Book; Subsidiary Books; Numerical Problems.	
Unit-3	**Statement of affairs**
Trading, Profit and Loss Account and Balance Sheet; Numerical Problems.	
Unit-4	**Concept of depreciation**
Significance; Methods of Charging Depreciation-SLM and WDB methods; Numerical Problems.	
Unit-5	**Concept of financial statement analysis**
Tools- Ratio Analysis – Interpretation, Benefits and Limitations; Classification of Ratios – Liquidity, Solvency, Profitability & Turnover. Numerical Problems.	

Suggestive Readings:

Text Books

1. S.N. Maheshwari (Author), Suneel Maheshwari -A Textbook of Accounting for Management Paperback – 2018
2. Gupta K.L – Financial Accounting
3. R.S.N. Pillai (Author), V. Bagavathi (Author);Management Accounting Paperback

Reference Books

1. Charles T.G Horngren and Gary N.Sundem – Introduction to Management Accounting.Gray & Larson – Project Management, McGraw-Hill
2. T.S. Reddy & Dr. Y. Hariprasad Reddy – Management Accounting.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC002CO1	3	2	0	0	0	1	0	1	2
BCMMCC002CO2	3	3	0	0	0	2	0	2	1
BCMMCC002CO3	3	3	0	0	0	2	1	2	1
BCMMCC002CO4	2	2.	0	0	0	2	0	2	1
BCMMCC002CO5	2	3	0	0	1	3	1	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester			
Course Name	Dynamics of Marketing	L	T	P	C
Course Code	BCMMCC003	3	1	0	4

Course Objectives:

This course ensures that the students understand how:

1	Understand the core concepts of marketing and their role in business success.
2	Analyze consumer behavior and market segmentation strategies.
3	Evaluate the marketing mix elements and their applications in different contexts.
4	Develop strategic marketing plans based on market research and analysis.
5	Explore the impact of digital marketing and emerging trends in the marketing landscape.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC003CO1	Remembering: Define and recall key marketing concepts and terminologies.	L1
BCMMCC003CO2	Remembering: Identify the stages in the consumer decision-making process.	L1
BCMMCC003CO3	Understanding: Explain the process of market segmentation and targeting.	L2
BCMMCC003CO4	Understanding: Discuss the ethical issues and challenges in marketing.	L2
BCMMCC003CO5	Applying: Use the marketing mix elements to design a basic marketing strategy.	L3

Syllabus:

Unit-1	Introduction to Marketing
• Definition and scope of marketing • Evolution of marketing concepts • Importance of marketing in business • Key marketing concepts and terminologies • Overview of the marketing environment	
Unit-2	**Consumer Behaviour and Market Segmentation**
• Understanding consumer behaviour • Factors influencing consumer behaviour • Market segmentation: bases and strategies • Targeting and positioning • Consumer decision-making process	
Unit-3	**Marketing Mix**

• Product: Types, lifecycle, and strategies • Price: Strategies, factors influencing pricing decisions • Place: Distribution channels, logistics • Promotion: Integrated marketing communication, advertising, sales promotion • Case studies on marketing mix application	
Unit-4	**Strategic Marketing Planning**
• Importance of strategic marketing planning • Steps in the marketing planning process • Market research and analysis • SWOT analysis in marketing • Developing a marketing strategy	
Unit-5	**Digital Marketing and Emerging Trends**
• Overview of digital marketing • Digital marketing tools and techniques • Social media marketing • Impact of technology on marketing • Emerging trends in marketing: AI, Big Data, etc.	

Suggestive Readings:

Text Books:

- Philip Kotler and Kevin Lane Keller, Marketing Management, Pearson Education, 2023.
- Nigel F. Piercy and Nikala Lane, Strategic Marketing Management: A Decision-Making Approach, Routledge, 2020.

References:

- Philip Kotler and Kevin Lane Keller, Marketing Management: Analysis, Planning, Implementation, and Control, Pearson Education, 2023.
- V.S. Ramaswamy and S. Nama kumari, Marketing Management: Indian Context, Macmillan India, 2022.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMMCC003CO1	3	1	1	1	1	2	1	2	1
BCMMCC003CO2	2	1	2	2	1	2	2	3	1
BCMMCC003CO3	2	2	3	2	1	3	1	3	1
BCMMCC003CO4	2	1	3	1	1	2	2	3	2
BCMMCC003CO5	2	1	2	2	1	2	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER II

Program	Bachelor of Commerce	Semester			
Course Name	**Managerial Economics**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC004**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Understand the **nature, scope, and relevance of managerial economics** in business decision-making.
2	Analyze **demand and supply behaviour** and apply forecasting techniques for managerial planning.
3	Develop knowledge of **cost and production theories** to optimize resource utilization.
4	Understand **pricing strategies under different market structures**.
5	Evaluate **profit concepts and macro-economic factors** affecting business performance.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC004CO 1	Explain the concepts, scope, and application of managerial economics in firm-level decision making.	L2
BCMMCC004CO 2	Analyze demand, supply, and elasticity concepts to assess market behavior and forecast demand.	L4
BCMMCC004CO 3	Apply cost and production theories to determine optimum output and cost efficiency.	L3
BCMMCC004CO 4	Analyze pricing decisions under different market structures and pricing practices.	L4
BCMMCC004CO 5	Evaluate profit measurement concepts and economic fluctuations to support managerial decisions.	L5

Syllabus:

Unit-1	**INTRODUCTION**
Definition, Nature and Scope of Business Economics, Role of business economics in decision Making, Application of Economic theory to a Firm's Level Business Problems.	
Unit-2	**DEMAND ANALYSIS AND FORECASTING**
Meaning of Demand, Determinants of Demand, Assumptions of Law of Demand, Exceptions to the Law of Demand, Reasons for Change in Demand, Elasticity of Demand, Demand Forecasting, Law of Supply, Elasticity of Supply.	
Unit-3	**COST AND PRODUCTION ANALYSIS**
Different Concepts of Costs used internationally, Production Function, Cost-Output Relationship, Law of Variable Proportion and Determining the Level of Production Cost. Law of Increasing Returns, Law of Decreasing Returns.	
Unit-4	**PRICING UNDER DIFFERENT MARKET CONDITIONS**
Nature of markets, Pricing under Perfect, Monopoly and Monopolistic Market Conditions. Pricing in Actual	

Practice, Cost Plus Pricing, Transfer Pricing.	
Unit-5	**PROFIT MEASUREMENT**
Economic vs. Accounting Profit, Concept of True Profit, Factors in Profit Measurement. Business Cycle: Causes and Effects of Inflation and recession, Measures of Economic Stabilization.	

Suggestive Readings:

Text Books:

1. GS Gupta, Managerial Economics, 2nd Edition, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2011

2. Dominique Salvatore, Managerial Economics in a Global Ecomomy,4th ed., Cengage Learning,2006

Reference Books:

1. DN Dwivedi, Managerial Economics, 4thed., Vikas Publishing House, New Delhi, 2006

2. Kouts Yiannis A., Modern Micro Economics, MacMillan,2000

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC004CO1	3	2	1	1	1	2	1	2	1
BCMMCC004CO2	2	2	3	1	1	2	2	3	1
BCMMCC004CO3	2	2	3	1	1	2	1	3	1
BCMMCC004CO4	2	2	3	1	1	2	2	3	1
BCMMCC004CO5	2	2	2	1	1	2	3	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER III

Program	Bachelor of Commerce	Semester			
Course Name	**Business Environment**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC005**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Define the concept of the various constituents of environment and their impact on businesses.
2	Explain different form of business organization, types of economies and impact of business environment.
3	Discuss various industrial policies, globalization, import of technologies and its impact on the economy.
4	Determine impact of environment related to social responsibilities and business ethics of an enterprise.
5	Analyze interdependence of business culture with business environment.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC005 CO1	Explain the concept, nature, components, and significance of the business environment and its relationship with society.	L2
BCMMCC005 CO2	Describe various economic systems and analyze the structure and key features of the Indian economy, including the role of public and private sectors.	L2
BCMMCC005 CO3	Examine the role of government policies, economic planning, industrial policies, and economic reforms in shaping the Indian business environment.	L4
BCMMCC005 CO4	Analyze the social responsibilities and ethical obligations of business towards different stakeholders in a dynamic socio-economic context.	L4
BCMMCC005 CO5	Evaluate the impact of culture, globalization, demographic changes, and technological developments on business decisions and organizational practices.	L5

Syllabus:

Unit-1	**INTRODUCTION**
Business Environment: Meaning – Various environments affecting business – Social Economic; Political and Legal; Culture; Competitive Demographic; Technological and International environments. Business Environment and Society Concept, Nature and Significance of Business environment, Social responsibility of Business, Business ethics, Business and Culture, Technological Development, Social Changes and Change	
Unit-2	**BUSINESS AND ECONOMY**

Economic System, System, Capitalism, Socialism, Mixed Economy, Features of Indian Economy, Public sector, Private sector, Small scale industries: Concept, Significance, Issues and Priorities. Role of Public sector in Indian Economy and its Problems.	
Unit-3	**ROLE OF GOVERNMENT**
Economic Planning in India, Introduction to Industrial Policy Resolution 1948, Industrial Policy Resolution, 1956, New Industrial Policy, New economic policy, Privatization, Liberalization and Globalization and their Implications on Indian Economy. Industrial Licensing policy – Technology – Indigenous Technology – Import of Technology – Import of Technological changes of business. Silent Features of the Consumer Protection Act relating to Consumer protection in India	
Unit-4	**BUSINESS AND SOCIETY**
Social responsibilities of Business – Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government – Business Ethics – Population – Demographic pattern changes – Standard of living –Urbanization – Globalization Migration.	
Unit-5	**BUSINESS AND CULTURE**
Culture – Elements of culture – Impact of foreign culture – Traditional values and its impact – Change and resistance to change - Caste and communities – Linguistic and Religious groups – Joint Family system and Regional groups.	

Suggestive Readings:

Text Books:

1. Francis Cherunilum -Business Environment
2. K. Aswathappa, Himalaya Publishing House -Essentials of Business Environments - .

Reference Books:

1. M.Adikary - Economic Environment of Business - Sultan Chand & Sons.
2. Lokanathan and Lakshmi rajan, -Business and society - Emerald Publisher

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC005CO1	3	1	1	2	3	1	2	1	2
BCMMCC005CO2	3	2	2	1	2	2	2	2	1
BCMMCC005CO3	2	2	3	2	2	2	3	3	2

BCMMCC005CO4	2	1	2	3	3	1	2	3	2
BCMMCC005CO5	2	1	2	2	2	2	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	**Bachelor of Commerce**	**Semester**			
Course Name	**Business Statistics**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC006**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	To introduce the basic concepts and importance of statistics.
2	To enable collection, classification, and presentation of data.
3	To develop understanding of measures of central tendency and dispersion.
4	To familiarize students with correlation, regression, and forecasting tools.
5	To apply statistical techniques in business decision-making.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	**Outcome**	**BT Level**
BCMMCC006CO 1	Explain basic statistical concepts and data presentation methods	L2
BCMMCC006CO 2	Compute measures of central tendency and partition values	L3
BCMMCC006CO 3	Apply measures of dispersion and skewness	L3
BCMMCC006CO 4	Analyze relationships using correlation and regression techniques	L4
BCMMCC006CO 5	Evaluate index numbers and forecasting methods for business use	L5

Syllabus:

Unit-1	**Introduction of Statistics**
Introduction of Statistics: Meaning, Scope, Importance and Limitation. Collection of Data- Primary and Secondary data; Classification of data, Frequency distribution and Statistical Series. Tabulation of Data- Diagrammatical and Graphical Presentation of data.	
Unit-2	**Measures of Central Tendency**
Arithmetic Mean, Median and Mode. Partition values: Quartile, Deciles and Percentile.	
Unit-3	**Measures of Dispersion**
Methods of Limits (Range and Inter-Quartile Range), Methods of Averaging Deviations (Quartile Division, Mean Deviation, Standard Deviation), Variances and its Co-efficient, Skewness: Meaning, uses, and problems on Karl Pearson's Co-efficient of skewness.	

Unit-4	Correlation
Meaning, Application, Types, Degree of correlation, Methods of Correlation Scattered diagram, Karl Pearson and Spearman's Rank correlation. Regression Analysis- Concept of regression, relation between correlation and regression and regression equation.	
Unit-5	**Business Forecasting**
Index Number: meaning, types and uses, index number- Fixed base Method, Chain Base Methods, Base conversion, Weighted index Number, Fisher Index No. Reversal test- Time Reversal Test, Factor reversal Test. Interpolation and Extrapolation: Method of interpolation and extrapolation- binomial Expansion method. Newton's Method and Langrage method	

Suggestive Readings:

Text Books

1. Gupta, S. P. (2019). *Statistical methods* (44th ed.). New Delhi, India: Sultan Chand & Sons.
2. Sharma, J. K. (2018). *Business statistics* (4th ed.). New Delhi, India: Pearson Education India.
3. Goon, A. M., Gupta, M. K., & Dasgupta, B. (2017). *Fundamentals of statistics* (Vol. 1). Kolkata, India: World Press.

Reference Books

1. Levin, R. I., & Rubin, D. S. (2019). *Statistics for management* (8th ed.). New Delhi, India: Pearson Education India.
2. Anderson, D. R., Sweeney, D. J., & Williams, T. A. (2018). *Statistics for business and economics* (13th ed.). Boston, MA: Cengage Learning.
3. Spiegel, M. R., Schiller, J. J., & Srinivasan, R. A. (2014). *Schaum's outline of probability and statistics* (4th ed.). New Delhi, India: McGraw-Hill Education

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC006CO1	3	2	1	1	0	1	0	1	1
BCMMCC006CO2	2	3	1	1	0	3	0	2	1
BCMMCC006CO3	2	3	1	1	0	3	1	3	1

BCMMCC006CO4	2	3	1	1	0	3	1	3	1
BCMMCC006CO5	2	3	1	1	1	2	1	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER IV

Program	**Bachelor of Commerce (BCM)**	Semester				II
Course Name	**Innovation & Entrepreneurship Management**	L	T	P	C	Course Type
Course Code	**BCMMCC007**	3	1	0	4	MCC

Course objective:

This course ensures that the students:

1	Build conceptual clarity of innovation, entrepreneurship, and venture creation processes in competitive markets.
2	Train students in opportunity discovery, design thinking, and lean validation to reduce start-up failure risk.
3	Develop skills to design business models, innovation strategies, and go-to-market plans for new products/services.
4	Enable understanding of IPR, funding, incubation, and regulatory essentials for starting and scaling ventures.
5	Expose learners to modern trends like AI-driven innovation, digital platforms, social/sustainable entrepreneurship, and corporate venturing.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT level
BCMMCC007CO1	Explain concepts of innovation and entrepreneurship and their importance in business.	L2
BCMMCC007CO2	Analyze opportunities and develop innovative business ideas.	L4
BCMMCC007CO3	Design business models and new venture plans.	L6
BCMMCC007CO4	Evaluate entrepreneurial strategies and innovation management practices.	L5
BCMMCC007CO5	Apply entrepreneurial tools for start-up development and growth.	L3

Syllabus:

Unit-1	**Introduction to Innovation**	**Contact Hours: 9**
• Concept & Scope of Innovation • Types & Forms of Innovation • Theories & Models of Innovation • Innovation Culture & Organizational Climate • Innovation Strategy		
Unit-2	**Managing Innovation & Design Thinking**	**Contact Hours: 9**

- Innovation Process & Management
- Design Thinking for Innovation
- Creativity & Ideation Techniques
- Digital & Technological Innovation (Recent Trends)
- Sustainable & Social Innovation

Unit-3	Foundations of Entrepreneurship	Contact Hours: 9

- Entrepreneurship: Concept & Evolution
- Entrepreneurial Mindset & Competencies
- Entrepreneurial Ecosystem
- Opportunity Identification & Feasibility

Unit-4	Venture Creation & Business Development	Contact Hours: 9

- Lean Startup & Business Model Design
- Business Planning & Venture Launch
- Intellectual Property & Innovation Protection
- Financing New Venture

Unit-5	Government Policy & Institutional Support for Entrepreneurship	Contact Hours: 9

- Role of Government in Entrepreneurship Development
- Entrepreneurship Development Policies in India
- Government Schemes & Startup Initiatives
- Institutional & Financial Support
- Inclusive & Sustainable Entrepreneurship

Suggestive Readings:

Text Books:

- Peter F. Drucker, Innovation and Entrepreneurship, Harper Business, 2015.
- Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, Entrepreneurship, McGraw-Hill Education, 2023.

References:

- Tidd, Bessant & Pavitt, Managing Innovation, Wiley, 2021.
- Vijay Sathe, Corporate Entrepreneurship, Cambridge University Press, 2019.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Mapping

Program Outcomes → Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC007CO1	**3**	2	2	1	1	2	1	1	1
BCMMCC007CO2	2	**3**	**3**	1	1	**3**	2	2	1
BCMMCC007CO3	2	2	**3**	2	1	**3**	1	**3**	1
BCMMCC007CO4	2	**3**	2	2	2	2	**3**	**3**	2

BCMMCC007CO5	2	2	**3**	2	2	**3**	2	**3**	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester			
Course Name	**Strategic Management**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC008**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Understand the core concepts and frameworks of strategic management.
2	Analyze internal and external environments for strategic decision-making.
3	Develop the ability to formulate and implement effective business strategies
4	Evaluate organizational performance and control strategies using key metrics.
5	Understand the impact of globalization and emerging trends on strategic management.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC008 CO1	Explain the concepts, evolution, and process of strategic management and its role in achieving competitive advantage.	L2
BCMMCC008 CO2	Analyze the external and internal business environment using strategic tools to formulate effective strategies.	L4
BCMMCC008 CO3	Apply strategy implementation techniques by aligning organizational structure, resources, leadership, and culture.	L3
BCMMCC008 CO4	Analyze strategic evaluation and control mechanisms to assess organizational performance and manage risks.	L4
BCMMCC008 CO5	Evaluate global strategies and emerging trends such as digital transformation, AI, and sustainability in strategic decision-making.	L5

Syllabus:

Unit-1	**Introduction to Strategic Management**

- Definition, Scope, and Importance of Strategic Management
- Evolution of Strategic Management
- Strategic Management Process: Vision, Mission, and Objectives
- Types of Strategies: Corporate, Business, and Functional
- Role of Strategy in Competitive Advantage

Unit-2	**Environmental Analysis and Strategic Formulation**

- External Environmental Analysis: PESTLE, Porter's Five Forces
- Internal Environmental Analysis: Resource-Based View (RBV), VRIO Framework
- SWOT Analysis
- Strategy Formulation at Corporate, Business, and Functional Levels
- Competitive Strategies: Cost Leadership, Differentiation, and Focus

Unit-3	**Strategy Implementation**

- Organizational Structure and Design for Strategy Implementation
- Aligning Organizational Resources with Strategy
- Leadership and Strategy Implementation
- Corporate Culture and Strategic Change Management

• Managing Resistance to Change	
Unit-4	**Strategic Evaluation and Control**
• Strategic Control Systems: Types and Processes • Balanced Scorecard and Strategic Performance Management • Measuring Strategic Performance: Financial and Non-Financial Metrics • Strategic Audits and Feedback Mechanisms • Risk Management and Contingency Planning	
Unit-5	**Global Strategies and Emerging Trends**
• Globalization and International Strategy • Strategic Alliances, Mergers, and Acquisitions • Strategies for Emerging Markets Innovation and Strategic Entrepreneurship • Emerging Trends in Strategic Management: Digital Transformation, AI, Sustainability	

Suggestive Readings:

Text Books:

- Azhar Kazmi, Adela Kazmi, "Strategic Management", McGrawHill
- Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson, "Strategic Management: Competitiveness and Globalization: Concepts and Cases", Cengage

References:

- Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman, Charles E. Bamford, Purva Kansal, " Strategic Management and Business Policy", Pearson Education.
- Jay B. Barney, William Hesterly, Arunaditya Sahay, Srinivasan Iyenger, "Strategic Management and Competitive Advantage: Concepts and Cases", Pearson Education

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC008CO1	3	1	1	1	1	2	1	2	1
BCMMCC008CO2	2	1	3	1	1	2	2	3	1
BCMMCC008CO3	2	1	2	2	1	2	1	3	2
BCMMCC008CO4	2	2	3	1	1	2	1	3	2
BCMMCC008CO5	2	1	2	2	2	2	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER V

Program	Bachelor of Commerce	Semester I			
Course Name	**Research Methodology**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC009**	**4**	**0**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	To introduce the fundamental concepts and types of research.
2	To explain the process of identifying research problems and designing research studies.
3	To develop understanding of sampling, scaling, and data collection techniques.
4	To familiarize students with basic data analysis and statistical tools.
5	To enable students to prepare and present a structured research report.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC009CO1	Understand and explain the meaning, objectives, types, and significance of research	L2
BCMMCC009CO2	Apply concepts of research problem formulation, hypothesis development, and research design	L3
BCMMCC009CO3	Apply appropriate sampling and scaling techniques in research studies	L3
BCMMCC009CO4	Apply suitable methods of data collection and basic data processing techniques	L3
BCMMCC009CO5	Analyze and interpret research data using basic statistical tools and prepare a research report	L4

Syllabus:

Unit-1	**Introduction**
Meaning-objectives–Types of research (Descriptive, Analytical, Applied, Fundamental, Quantitative, Qualitative, Conceptual and Empirical research) - research approaches (Quantitative and Qualitative Approaches) - Objective of Research, Application of Research, Role of research, significance of research, research process, criteria of good research.	
Unit-2	**Research Problem and Research Design**
Meaning - selecting and formulating of the problem- quality of good research problem, formulation of hypothesis (concept only). Developing the research plan Research Design: Various Method of Research Design, Important Experimental Research Designs.	
Unit-3	**Scaling and Sampling**
Measurement and Scaling: Types of Scales, Sampling: Concept and Objective, Various Techniques of Sampling and their advantages & disadvantages, Problem Associated with Sampling, Determining Sample Size.	
Unit-4	**Data Collection and Processing**

Primary and Secondary Data: Methods of Collecting Primary Data, Advantages & Disadvantages of Primary Data & Secondary Data, Essentials Characteristics for Selecting Secondary Data. Basic Methods of Collecting Data, their relative Advantages & Disadvantages, Questionnaire Design and issues, Precautions in Preparation of Questionnaire.	
Unit-5	**Data Analysis and Reporting the Results**
Data Processing, Analysis and Estimation, Hypothesis Testing, Bi-variate Analysis: Chi square, Correlation, Rank Correlation, Regression Analysis, Analysis of Variance. Report Preparation: Layout of Research Report; Precautions in Preparing the Research Report, Bibliography and Annexure in Report,	

Suggestive Readings:

Text Books:

1. Cooper Donald & Schindler Pamela, *Business Research Methods*, TMGH, 9th edition.
2. Kothari C.R., *Research Methodology*, New Age International Publishers, 5e, 2023.
3. Kumar Ranjit, *Research Methodology*, SAGE Publications Pvt. Ltd, 4e, 2023.

Reference Books:

1. Shukla S.M. and Sahai S.P., *Principles of Statistics*, Sahitya Bhawan Publications.
2. Bryman Alan & Bell Emma, *Business Research Methods*, Oxford University Press.
3. Chandra Vinod & Hareendran Anand, *Business Research Methods*, Pearson Education.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC009CO1	3	2	1	1	0	1	0	2	2
BCMMCC009CO2	3	2	1	1	0	2	1	3	2
BCMMCC009CO3	3	2	0	0	0	3	1	3	2
BCMMCC009CO4	2	2	1	1	0	2	1	2	2
BCMMCC009CO5	3	3	1	2	1	3	1	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER VI

Program	Bachelor of Commerce	Semester I			
Course Name	**Legal and Ethical Dimensions of Business**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC010**	**4**	**0**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Understand the basic concepts, nature, and importance of business law and business ethics.
2	Familiarize themselves with the legal framework governing business operations in India.
3	Analyze ethical issues and dilemmas faced by businesses in contemporary environments.
4	Examine the role of corporate governance, CSR, and stakeholder responsibility.
5	Apply legal and ethical principles for responsible and sustainable business practices.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC010CO1	Explain fundamental concepts of business law, ethics, and their relevance to business decisions.	L2
BCMMCC010CO2	Apply legal provisions and ethical principles to practical business situations.	L3
BCMMCC010CO3	Analyze legal and ethical issues affecting organizations and stakeholders.	L4
BCMMCC010CO4	Evaluate corporate governance practices, CSR initiatives, and ethical compliance mechanisms.	L5
BCMMCC010CO5	Develop ethical decision-making frameworks for responsible and sustainable business conduct.	L6

Syllabus:

Unit-1	**Conceptual Framework**
Meaning and nature of Business Law, Scope and importance of business law in modern organizations, Sources of Business Law in India, Meaning and concept of Business Ethics, Ethical theories and principles, Relationship between law, ethics, and business, Ethical challenges in business environment	
Unit-2	**Legal Environment of Business**
Indian Contract Act, 1872 – Essentials of a valid contract, Types of contracts and discharge of contract, Sale of Goods Act – key provisions, Consumer Protection Act – rights and remedies, Intellectual Property Rights (IPR): Patents, Trademarks, Copyrights, Legal compliance and business responsibility.	
Unit-3	**Ethical Decision-Making and Corporate Governance**
Ethical decision-making models, corporate governance: meaning, principles, and importance, Board of Directors and ethical leadership, Role of SEBI and corporate governance codes, corporate frauds and ethical failures (case illustrations)	

Unit-4	Corporate Social Responsibility and Sustainability
Concept and evolution of CSR, CSR provisions under Companies Act, 2013, Stakeholder theory and ethical responsibility, Environmental ethics and sustainable development, Business ethics in globalization and digital economy.	
Unit-5	**Contemporary Issues and Ethical Challenges**
Ethical issues in marketing, finance, HR, and operations, Whistleblowing and ethical compliance mechanisms, Ethics in e-commerce and digital business, social media ethics and data privacy, Future trends in business law and ethics	

Suggestive Readings:

Text Books:

1. Kapoor, N. D. – *Elements of Mercantile Law*, Sultan Chand & Sons.
2. Velasquez, M. G. – *Business Ethics: Concepts and Cases*, Pearson Education.
3. Badi & Badi – *Business Ethics*, Vrinda Publications

Reference Books:

1. Clarkson, M. – *Business Ethics and Stakeholder Management*, Cengage Learning.
2. Crane, A. & Matten, D. – *Business Ethics*, Oxford University Press.
3. Government of India – *Companies Act, 2013* and allied rules.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC010CO1	3	2	1	1	0	1	0	2	2
BCMMCC010CO2	3	2	1	1	0	2	1	3	2
BCMMCC010CO3	3	2	0	0	0	3	1	3	2
BCMMCC010CO4	2	2	1	1	0	2	1	2	2
BCMMCC010CO5	3	3	1	2	1	3	1	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER VII

Program	Bachelor of Commerce (B. Com Hons.)	Semester			
Course Name	**Company Law**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC011**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Understand the concept, nature, and types of companies under the Companies Act and their legal framework.
2	Gain knowledge of the procedures for promotion, incorporation, and formation of companies.
3	Develop understanding of share capital, debentures, and issue of securities.
4	Learn the roles, powers, and responsibilities of directors and company administration.
5	Acquire awareness of legal provisions relating to winding up of companies and the role of the official liquidator.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC011	Explain the meaning, characteristics, and types of companies and the role of promoters in company formation.	**L2**
BCMMCC011	Describe the legal procedures for incorporation and alteration of company documents under company law.	**L2**
BCMMCC011	Apply provisions related to share capital, debentures, and prospectus in practical company situations.	**L3**
BCMMCC011	Analyze the powers, duties, and functioning of directors and company meetings.	**L4**
BCMMCC011	Evaluate the legal procedures and implications of winding up of companies.	**L5**

Syllabus:

Unit-1	**INTRODUCTION**
Meaning and Characteristics of Company under the Companies Act, 1956, Types of Companies, Difference between a Company and Other Associations of Persons, Promotion of a Company: Availability of Name, Duties and Liabilities of Promoters.	
Unit-2	**FORMATION OF COMPANY**
Incorporation, Documents to be Field with Registrar, Memorandum of Association, Articles of Association, Alteration of Memorandum of Association and Articles of Association. Doctrine of Indoor Management, Doctrine of Ultra Vires.	
Unit-3	**SHARE CAPITAL AND DEBENTURES**

Types of Share and debentures, Issue of share and debentures, prospectus, Transfer and transmission of shares and debentures.	
Unit-4	**COMPANY ADMINISTRATION**
Directors, Managing Directors, Appointment, Qualification and Disqualification of Directors, Different Type of Directors, Appointment, Retirement, Removal of Directors, Power and the Duties of Directors. Different Types of Meeting: Annual General meeting, Extra Ordinary General meeting.	
Unit-5	**WINDING UP OF COMPANIES**
Types of winding Up, Circumstance under which the company can be wind up by the Court, Appointment of official Liquidator. Rights and Duties of Official Liquidator.	

Suggestive Readings:

Text Books:

1. Kuchhal M.C. - Business Law (Vikas Publication, 4 th Edition)
2. Avtar Singh - Principles of Mercantile Law (Eastern Book Company, 7 th Edition).

Reference Books:

1. Gulshan S.S. - Business Law Including Company Law (Excel Books)
2. Durga Das Basu- Constitution of India (Prentice Hall of India) Relevant Acts

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			20 MCQ	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	1	2	1	1	2	1
CO2	3	1	1	1	2	1	1	2	1
CO3	2	2	3	1	1	2	1	3	1
CO4	2	1	2	2	2	1	1	3	2
CO5	2	1	2	1	3	1	1	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester I			
Course Name	**International Business Management**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC012**	**4**	**0**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Understand the concept, scope, and evolution of International Business Management, including reasons for internationalization and various entry strategies adopted by firms.
2	Analyze the international business environment, with special reference to cultural, political, legal, economic, technological, and ecological factors affecting global operations.
3	Develop an understanding of international business strategies, including global competitive advantage, strategic alliances, mergers, acquisitions, and emerging models of international strategic management.
4	Examine organizational and control mechanisms in international business, focusing on global human resource management, leadership, motivation, and multicultural team management.
5	Recognize the role of globalization with social responsibility, emphasizing ethical practices, corporate social responsibility of multinational corporations, and global marketing approaches.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMCC012CO1	Understanding the concepts, scope and future of international business management.	L2
BCMMCC012CO2	Analyzing international business environment	L4
BCMMCC012CO3	Establishing linkages between international institutions and organizations	L4
BCMMCC012CO4	Recommending strategies to support business ethics, corporate sustainability and social responsibility initiatives.	L5
BCMMCC012CO5	Developing international strategies and preparing framework for implementation and evaluation	L6

Syllabus:

Unit-1	**Evolution of International Business Management:**

Introduction to International Business; Concept and Definition of International Business Management; Reasons for going International, International Entry Modes, Strategy of the Internationalization of Business, Global Challenges, Entry Barriers, Future of International Business in India.	
Unit-2	**International Business Environment:**
Cultural Environment of Business, Hofstede Study, Edward T Hall Study, Cultural Adaptation, Political, Legal, Economic, Ecological and Technological Environment.	
Unit-3	**Formulating Strategy for International Business Management:**
Strategy as a Concept, Implementing Global Strategy, Emerging Models of Strategic Management in International Context, Achieving and Sustaining International Competitive Advantage; International Strategic Alliances, Theories of International Business, Global Mergers and Acquisition.	
Unit-4	**Organizing and Controlling for International Competitiveness:**
Human Resource Management- Selection, Development, Performance, Appraisal and compensation, motivating employees in the global context and managing groups across cultures, Multicultural management, Global Leadership.	
Unit-5	**Globalization with Social Responsibility:**
Globalization with social responsibility- Introduction, Social responsibility of TNC, Recent development in corporate social responsibility Growing importance of social responsibility in MNC, Global Marketing.	

Suggestive Readings:

Text Books:

1. Francis Cherunilam; International Business, Prentice Hall of India, New Delhi.

Reference Books:

1. Thakur M., Burton and Gene, E, International Management. McGraw Hill.
2. Hodgetts R. &Luthens F., International Management. McGraw Hill Inc.
3. Deresky, International Management: Managing across borders and culture, Pearson Education.
4. Lasserre Philippe, Global Strategic Management, Palgrave McMillan.
5. Francis Cherunilam, International Business Environment, Himalaya Publishing House

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC012CO1	3	2	1	1	0	1	0	2	2
BCMMCC012CO2	3	2	1	1	0	2	1	3	2

BCMMCC012CO3	3	2	0	0	0	3	1	3	2
BCMMCC012CO4	2	2	1	1	0	2	1	2	2
BCMMCC012CO5	3	3	1	2	1	3	1	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

SEMESTER VIII

Program	**Bachelor of Commerce (B. Com Hons.)**				
Course Name	**Auditing**	**L**	**T**	**P**	**C**
Course Code	**BCMMCC013**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	To introduce the basic concepts and importance of auditing.
2	To familiarize students with audit planning and internal control systems.
3	To develop understanding of vouching and verification procedures.
4	To provide knowledge of company audit and auditor's responsibilities.
5	To create awareness about audit reports and professional ethics.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	**Outcome**	**BT Level**
BCMMCC013CO1	Define and explain basic concepts, objectives, and types of auditing	L1
BCMMCC013CO2	Explain and apply audit planning and internal control concepts	L2
BCMMCC013CO3	Apply vouching and verification procedures in audit cases	L3
BCMMCC013CO4	Analyze audit issues relating to company audit and auditor's duties	L4
BCMMCC013CO5	Evaluate audit reports and ethical responsibilities of auditors	L5

Syllabus:

Unit-1	**Introduction to Auditing**
Meaning and definition of auditing; Objectives of auditing; Advantages and limitations of auditing; Types of audit; Relationship between accounting and auditing; Qualities of an auditor.	
Unit-2	**Audit Planning and Internal Control**
Audit planning – meaning and objectives; Audit program; Audit notebook; Internal control – meaning, objectives and elements; Internal check system.	
Unit-3	**Vouching and Verification**
Vouching – meaning, objectives and importance; Vouching of cash and credit transactions; Verification and	

valuation of assets and liabilities.	
Unit-4	**Company Audit**
Audit of companies – appointment, powers, duties and liabilities of auditors; Audit of share capital and debentures; Audit of profits and dividends.	
Unit-5	**Audit Report and Professional Ethics**
Audit report – meaning, types and contents; Auditor's report under Companies Act; Professional ethics; Audit of different institutions (basic concepts).	

Suggestive Readings:

Text Books

1. Gupta, K. (2019). *Auditing* (2nd ed.). New Delhi, India: Tata McGraw-Hill Education.
2. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2018). *A handbook of practical auditing* (16th ed.). New Delhi, India: Sultan Chand & Sons.
3. Aruna Jha. (2020). *Auditing* (2nd ed.). New Delhi, India: Taxmann Publications.

Reference Books

1. Institute of Chartered Accountants of India. (2021). *Auditing and assurance standards*. New Delhi, India: ICAI.
2. Basu, S. K. (2018). *Auditing: Principles and techniques*. New Delhi, India: Pearson Education India.
3. Spicer, E. E., & Pegler, E. C. (2017). *Practical auditing* (19th ed.). New Delhi, India: Kalyani Publishers.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			20 MCQ	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMCC013CO1	3	2	1	1	0	1	0	1	1
BCMMCC013CO2	2	3	1	1	0	2	0	2	1
BCMMCC013CO3	2	3	1	1	0	3	1	2	1
BCMMCC013CO4	2	3	1	1	0	3	1	3	1
BCMMCC013CO5	2	3	2	2	1	2	1	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Major Discipline Course (MDC)

Program	Bachelor of Commerce	Semester			
Course Name	**Human Resource Management**	**L**	**T**	**P**	**C**
Course Code	**BCMMDC001**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Analyze the strategic role of HRM in organizations and evaluate its impact on organizational performance
2	Evaluate the current trends in HRM and their implications for managing human resources effectively in a dynamic business environment
3	Apply HRM principles and practices in the areas of recruitment, selection, and talent acquisition to attract and retain high-quality employees
4	Assess the importance of employee development, engagement, and performance management in enhancing individual and organizational effectiveness
5	Examine the processes and strategies involved in employee development, engagement, and performance management.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMDC001 CO1	Remembering: Define and recall key marketing concepts and terminologies.	L1
BCMMDC001 CO2	Remembering: Identify the stages in the consumer decision-making process.	L1
BCMMDC001 CO3	Understanding: Explain the process of market segmentation and targeting.	L2
BCMMDC001 CO4	Understanding: Discuss the ethical issues and challenges in marketing.	L2
BCMMDC001 CO5	Applying: Use the marketing mix elements to design a basic marketing strategy.	L3

Syllabus:

Unit-1	**FOUNDATIONS OF HRM**
Introduction to HRM, Strategic role of HR in Business, Alignment of Human Resources practices and organizational goals, classify different functions/domains in HR, Different roles in respective HR Domain, HR Practices, Hierarchy levels and Structure, Human Resource Planning, Policies, and Practices, create an organizational structure for your own company and decide hierarchy levels and allocate resources with reasons for selecting	
Unit-2	**RECRUITMENT AND SELECTION**
Job Analysis, Job descriptions, Job specifications, and their difference, Techniques for attracting candidate pool: Online /Offline methods, Selection process: Employee Testing, Talent Acquisition and its process, Identifying various job portals, Sourcing right CV in Talent Acquisition, Interview Techniques in HRM, Interview Feedback and Emails, Components of an Offer Letter	

Unit-3	EMPLOYEE DEVELOPMENT AND ENGAGEMENT
Drivers of Engagement, Engagement Models Engagement Initiatives, Employee Recognition Programs, Introduction to Learning and Development Importance and Process in Learning and Development in Global Perspective.	
Unit-4	**PERFORMANCE MANAGEMENT AND TALENT MANAGEMENT**
Performance Management Process, Goal Setting, Performance Evaluation and Feedback, Performance rewards, appraisal, appraisal methods, and biases in performance management, Objectives of Talent Management, Characteristics of High Potentials, Identification and Management of High Potential Employees, Succession Planning.	
Unit-5	**HR OPERATIONS AND COMPENSATION AND BENEFITS**
HR Ops: Documents and Letters, HRMS, Managing Employee Database, Job orientation or Onboarding process, Importance of Onboarding, Induction vs. boarding, Benchmarking, Components of Pay Structure: Point factor method, Market Analysis, Compensation: Payroll and Incentives, Payroll: Managing Payroll, Payroll Compliance, Total Rewards for Work, Employee Benefits and Importance of Wellness, New Age Benefits, Employee Relations: Grievance Handling, Conflict Management, and Collective Bargaining, The intent of Exit: Retention or Notice Period and Negotiation, F&F and Experience Letter, Placement Practice Module.	

Suggestive Readings:

Text Book

- Dipak Kumar Bhattacharya, Human Resource Planning, Excel Books.
- R. S. Dwivedi, Manpower Management, McGrawHill.

Reference Books:

- VSP Rao, "Human Resource Management", (2010), Excel Books, 3rd Edition Reference Books.
- K Aswathappa, "Human Resource and Personnel Management" (2017) Tata McGraw Hill, 8th Edition

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMDC001CO1	3	1	1	1	1	2	1	2	1
BCMMDC001CO2	2	1	2	2	1	2	1	3	1
BCMMDC001CO3	2	1	2	2	1	2	2	3	2
BCMMDC001CO4	2	1	3	1	1	2	1	3	2

BCMMDC001CO5	2	2	2	1	2	2	1	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	**Bachelor of Commerce**	**Semester I**			
Course Name	**Financial Management**	**L**	**T**	**P**	**C**
Course Code	**BCMMDC002**	**4**	**0**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	To introduce students to the basic concepts and importance of financial management.
2	To develop understanding of investment, financing, and dividend decisions.
3	To enable students to apply basic capital budgeting and leverage concepts.
4	To familiarize students with sources of finance and dividend theories.
5	To provide basic knowledge of working capital management.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMDC002 CO1	Define and explain basic concepts of financial management	L2
BCMMDC002 CO2	Apply capital budgeting techniques in simple investment decisions	L3
BCMMDC002 CO3	Analyze different long-term sources of finance	L4
BCMMDC002 CO4	Evaluate dividend theories and dividend decisions	L5
BCMMDC002 CO5	Apply and analyze working capital management concepts	L4

Syllabus:

Unit-1	**Introduction to Finance and Financial Management**
Concept, Nature, Objectives and Scope of Finance, Modern Conceptof Finance, Profit maximization vs. Wealth maximization, Financial Decision, Role of Financial Manager.	
Unit-2	**InvestmentDecision**
Investment Decision: Appraisal of project; Concept, Process & Techniques of Capital Budgeting and its applications; Risk and Uncertainty in Capital Budgeting; Leverage Analysis – financial, operating and combined leverage.	
Unit-3	**FinancingDecision**
Financing Decision: Long-term sources of finance, potentiality of equity shares, preference shares, debentures and bonds as sources of long-term finance; Concept and Importance of capital structure decision.	
Unit-4	**DividendDecision**
Dividend Decision: Concept of retained earnings and plough back of profits, Relevance and Irrelevance Theories of dividend decision: Walter's Model, Gordon's Model and Modigliani Miller Model; Factors affecting dividend decision	
Unit-5	**WorkingCapital**
Dividend Decision: Concept of retained earnings and plough back of profits, Relevance and Irrelevance Theories of dividend decision: Walter's Model, Gordon's Model and Modigliani Miller	

Model; Factors affecting dividend decision.

Suggestive Readings:

Text Books:

1. Dr. K.G. Gupta -Principles of Financial Management, KG Publications..
2. Prasanna Chandra: Financial Management. McGraw Hill Publications.

Reference Books:

1. V. Saran, Financial Management, PHI, Pearson Education**,** New Delhi.
2. Pandey, I.M, Financial Management, Vikas Publishing House
3. Khan and Jain, Financial Management, McGraw Hill Publishing House.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMMDC002CO1	2	2	1	1	0	2	0	1	1
BCMMDC002CO2	2	3	1	1	0	3	1	3	2
BCMMDC002CO3	2	3	1	1	0	3	1	3	2
BCMMDC002CO4	2	3	1	1	0	3	1	3	2
BCMMDC002CO5	2	3	1	2	1	3	2	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				II
Course Name	Introduction of Financial Technology	L	T	P	C	Course Type
Course Code	BCMMDC003	3	1	0	4	MDC

Course Objectives:

This course ensures that the students understand how to:

1	To introduce students to the fundamental concepts, scope, evolution, and ecosystem of Financial Technology
2	To develop an understanding of core technologies such as blockchain, artificial intelligence, data analytics, and cloud computing that enable FinTech solutions.
3	To familiarize students with digital payment systems, platforms, and innovations transforming financial services delivery.
4	To examine regulatory frameworks, security issues, and risk management practices associated with FinTech applications.
5	To analyze real-world FinTech case studies and assess their impact on banking, financial inclusion, and customer experience.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	Level
BCMMDC003CO1	Explain the meaning, scope, evolution, and key stakeholders of the fintech ecosystem.	L1
BCMMDC003CO2	Identify and describe major technologies such as blockchain, AI, data analytics, and cloud computing used in financial services.	L2
BCMMDC003CO3	Evaluate digital finance models and payment systems in comparison with traditional financial systems.	L3
BCMMDC003CO4	Assess regulatory, security, and ethical challenges associated with fintech applications.	L4
BCMMDC003CO5	Analyze fintech case examples and demonstrate their application in modern banking and financial services.	L5

Syllabus:

Unit-1	**Fundamentals of Financial Technology**	Contact Hours: 7
• Meaning, scope, evolution of FinTech • Difference between traditional vs. digital finance • Drivers: digitalization, internet, mobile tech • **Pillars of FinTech** • Key stakeholders (regulators, banks, startups, customers)		
Unit -2	**Technologies empowering Fintech**	Contact Hours: 8
• Blockchain basics & finance applications • Data & analytics in financial services • AI & chatbots: customer service, fraud detection • Cloud computing for scalability • *Case examples: UPI, SBI YONO*.		

Unit -3	**FinTech Applications in Financial Services**	Contact Hours: 9
• FinTech in lending: P2P, digital credit • Crowdfunding & alternative financing • Digital payments: Debit/Credit cards, UPI, wallets • Bank transfers: NEFT, RTGS, IMPS • Digital-only bank concept • Traditional vs. Neo-banks		
Unit -4	**Compliance and Regulation**	Contact Hours: 8
• Regulatory frameworks (RBI, SEBI, NPCI basics) • Data privacy & security concerns • Ethical issues in automation (jobs, fairness, transparency) • Legal & regulatory challenges in India • Responsible & sustainable FinTech practices		
Unit -5	**Future of FinTech**	Contact Hours: 9
• Artificial Intelligence, Big Data, and Machine Learning in FinTech • Introduction to emerging trends • Basics of DeFi • Tokenization & NFTs • Concept of Quantum computing		

Suggestive Readings:

Text Book

- Arner, D. W., Barberis, J., & Buckley, R. P. (2016). *The Evolution of Fintech: A New Post-Crisis Paradigm*. Cambridge University Press.
- Schueffel, P. (2017). *The FinTech Dictionary*.

Reference Books:

1. Chishti, S., & Barberis, J. (2016). *The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*. Wiley.
2. Lee, D. K. C., & Deng, R. (2017). *Handbook of Blockchain, Digital Finance, and Inclusion*. Academic Press.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Mapping
Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMMDC003CO1	3	1	1	2	2	1	2	1	2
BCMMDC003CO2	3	3	3	2	2	2	2	2	2
BCMMDC003CO3	2	3	2	2	2	2	3	2	2
BCMMDC003CO4	2	3	2	2	2	2	2	3	2
BCMMDC003CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				II
Course Name	**Foundations of Business Analytics**	L	T	P	C	Course Type
Course Code	**BCMMDC004**	3	1	0	4	MDC

Course Objectives:

This course ensures that the students understand how to:

1	Understand the fundamental concepts of business analytics and its importance in decision-making.
2	Use basic analytical tools (Spreadsheets) to clean, organize, and visualize business data.
3	Apply descriptive analytics techniques to summarize data and identify patterns.
4	Interpret the results of basic predictive models to forecast future business trends.
5	Evaluate ethical considerations in data usage and apply analytics to real-world business problems.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	Level
BCMMDC004CO1	Recall fundamental terms: Big Data, Business Intelligence, and Analytics types.	L1
BCMMDC004CO2	Understand the process of data collection, cleaning, and preparation.	L2
BCMMDC004CO3	Apply spreadsheet functions to visualize data and calculate descriptive statistics.	L3
BCMMDC004CO4	Analyze business trends using basic predictive techniques like trend analysis and correlation.	L4
BCMMDC004CO5	Create a simple business dashboard to present insights for decision-making.	L6

Syllabus:

Unit-1	WHAT IS DATA?	Contact Hours: 8
Meaning of Data vs. Information; Why do businesses need data? (Example: How a shopkeeper counts stock); Simple examples of data in daily life (Instagram likes, Cricket scores); Introduction to "Big Data" (concept only).		
Unit-2	GETTING STARTED WITH SPREADSHEETS	Contact Hours: 10
Introduction to Google Sheets / Excel; Understanding the screen (Rows, Columns, Cells); Entering text and numbers; Saving files; Basic Formatting (Bold, Colors, Borders); Sorting data (A-Z, Z-A). Project: Making a simple "Personal Monthly Expense" list.		
Unit-3	BASIC MATH FOR BUSINESS	Contact Hours: 10
Using simple formulas: SUM (Total), AVERAGE (Mean), MAX (Highest), MIN (Lowest); Understanding "What is an Average?"; finding errors in data (e.g., typing "100" vs "10O"). Project: Calculating the total marks of a student report card.		
Unit-4	SHOWING DATA WITH PICTURES	Contact Hours: 10

	(VISUALIZATION)	
Why pictures are better than numbers; Creating simple Charts: Bar Charts (for comparison), Pie Charts (for percentage/share); How to read a chart; Adding titles to charts.		
Unit-5	ETHICS & PRESENTATION	Contact Hours: 7
Privacy: Is it okay for apps to track your location?; What is "Fake News" in data?; How to present your chart to the class; Creating a simple PDF report.		

Suggestive Readings:

Text Book

1. **GCF Global - Excel / Google Sheets Tutorials** (Highly Recommended)
   - *Link:* edu.gcfglobal.org/en/googlespreadsheets/
2. **OpenLearn - "Take your first steps with Excel"**
   - *Link:* open.edu/openlearn/digital-computing/take-your-first-steps-excel

Data Sources for Labs (Simple Data):

1. **Google Trends:** trends.google.com (Visual, easy to understand).
2. **Teacher Provided Data:** Small tables (20 rows max) created manually (e.g., List of 50 students and their heights).

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Mapping

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMDC004CO1	3	1	1	2	2	1	2	1	2
BCMMDC004CO2	3	3	3	2	2	2	2	2	2
BCMMDC004CO3	2	3	2	2	2	2	3	2	2
BCMMDC004CO4	2	3	2	2	2	2	2	3	2
BCMMDC004CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce (BCM)	Semester			
Course Name	Consumer Behavior	L	T	P	C
Course Code	BCMMDC005	3	0	0	3

Course Objectives:

This course ensures that the students understand how:

1	To understand the fundamental concepts of consumer behavior and the psychological processes driving consumer decisions.
2	To analyze the role of consumer insights in developing effective brand strategies and positioning.
3	To comprehend the external influences on consumer behavior, including culture, social class, and reference groups.
4	To evaluate various branding frameworks and strategies for building and sustaining brand equity.
5	To examine contemporary issues in consumer behavior and branding, including digital consumerism and ethical considerations.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMDC005CO1	Explain the key theories of consumer behavior and the components of brand management.	L2 (Understand)
BCMMDC005CO2	Apply consumer insights to segment markets and design targeted brand positioning strategies.	L3 (Apply)
BCMMDC005CO3	Analyze the impact of psychological and environmental factors on consumer decision-making processes.	L4 (Analyze)
BCMMDC005CO4	Evaluate brand equity using standard models and assess the effectiveness of brand extension strategies.	L5 (Evaluate)
BCMMDC005CO5	Create a strategic brand management plan that leverages deep consumer insights for competitive advantage.	L6 (Create)

Syllabus:

Unit-1	
Introduction to Consumer Behaviour: Meaning, Nature and Scope of Consumer Behavior; Reasons and Importance of studying Consumer Behaviour; Types of Consumer Behavior; Applying Consumer Behaviour Knowledge; Scope of Consumer Behaviour; Market Segmentation, Bases of Segmentation, and Criteria for Effective Targeting of Market Segments; Purchase behaviour and marketing implications; Positioning strategies for existing and new products; Re-positioning.	

Unit-2	
Consumer Motivation and Learning: Consumer Motivation; Consumer Involvement; Personality and Self-Concept; Perception; Consumer Learning and Memory; Attitudes, change Attitudes and its measurement; Psychographics - Values and Lifestyles.	
Unit-3	
Reference Groups and Family Influences: Reference groups and family influences; Opinion leadership and the diffusion of innovations; Social class, cultural, sub-cultural and cross-cultural influences on consumer behaviour; Personal influences; Family Influences; Environmental influences; Family Buying Behavior.	
Unit-4	
Problem Recognition and Evaluation: Problem recognition, search and evaluating, purchasing processes, post-purchase behaviour; Factors Affecting Consumer Behaviour; Consumer Satisfaction - mechanism of Consumer Satisfaction and Dissatisfaction; Repeated Buying, Brand and Shifting Loyalty; Complaint Behaviour; Consumerism; Organizational buying behaviour.	
Unit-5	
Models of Consumer Behaviour: Howard and Sheth Model; Nicosia Model; Engel, Kollat and Blackwell Model; Kerby model; Implications of these models for marketers.	

Suggestive Readings:

Text Books:

1. Schiffman, Leon G., and Kanuk, Leslie Lazar, "Consumer Behavior", Pearson.
2. Loudon, David L., and Della Bitta, Albert J., "Consumer Behavior: Concepts and Applications", McGraw Hill.
3. Kazmi, S.H.H., and Batra, Satish K., "Consumer Behaviour", Excel Books.

Reference Books:

1. Engel, James F., Blackwell, Roger D., and Miniard, Paul W., "Consumer Behavior", Thomson.
2. Raju, M.S., and Xardel, Dominique, "Consumer Behaviour", Vikas Publishing House.
3. Solomon, Michael R., "Consumer Behavior: Buying, Having, and Being", Pearson.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9

BCMMDC005CO1	3	1	1	2	2	1	2	1	2
BCMMDC005CO2	3	3	3	2	2	2	2	2	2
BCMMDC005CO3	2	3	2	2	2	2	3	2	2
BCMMDC005CO4	2	3	2	2	2	2	2	3	2
BCMMDC005CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester I			
Course Name	Basics of Indian Taxation System	L	T	P	C
Course Code	BCMMDC006	4	0	0	4

Course Objectives:

This course ensures that the students understand how:

1	Understand the basic concepts, scope, and importance of logistics and supply chain management.
2	Explain the components and functions of logistics systems and supply chains.
3	Analyze the role of transportation, warehousing, and inventory management in supply chain efficiency.
4	Understand the significance of information flow, coordination, and integration in supply chains.
5	Develop awareness about emerging trends, sustainability, and technology in logistics and supply chain management.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMDC006-CO1	Explain the concepts, objectives, and principles of taxation in India.	L1
BCMMDC006-CO2	Describe the structure of Indian tax system and tax authorities.	L2
BCMMDC006-CO3	Determine and compute residential status of an individual.	L2
BCMMDC006-CO4	Compute taxable income on the basis of residential status.	L3
BCMMDC006-CO5	Explain GST structure, tax compliance, and recent developments in taxation.	L2

Syllabus:

Unit-1	INTRODUCTION TO TAXATION
Meaning and definition of tax; objectives and importance of taxation; canons or principles of taxation; classification of taxes into direct and indirect taxes; meaning of tax evasion, tax avoidance, and tax planning; role of taxation in economic development.	
Unit-2	**INDIAN TAX STRUCTURE AND TAX ADMINISTRATION**
Evolution of the Indian taxation system; structure of taxation in India—Central, State, and Local taxes; overview of major direct taxes and indirect taxes in India; tax authorities—Central Board of Direct Taxes and Central Board of Indirect Taxes and Customs; organization and functions of the Income Tax Department.	
Unit-3	**INCOME TAX AND RESIDENTIAL STATUS**
Meaning and scope of income tax; important definitions—assessee, assessment year, previous year, gross total income, and total income; meaning and types of residential status—resident and ordinarily resident, resident but not ordinarily resident, and non-resident; rules for determining residential status of	

an individual; computation of residential status.	
Unit-4	**INCIDENCE OF TAX AND COMPUTATION OF TAXABLE INCOME**
Incidence of tax based on residential status; income received or deemed to be received in India; income accruing or arising or deemed to accrue or arise in India; income earned outside India; computation of taxable income on the basis of residential status (individuals only).	
Unit-5	**GOODS AND SERVICES TAX AND TAX COMPLIANCE**
Concept, objectives, and features of Goods and Services Tax; structure of GST—CGST, SGST, IGST, and UTGST; concept of supply; GST Council—composition and functions; registration under GST; Permanent Account Number and Aadhaar; overview of income tax return filing; concept of Tax Deducted at Source; digitalization of tax administration; recent reforms in the Indian taxation system; ethical aspects of taxation and taxpayer responsibilities.	

Suggestive Readings:

Text Books:

1. Singhania, V.K., Direct Taxes – Law and Practice, Taxmann Publications.
2. S.P. Gupta, Fundamentals of Taxation, Sultan Chand & Sons.
3. B.B. Lal, Indirect Taxes, Konark Publishers.

References:

1. Girish Ahuja & Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House.
2. Datey V.S., Indirect Taxes – Law and Practice, Taxmann Publications

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			20 MCQ	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

Program Outcomes → Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	P09	P10	P11
BCMMDC006-CO1	3	2	0	0	0	1	0	1	2	3	2
BCMMDC006-CO2	3	3	0	0	0	2	0	2	1	3	3
BCMMDC006-CO3	3	3	0	0	0	2	1	2	1	3	3
BCMMDC006-CO4	2	3	0	0	1	3	1	3	2	2	3
BCMMDC006-CO5	2	2	0	0	1	2	1	2	2	2	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester I			
Course Name	**Introduction to Logistic & Supply Chain Management**	**L**	**T**	**P**	**C**
Course Code	**BCMMDC007**	**4**	**0**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	Understand the basic concepts, scope, and importance of logistics and supply chain management.
2	Explain the components and functions of logistics systems and supply chains.
3	Analyze the role of transportation, warehousing, and inventory management in supply chain efficiency.
4	Understand the significance of information flow, coordination, and integration in supply chains.
5	Develop awareness about emerging trends, sustainability, and technology in logistics and supply chain management.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMDC007CO1	Explain basic concepts, scope, and importance of logistics and supply chain management.	L2
BCMMDC007CO2	Describe logistics functions such as transportation, warehousing, and inventory management.	L2
BCMMDC007CO3	Apply supply chain concepts to understand coordination among suppliers, manufacturers, and distributors.	L3
BCMMDC007CO4	Analyze supply chain challenges and performance issues in business organizations.	L4
BCMMDC007CO5	Evaluate emerging trends and sustainability practices in logistics and supply chain management.	L5

Syllabus:

Unit-1	**Introduction to Logistics & Supply Chain Management**
Meaning and definition of logistics and supply chain management; Evolution of logistics and SCM; Scope and objectives of logistics; Importance of logistics in business; Difference between logistics and supply chain management; Logistics as a competitive advantage.	
Unit-2	**Components of Supply Chain**
Supply chain structure and participants; Suppliers, manufacturers, distributors, retailers, and customers; Types of supply chains; Push vs. pull systems; Supply chain flows – material flow, information flow, and financial flow; Role of coordination and integration.	
Unit-3	**Logistics Functions**

Transportation management – modes of transportation and selection criteria; Warehousing – types, functions, and layout; Inventory management – meaning, types of inventory, inventory costs, EOQ basics; Packaging and material handling.	
Unit-4	**Supply Chain Planning and Performance**
Demand forecasting – concept and methods; Supply chain planning and coordination; Supply chain performance measurement; Key performance indicators (KPIs); Bullwhip effect; Challenges in supply chain management.	
Unit-5	**Emerging Trends in Logistics & SCM**
Role of information technology in SCM; E-logistics and digital supply chains; Green logistics and sustainable supply chain management; Global supply chains; Role of logistics service providers (3PL & 4PL); Future trends in logistics and SCM.	

Suggestive Readings:

Text Books:

Sunil Chopra & Peter Meindl *Supply Chain Management: Strategy, Planning, and Operation* – Pearson Education

Donald J. Bowersox, David J. Closs & M. Bixby Cooper *Supply Chain Logistics Management* – McGraw-Hill

Sople, V. V. *Logistics Management* – Pearson Education

Reference Books:

Christopher, Martin *Logistics and Supply Chain Management* – Pearson Education

Ballou, Ronald H. *Business Logistics / Supply Chain Management* – Pearson

Gokul S. & Bhat, L*ogistics and Supply Chain Management* – Himalaya Publishing House

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMDC007CO1	3	1	1	2	2	1	2	1	2
BCMMDC007CO2	3	3	3	2	2	2	2	2	2
BCMMDC007CO3	2	3	2	2	2	2	3	2	2

BCMMDC007CO4	2	3	2	2	2	2	2	3	2
BCMMDC007CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	**Bachelor of Commerce**	**Semester I**			
Course Name	**Management Accounting**	**L**	**T**	**P**	**C**
Course Code	**BCMMDC008**	**4**	**0**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	To introduce the basic concepts of management accounting.	
2	To develop understanding of financial statement analysis techniques.	
3	To explain ratio analysis and its practical applications.	
4	To familiarize students with fund flow and cash flow analysis.	
5	To provide knowledge of budgeting and cost–volume–profit analysis.	

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMMDC008CO1	Explain the meaning, objectives, and scope of management accounting.	L2
BCMMDC008CO2	Apply ratio analysis to evaluate liquidity, profitability, solvency, and efficiency.	L3
BCMMDC008CO3	Prepare fund flow and cash flow statements as per Indian Accounting Standards.	L3
BCMMDC008CO4	Apply budgetary control and break-even analysis for basic managerial decisions.	L3
BCMMDC008CO5	Analyze financial statements using comparative, common size, and trend analysis.	L4

Syllabus:

Unit-1	**Introduction to Management Accounting**
Meaning, Definition, Objectives, Nature and Scope of Management Accounting; Relationship between Financial Accounting, Management Accounting and Cost Accounting; Meaning and objectives of Analysis of Financial Statements; Problems on Comparative Statement Analysis – Common Size Statement Analysis and Trend Analysis.	
Unit-2	**Ratio-Analysis**

Meaning and Concept of a Ratio; Uses & Limitations; Classification of Ratios; Types of Ratio Analysis; Numerical problems based on Liquidity Ratio; Profitability Ratio; Solvency Ratio and Turnover Ratio.	
Unit-3	**Fund Flow Analysis**
Meaning of Financial System; Structure of Indian financial System; Meaning of Money Market and Capital Market**;** Money Market Instruments; Money Market and Capital Market Reforms in India; Distinction between Money and Capital Market; Primary Markets; Book Building; Secondary Markets; Role of SEBI; National Depository System; Rolling Settlements – Online Stock Trading - Futures and Options; SHCIL Functions.	
Unit-4	**Cash Flow Analysis**
Meaning and Definition of Cash Flow Statement; Concept of Cash and Cash Equivalents; Uses and limitations of Cash Flow Statement; Preparation of Cash Flow Statement as per Indian AS -3 and AS-7 (Indirect Method Only), Numerical Problems.	
Unit-5	**Budgetary Control and Cost Volume Profit Analysis**
Concept of Budget , Budgetary Control , Objectives , Merits and Limitations of Budgetary Control, Types of Budgets, B.E.P, Graphical Representation of B.E.P , P/V Ratio , Margin of Safety.	

Suggestive Readings:

Text Books

1. Pillai, R. S. N., & Bagavathi. (1996). *Management Accounting*. New Delhi, India: S. Chand & Company Ltd.
2. Arora, M. N. (2017). *Management Accounting* (2nd ed.). Mumbai, India: Himalaya Publishing House.
3. Senthil Kumar, C. B., Chavan, R. R., & Singh, A. K. (Year). *Management Accounting*. Delhi, India: K.D. Publications.

Reference Books

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. (2025). *Management Accounting* (Indian ed.). New Delhi, India: Sultan Chand & Sons.
2. Lal, J., & Srivastava, A. (Year). *Managerial Accounting*. Mumbai, India: Himalaya Publishing House.
3. Narasimhan, M. S. (2017). *Management Accounting*. New Delhi, India: Cengage Learning India.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			20 MCQ	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMDC008CO1	3	2	1	1	0	1	0	1	1
BCMMDC008CO2	2	3	0	1	0	3	0	3	1

BCMMDC008CO3	2	3	0	0	0	3	1	2	1
BCMMDC008CO4	2	3	0	0	0	3	0	2	1
BCMMDC008CO5	2	3	1	0	0	3	2	3	1

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	**Bachelor of Commerce**	**Semester**			
Course Name	**Management Information System**	**L**	**T**	**P**	**C**
Course Code	**BCMMDC009**	**3**	**1**	**0**	**4**

Course Objectives:

This course ensures that the students understand how:

1	To introduce the concepts and role of MIS in organizational decision making.
2	To understand the integration of MIS with business processes and operations.
3	To develop knowledge of IT infrastructure supporting MIS.
4	To analyze the use of business intelligence and analytics in management decisions.
5	To familiarize students with emerging MIS applications and digital transformation.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	**Outcome**	**BT Level**
BCMMDC009CO1	Explain the concepts and structure of MIS and its importance in managerial decision making.	L2
BCMMDC009CO2	Describe the role of MIS in supporting business processes and organizational functions.	L2
BCMMDC009CO3	Apply decision support and business intelligence tools to solve managerial problems.	L3
BCMMDC009CO4	Analyze IT infrastructure, cybersecurity issues and digital challenges in MIS implementation.	L4
BCMMDC009CO5	Evaluate emerging trends in MIS and their impact on organizational performance.	L5

Syllabus:

Unit-1	**Introduction to MIS**
Concept and meaning of MIS; evolution of information systems; role of MIS in organizations; MIS and managerial functions; types of information systems; decision-making process; MIS structure and components; information as a strategic resource.	
Unit-2	**MIS and Business Processes**
Business process reengineering; MIS support for functional areas—marketing, finance, HR, operations; transaction processing systems; management reporting systems; executive information systems; MIS and organizational effectiveness.	

Unit-3	Information Technology Infrastructure
Computer hardware and software; database management systems; networking and telecommunications; internet and intranet; cloud computing; cybersecurity and information security management.	
Unit-4	**Decision Support and Business Intelligence**
Decision support systems (DSS); group decision support systems; executive support systems; data warehousing; data mining; business analytics; AI applications in MIS; knowledge management systems.	
Unit-5	**Emerging Trends and Applications**
E-business and e-commerce systems; ERP systems; CRM and SCM; digital transformation; MIS in SMEs; ethical issues in information systems; future trends in MIS.	

Suggestive Readings:

Text Books:

1. Kenneth C. Laudon & Jane P. Laudon- Management Information Systems: Managing the Digital Firm, Pearson Education
2. Gordon B. Davis & Margrethe H. Olson- Management Information Systems, McGraw-Hill Education

References:

1. James O'Brien & George Marakas- Management Information Systems, McGraw-Hill Education
2. Efraim Turban, Jay Aronson & Ting-Peng Liang- Decision Support Systems and Intelligent Systems, Pearson Education

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMMDC009CO1	3	2	1	1	1	2	1	2	1
BCMMDC009CO2	2	2	2	1	1	2	1	2	1
BCMMDC009CO3	2	1	3	1	1	2	1	3	1
BCMMDC009CO4	2	1	2	1	1	2	1	3	2
BCMMDC009CO5	1	1	2	1	1	2	2	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Ability Enhancement Course (AEC)

Program	Bachelor of Commerce	Semester				
Course Name	**Business Communication and Professional Writing**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**BCMAEC001**	**2**	**0**	**0**	**2**	**AEC**

Course Objectives:

This course ensures that the students understand how to:

1	Understand the fundamentals, process, and importance of business communication.
2	Develop clarity, accuracy, and professionalism in written communication.
3	Acquire skills to prepare effective business documents, reports, and proposals.
4	Enhance oral, interpersonal, and presentation skills for professional success.
5	Adapt to digital, social media, and contemporary workplace communication practices.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	Level
BCMAEC001CO 1	Identify and analyze barriers to communication and apply strategies to overcome them.	L2
BCMAEC001CO 2	Draft clear, concise, and professional business documents and emails.	L3
BCMAEC001CO3	Design effective business correspondence such as letters, memos, notices, and circulars.	L3
BCMAEC001CO4	Prepare structured professional reports, proposals, and academic writing projects.	L4
BCMAEC001CO5	Present ideas confidently using oral, visual, and digital communication tools in professional contexts.	L4

Syllabus:

Unit-1	**Fundamentals of Business Communication**	Contact Hours: 09

- Meaning, nature, scope, and importance of business communication
- Objectives and functions of communication in business
- Communication process and basic communication models
- Types of communication: verbal, non-verbal, written, formal, and informal
- Barriers to effective communication and techniques to overcome them
- Principles of effective communication – **7 Cs**
- Short activities: communication caselets and role plays

Unit-2	**Professional Writing & Email Skills**	Contact Hours: 09

• Fundamentals of business writing: clarity, tone, conciseness, and correctness • Sentence construction and paragraph development • Email writing: format, subject lines, CC/BCC usage, and email etiquette • Drafting professional emails: requests, complaints, confirmations, reminders, and follow-ups • Introduction to business letters and memos with guided practice • Basics of résumé writing and cover letters • Editing and rewriting exercises		
Unit-3	**Business Reports and Proposal Writing**	Contact Hours: 09
• Meaning and importance of business reports • Types of reports: informational and analytical • Structure of a business report: title page, executive summary, body, and conclusion • Use of tables, charts, and visuals in reports • Basics of proposal writing: short internal and external proposals • Editing, proofreading, and formatting for professional presentation • Mini report/proposal preparation exercise		
Unit-4	**Oral & Interpersonal Communication**	Contact Hours: 09
• Basics of public speaking and presentation skills • Preparing and delivering presentations using PPT and visual aids • Group discussions: purpose, structure, and participation skills • Business meetings: agenda preparation and minutes writing • Interview skills: preparation, answering techniques, and body language • Listening skills, feedback, and handling interpersonal conflicts • Mock presentations and GD practice		
Unit-5	**Digital & Contemporary Business Communication**	Contact Hours: 09
• Email vs messaging tools (Teams, WhatsApp etiquette). • Social media for business (LinkedIn, blogs, professional branding). • Virtual communication: video calls, webinars, online meetings. • Professional etiquette & netiquette (dos & don'ts). • Brief overview of emerging trends (AI, chatbots, podcasts).		

Text Book

1. Bovee, C. L., & Thill, J. V. (2021). Business Communication Today (15th ed.). Pearson.
2. Lesikar, R. V., Flatley, M. E., Rentz, K., & Lentz, P. (2017). Business Communication: Making Connections in a Digital World (12th ed.). McGraw Hill.
3. Murphy, H. A., Hildebrandt, H. W., & Thomas, J. P. (2017). Effective Business Communications (9th ed.). McGraw Hill Education.
4. Meenakshi Raman, & Prakash Singh. (2016). Business Communication (3rd ed.). Oxford University Press.
5. Courtland L. Bovee, John V. Thill, & Barbara E. Schatzman. (2020). Business Communication Essentials (8th ed.). Pearson.

Reference Books:

1. Sharma, R. C., & Mohan, K. (2016). Business Correspondence and Report Writing (4th ed.). Tata McGraw Hill.
2. Guffey, M. E., & Loewy, D. (2022). Essentials of Business Communication (12th ed.). Cengage Learning.
3. Chaney, L. H., & Martin, J. S. (2013). Intercultural Business Communication (6th ed.). Pearson.
4. Krizan, A. C., Merrier, P., Logan, J., & Williams, K. (2017). Business Communication (11th ed.). Cengage Learning.
5. Shirley Taylor. (2015). Model Business Letters, Emails and Other Business Documents (7th ed.). Pearson.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive	☑	3hr	50			Traditional	Levels 1 to

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMAEC001CO1	3	1	1	2	2	1	2	1	2
BCMAEC001CO2	3	3	3	2	2	2	2	2	2
BCMAEC001CO3	2	3	2	2	2	2	3	2	2
BCMAEC001CO4	2	3	2	2	2	2	2	3	2
BCMAEC001CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Verbal Ability & Logical Reasoning	L	T	P	C	Course Type
Course Code	BCMAEC002	2	0	0	2	AEC

Course Objectives:

This course ensures that the students understand how to:

1	To enhance linguistic proficiency by focusing on advanced vocabulary, nuanced grammar, and the mechanics of professional writing.
2	To develop structured writing skills suitable for both corporate documentation (emails/reports) and academic excellence (abstracts/essays).
3	To cultivate critical thinking by teaching students how to identify argument structures, evaluate evidence, and recognize logical fallacies.
4	To build analytical problem-solving abilities through the mastery of logical deductions, puzzles, and data sufficiency techniques.
5	To bridge the gap between theory and practice by applying verbal and logical skills to real-world business cases and group discussions.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	Level
BCMAEC002CO1	Demonstrate the use of advanced vocabulary and error-free grammar to produce clear, concise, and tone-appropriate business and academic documents.	L2
BCMAEC002CO2	Apply inferential and analytical reading strategies to extract key information and synthesize meaning from dense professional or academic passages.	L3
BCMAEC002CO3	Deconstruct verbal arguments to identify underlying assumptions, strengthen or weaken claims, and derive valid inferences.	L3
BCMAEC002CO4	Utilize systematic techniques (like syllogisms, coding, and sequence reasoning) to solve complex analytical problems common in management entrance exams.	L4
BCMAEC002CO5	Exhibit leadership and logical clarity in group discussions and case-based decision-making exercises by organizing content effectively and responding to feedback.	L4

Syllabus:

Unit-1	**Foundations of Verbal Ability**	Contact Hours: 09

- Role of verbal skills in professional and managerial contexts
- Vocabulary building: advanced words, idioms, phrasal verbs
- Grammar revision: sentence structure, tenses, voice, modifiers
- Common grammatical errors in professional writing
- Reading comprehension strategies (analytical and inferential)

Unit-2	**Business & Academic Writing Skills**	Contact Hours: 09

• Principles of effective writing: clarity, coherence, and conciseness • Paragraph development and logical flow of ideas • Business writing: emails, reports, proposals, and executive summaries • Academic writing: summaries, abstracts, and short analytical essays • Editing, proofreading, and tone management		
Unit-3	**Critical Reasoning & Verbal Logic**	Contact Hours: 09
• Introduction to logical reasoning and argument structure • Assumptions, conclusions, and inferences • Strengthening and weakening arguments • Cause–effect reasoning • Statement–argument and statement–assumption questions		
Unit-4	**Analytical & Logical Reasoning Techniques**	Contact Hours: 09
• Syllogisms and logical deductions • Blood relations and direction sense (advanced level) • Coding–decoding and sequence reasoning • Data sufficiency and analytical puzzles		
Unit-5	**Digital & Contemporary Business Communication**	Contact Hours: 09
• Case-based reasoning and decision-making • Verbal reasoning in business case analysis • Essay writing on current business and social issues • Group discussions: content organization and logical presentation • Mock tests, presentations, and feedback sessions		

Text Book

1. Arun Sharma & Meenakshi Upadhyay – How to Prepare for Verbal Ability and Reading Comprehension for CAT (McGraw Hill).
2. R.S. Aggarwal – A Modern Approach to Verbal & Non-Verbal Reasoning (S. Chand Publishing).
3. M.K. Pandey – Analytical Reasoning (Magna Publishing).

Reference Books:

1. Wren & Martin (Revised by N.D.V. Prasada Rao) – High School English Grammar and Composition (S. Chand).

2. Peeyush Bhardwaj – Analytical and Logical Reasoning for CAT & Other Management Entrance Tests (Arihant Publications).

3. Mary Ellen Guffey & Dana Loewy – Business Communication: Process & Product (Cengage Learning).

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive	☑	3hr	50			Traditional	Levels 1 to

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMAEC002CO1	3	1	1	2	2	1	2	1	2
BCMAEC002CO2	3	3	3	2	2	2	2	2	2
BCMAEC002CO3	2	3	2	2	2	2	3	2	2
BCMAEC002CO4	2	3	2	2	2	2	2	3	2
BCMAEC002CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Creative and Digital Writing	L	T	P	C	Course Type
Course Code	BCMAEC003	2	0	0	2	AEC

Course Objectives:

This course ensures that the students understand how:

1	Develop creative and effective writing skills for managerial and business contexts.
2	Understand the principles of professional, persuasive, and digital communication.
3	Apply writing techniques for business documents, branding, and content creation.
4	Use digital platforms and tools for managerial communication and storytelling.
5	Analyze and improve written communication for organizational effectiveness and decision-making.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMAEC003 CO1	Explain concepts, forms, and importance of creative and digital writing in management.	L2
BCMAEC003 CO2	Apply creative writing techniques for business and professional communication.	L3
BCMAEC003 CO3	Apply digital writing skills for online platforms and managerial content creation.	L3
BCMAEC003 CO4	Apply persuasive and storytelling techniques in branding and organizational communication.	L3
BCMAEC003 CO5	Analyze written content for clarity, impact, and managerial effectiveness.	L4

Syllabus:

Unit-1	Introduction to Creative Writing for Management
Meaning and scope of creative writing; Importance of writing skills in management; Difference between academic, professional, and creative writing; Elements of good writing – clarity, tone, style, and structure; Language skills for managers; Barriers to effective written communication.	
Unit-2	**Professional and Business Writing**
Business letters, emails, and memos; Report writing – structure and style; Writing executive summaries; Proposal and notice writing; Resume and cover letter writing; Writing for internal and external organizational communication.	
Unit-3	**Digital Writing and Online Content Creation**
Introduction to digital writing; Writing for websites and blogs; Social media writing for managers (LinkedIn, Instagram, X); SEO basics and keyword writing; Content writing for corporate communication; Email	

marketing and newsletter writing.	
Unit-4	**Creative Storytelling, Branding, and Persuasive Writing**
Storytelling in business and management; Brand storytelling and narrative building; Persuasive writing techniques; Copywriting for advertisements and promotions; Writing case studies and success stories; Ethical issues in persuasive communication.	
Unit-5	**Editing, Presentation, and Evaluation of Written Content**
Editing and proofreading techniques; Style guides and plagiarism awareness; Visual presentation of written content; Use of AI and digital tools in writing; Evaluating written communication effectiveness; Future trends in creative and digital writing for managers.	

Suggestive Readings:

Text Books:

Heller, Robert – *Effective Business Communication*, DK Publishing

Bovee, Courtland L. & Thill, John V. – *Business Communication Today*, Pearson Education

Reference Books:

Bly, Robert W. – *The Copywriter's Handbook*, McGraw-Hill

Zinsser, William – *On Writing Well*, HarperCollins

Scott, David Meerman – *The New Rules of Marketing and PR*, Wiley

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMAEC003CO1	3	1	2	1	–	–	–	–	2
BCMAEC003CO2	2	2	3	–	3	–	1	–	2
BCMAEC003CO3	2	–	3	3	2	–	–	–	2
BCMAEC003CO4	1	2	3	2	3	1	2	2	–
BCMAEC003CO5	2	3	2	1	2	–	–	–	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Quantitative Aptitude and Analytical Skills	L	T	P	C	Course Type
Course Code	BCMAEC004	2	0	0	2	AEC

Course Objectives:

This course ensures that the students understand how:

1	Develop basic numerical ability and mathematical problem-solving skills.
2	Apply quantitative techniques in business and managerial decision-making.
3	Enhance logical and analytical reasoning capabilities.
4	Interpret quantitative data for academic, competitive, and professional use.
5	Build confidence to handle aptitude-based assessments and real-life problems.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMAEC004CO1	Explain fundamental concepts of arithmetic, algebra, and data interpretation.	L2
BCMAEC004CO2	Apply quantitative techniques to solve numerical and business-related problems.	L3
BCMAEC004CO3	Apply logical reasoning and analytical methods in problem-solving situations.	L3
BCMAEC004CO4	Analyze quantitative data using charts, tables, and basic statistical tools.	L4
BCMAEC004CO5	Evaluate alternative solutions to quantitative and analytical problems for effective decision-making.	L5

Syllabus:

Unit-1	Fundamentals of Quantitative Aptitude
Number system and simplification, HCF and LC, Fractions and decimals, Ratio and proportion, Percentages, Average and basic arithmetic operations	
Unit-2	**Algebra and Commercial Mathematics**
Linear equations and simple algebraic expressions, Profit, loss, and discount, Simple interest and compound interest, Time value of money (basic concepts), Applications in business problems.	
Unit-3	**Time, Work, and Speed**
Time and work, Pipes and cisterns (basic problems), Time, speed, and distance, Problems on trains, boats, and streams, Work efficiency and productivity concepts	
Unit-4	**Data Interpretation and Basic Statistics**
Tabular and graphical data, Bar charts, pie charts, line graphs, Measures of central tendency: mean, median,	

mode, Interpretation of business data, Introduction to data-based decision-making	
Unit-5	**Logical Reasoning and Analytical Skills**
Logical reasoning concepts and types, Series (number and letter series), Coding–decoding, Blood relations and direction sense, Analytical puzzles and case-based problems	

Suggestive Readings:

Text Books:

Aggarwal, R. S. Quantitative Aptitude for Competitive Examinations, S. Chand Publishing.

Sharma, R. K. Quantitative Aptitude, Tata McGraw-Hill.

Reference Books:

Arun Sharma. How to Prepare for Quantitative Aptitude, McGraw Hill.

Jain, V. K. Logical and Analytical Reasoning, S. Chand.

Gupta, S. P. Statistical Methods, Sultan Chand & Sons.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMAEC013CO1	3	1	2	1	0	0	0	0	2
BCMAEC013CO2	2	2	3	0	3	0	1	0	2
BCMAEC013CO3	2	0	3	3	2	0	0	0	2
BCMAEC013CO4	1	2	3	2	3	1	2	2	0
BCMAEC013CO5	2	3	2	1	2	0	0	0	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	**Debate and discourse, and Critical Thinking**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**BCMAEC005**	**2**	**0**	**0**	**2**	**AEC**

Course Objectives:

This course ensures that the students understand how:

1	Develop critical thinking and logical reasoning abilities.
2	Analyze arguments, viewpoints, and issues from multiple perspectives.
3	Build effective debating, discussion, and discourse skills.
4	Communicate ideas clearly, confidently, and ethically in academic and business contexts.
5	Apply reasoning and argumentation skills to managerial decision-making and problem solving.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMAEC005CO1	Explain the fundamentals of critical thinking, debate, and discourse.	L2
BCMAEC005CO2	Apply logical reasoning techniques to analyze arguments and discussions.	L3
BCMAEC005CO3	Apply debating and discussion skills in academic and managerial contexts.	L3
BCMAEC005CO4	Analyze complex issues, assumptions, and evidence to form reasoned opinions.	L4
BCMAEC005CO5	Evaluate arguments and present well-structured, ethical, and persuasive viewpoints.	L5

Syllabus:

Unit-1	**Introduction to Critical Thinking**
Meaning and importance of critical thinking, Characteristics of a critical thinker, Types of thinking: analytical, logical, reflective, creative, Barriers to critical thinking, Critical thinking in management and decision-making	
Unit-2	**Logic, Reasoning, and Argumentation**
Elements of reasoning: premises and conclusions, Deductive and inductive reasoning, Assumptions, inferences, and fallacies, Identifying weak and strong arguments, Case-based reasoning examples	
Unit-3	**Debate and discourse**
Meaning and forms of debate, Structure of a debate: proposition, opposition, rebuttal, Rules and ethics of	

debating, Academic and business discourse, Group discussions vs debates	
Unit-4	**Communication, Persuasion, and Expression**
Persuasive communication techniques, Verbal and non-verbal communication in debates, Listening skills and questioning techniques, Handling counter-arguments and criticism, Role of discourse in leadership and negotiation	
Unit-5	**Applied Critical Thinking and Contemporary Issues**
Critical analysis of current social, economic, and business issues, Ethical reasoning and responsible argumentation, Media literacy and evaluating information sources, Case studies, debates, and discussion forums, Role of critical thinking in professional success	

Suggestive Readings:

Text Books:

1. Facione, Peter A. *Critical Thinking: What It Is and Why It Counts*. Insight Assessment.
2. Browne, M. Neil & Keeley, Stuart M. *Asking the Right Questions: A Guide to Critical Thinking*. Pearson.

Reference Books:

1. Fisher, Alec. *Critical Thinking: An Introduction*. Cambridge University Press.
2. Paul, Richard & Elder, Linda. *Critical Thinking: Tools for Taking Charge of Your Learning and Your Life*. Pearson.
3. Toulmin, Stephen. *The Uses of Argument*. Cambridge University Press.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMAEC005CO1	2	2	2	1	0	1	0	0	2
BCMAEC005CO2	0	3	1	0	0	1	0	0	2
BCMAEC005CO3	0	2	3	2	0	1	0	0	1
BCMAEC005CO4	0	3	2	0	0	2	1	0	2
BCMAEC005CO5	0	3	3	2	0	3	0	0	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Skill Enhancement Courses (SEC)

Program	Bachelor of Commerce	Semester				
Course Name	Business Computing with Word and Excel	L	T	P	C	Course Type
Course Code	BCMSEC001	2	0	0	2	SEC

Course Objectives:

This course ensures that the students understand how:

1	Introduce students to business applications of MS Word and Excel.
2	Develop document preparation skills for business communication.
3	To enable students to perform business-related calculations using Excel.
4	Apply Excel tools for data analysis and visualization.
5	Integrate Word and Excel for preparing professional business reports.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMSEC001CO1	Prepare professional documents using Word.	**L2**
BCMSEC001CO2	Apply advanced Word features like tables, templates, and mail merge.	**L4**
BCMSEC001CO3	Perform business calculations using Excel formulas and functions.	**L4**
BCMSEC001CO4	Analyze and visualize data using Excel tools (charts, PivotTables).	**L1**
BCMSEC001CO5	Integrate Word and Excel to prepare business reports and case studies.	**L3**

Syllabus

Unit-I	Introduction to Business Computing	Contact Hours: 03
• Role of computing in business • Overview of MS Word & Excel • File management & document organization		
Unit-II	**Microsoft Word for Business**	**Contact Hours: 07**
• Creating, editing, and formatting business documents • Page layout, headers, footers, styles, and themes • Creating tables, columns, and business reports • Mail merge for business communication • Templates for letters, invoices, and reports		
Unit-III	**Microsoft Excel Basics**	**Contact Hours: 07**
• Excel interface and worksheet management • Data entry, formatting, and validation • Basic formulas & functions (SUM, AVERAGE, COUNT, MIN, MAX) • Business-related calculations (profit, interest, tax, discount) • Sorting, filtering, and conditional formatting		
Unit-IV	**Advanced Excel for Business Applications**	**Contact Hours: 08**
• Logical functions (IF, AND, OR, Nested IF)		

• Lookup & reference functions (VLOOKUP, HLOOKUP, INDEX, MATCH) • Date & text functions • Data analysis: PivotTables & Pivot Charts • What-If Analysis (Goal Seek, Scenario Manager, Data Tables)		
Unit-V	**Integration & Project Work**	**Contact Hours: 05**
• Linking Word and Excel • Importing/exporting data • Business case studies: Payroll, invoice preparation, sales report • Mini-project: Preparing a combined Word & Excel business report		

Text Books:

1: Data Communications and Networking, Behrouz A. Forouzan , Fourth Edition TMH,2006.

2: Computer Networks, Andrew S Tanenbaum, 4th Edition. Pearson Education, PHI.

Reference Book:

1. Data communications and Computer Networks, P.C .Gupta, PHI.

2. An Engineering Approach to Computer Networks, S. Keshav, 2nd Edition, Pearson Education.

3. Understanding communications and Networks, 3rd Edition, W.A. Shay, Cengage Learning.

4. Computer Networking: A Top-Down Approach Featuring the Internet. James F.Kurose & Keith W. Ross, 3 rd Edition, Pearson Education.

5. Data and Computer Communication, William Stallings, Sixth Edition, Pearson Education, 2000

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive	☑	3hr	50			Traditional	Levels 1 to

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMSEC001CO1	1	0	3	0	3	0	0	0	2
BCMSEC001CO2	1	0	2	0	3	0	0	0	2
BCMSEC001CO3	2	3	0	0	3	0	0	1	2
BCMSEC001CO4	2	3	1	0	3	0	0	1	2
BCMSEC001CO5	2	2	3	1	3	0	0	0	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	**Digital and Social Media Marketing**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**BCMSEC002**	**0**	**0**	**2**	**2**	**SEC**

Course Objectives:

The course is designed to enable students to

1	Understand key digital marketing tools and their uses.
2	Analyze and optimize digital marketing campaigns.
3	Apply digital tools to improve website and campaign performance.
4	Evaluate digital campaigns within overall marketing strategies.
5	Design a web store and digital promotional campaigns.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
BCMSEC002CO1	To understand the digital marketing campaign tools and their use.	L1
BCMSEC002CO2	To analyze the relative importance of digital marketing tools and optimize the digital marketing campaign.	L2
BCMSEC002CO3	To apply digital marketing tools to improve the website's performance and the effectiveness of digital campaigns.	L3
BCMSEC002CO4	To evaluate the performance of different digital marketing campaigns in conjunction with overall marketing plans.	L4
BCMSEC002CO5	To design a web store and various digital promotional campaigns for the business.	L5

Syllabus:

Unit-1	Web Analytics	Contact Hours: 8
● Applications of Web Analytics to Assess Web Performance ● Designing a Web Store for Business		
Unit-2	**Search Engine Applications**	**Contact Hours: 8**
● Search Engine Optimization ● Search Engine Marketing		
Unit-3	**Promotional Graphics Designs**	**Contact Hours: 4**
● Graphic Designs for Digital Platforms Using Canva		
Unit-4	**Social Media Marketing**	**Contact Hours: 15**

• Facebook Marketing Campaign • Instagram Marketing Campaign • Twitter Marketing Campaign • YouTube Marketing		
Unit-5	**Reporting - Web Analytics**	**Contact Hours: 10**
• Digital Marketing Final Analysis and Report		

Text Book

1. Digital Marketing, Seema Gupta, 2nd, McGraw-Hill, 2020
2. Applications of Digital Marketing for Success in Business, Abhishek Das, 1st, BPB Publishing, 2018

Reference Books:

1. Fundamentals of Digital Marketing, Puneet Bhatia, 2nd, Pearson, 2019
2. Digital Marketing for Dummies, Ryan Deiss, Russ Henneberry, 1st, Wiley India. 2017

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term - Practical	☑	1hr	30	Levels 2 to 5
Project	☑		20	Levels 3 to 5
Practical file	☑	3hr	10	Levels 1 to 2
End Term Viva / Presentation	☑		10	Levels 1 to 3
End Term - Practical	☑		30	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMSEC002CO1	2	1	1	0	3	0	0	2	2
BCMSEC002CO2	2	3	1	0	3	0	0	2	2
BCMSEC002CO3	2	3	2	0	3	0	0	3	2
BCMSEC002CO4	2	3	2	1	3	1	1	2	2
BCMSEC002CO5	2	2	2	1	3	1	0	3	2

1 = Low, **2 = Moderate**, **3 = High contribution**.

Program	Bachelor of Commerce	Semester				
Course Name	Presentation Design and Delivery	L	T	P	C	Course Type
Course Code	BCMSEC003	2	0	0	2	SEC

Course Objectives:

This course ensures that the students understand how:

1	Understand the fundamentals and importance of effective presentations in business.
2	Design structured, audience-centric, and visually appealing presentations.
3	Use digital tools and multimedia for professional presentation design.
4	Develop confidence, clarity, and impact in oral presentation delivery.
5	Evaluate and improve presentations through feedback and self-assessment.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMSEC003CO1	Explain the principles, types, and purpose of effective presentations.	L2
BCMSEC003CO2	Apply presentation design principles using appropriate visual aids.	L3
BCMSEC003CO3	Apply verbal and non-verbal communication techniques during presentations.	L3
BCMSEC003CO4	Apply digital tools and technologies for professional presentation delivery.	L3
BCMSEC003CO5	Analyze presentations to identify strengths, weaknesses, and areas for improvement.	L4

Syllabus:

Unit-1	Introduction to Presentation Skills

Meaning and importance of presentations
Types of presentations: academic, business, sales, and professional
Audience analysis and purpose identification
Elements of an effective presentation
Common presentation mistake

Unit-2	Presentation Planning and Structure

Defining objectives and key messages
Structuring presentations: introduction, body, and conclusion
Storyboarding and content flow
Time management in presentations
Creating impactful openings and conclusions

Unit-3	Presentation Design and Visual Communication
Principles of slide design Use of text, images, charts, graphs, and infographics Color theory, fonts, and layouts Designing presentations using PowerPoint, Google Slides, and Canva Avoiding information overload	
Unit-4	**Presentation Delivery Techniques**
Verbal communication: voice, tone, clarity, and pace Non-verbal communication: body language, gestures, and eye contact Managing stage fear and building confidence Handling questions and audience interaction Professional etiquette during presentations	
Unit-5	**Advanced Presentation Practices and Evaluation**
Use of multimedia and animations Virtual and online presentations Group presentations and teamwork Feedback mechanisms and self-evaluation Ethical and professional standards in presentations	

Suggestive Readings:

Text Books:

1. Alley, M. (2013). *The craft of scientific presentations: Critical steps to succeed and critical errors to avoid* (2nd ed.). Springer.
2. Duarte, N. (2010). *Resonate: Present visual stories that transform audiences*. John Wiley & Sons.
3. Reynolds, G. (2014). *Presentation zen: Simple ideas on presentation design and delivery* (3rd ed.). New Riders.

Reference Books:

1. Gallo, C. (2014). *Talk like TED: The 9 public-speaking secrets of the world's top minds*. St. Martin's Press.
2. Lucas, S. E. (2020). *The art of public speaking* (13th ed.). McGraw-Hill Education.
3. Williams, R. (2015). *The non-designer's presentation book: Principles for effective presentation design* (2nd ed.). Peachpit Press.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5

Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMSEC003CO1	1	1	2	0	0	0	0	0	2
BCMSEC003CO2	1	0	2	0	2	0	0	0	2
BCMSEC003CO3	0	0	3	2	0	1	0	0	2
BCMSEC003CO4	0	0	2	0	3	0	0	0	2
BCMSEC003CO5	0	3	2	0	0	1	0	0	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Software Application in Business Accounting	L	T	P	C	Course Type
Course Code	BCMSEC004	2	0	0	2	SEC

Course Objectives:

This course ensures that the students understand how:

1	Understand the fundamentals of accounting and computerized accounting systems.
2	Gain hands-on knowledge of Tally software for business applications.
3	Create and manage company accounts, ledgers, and vouchers in Tally.
4	Generate and interpret financial statements using Tally.
5	Apply GST concepts and compliance using Tally in real business scenarios.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMSEC004CO1	Understanding accounting principles & Tally basics	L2
BCMSEC004CO2	Creating company, ledgers, and masters	L3
BCMSEC004CO3	Recording vouchers and inventory transactions	L3
BCMSEC004CO4	Analyzing financial statements	L4
BCMSEC004CO5	Applying GST and advanced features in real scenarios	L4

Syllabus:

Unit-1	Fundamentals of Accounting and Introduction to Tally
Basic accounting concepts and principles including accounting assumptions, conventions, and the accounting cycle. Distinction between manual and computerized accounting systems and the role of accounting software in business organizations. Overview of Tally software, versions, features, and system requirements. Installation and configuration of Tally. Procedures for company creation, alteration, and deletion. Structure and classification of the chart of accounts in Tally.	
Unit-2	**Ledger and Voucher Management**
Accounting masters in Tally with emphasis on groups and ledgers and their classification. Creation, modification, and deletion of groups and ledgers. Accounting vouchers such as contra, payment, receipt, journal, sales, and purchase vouchers. Recording of day-to-day business transactions, narration, and techniques for maintaining accuracy in voucher entry through practical application.	
Unit-3	**Inventory Management in Tally**
Inventory accounting and integration with financial accounting in Tally. Stock groups, stock categories, stock items, and units of measurement. Concept and management of godowns and stock movement. Inventory vouchers including purchase, sales, and stock journal. Impact of inventory transactions on accounting records and stock valuation.	
Unit-4	**Financial Statements and Reporting**
Preparation and interpretation of financial statements using Tally. Trial Balance, Profit and Loss Account, and Balance Sheet. Cash Flow Statement and Fund Flow Statement. Basic financial ratio analysis using Tally reports. User management, data security features, and procedures for backup and restoration of accounting data.	
Unit-5	**GST and Advanced Features in Tally**

Goods and Services Tax (GST) framework and its application in computerized accounting. GST registration details and configuration in Tally. Recording of GST-compliant purchase and sales transactions. Generation of GST reports and overview of GST returns such as GSTR-1 and GSTR-3B. Payroll basics and selected statutory compliance features in Tally for business applications.

Suggestive Readings:

Text Books

1. Tally Education Pvt. Ltd. (2023). *Official guide to financial accounting using TallyPrime*. BPB Publications.
2. Bhatt, A. V., & Ambarish, D. (2022). *Computer accounting with Tally Prime*. IIP Books.
3. Tally Education Pvt. Ltd. (2021). *Tally essential – Level 3*. Tally Education Pvt. Ltd.

Reference Books

3. Agrawal, N., & Kumar, S. (2019). *Comdex Tally course kit*. Dreamtech Press.
4. Chheda, R. (2020). *Learn Tally ERP 9 with GST and e-way bill*. Ane Books Pvt. Ltd.
5. Tomy, K. K. (2018). *Computerised accounting (Tally ERP 9)*. Gee Books.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMSEC004CO1	3	1	0	0	2	0	0	0	2
BCMSEC004CO2	3	1	0	0	3	0	0	0	2
BCMSEC004CO3	3	2	0	0	3	1	0	1	2
BCMSEC004CO4	3	3	1	0	2	1	0	1	2
BCMSEC004CO5	3	3	0	0	3	3	0	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Professional Digital Branding	L	T	P	C	Course Type
Course Code	BCMSEC005	2	0	0	2	SEC

Course Objectives:

This course ensures that the students understand how:

1	Understand the concept, importance, and scope of professional digital branding.
2	Develop personal and organizational brand identity in the digital environment.
3	Use digital platforms and tools for building and managing brand presence.
4	Apply content creation and storytelling techniques for brand communication.
5	Analyze digital branding strategies for professional growth and employability.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMSEC005CO1	Explain concepts, components, and importance of professional digital branding.	L2
BCMSEC005CO2	Apply digital branding strategies to build personal and professional identity.	L3
BCMSEC005CO3	Apply social media and digital tools for brand communication and engagement.	L3
BCMSEC005CO4	Apply content creation, storytelling, and visual branding techniques.	L3
BCMSEC005CO5	Analyze digital branding performance and suggest improvements.	L4

Syllabus:

Unit-1	Introduction to Professional Digital Branding
Meaning and concept of branding, Traditional branding vs digital branding, Personal branding and professional branding, Importance of digital branding in career and business, Elements of a strong digital brand (identity, image, reputation), Digital branding ecosystem.	
Unit-2	**Brand Identity and Online Presence**
Creating a professional brand identity, Brand positioning and value proposition, Visual identity: logo, color, typography, Tone of voice and messaging, Online presence through websites, blogs, and portfolios.	
Unit-3	**Social media and Digital Platforms for Branding**
Role of social media in branding, Branding through LinkedIn, Instagram, Facebook, YouTube, and X, Content planning and scheduling, Audience engagement and community building, Ethical and responsible	

digital branding.	
Unit-4	**Content Creation and Storytelling**
Content marketing basics, Types of digital content (text, image, video, reels, blogs), Storytelling for brand building, Personal branding through resumes, bios, and profiles, Influencer branding and micro-branding concepts.	
Unit-5	**Digital Branding Analytics and Career Applications**
Measuring digital brand performance (reach, engagement, impressions), Introduction to branding analytics tools, Online reputation management, Case examples of successful digital brands, Digital branding for entrepreneurship and employability.	

Suggestive Readings:

Text Books:

Kapferer, J. N. – *The New Strategic Brand Management*, Kogan Page.
Keller, K. L. – *Strategic Brand Management*, Pearson Education.

Reference Books:

Montoya, P. & Vandehey, T. – *The Brand Called You*, McGraw-Hill.
Chaffey, D. & Ellis-Chadwick, F. – *Digital Marketing*, Pearson.
Ryan, D. – *Understanding Digital Marketing*, Kogan Page.
Kotler, P., Kartajaya, H., & Setiawan, I. – *Marketing 5.0*, Wiley.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMSEC005CO1	2	1	1	0	2	0	0	2	2
BCMSEC005CO2	2	2	2	0	3	0	0	3	2
BCMSEC005CO3	1	2	3	0	3	0	0	3	2
BCMSEC005CO4	1	2	3	0	3	0	0	3	2

BCMSEC005CO5	1	3	2	0	3	0	0	2	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Value Added Course (VAC)

Program	Bachelor of Commerce	Semester				
Course Name	Environmental Science	L	T	P	C	Course Type
Course Code	BCMVAC001	3	0	0	3	VAC

Course Objectives:

This course ensures that the students understand how:

1	Understand the basic concepts and significance of environmental science in business and society.
2	Develop awareness about natural resources, biodiversity, and conservation practices.
3	Gain knowledge of environmental pollution and its control measures, especially in industrial contexts.
4	Recognize the importance of sustainable development and corporate environmental responsibility.
5	Encourage ethical values and environmental consciousness for responsible citizenship and business practices.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMVAC001CO1	Explain fundamental concepts of environment, ecosystems, and their relevance to human and business activities.	L2
BCMVAC001CO2	Describe natural resources, biodiversity, and conservation strategies for sustainable utilization.	L2
BCMVAC001CO3	Apply knowledge of environmental pollution and control measures to analyze industrial and urban environmental issues.	L3
BCMVAC001CO4	Analyze social, economic, and business-related environmental challenges in the context of sustainable development.	L4
BCMVAC001CO5	Evaluate the role of individuals, businesses, and society in environmental protection and sustainable growth.	L5

Syllabus:

Unit-1	Introduction to Environmental Science
Definition, scope and importance of environmental science; multidisciplinary nature of environmental studies; components of environment; ecosystem concept and structure; types of ecosystems; energy flow and ecological pyramids.	
Unit-2	**Natural Resources and Biodiversity**
Renewable and non-renewable resources; forest, water, mineral, food and energy resources; conservation of natural resources; biodiversity—concept, levels, values; threats to biodiversity and conservation strategies.	
Unit-3	**Environmental Pollution**
Air, water, soil, noise, and solid waste pollution—sources, effects and control measures; role of industries in pollution; waste management practices; environmental laws related to pollution control in India.	

Unit-4	Social Issues and Sustainable Development
Sustainable development—concept and goals; climate change and global warming; urbanization and environmental problems; role of business and society in environmental protection; corporate environmental responsibility.	
Unit-5	**Human Population and Environment**
Population growth and environmental impact; population explosion; health and environment; human rights and environment; role of education, awareness, and ethics in environmental conservation.	

Suggestive Readings:

Text Books:

1. Erach Bharucha-Textbook of Environmental Studies, Universities Press (India) Pvt. Ltd., Hyderabad
2. Rajagopalan, R.-Environmental Studies: From Crisis to Cure,Oxford University Press, New Delhi.

Reference Books:

1. Cunningham, W.P. & Cunningham, M.A.-Principles of Environmental Science: Inquiry and Applications, McGraw-Hill Education
2. Miller, G.T. & Spoolman, S.-Environmental Science, Cengage Learning

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term - Practical	☑	1hr	30	Levels 2 to 5
Project	☑		20	Levels 3 to 5
Practical file	☑	3hr	10	Levels 1 to 2
End Term Viva / Presentation	☑		10	Levels 1 to 3
End Term - Practical	☑		30	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMVAC001CO1	2	1	1	0	0	2	1	0	2
BCMVAC001CO2	2	1	0	0	0	3	1	0	2
BCMVAC001CO3	1	3	0	0	0	3	1	0	2
BCMVAC001CO4	2	3	1	0	0	3	2	0	2
BCMVAC001CO5	1	2	2	1	0	3	1	0	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester			
Course Name	Indian Management philosophy	L	T	P	C
Course Code	BCMVAC002	2	0	0	2

Course Objectives:

This course ensures that the students understand how:

1	To introduce students to the meaning, scope, evolution, and sources of Ancient Indian Management Thought and to develop an understanding of core Indian values such as Dharma, Karma, ethics, and spirituality in management.
2	To examine management principles and work philosophies derived from Indian scriptures such as the Vedas, Upanishads, and Bhagavad Gita, with emphasis on duty-oriented work, self-discipline, stress management, and decision-making.
3	To analyze leadership styles, governance systems, and ethical frameworks presented in the Ramayana, Mahabharata, and Kautilya's Arthashastra, and their relevance to contemporary leadership and administration.
4	To develop an understanding of Indian work culture, workplace ethics, motivation, teamwork, emotional intelligence, conflict management, and social responsibility as emphasized in ancient Indian thought.
5	To evaluate the application and relevance of Ancient Indian Management Wisdom in modern organizations, sustainability practices, globalization, and value-based leadership for future managerial challenges.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMVAC002CO1	Explain the meaning, sources, and evolution of management thought in Ancient India and compare it with Western management perspectives.	L2
BCMVAC002CO2	Describe managerial principles related to work, decision-making, leadership, and self-management derived from Indian scriptures.	L2
BCMVAC002CO3	Analyze leadership styles, governance systems, and ethical frameworks presented in the Ramayana, Mahabharata, and Arthashastra.	L3
BCMVAC002CO4	Apply Indian values such as Dharma, Karma, teamwork, emotional intelligence, and trusteeship to workplace ethics and human relations.	L4
BCMVAC002CO5	Evaluate the relevance and application of ancient Indian management wisdom in modern organizations, sustainability, and global business practices.	L5

Syllabus:

Unit-1	Introduction to Ancient Indian Management Thought
Meaning and scope of management in Ancient India, Evolution of Indian management thought, Sources of ancient Indian knowledge (Vedas, Upanishads, Smritis, Epics), Indian vs. Western management perspectives, Core Indian values: Dharma, Karma, Ethics, and Spirituality, Relevance of ancient Indian wisdom in modern organizations.	

Unit-2	Management Lessons from Indian Scriptures
Management insights from the Vedas and Upanishads, Bhagavad Gita as a management guide, Karma Yoga and duty-oriented work, Nishkama Karma (selfless action),Decision-making and detachment, Stress management and emotional balance, Role of self-discipline and self-management.	
Unit-3	**Leadership and Governance in Ancient India**
Leadership concepts in Ramayana and Mahabharata, Ideal leadership qualities of Rama and Krishna, Kautilya's Arthashastra, Leadership, administration, and governance, Ethics, accountability, and discipline, Concept of Raj Dharma, Power, authority, and responsibility.	
Unit-4	**Work Culture, Ethics, and Human Relations**
Indian concept of work and workplace ethics, Motivation and commitment in ancient Indian thought, Teamwork, harmony, and collective welfare, Indian views on emotional intelligence, Conflict management and interpersonal relations, Trusteeship and social responsibility.	
Unit-5	**Contemporary Applications of Ancient Indian Wisdom**
Application of ancient Indian management principles in modern organizations, Yoga, meditation, and mindfulness in management, Sustainable development and Indian philosophy, Indian management practices in the era of globalization, Case examples of value-based Indian organizations, Future relevance of ancient Indian management learning	

Suggestive Readings:

Text Books:

1. Indian Management Thought, Prof. R. K. Mishra, Oxford University Press, India
2. Management Lessons from the Bhagavad Gita, Prof. P. R. Sreenivasan, Sterling Publishers, New Delhi
3. Indian Ethos and Values for Managers, S. K. Chakraborty, Oxford University Press

REFERENCE BOOKS (Supplementary / Advanced Reading)

1. The Arthashastra, Kautilya (Translated by R. Shamasastry), Penguin Classics / Motilal Banarsidass
2. Leadership Lessons from the Ramayana and Mahabharata, Radhakrishnan Pillai, Jaico Publishing House
3. Indian Philosophy and Management, K. S. Ramachandran, Himalaya Publishing House

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term - Practical	☑	1hr	30	Levels 2 to 5
Project	☑		20	Levels 3 to 5
Practical file	☑	3hr	10	Levels 1 to 2
End Term Viva / Presentation	☑		10	Levels 1 to 3
End Term – Practical	☑		30	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMVAC002CO1	3	1	1	0	0	2	2	0	2
BCMVAC002CO2	3	1	1	0	0	3	1	0	2
BCMVAC002CO3	2	3	1	0	0	3	2	0	2
BCMVAC002CO4	2	2	2	2	0	3	1	0	2
BCMVAC002CO5	2	3	2	0	0	3	2	1	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Artificial Intelligence for Beginners	L	T	P	C	Course Type
Course Code	BCMVAC003	2	0	0	2	VAC

Course Objectives:

This course ensures that the students understand how:

1	Understand fundamental concepts, history, and scope of Artificial Intelligence.
2	Identify real-world applications of AI in business and daily life.
3	Develop basic awareness of data, algorithms, and machine learning concepts.
4	Analyze ethical, social, and managerial implications of AI technologies.
5	Prepare for future digital and AI-enabled business environments.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMSEC003CO1	Explain basic concepts, evolution, and significance of Artificial Intelligence.	L2
BCMSEC003CO2	Identify applications of AI in business, management, and society.	L2
BCMSEC003CO3	Apply basic AI tools and concepts to simple business problems.	L3
BCMSEC003CO4	Analyze ethical, legal, and social issues related to AI adoption.	L4
BCMSEC003CO5	Evaluate the future impact of AI on business and managerial roles.	L5

Syllabus:

Unit-1	Introduction to Artificial Intelligence
Meaning and definition of Artificial Intelligence History and evolution of AI Types of AI: Narrow AI, General AI, Super AI AI vs. Human Intelligence Scope and importance of AI in modern world	
Unit-2	**Fundamentals of AI Technologies**
Introduction to data and information Algorithms and problem-solving Basics of Machine Learning and Deep Learning Natural Language Processing (NLP) and Computer Vision – overview AI tools and platforms (Chatbots, Virtual Assistants, Recommendation Systems)	
Unit-3	**AI Applications in Business and Management**
AI in marketing and customer service AI in finance, HR, and operations AI-driven decision making	

Automation and robotics in business Case examples of AI-enabled companies	
Unit-4	**Ethical, Legal, and Social Issues in AI**
Ethics in AI: bias, fairness, and transparency Data privacy and security concerns Impact of AI on employment and skills Responsible and sustainable AI AI regulations and global guidelines	
Unit-5	**Future of AI and Managerial Readiness**
AI and digital transformation AI skills for managers and entrepreneurs Human–AI collaboration AI and innovation in business models Preparing organizations for an AI-driven future	

Suggestive Readings:

Text Books:

1. Goswami, S., Das, A. K., & Chakrabarti, A. (2024). *AI for everyone: A beginner's handbook for artificial intelligence*. Pearson Education India.
2. Singh, P., Gandhi, T. K., & Raman, B. (2025). *Artificial intelligence and machine learning*. McGraw Hill Education India.
3. Gupta, N., & Mangla, R. (Year n.d.). *Artificial intelligence basics: A self-teaching introduction*. Packt Publishing.

Reference Books:

1. Pillai, B., Nayak, P., & Parihar, P. (2023). *Artificial intelligence books for beginners*. Blue Rose Publishers.
2. Russell, S. J., & Norvig, P. (2020). *Artificial intelligence: A modern approach* (4th ed.). Pearson.
3. Mitchell, M. (2019). *Artificial intelligence: A guide for thinking humans*. Farrar, Straus and Giroux/Macmillan

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → **CO ↓**	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
BCMSEC003CO1	3	2	1	0	0	2	2	0	2
BCMSEC003CO2	3	1	1	0	0	3	1	0	2
BCMSEC003CO3	2	3	1	0	0	3	2	0	2
BCMSEC003CO4	1	2	2	2	0	3	1	0	2
BCMSEC003CO5	2	1	2	0	0	3	2	1	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Cyber Security Awareness	L	T	P	C	Course Type
Course Code	BCMVAC004	3	0	0	3	VAC

Course Objectives:

This course ensures that the students understand how:

1	To introduce the fundamental concepts of cyber security and its significance in business.
2	To understand different types of cyber threats, vulnerabilities, and risks
3	To explain cyber security principles, frameworks, and governance models
4	To familiarize students with laws, policies, and ethical issues in cyber security
5	To provide knowledge of emerging technologies and strategies for business protection.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
BCMVAC004CO1	Define core concepts of cyber security and recognize common cyber threats.	L2
BCMVAC004CO2	Explain cyber security frameworks, principles, and risk management strategies.	L3
BCMVAC004CO3	Analyze different types of attacks and their business impact	L3
BCMVAC004CO4	Interpret legal, regulatory, and ethical aspects of cybersecurity.	L3
BCMVAC004CO5	Evaluate emerging cybersecurity technologies and their applications in business.	L4

Syllabus:

Unit-1	
Cybersecurity basics: definition, scope, importance for organizations. Cyber threats: malware, phishing, ransomware, social engineering. Business impact of cyber incidents (financial, reputational, legal). Realworld case studies of cyber breaches.	
Unit-2	
CIA Triad: Confidentiality, Integrity, Availability. Cybersecurity risk management process. Cybersecurity governance and compliance. Overview of frameworks: NIST, ISO 27001, COBIT	
Unit-3	
Insider threats and human errors. Common cyber attacks: phishing, DDoS, ransomware, password attacks.	

Vulnerability management and patching. Case studies: Equifax, Sony Pictures.	
Unit-4	
Cyber laws and data protection regulations (IT Act 2000, GDPR basics). Intellectual property and digital rights. Ethics in cybersecurity, ethical hacking, responsible disclosure. Organizational cybersecurity policies.	
Unit-5	
Cloud security, IoT security, AI in cybersecurity. Cybersecurity challenges in digital transformation. Business continuity planning and disaster recovery. Cybersecurity as a business enabler.	

Suggestive Readings:

Text Books:

Stallings, W. Computer Security: Principles and Practice. Pearson.
Pfleeger, C., Pfleeger, S., & Margulies, J. Security in Computing. Pearson.

Reference Books:

Schou, C. & Shoemaker, D. Information Assurance Handbook: Effective Computer Security and Risk Management Strategies. McGraw Hill.
P.W. Singer & Allan Friedman. Cybersecurity and Cyberwar: What Everyone Needs to Know. Oxford University Press.
Kizza, J. M. Guide to Computer Network Security. Springer

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMVAC004CO1	3	2	2	0	0	0	0	0	0
BCMVAC004CO2	2	3	2	1	0	0	0	0	0

BCMVAC004CO3	3	2	2	2	0	0	0	0	0
BCMVAC004CO4	2	3	2	0	0	0	0	0	0
BCMVAC004CO5	2	3	2	1	1	0	0	0	0

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	**Bachelor of Commerce**	**Semester**				
Course Name	**Science of Happiness and Wellbeing**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	BCMVAC005	**3**	**0**	**0**	**3**	**VAC**

Course Objectives:

This course ensures that the students understand how:

1	Understand the concept, dimensions, and significance of happiness and wellbeing.
2	Recognize psychological, social, and emotional factors influencing happiness.
3	Apply positive psychology principles to personal and professional life.
4	Develop habits that promote mental wellbeing, resilience, and emotional balance.
5	Cultivate ethical values, mindfulness, and a positive outlook for holistic development.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	**Outcome**	**BT Level**
BCMVAC005CO1	Explain concepts, theories, and dimensions of happiness and wellbeing.	L2
BCMVAC005CO2	Illustrate factors influencing happiness at individual and social levels.	L2
BCMVAC005CO3	Apply positive psychology practices to improve personal wellbeing.	L3
BCMVAC005CO4	Analyze stress, emotions, and coping mechanisms affecting happiness.	L4
BCMVAC005CO5	Evaluate lifestyle choices and values contributing to long-term wellbeing.	L5

Syllabus:

Unit-1	**Introduction to Happiness and Wellbeing**
Meaning and concept of happiness, Hedonic vs. Eudaimonic wellbeing, Dimensions of wellbeing: physical, mental, emotional, social, and spiritual, Importance of happiness in personal and professional life, Happiness across cultures	
Unit-2	**Theories and Science of Happiness**
Introduction to positive psychology, PERMA model of wellbeing, Maslow's hierarchy of needs and self-actualization, Flow theory and happiness, Measurement of happiness and wellbeing	
Unit-3	**Emotional Intelligence and Mental Wellbeing**

Emotions and emotional regulation, Emotional intelligence and happiness, Self-awareness and self-esteem, managing stress, anxiety, and negative emotions, Building resilience and optimism	
Unit-4	**Mindfulness, Health, and Lifestyle**
Mindfulness and meditation practices, Role of physical health, sleep, and nutrition in happiness, Gratitude, kindness, and compassion, Work–life balance and wellbeing, Digital wellbeing and managing screen stress	
Unit-5	**Happiness, Ethics, and Social Wellbeing**
Values, ethics, and meaningful living, Relationships and social connections, Happiness at workplace and organizations, Community wellbeing and social responsibility, Sustainable happiness and life satisfaction	

Suggestive Readings:

Text Books:

Lyubomirsky, S. The How of Happiness. Penguin Books.

Seligman, M. E. P. Flourish: A Visionary New Understanding of Happiness and Well-being. Free Press.

Reference Books:

Argyle, M. The Psychology of Happiness. Routledge.

Diener, E., & Biswas-Diener, R. Happiness: Unlocking the Mysteries of Psychological Wealth. Wiley-Blackwell.

Kabat-Zinn, J. Wherever You Go, There You Are. Hyperion.

WHO Reports on Mental Health and Wellbeing.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
BCMVAC005CO1	3	2	2	0	0	0	0	0	0
BCMVAC005CO2	2	3	2	1	0	0	0	0	0
BCMVAC005CO3	3	2	2	2	0	0	0	0	0
BCMVAC005CO4	2	3	2	0	0	0	0	0	0
BCMVAC005CO5	2	3	2	1	1	0	0	0	0

1 = Low, **2 = Moderate**, **3 = High** contribution.

Discipline Specific Elective (DSE)

ACCOUNTING & FINANCE

Program	Bachelor of Commerce	Semester				
Course Name	**Cost Accounting**	L	T	P	C	**Course Type**
Course Code	**DSE001**	3	0	0	3	Elective

Course Objectives:

This course ensures that the students understand how:

1	Managers manage manufacturing and non-manufacturing companies and also understand the basic concept of cost and how they are presented in the books.
2	Classify cost and prepare a subsequent cost Sheet
3	Demonstrate an understanding of Contract Costing
4	Demonstrate an understanding of Process Costing.
5	They can demonstrate and apply the cost concepts in real world business and estimate and take future business decisions

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE001CO1	Define and explain the basic concepts, objectives, and importance of cost accounting.	**L1**
DSE001CO2	Classify different types of costs and explain their treatment in cost accounting.	**L2**
DSE001CO3	Prepare cost sheets using appropriate cost accounting methods.	**L3**
DSE001CO4	Apply the principles of Contract Costing and Process Costing to calculate costs.	**L3**
DSE001CO5	Analyze cost information to assist management in planning, control, and future business decision-making.	**L4**

Syllabus:

Unit-1	**Introduction**	**Contact Hours: 6**
Introduction: Meaning, Definition, Relevance, objectives and advantages, difference between cost accounting and financial accounting. Classifications of cost, cost unit, cost centre, Elements of cost- Material, labour, Overheads		
Unit-2	**Standard Costing & Variance Analysis**	**Contact Hours: 10**
Meaning and causes; different types of Variance and their analysis: Material Variance; Labour Variance and Overheads Variance –Problems on Material Variances and Labor Variances.		
Unit-3	**Unit Costing**	**Contact Hours: 10**
Meaning and importance and cost Sheet; Prime cost; Works Cost; Cost of Production; Practical Problems of Statement of cost and Tender Price; Calculation of Quotation price.		
Unit-4	**Contract Costing**	**Contact Hours: 10**
Contract and Job costing: Meaning, concept and uses, work in progress, certified and uncertified work and computation of profit on incomplete contract.		
Unit-5	**Process Costing**	**Contact Hours: 10**
Meaning and significance in industries, normal and abnormal wastage, abnormal efficiency and accounting treatment at various processes. Reconciliation of cost Accounts with Financial Accounts.		

Suggestive Readings:

Text Books:

1. Jain, S.P. and K.L. Narang. “Cost Accounting: Principles and Methods”. Kalyani Publishers
2. S.P. Jain & Narang, “Advanced cost Accounting” Kalyani Publishers
3. M.L. Agarwal “Cost Accounting” Sahitya Bhawan Publication.
4. Maheshwari, S.N., and S.N. Mittal, “Cost Accounting: Theory and Problems”, Shri Mahavir Book Depot, New Delhi.

Reference Books:

1. Jawahar Lal, “Cost Accounting,” McGraw Hill Education
2. Nigam, B.M. Lal and I.C. Jain, Cost Accounting: Principles and Practice. PHI Learning
3. Singh, Surender. “Cost Accounting,” Scholar Tech. Press, New Delhi
4. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Mapping

Program Outcomes → Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	0	0	1	0	2	2
CO2	3	2	1	0	1	1	0	2	1
CO3	3	3	2	1	2	0	0	3	2
CO4	2	3	1	2	2	1	1	2	2
CO5	2	3	2	1	3	2	1	3	2

Program	Bachelor of Commerce	Semester				
Course Name	Advance Financial Accounting	L	T	P	C	Course Type
Course Code	DSE002	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

S. No.	Course Objectives
1	Help students understand key advanced financial topics such as goodwill, share valuation, hire purchase, royalty, and insolvency.
2	Teach practical accounting methods for handling transactions related to leases, royalties, and hire purchase systems.
3	Explain how businesses manage accounting for different branches and departments, including how expenses and profits are shared.
4	Provide knowledge about insolvency, including legal aspects and how to prepare related financial statements.
5	Build students' skills in analyzing and applying accounting concepts to solve real-world financial problems.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	Course Outcomes	BT Level
DSE002CO1	Understand advanced accounting concepts such as hire purchase, royalty, and insolvency.	L1
DSE002CO2	Apply appropriate accounting methods to record transactions related to leases, hire purchase, and royalty systems.	L2
DSE002CO3	Prepare accounts for different branches and departments, including allocation of expenses and profits.	L3
DSE002CO4	Understand the basics of insolvency and apply legal provisions to prepare insolvency-related financial statements.	L4
DSE002CO5	Analyze accounting problems and apply suitable accounting concepts to solve real-world financial situations.	L5

Syllabus:

Unit-1	ROYALTY AND LEASE	Contact Hours: 10
Meaning, Nature and importance of Royalty, Important technical terms in Royalty – Landlord, Tenant, Dead Rent, and Recouping of Short Workings. Restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including minimum rent account.		
Unit-2	HIRE PURCHASE	Contact Hours: 10

Hire Purchase: Meaning and definition, Technical Terms, Objectives and Features; Calculation of Interest, Journal entries and lodger accounts in the books of Hire Vendors and Hire Purchaser for large value items excluding Default and repossession. Accounting for Hire Purchase and Installment System.		
Unit-3	BRANCH ACCOUNTING	Contact Hours: 10
Introduction – Meaning – Objectives – Types of Branches – Dependent Branches – Features – Supply of Goods at Cost Price – Invoice Price – Branch Account in the books of Head Office (Debtors System Only and understand to extend local business.		
Unit-4	DEPARTMENTAL ACCOUNTING	Contact Hours: 5
Departmental Accounts: meaning, Objectives, basis of allocation of expenses. Financial Statement for multiple department.		
Unit-5	INSOLVENCY ACCOUNTS	Contact Hours: 10
Insolvency Accounts: Meaning of Insolvency, Insolvency Law, Procedure of Insolvency, Realization of Property, Statement of Affairs, Details of Statement of Affairs, Liabilities; List A, List B, List C, List D, Sole Trader and Preferential Creditors, Assets; Insolvency of Sole Trader, Insolvency when assets are more than liabilities, Insolvency account of sole traders – Statement of affairs and deficiency account.		

Suggestive Readings:

Text Books

- Saunders, A. & Cornett, M. M. Financial markets and institutions. New Delhi: Tata
- McGraw-Hill Education.
- Madura J. *Financial markets and institutions.* Singapore: Cengage

Reference Books:

- Meir K. *Financial institutions and markets.* New Delhi: Oxford University Press.
- Fabozzi, F. J., Modigliani, F., Jones, F. J., & Ferri, M. *Foundations of Financial Markets and Institutions.*

Assessment Scheme

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE003CO1	3	1	1	0	0	1	0	2	2
DSE003CO2	3	2	1	0	2	1	1	2	1
DSE003CO3	3	3	2	2	2	0	1	2	2
DSE003CO4	3	2	2	0	1	3	0	1	2
DSE003CO5	2	3	2	1	3	1	1	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Financial Institutions & Markets	L	T	P	C	Course Type
Course Code	DSE003	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

S. No.	Course Objectives
1	To introduce students to the structure, reforms, and evolving role of the Indian financial system.
2	To develop understanding of the regulatory framework governing financial institutions and markets in India.
3	To familiarize learners with the functioning of financial markets, intermediaries, and market instruments.
4	To impart knowledge of bond markets in India and abroad and their relevance for investors and institutions.
5	To analyze the role, structure, and regulation of major financial institutions such as banks, insurance companies, and mutual funds.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	Course Outcomes	BT Level
DSE003CO1	Explain the structure, reforms, and key components of the Indian financial system.	L2
DSE003CO2	Analyze the role of regulatory institutions such as RBI, SEBI, IRDA, and PFRDA in maintaining financial stability.	L4
DSE003CO3	Describe the functioning of financial markets, intermediaries, and financial instruments.	L3
DSE003CO4	Examine bond markets in India and international markets and assess their benefits and risks for investors.	L4
DSE003CO5	Evaluate the structure, regulation, and performance of financial institutions including banks, insurance companies, and mutual funds.	L5

Syllabus:

Unit-1	INTRODUCTION TO INDIAN FINANCIAL SYSTEM
An overview of the Indian financial system, financial sector reforms; context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms.	
Unit-2	REGULATORY INSTITUTIONS IN INDIA

RBI, SEBI, IRDA, PFRDA, Corporate Governance and SEBI Role of central bank and commercial banks, Commercial Banking: Role of Banks, NPA, Risk Management in Banks, Basel Norms, Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need and importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking.	
Unit-3	**FINANCIAL MARKETS AND INTERMEDIARIES**
Function of financial markets; Structure of financial markets; Financial market instruments; Function of financial intermediaries; Types of financial intermediaries; Regulation of the financial market.	
Unit-4	**BOND MARKET IN INDIA AND ABROAD.**
Concept of bond; Bond market securities; Treasury notes and bonds; municipal bonds; corporate bonds; international bond market securities, benefits and challenges for investors.	
Unit-5	**OTHER FINANCIAL INSTITUTIONS**
Insurance companies- life insurance companies – size, structure and composition of the industry; property- casualty insurance companies – size, structure and composition of the industry; regulation of insurance companies; Mutual fund: size, structure and composition of the industry; different types of mutual funds; mutual fund prospectus and objectives.	

Suggestive Readings:

Text Books

- Saunders, A. & Cornett, M. M. Financial markets and institutions. New Delhi: Tata
- McGraw-Hill Education.
- Madura J. *Financial markets and institutions.* Singapore: Cengage

Reference Books:

- Meir K. *Financial institutions and markets.* New Delhi: Oxford University Press.
- Fabozzi, F. J., Modigliani, F., Jones, F. J., & Ferri, M. *Foundations of Financial Markets and Institutions.*

Assessment Scheme

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE003CO1	3	2	2	0	1	1	2	1	1
DSE003CO2	3	3	2	0	1	3	2	1	1
DSE003CO3	3	2	2	0	2	1	2	1	1
DSE003CO4	2	3	2	0	2	1	3	2	1
DSE003CO5	3	3	2	0	2	2	2	2	1

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Working Capital Management	L	T	P	C	Course Type
Course Code	DSE004	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

S. No.	Course Objectives
1	To introduce the nature, components, types, and significance of working capital and factors affecting its composition.
2	To develop understanding of working capital estimation, operating cycle approach, financing patterns, and short-term funding sources.
3	To build analytical skills in managing cash flows through budgeting, planning, and cash management models.
4	To impart knowledge of inventory management techniques and management of current liabilities.
5	To enhance decision-making regarding receivables management through credit analysis and creditworthiness evaluation.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	Course Outcomes	BT Level
DSE004CO1	Explain the nature, components, determinants, and significance of working capital.	L2
DSE004CO2	Estimate working capital needs using the operating cycle, ratios, and short-term financing sources.	L4
DSE004CO3	Apply cash planning, budgeting, and management models for optimizing cash balances.	L4
DSE004CO4	Analyze inventory management techniques and evaluate cost–benefit implications.	L5
DSE004CO5	Assess receivables management decisions through evaluation of credit standards and customer creditworthiness.	L5

Syllabus:

Unit-1	INTRODUCTION OF WORKING CAPITAL	Contact Hours: 10
Nature, Components, Types, Functions, Determinates and Significance. Factors Affecting Composition of Working Capital.		
Unit-2	WORKING CAPITALPOLICIES	Contact Hours: 8
Estimation of Firm's Working Capital Needs, Operating Cycle Approach, Working Capital Ratios, Behaviours of Current Assets and Pattern of Financing, Quick Sources of Finance, commercial Papers, Factoring, Bank Credit.		
Unit-3	MANAGEMENT OFCASH	Contact Hours: 8
Motives for Holding Cash, Significance, Cash Planning andBudgeting, Management of Cash Collection, Disbursement of Cash, Cash Management Models.		

Unit-4	INVENTORY MANAGEMENT	Contact Hours: 8
Management of Inventory – Purpose for holding inventory, components, cost benefit analysis, inventory management techniques. Management of Current Liabilities – Sundry Creditors, Bills Payable, Contingencies.		
Unit-5	RECEIVABLES MANAGEMENT	Contact Hours:11
Nature, Significance, Credit Standards, Evaluating the CreditWorthiness of a Customer.		

Suggestive Readings:

Text Books:

- R.P. Rustagi,Working Capital Management, Taxmans Publications Private Limited.
- Hrishikes Bhattacharya, Working Capital Management : Strategies and Techniques, PHI Learning.

Reference Books:

- R.K. Gupta and Himanshu Gupta ,Working Capital & Finance, PHI Learning

Parvinder Singh, Managing Working Capital, Taxmans Publications Private Limited.

Assessment Scheme (2024-25):

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term	☑	1hr	30	Levels 2 to 5
Assignment/ Case Study	☑	1hr	10	Levels 3 to 5
Quiz	☑		10	Levels 1 to 2
End Term	☑	2hr	50	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE004CO1	3	1	2	0	0	1	1	2	2
DSE004CO2	3	3	1	1	3	0	1	2	2
DSE004CO3	2	3	1	1	3	0	0	2	2
DSE004CO4	2	3	1	2	2	0	1	2	1
DSE004CO5	2	3	2	1	2	2	0	2	1

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Corporate Accounting	L	T	P	C	Course Type
Course Code	DSE005	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

S. No.	Course Objectives
1	Understand the basic concepts and procedures relating to **amalgamation of companies** as per Accounting Standards.
2	Learn the method of calculating **pre-incorporation and post-incorporation profits** and their accounting treatment.
3	Develop knowledge about **reconstruction of companies** and its impact on financial statements.
4	Acquire an understanding of the **process of liquidation of companies** and preparation of liquidator's accounts.
5	Gain basic knowledge of **holding and subsidiary company accounts** and preparation of consolidated balance sheets.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	Course Outcomes	BT Level
DSE005CO1	Explain the meaning, types, and accounting treatment of amalgamation of companies and prepare journal entries and balance sheet.	L2
DSE005CO2	Calculate pre-incorporation and post-incorporation profits and prepare Profit & Loss Account and Balance Sheet.	L3
DSE005CO3	Illustrate the procedure of company reconstruction and prepare reconstruction accounts and revised balance sheet.	L3
DSE005CO4	Analyze the liquidation process, order of payment, and prepare the Liquidator's Final Statement of Account.	L4
DSE005CO5	Prepare a consolidated balance sheet of a holding and one subsidiary company as per Accounting Standard-21.	L5

Syllabus:

Unit-1	AMALGAMATION	Contact Hours: 10
Meaning & Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations as per Accounting Standard 14 (ICAI) excluding Inter-Company Holdings, Journal Entries to close the books of the vendor companies, Journal Entries in the books of the purchasing companies. Preparation of new Balance sheet (Vertical Format).		
Unit-2	**PRE AND PST INCORPORATION**	**Contact Hours: 7**
Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.		
Unit-3	**RECONSTRUCTION OF COMPANY**	**Contact Hours: 8**
Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of		

Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) problems.		
Unit-4	**LIQUIDATION OF COMPANY**	**Contact Hours: 9**
Liquidation: Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration –Preparation of Liquidators Final Statement of Account		
Unit-5	**ACCOUNTS OF HOLDING**	**Contact Hours: 11**
Accounts of Holding/Parent Companies: Meaning and definition – Technical Terms - Accounting Treatment and Preparation of consolidated balance sheet with one subsidiary company. Relevant Provisions of Accounting Standard: 21 (ICAI).		

Suggestive Readings:

Text Books:

1. Shukla S.M., "Corporate Accounting", Sahitya Bhawan Publication, 2018
2. Singh R.K., Shukla S.S. and Bhatt Manu, "Corporate Accounting" Kitab Mahal, 1st Edition, 2015.
3. Gupta RL, "Advanced Accountancy", Sultan Chand, Vol.II, 2018
4. Jain S.P. and Narang K.L. "Corporate Accounting-I." Kalyani Publishers. 2022

References:

1. Hanif M & Mukharjee A, "Corporate Accounting", McGraw Hill Education; Second edition, 2017
2. Ruqsana Anjum, "Advanced Corporate Accounting", McGraw Hill, First edition, 2018.

Assessment Scheme (2024-25):

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term	☑	1hr	30	Levels 2 to 5
Assignment/ Case Study	☑	1hr	10	Levels 3 to 5
Quiz	☑		10	Levels 1 to 2
End Term	☑	2hr	50	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE005CO1	3	2	0	0	0	0	0	0	0
DSE005CO2	2	3	0	0	0	2	0	0	0
DSE005CO3	2	3	1	0	0	3	0	2	0
DSE005CO4	2	3	1	0	0	3	0	3	0
DSE005CO5	2	3	0	0	2	3	0	2	0

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Direct Tax Management	L	T	P	C	Course Type
Course Code	DSE006	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

S. No.	Course Objectives
1	Define and explain the components of income from salary, including allowances, perquisites, and deductions under Section 16.
2	Explore the concepts of house property income, annual value determination, deductions, and treatment of unrealized rent and vacancy losses.
3	Comprehend the basis of charge for capital gains, exemptions available under various sections (e.g., 54, 54F), and calculation of capital gains
4	Identify and classify incomes taxable under 'other sources', such as securities and bond transactions, and understand rules for grossing up.
5	Learn provisions for set-off and carry forward of losses across different heads of income and their implications for tax liability.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	Course Outcomes	BT Level
DSE005CO1	Recall the basic concepts and provisions relating to income from salary, house property, capital gains, and other sources.	L1
DSE005CO2	Explain the components of income from salary, house property, capital gains, and income from other sources as per the Income Tax Act.	L2
DSE005CO3	Apply the provisions of the Income Tax Act to compute income under different heads, including salary, house property, capital gains, and other sources.	L3
DSE005CO4	Analyze various income and loss situations to determine taxable income, including set-off and carry forward of losses.	L4
DSE005CO5	Evaluate tax planning options by comparing exemptions, deductions, and loss adjustment provisions to minimize tax liability.	L5

Syllabus:

Unit-1	INCOME FROM SALARY	Contact Hours: 12
Meaning and Concept, Basis of Charge– Advance Salary – Arrears of Salary – Allowances –Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension -Encashment of Earned leave -Compensation for voluntary retirement - Deductions from Salary U/S16 – Problems on Income from Salary.		
Unit-2	**HOUSE PROPERTY AND PROFITS AND GAIN FROM BUSINESS OR PROFESSION**	**Contact Hours: 12**
Meaning and Definition House Property, Basis of Charge – Deemed Owners –Exempted Incomes from House Property –Composite Rent -Annual Value–Determination of Annual Value–Treatment of Unrealized		

Rent–Loss due to Vacancy – Deductions from Annual Value–Problems on Income from House Property. Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.		
Unit-3	**CAPITAL GAINS**	**Contact Hours: 8**
Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains –Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.		
Unit-4	**INCOME FROM OTHER SOURCES AND DEDUCTIONS FROM GROSS TOTAL INCOME**	**Contact Hours: 8**
Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources. Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80 G & 80 GG together should not be given in one problem.		
Unit-5	**SET –OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS**	**Contact Hours: 5**
Meaning –Provision for Set-off & carry forward of losses. Computation of Total Income and Tax Liability of an Individual Assessee.		

Suggestive Readings:

Text Books:

1. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
2. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.

References:

3. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
4. Gaur &Narang: Income Tax, Kalyani Publication

Assessment Scheme (2024-25):

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term	☑	1hr	30	Levels 2 to 5
Assignment/ Case Study	☑	1hr	10	Levels 3 to 5
Quiz	☑		10	Levels 1 to 2
End Term	☑	2hr	50	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE005CO1	3	1	0	0	0	2	1	2	2
DSE005CO2	3	2	2	0	0	2	1	2	2
DSE005CO3	3	3	0	0	2	2	2	3	3
DSE005CO4	3	3	0	0	2	2	2	3	2
DSE005CO5	3	3	2	0	1	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	**Bachelor of Commerce**	**Semester**				
Course Name	**Portfolio Management**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**DSE007**	**3**	**0**	**0**	**3**	**DSE**

Course Objectives:

This course ensures that the students understand how:

S. No.	**Course Objectives**
1	To introduce the concepts, scope, and strategies of portfolio management with emphasis on fixed-income and equity investments.
2	To develop understanding of risk–return concepts and the functioning of money market, capital market, and derivative instruments.
3	To familiarize students with the structure, functioning, and regulation of Indian security markets and derivative trading mechanisms.
4	To enable students to apply portfolio optimization and performance evaluation models such as Markowitz and Sharpe models.
5	To equip students with valuation techniques for securities, projects, and goodwill for informed investment decision-making.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	**Course Outcomes**	**BT Level**
DSE007CO1	Explain portfolio management concepts, strategies, and sources of income from equity and fixed-income securities, including foreign bonds.	L2
DSE007CO2	Measure and interpret risk and return using statistical tools and assess the investment environment and financial instruments.	L3
DSE007CO3	Describe the functioning of Indian security markets and apply trading and derivative strategies in equity and commodity markets.	L3
DSE007CO4	Apply Markowitz and Sharpe portfolio models to optimize portfolios and evaluate portfolio performance.	L4
DSE007CO5	Evaluate securities, projects, and goodwill using valuation models such as CAPM, dividend models, and cash flow techniques.	L5

Syllabus:

Syllabus:

Unit-1	INTRODUCTION TO PORTFOLIO MANAGEMENT	Contact Hours: 10
Introduction of Portfolio management and fixed income. Various Portfolio Management Strategies- Active and passive portfolio management. Sources of income from fixed-income instruments. Investing in foreign bond markets. Managing a portfolio of stocks. Active and passive management of a portfolio of stocks.		

Analysis of investment styles based on portfolio and income.		
Unit-2	INTRODUCTION TO RISK AND RETURN	Contact Hours: 15
Risk and Return: Concepts of risk and return, how risk is measured in terms of standard deviation and variance, and the relationship between risk and return. Investment Environment: Features and composition of money market and capital market, money market, capital market instruments, and financial derivatives.		
Unit-3	INDIAN SECURITY MARKET AND DERIVATIVES	Contact Hours: 7
Primary and Secondary market in India; Stock exchanges in India; BSE, NSE; Regulations of stock exchanges; Trading system in stock exchanges; Derivatives- Financial Derivatives; Futures and Options; Trading strategies; Commodity Derivatives.		
Unit-4	MODELS OF MARKOWITZ AND SHARPE	Contact Hours: 5
Markowitz's Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio-evaluation measures – Sharpe's Performance Index		
Unit-5	VALUATION & TREATMENT OF GOODWILL	Contact Hours: 8
Equity and Enterprise Value; Valuation Methods; Free Cash Flow; Garden Dividend Model, CAPM; Project Valuation; Warrant Valuation; Treatment of Goodwill		

Suggestive Readings:

Text Books:

- Investment Analysis & Portfolio Management, Prasanna Chandra, Mc Graw Hill
- Modern Portfolio Management: Moving Beyond Modern Portfolio Theory 1st Edition by Todd E. Petzel (Author)

Reference Books:

- Investment Analysis & Portfolio Management, M. Ranganathan, R. Madhumathi, Pearson
- Investing in India, Rahul Saraogi, (Wiley Finance) 1st Edition, Kindle Edition
- Security Analysis and Portfolio Management, Dhanesh Khatri, Trinity

Assessment Scheme (2024-25):

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term	☑	1hr	30	Levels 2 to 5
Assignment/ Case Study	☑	1hr	10	Levels 3 to 5
Quiz	☑		10	Levels 1 to 2
End Term	☑	2hr	50	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE007CO1	3	1	1	0	1	1	3	2	2
DSE007CO2	3	3	1	0	3	0	1	2	3
DSE007CO3	3	2	2	1	3	1	2	3	2
DSE007CO4	2	3	1	1	3	0	1	2	2
DSE007CO5	2	3	1	0	2	1	1	2	2

1 = Low, **2 = Moderate**, **3 = High** contribution

Program	Bachelor of Commerce	Semester				
Course Name	Banking & Insurance	L	T	P	C	Course Type
Course Code	DSE008	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

S. No.	Course Objectives
1	To introduce students to the evolution, structure, and functioning of the Indian banking system and the role of the Reserve Bank of India.
2	To develop understanding of financial instruments, markets, and institutions operating in the domestic and international financial system.
3	To familiarize students with different types of banking services including corporate, retail, investment banking, and venture capital.
4	To impart knowledge of the Indian insurance system, insurance principles, policy structure, and regulatory framework.
5	To equip students with conceptual and practical understanding of risk management, types of risks, and corporate risk management processes.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO No.	Course Outcomes	BT Level
DSE008CO1	Explain the evolution, structure, and functions of the Indian banking system and the role of the central bank.	L2
DSE008CO2	Describe and classify financial instruments, markets, and institutions operating in domestic and international environments.	L2
DSE008CO3	Analyze different banking services such as corporate, retail, investment banking, and venture capital.	L4
DSE008CO4	Explain insurance concepts, principles, policy structures, and regulatory framework governing the Indian insurance industry.	L3
DSE008CO5	Analyze various types of risks and apply risk management techniques in corporate and financial contexts.	L4

Syllabus:

Unit-1	INTRODUCTION OF BANKING SYSTEM	Contact Hours: 9
Evolution of Banking System, Definition of Banking, Types of Banks, Functions of Different Types of Banks, Central Banking, functions of Central Bank, Reserve Bank of India, Introduction to Indian finance System and An Overview of Indian Banking System.		
Unit-2	INTRODUCTION OF FINANCIAL INSTRUMENTS	Contact Hours: 9
Debt Market, Equity Market, Financial Services, Depository Institutions, Non-Depository Institutions, Money Market Instruments, International Financial Instruments.		

Unit-3	TYPES OF INDIAN BANKING SYSTEM	Contact Hours: 5
Corporate Banking, Retail Banking, Investment Banking, Venture Capital.		
Unit-4	INTRODUCTION OF INDIAN INSURANCE SYSTEM & POLICY	Contact Hours: 9
Insurance: Meaning, Types of Risks Covered, Type of Insurance, Principles of Insurance, Growth & Development of Indian Insurance Industry, Regulations of Insurance Business – IRDA; Introduction to Life & General Insurance, Life Insurance: Features of Life Insurance, Essentials of Life Insurance Contract, Kinds of Insurance Policies, Premium determination, Life Policy Conditions		
Unit-5	INTRODUCTION OF RISK MANAGEMENT	Contact Hours: 13
Introduction to Risk Management: The Concept of Risk, Risk vs. Uncertainty, Types of Risks: Market Risk, Credit Risk, Operational Risk, Interest Risk, Business Risk, Systematic Risk, Classifying Pure Risks, Methods of Handling Pure Risks, Risk Management Process, Risk Financing Techniques, Risk Management Objectives, Risk Management Information Systems (RMIS), Corporate Risk Management Process and firms.		

Suggestive Readings:

Text Books: -

- Bayer and Dennis, Money Banking and Financial Market
- ICFAI Publication Series
- Saving the Indian saver by Urjit Patel
- The Fundamentals of Insurance by Hargovind Dayal

Reference Books: -

- Fundamentals Principles of Insurance by Prof. M. Eswari Karthikeyan
- Banking and Insurance by Saptarshi Ray and Sayane Nayake Pearson publication
- The Psychology of Money by Morgan housel

Assessment Scheme (2024-25):

Component	Adopted for this Course	Duration	Weightage	Levels
Mid Term	☑	1hr	30	Levels 2 to 5
Assignment/ Case Study	☑	1hr	10	Levels 3 to 5
Quiz	☑		10	Levels 1 to 2
End Term	☑	2hr	50	Levels 2 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE008CO1	3	1	1	0	1	1	2	2	2
DSE008CO2	3	2	2	0	2	1	3	2	2
DSE008CO3	3	2	2	1	3	1	2	3	2
DSE008CO4	3	1	2	0	1	3	1	2	2
DSE008CO5	2	3	1	1	2	2	2	2	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

MARKETING MANAGEMENT

Program	Bachelor of Commerce	Semester				
Course Name	**Marketing of Services**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**DSE009**	**3**	**0**	**0**	**3**	**DSE**

Course Objectives:

This course ensures that the students understand how:

1	To understand the distinct characteristics of services and the challenges in marketing them compared to goods.
2	To analyze the expanded marketing mix (7Ps) for services and the importance of the physical environment.
3	To comprehend the models of service quality, including the Gaps Model and SERVQUAL, to measure and improve service performance.
4	To evaluate the role of employees and customers in service delivery and the importance of service recovery strategies.
5	To examine the strategies for managing demand and capacity and building customer relationships in services.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE009CO1	Explain the fundamental concepts of service marketing and the service triangle.	L2 (Understand)
DSE009CO2	Apply the Gaps Model of Service Quality to identify and address service failures.	L3 (Apply)
DSE009CO3	Analyze the role of the physical evidence and the services cape in shaping customer perceptions.	L4 (Analyze)
DSE009CO4	Evaluate strategies for matching demand with capacity and managing customer waiting lines.	L5 (Evaluate)
DSE009CO5	Create a service blueprint to visualize and improve the service delivery process.	L6 (Create)

Syllabus:

Unit-1	
Introduction to Services Marketing: Definition, Characteristics of Services (Intangibility, Heterogeneity, Inseparability, Perishability); The Service Marketing Mix (7Ps); The Service Marketing Triangle; Consumer Behavior in Services: Search, Experience, and Credence Attributes.	
Unit-2	
Service Design and Quality: New Service Development; Service Blueprinting; Service Quality: The Gaps Model of Service Quality; SERVQUAL Dimensions (Reliability, Assurance, Tangibles, Empathy, Responsiveness); Measuring Service Quality.	
Unit-3	**Delivering and Performing Service**
The Role of Employees in Service Delivery (Boundary Spanners, Emotional Labor); The Role of Customers in Service Delivery (Co-creation); Service Recovery: Impact of Service Failure and Recovery; Service Guarantees.	
Unit-4	Managing Service Promises and Physical Evidence
: Integrated Service Marketing Communications; Managing Physical Evidence (The Servicescape); Types of Servicescapes; Strategic Roles of the Servicescape.	
Unit-5	
Managing Demand, Capacity, and Relationships: Strategies for Matching Capacity and Demand (Yield Management); Waiting Line Strategies; Relationship Marketing in Services: The Ladder of Loyalty; Benefits of Customer Retention.	

Suggestive Readings:

Text Books:

1. Zeithaml, Valarie A., Bitner, Mary Jo, and Gremler, Dwayne D., "Services Marketing: Integrating Customer Focus Across the Firm", McGraw Hill Education.
2. Lovelock, Christopher, and Wirtz, Jochen, "Services Marketing: People, Technology, Strategy", Pearson Education.
3. Hoffman, K. Douglas, and Bateson, John E.G., "Services Marketing: Concepts, Strategies, & Cases", Cengage Learning.

Reference Books:

1. Gronroos, Christian, "Service Management and Marketing: Customer Management in Service Competition", Wiley.
2. Fitzsimmons, James A., and Fitzsimmons, Mona J., "Service Management: Operations, Strategy, Information Technology", McGraw Hill.
3. Rao, K. Rama Mohana, "Services Marketing", Pearson Education.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			20 MCQ	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE009CO1	3	1	1	2	2	1	2	1	2
DSE009CO2	3	2	2	2	2	2	2	2	2
DSE009CO3	2	3	2	2	2	2	2	2	2
DSE009CO4	2	3	3	2	2	2	2	3	2
DSE009CO5	2	2	3	3	2	3	2	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Retail Management	L	T	P	C	Course Type
Course Code	DSE010	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To understand the nature, scope, and significance of the retail industry in the global and Indian context.
2	To analyze the different retail formats, theories of structural change, and consumer behavior in retail.
3	To comprehend the strategies for retail location, merchandise management, and pricing.
4	To evaluate the role of store operations, layout design, and visual merchandising in customer experience.
5	To examine contemporary issues such as e-tailing, omni-channel retailing, and retail technology.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE010CO1	Explain the core concepts, theories, and formats of retailing.	L2 (Understand)
DSE010CO2	Apply retail strategy frameworks to make decisions on location and merchandising.	L3 (Apply)
DSE010CO3	Analyze the retail mix elements to optimize store performance and customer satisfaction.	L4 (Analyze)
DSE010CO4	Evaluate the impact of digital transformation and supply chain management on retail operations.	L5 (Evaluate)
DSE010CO5	Create a retail business plan incorporating omni-channel strategies.	L6 (Create)

Syllabus:

Unit-1	
Introduction to Retailing: Definition and Functions of a Retailer; Evolution of Retailing; Organized vs. Unorganized Retail; Retail Formats (Store-based and Non-store based); Theories of Retail Development (Wheel of Retailing, Accordion Theory).	
Unit-2	
Retail Consumer & Strategy: Understanding the Retail Customer: Buying Decision Process, Segmentation, and Targeting; Retail Strategy: Building a Sustainable Competitive Advantage; Strategic	

Retail Planning Process.	
Unit-3	
Merchandise & Location Management: Retail Location: Types of Locations, Site Selection Factors; Merchandise Management: Merchandise Planning, Assortment Strategy, Sourcing, and Category Management; Retail Pricing Strategies.	
Unit-4	
Store Operations & Management: Store Layout and Design: Types of Layouts (Grid, Racetrack, Free-form); Visual Merchandising and Atmospherics; Retail Human Resource Management; Customer Service and Relationship Management.	
Unit-5	
Technology & Emerging Trends: Retail Information Systems; Supply Chain Management in Retail; E-tailing and Omni-channel Retailing; Legal and Ethical Issues in Retailing; Future Trends in Global Retailing.	

Suggestive Readings:

Text Books:

1. Levy, Michael, Weitz, Barton A., and Grewal, Dhruv, "Retailing Management", McGraw Hill Education.
2. Pradhan, Swapna, "Retailing Management: Text and Cases", McGraw Hill Education.
3. Berman, Barry, and Evans, Joel R., "Retail Management: A Strategic Approach", Pearson.

Reference Books:

1. Bajaj, Chetan, Tuli, Rajnish, and Srivastava, Nidhi V., "Retail Management", Oxford University Press.
2. Vedamani, Gibson G., "Retail Management", Jaico Publishing House.
3. Dunne, Patrick M., Lusch, Robert F., and Carver, James R., "Retailing", Cengage Learning.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE010CO1	3	1	1	2	2	1	2	1	2
DSE010CO2	3	3	2	2	2	2	2	2	2
DSE010CO3	2	3	3	2	2	3	3	3	2
DSE010CO4	2	3	2	2	2	2	2	3	2
DSE010CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Brand Architecture and Management	L	T	P	C	Course Type
Course Code	DSE011	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To understand the strategic role of advertising and its relationship with brand architecture.
2	To analyze the process of developing effective advertising campaigns and media plans.
3	To comprehend the concept of brand architecture and its various models (Branded House, House of Brands, Hybrid).
4	To evaluate the impact of brand architecture decisions on brand equity and portfolio management.
5	To examine the integration of advertising strategies with brand architecture to build strong, cohesive brands.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE011CO1	Explain the fundamental concepts of advertising management and brand architecture frameworks.	L2 (Understand)
DSE011CO2	Apply advertising creativity and media planning techniques to achieve marketing objectives.	L3 (Apply)
DSE011CO3	Analyze the structure of brand portfolios and select appropriate brand architecture strategies.	L4 (Analyze)
DSE011CO4	Evaluate the effectiveness of advertising campaigns in reinforcing brand architecture.	L5 (Evaluate)
DSE011CO5	Create a comprehensive advertising strategy that supports a specific brand architecture model.	L6 (Create)

Syllabus:

Unit-1	
Introduction to Advertising & Branding: Definition, Scope, and Evolution of Advertising; Role of Advertising in Brand Building; Concept of Brand Equity; Advertising Communication Models (AIDA, Hierarchy of Effects).	
Unit-2	
Advertising Strategy & Execution: Setting Advertising Objectives (DAGMAR); Budgeting Methods;	

Creative Strategy: Appeals, Execution Styles, and Copywriting; Media Planning: Selection, Scheduling, and Buying.	
Unit-3	
Brand Architecture Fundamentals: Definition and Importance of Brand Architecture; Brand Hierarchy; Brand Architecture Models: Branded House (Monolithic), House of Brands (Pluralistic), Endorsed Brands, Hybrid Architecture.	
Unit-4	
Strategic Brand Portfolio Management: Managing Brand Portfolios; Brand Extensions (Line vs. Category); Rationalizing the Brand Portfolio; Rebranding and Repositioning Strategies within an Architecture.	
Unit-5	
Integrating Advertising & Architecture: Aligning Advertising with Brand Architecture; Corporate Branding vs. Product Branding; Measuring Brand Architecture Effectiveness; Case Studies of Successful Brand Architectures (e.g., P&G, Unilever, Tata, Google/Alphabet).	

Suggestive Readings:

Text Books:

1. Aaker, David A., "Brand Portfolio Strategy: Creating Relevance, Differentiation, Energy, Leverage, and Clarity", Free Press.
2. Kapferer, Jean-Noël, "The New Strategic Brand Management: Advanced Insights and Strategic Thinking", Kogan Page.
3. Belch, George E., and Belch, Michael A., "Advertising and Promotion: An Integrated Marketing Communications Perspective", McGraw Hill.

Reference Books:

1. Keller, Kevin Lane, "Strategic Brand Management: Building, Measuring, and Managing Brand Equity", Pearson.
2. Rajagopal, "Brand Architecture: A Strategic Approach", Palgrave Macmillan.
3. Ogilvy, David, "Ogilvy on Advertising", Prion Books.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE011CO1	3	1	1	2	2	1	2	1	2
DSE011CO2	3	3	2	3	2	2	2	2	2
DSE011CO3	2	3	3	2	2	3	3	3	2
DSE011CO4	2	3	2	2	3	2	3	3	3
DSE011CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Integrated Marketing Communication	L	T	P	C	Course Type
Course Code	DSE012	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To conceptualize the integrated marketing communication process and its role in brand building.
2	To analyze the various tools of the promotional mix, including advertising, sales promotion, and public relations.
3	To develop creative strategies and execute effective media planning.
4	To integrate digital and social media platforms into the broader marketing communication framework.
5	To evaluate the ethical, social, and legal implications of marketing communications.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE012CO1	Understand the key concepts, models, and role of IMC in the marketing mix.	L2
DSE012CO2	Analyze the advertising communication process and develop creative strategies.	L3
DSE012CO3	Apply various promotional tools like sales promotion, PR, and direct marketing to business scenarios.	L4
DSE012CO4	Evaluate media channels and plan effective media schedules and budgets.	L5
DSE012CO5	Design an integrated marketing communication plan for a product or service.	L6

Syllabus:

Unit-1	Introduction to Integrated Marketing Communication
Concept and definition of IMC**;** The IMC planning process; The role of IMC in the marketing process; The Communication Process: Source, Message, Channel, Receiver, Noise, Feedback; Consumer Response Models: AIDA, Hierarchy of Effects; Setting Communication Objectives (DAGMAR approach).	
Unit-2	Advertising and Creative Strategy
Advertising: Definition, Types, and Importance; Role of Advertising Agencies; Creative Strategy: Planning and Development; Creative Execution Styles (Appeals, Tone, Format); Copywriting for Print, Broadcast, and Digital Media; Headlines, Visuals, and Slogans.	

Unit-3	Sales Promotion and Public Relations
Sales Promotion: Scope and Role; Consumer-oriented vs. Trade-oriented Sales Promotion; Public Relations (PR): Definition, Objectives, and Tools (Press Releases, Sponsorships, Events); Difference between PR, Publicity, and Corporate Advertising; Managing Crisis Communication.	
Unit-4	Direct Marketing and Digital Integration
Direct Marketing; Database marketing, Telemarketing, Direct Mail; Personal Selling: Role and Process; Digital Marketing: Website, SEO/SEM context; Social Media Marketing: Engagement and Content Strategy; Mobile Marketing trends; Integrating traditional and digital channels.	
Unit-5	Media Planning, Measurement, and Ethics
Media Planning: Reach, Frequency, GRPs, CPM; developing a Media Plan; Budgeting for Promotion: Approaches (Percentage of Sales, Competitive Parity, Objective and Task); Measuring Effectiveness: Pre-testing and Post-testing methods; Ethical, Social, and Regulatory aspects of Advertising (ASCI guidelines).	

Suggestive Readings:

Text Books:

1. University of Minnesota Libraries. (2015). *Principles of Marketing*. University of Minnesota Libraries Publishing.
2. Solomon, M. R., & Saylor Academy. (2012). *Launching! Advertising and Promotion in Real Time*. The Saylor Foundation. Stokes, R. (2018). *eMarketing: The Essential Guide to Marketing in a Digital World*. Red & Yellow Creative School of Business.

Reference Books:

1. Burnett, J. (2011). *Core Concepts of Marketing*. The Global Text Project. OpenStax. (2019).
2. *Principles of Marketing*. OpenStax Rice University. Poepsel, M. (2018). *Media, Society, Culture and You*. Rebus Community.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE012CO1	3	1	1	2	2	1	2	1	2
DSE012CO2	3	3	2	3	2	2	2	2	2
DSE012CO3	2	3	3	2	2	3	3	3	2
DSE012CO4	2	3	2	2	3	2	3	3	3
DSE012CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Sales & Distribution Management	L	T	P	C	Course Type
Course Code	DSE014	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To understand the nature and importance of sales management, personal selling, and the sales process in a competitive environment.
2	To analyze the functions of sales force management, including recruitment, selection, training, motivation, and compensation.
3	To comprehend the techniques for sales planning and control, such as forecasting, budgeting, territory management, and quota setting.
4	To evaluate the design and management of marketing channels, including the role of intermediaries like wholesalers and retailers.
5	To examine the role of logistics, supply chain management, and emerging trends like digital sales and sales automation.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE014CO1	Explain the theories of selling and the fundamental concepts of sales and distribution management.	L2
DSE014CO2	Apply sales forecasting techniques and territory management strategies to optimize sales performance.	L3
DSE014CO3	Analyze the structure and dynamics of distribution channels to resolve conflicts and ensure efficiency.	L4
DSE014CO4	Evaluate the effectiveness of sales force management strategies, including compensation and performance appraisal.	L5
DSE014CO5	Create a comprehensive sales and distribution plan integrating logistics and modern technology.	L6

Syllabus:

Unit-1	**Introduction to Sales Management**
• Conceptual Framework: Nature, Scope, and Objectives of Sales Management; Difference between Sales and Marketing. • Personal Selling: The Sales Process (Prospecting, Pre-approach, Approach, Presentation, Handling Objections, Closing, Follow-up). • Theories: Theories of Selling (AIDAS, Buying Formula, Right Set of Circumstances). • Strategy: Strategic role of sales management.	
Unit-2	**Sales Force Management**
• Organization: Structure of Sales Organization (Line, Line & Staff, Functional, Horizontal). • Staffing: Recruitment and Selection of Sales Force. • Development: Training (Methods and Evaluation); Motivating Sales Personnel (Financial and Non-Financial Incentives). • Compensation: Designing Compensation Plans; Sales Force Control and Performance Evaluation.	
Unit-3	**Sales Planning and Control**
• Forecasting: Sales Forecasting Methods (Qualitative and Quantitative). • Budgeting: Sales Budgeting process. • Territories: Designing Sales Territories; Routing and Scheduling. • Quotas: Types of Sales Quotas and Administration. • Analysis: Sales Analysis and Marketing Cost Analysis.	
Unit-4	**Distribution Channel Management**
• Channels: Definition, Functions, and Flows; Channel Levels. • Intermediaries: Role of Wholesaling and Retailing; Types of intermediaries. • Design: Channel Design Process; Factors affecting Channel Choice. • Management: Managing Channel Members; Channel Conflict (Types, Causes, and Resolution techniques); Power and Politics in channels.	
Unit-5	**Logistics and Trends**
• Logistics: Physical Distribution System; Order Processing; Inventory Management; Warehousing; Transportation. • SCM: Introduction to Supply Chain Management. • Trends: Sales Automation; Digital Sales; Omni-channel Distribution. • Ethics: Ethical and Legal issues in Sales and Distribution.	

Suggestive Readings:

Text Books:

1. Havaldar, Krishna K., and Cavale, Vasant M. Sales and Distribution Management. Tata McGraw Hill.
2. Still, Richard R., Cundiff, Edward W., and Govoni, Norman A. P. Sales Management: Decisions, Strategies and Cases. Pearson Education.

Reference Books:

1. Panda, Tapan K., and Sahadev, Sunil. Sales and Distribution Management. Oxford University Press.
2. Tanner, John F., and Honeycutt, Earl D. Sales Management. Cengage Learning.
3. Kotler, Philip, and Keller, Kevin Lane. Marketing Management. Pearson.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE014CO1	3	1	1	2	1	1	2	1	2
DSE014CO2	3	3	2	2	1	2	2	2	2
DSE014CO3	2	3	3	2	2	3	2	3	2
DSE014CO4	2	2	2	3	2	3	2	2	2
DSE014CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Advertising & Brand Architecture	L	T	P	C	Course Type
Course Code	DSE015	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To understand the strategic role of advertising and its relationship with brand architecture.
2	To analyze the process of developing effective advertising campaigns and media plans.
3	To comprehend the concept of brand architecture and its various models (Branded House, House of Brands, Hybrid).
4	To evaluate the impact of brand architecture decisions on brand equity and portfolio management.
5	To examine the integration of advertising strategies with brand architecture to build strong, cohesive brands.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE015CO1	Explain the fundamental concepts of advertising management and brand architecture frameworks.	L2
DSE015CO2	Apply advertising creativity and media planning techniques to achieve marketing objectives.	L3
DSE015CO3	Analyze the structure of brand portfolios and select appropriate brand architecture strategies.	L4
DSE015CO4	Evaluate the effectiveness of advertising campaigns in reinforcing brand architecture.	L5
DSE015CO5	Create a comprehensive advertising strategy that supports a specific brand architecture model.	L6

Syllabus:

Unit-1	
Introduction to Advertising & Branding: Definition, Scope, and Evolution of Advertising; Role of Advertising in Brand Building; Concept of Brand Equity; Advertising Communication Models (AIDA, Hierarchy of Effects).	
Unit-2	
Advertising Strategy & Execution: Setting Advertising Objectives (DAGMAR); Budgeting Methods; Creative Strategy: Appeals, Execution Styles, and Copywriting; Media Planning: Selection, Scheduling, and Buying.	
Unit-3	
Brand Architecture Fundamentals: Definition and Importance of Brand Architecture; Brand Hierarchy; Brand Architecture Models: Branded House (Monolithic), House of Brands (Pluralistic), Endorsed Brands, Hybrid Architecture.	
Unit-4	
Strategic Brand Portfolio Management: Managing Brand Portfolios; Brand Extensions (Line vs. Category); Rationalizing the Brand Portfolio; Rebranding and Repositioning Strategies within an Architecture.	
Unit-5	
Integrating Advertising & Architecture: Aligning Advertising with Brand Architecture; Corporate Branding vs. Product Branding; Measuring Brand Architecture Effectiveness; Case Studies of Successful Brand Architectures (e.g., P&G, Unilever, Tata, Google/Alphabet).	

Suggestive Readings:

Text Books:

1. Aaker, David A., "Brand Portfolio Strategy: Creating Relevance, Differentiation, Energy, Leverage, and Clarity", Free Press.
2. Kapferer, Jean-Noël, "The New Strategic Brand Management: Advanced Insights and Strategic Thinking", Kogan Page.
3. Belch, George E., and Belch, Michael A., "Advertising and Promotion: An Integrated Marketing Communications Perspective", McGraw Hill.

Reference Books:

1. Keller, Kevin Lane, "Strategic Brand Management: Building, Measuring, and Managing Brand Equity", Pearson.
2. Rajagopal, "Brand Architecture: A Strategic Approach", Palgrave Macmillan.
3. Ogilvy, David, "Ogilvy on Advertising", Prion Books.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE015CO1	3	1	1	2	2	1	2	1	2
DSE015CO2	3	3	2	3	2	2	2	2	2
DSE015CO3	2	3	3	2	2	3	3	3	2
DSE015CO4	2	3	2	2	3	2	3	3	3
DSE015CO5	2	2	3	3	2	3	3	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Customer Relationship Management	L	T	P	C	Course Type
Course Code	DSE016	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To understand the conceptual framework of Customer Relationship Management (CRM) and its evolution from transactional to relationship marketing.
2	To analyze the customer lifecycle, including acquisition, retention, and development of long-term customer value.
3	To comprehend the role of technology, including e-CRM and data mining, in managing customer relationships.
4	To examine the application of CRM strategies across various service sectors like banking, retail, and hospitality.
5	To evaluate the challenges in CRM implementation and emerging trends like Social CRM.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE016CO1	Explain the fundamental concepts, types, and benefits of CRM in modern business.	L2
DSE016CO2	Apply strategies for customer acquisition and retention to maximize Customer Lifetime Value (CLV).	L3
DSE016CO3	Analyze the technological tools (SFA, e-CRM) used for data management and customer interaction.	L4
DSE016CO4	Evaluate the effectiveness of CRM practices in specific industries (Banking, Retail, etc.).	L5
DSE016CO5	Develop a framework for CRM implementation and address ethical issues in customer data management.	L6

Syllabus:

Unit-1	Conceptual Framework
• Introduction to CRM: Definition, Need, and Importance.	

• Evolution: Transition from Transactional Marketing to Relationship Marketing. • Concepts: The Value Pyramid; CRM Cycle; Customer Interaction Cycle. • Types of CRM: Operational, Analytical, and Collaborative CRM. • Customer Experience: Customer Profiling and Total Customer Experience.	
Unit-2	**Customer Centricity and Value**
• Customer Lifecycle: Acquisition, Retention, and Development (Win-back strategies). • Customer Value: Concept of Customer Lifetime Value (CLV); Measuring Customer Profitability. • Loyalty vs. Satisfaction: Difference between Customer Satisfaction and Customer Loyalty. • Retention Strategies: Cross-selling and Up-selling techniques.	
Unit-3	**Technological Aspects of CRM**
• e-CRM: Difference between CRM and e-CRM; Features and benefits of e-CRM. • Sales Force Automation (SFA): Objectives, Contact Management, Lead Management. • Data Management: Role of Data Mining and Data Warehousing in CRM. • Analytics: Customer Database Management; Introduction to Market Basket Analysis	
Unit-4	**CRM in Service Sectors**
• Service Industry Challenges: Unique aspects of CRM in services. • Banking & Finance: Managing relationships in banking and insurance. • Retail: Loyalty programs and personalized shopper services. • Hospitality & Telecom: Enhancing guest and subscriber experiences. • Support: Role of Call Centers and Contact Centers.	
Unit-5	**Implementation and Trends**
• Implementation: Steps in CRM Implementation; Common barriers and challenges. • Culture: Building a Customer-Centric organizational culture. • Emerging Trends: Social CRM (S-CRM); Mobile CRM; AI in CRM (Chatbots). • Ethics: Ethical issues in CRM; Privacy and Data Protection laws.	

Suggestive Readings:

Text Books:

1. Shields, Kerri. Customer Centric Strategy. BCcampus Open Education.
2. Buttle, Francis and Maklan, Stan. Customer Relationship Management: Concepts and Technologies. Routledge.
3. Sheth, Jagdish N., Parvatiyar, Atul, and Shainesh, G. Customer Relationship Management: Emerging Concepts, Tools, and Applications. Tata McGraw Hill.

Reference Books:

1. Kumar, V. and Reinartz, Werner. Customer Relationship Management: Concept, Strategy, and Tools. Springer.

2. Greenberg, Paul. CRM at the Speed of Light. McGraw-Hill Osborne Media.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE016CO1	3	1	2	2	2	1	3	2	2
DSE016CO2	3	3	2	2	2	2	3	3	2
DSE016CO3	2	1	2	3	1	1	3	3	3
DSE016CO4	3	2	2	3	2	2	3	3	2
DSE016CO5	2	2	3	3	3	2	2	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

BUSINESS ANALYTICS

Program	Master of Business Administration	Semester				
Course Name	Advanced Excel for Dashboarding, Forecasting, and Budgeting	L	T	P	C	Course Type
Course Code	DSE017	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Gain proficiency in advanced Excel tools for business analytics and decision-making.
2	Learn techniques for creating interactive dashboards to visualize business data.
3	Apply forecasting models using Excel for sales, demand, and financial planning.
4	Develop budgeting and variance analysis models for managerial decision-making.
5	Integrate Excel-based analysis into real-world business scenarios.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE017CO1	Demonstrate mastery of advanced Excel formulas, functions, and data tools.	L1
DSE017CO2	Understand dynamic dashboards for managerial reporting and decision-making.	L2
DSE017CO3	Apply statistical and forecasting techniques in Excel for predicting business outcomes.	L3
DSE017CO4	Prepare and analyze budgets with scenario and sensitivity analysis.	L4
DSE017CO5	Evaluate real-world business cases using Excel-based dashboards and financial models.	L5

Syllabus:

Unit-1	**Excel Foundations**	Contact Hours: 9
Introduction to Excel interface and workbook structure, Basic formatting, sorting, and filtering, Essential formulas: SUM, AVERAGE, MIN, MAX, IF, Lookup functions: VLOOKUP, HLOOKUP, INDEX-MATCH (step-by-step approach), Data validation and conditional formatting		
Unit-2	**Data Handling & Visualization**	Contact Hours: 9

• Cleaning data (remove duplicates, text-to-columns, find & replace) • PivotTables: summarizing and grouping data • Charts: bar, line, pie, combo charts • Sparklines and trendlines • Case Study: Monthly Sales Analysis		
Unit-3	**Dashboard Design**	Contact Hours: 9
• Basics of dashboard design (clarity, simplicity, relevance) • Linking PivotTables and charts • Adding slicers and timelines for interactivity • Creating a single-sheet dashboard • Case Study: Sales Dashboard		
Unit-4	**Forecasting with Excel**	Contact Hours: 9
• Adding trendlines in charts • Moving averages (simple and weighted) • Forecast Sheet in Excel (step-by-step) • Case Study: Demand/Sales Forecasting		
Unit-5	**Budgeting & Business Applications**	Contact Hours: 9
• Preparing a simple sales budget and operating budget • Budget vs. actual comparison using variance analysis • Linking budget numbers with charts for visualization • Case Study: Annual Budget Report		

Suggestive Readings:

Text Book

1. Data Analysis and Business Modelling Using Microsoft Excel – Manohar Hansa Lysander, PHI Learning Pvt. Ltd.

Reference Books:

1. Excel Dashboards and Reports for Dummies – Michael Alexander, Wiley India Pvt. Ltd.
2. Mastering Financial Modelling in Microsoft Excel – Alastair Day, Pearson Education
3. Microsoft Excel 2013 Data Analysis & Business Modeling – Wayne Winston, Pearson Education

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE017CO1	**3**	**1**	**1**	**2**	**-**	**-**	**1**	**-**	**1**
DSE017CO2	**2**	**3**	**3**	**-**	**-**	**-**	**-**	**-**	**1**
DSE017CO3	**1**	**3**	**2**	**-**	**-**	**-**	**-**	**1**	**1**
DSE017CO4	**1**	**3**	**2**	**1**	**-**	**-**	**1**	**2**	**1**
DSE017CO5	**3**	**3**	**2**	**1**	**1**	**2**	**2**	**3**	**2**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	**Basic Econometrics**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**DSE018**	**3**	**0**	**0**	**3**	**DSE (Theory)**

Course Objectives:

The course is designed to enable students to

1	To introduce the basic concepts and role of econometrics in business and economics.
2	To provide students with practical skills to apply regression and correlation techniques using Excel/SPSS.
3	To develop the ability to test hypotheses and interpret statistical results.
4	To prepare students to use econometric models for simple forecasting and decision-making.
5	To encourage application of econometric tools through case studies in business and economics.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE018 CO1	Explain the role of econometrics in business decision-making.	L1
DSE018 CO2	Apply simple linear regression and correlation using Excel/SPSS.	L2
DSE018 CO3	Conduct hypothesis testing (t-test, F-test) in econometric models.	L3
DSE018 CO4	Interpret results of regression outputs and forecasting models.	L4
DSE018 CO5	Solve small case studies in marketing, finance, and economics using econometric tools.	L5

Syllabus:

Unit-1	Introduction to Econometrics	Contact Hours: 9
● Definition, scope, and importance of econometrics ● Difference between statistics and econometrics ● Applications in business and economics		
Unit-2	Data & Tools for Econometrics	Contact Hours: 9
● Types of data: cross-section, time series, panel ● Using Excel/SPSS for basic econometric analysis ● Descriptive statistics and correlation		
Unit-3	Simple Linear Regression	Contact Hours: 9
● Regression model: concept and estimation ● Ordinary Least Squares (OLS) – assumptions and properties ● Hypothesis testing of regression coefficients (t, F test)		
Unit-4	Multiple Regression Basics	Contact Hours: 9
● Introduction to multiple regression ● Problems of multicollinearity, heteroskedasticity, autocorrelation (basic overview)		

● Case Study: Sales forecasting using regression		
Unit-5	Applications & Case Studies	Contact Hours: 9
● Econometric models in marketing (demand analysis) ● Financial applications (stock returns & interest rates) ● Forecasting GDP growth with simple regression		

Suggestive Readings:

Text Book

Gujarati, D.N. & Porter, D. (Indian Edition). Basic Econometrics. McGraw Hill Education.

Reference Books:

1. Koutsoyiannis, A. Theory of Econometrics. Macmillan.
2. Dougherty, C. Introduction to Econometrics. Oxford University Press.
3. Maddala, G.S. Introduction to Econometrics. Wiley India.
4. Gujarati, D.N. Econometrics by Example. McGraw Hill/Palgrave.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE018 CO1	**3**	**1**	**1**	**2**	**-**	**-**	**1**	**-**	**1**
DSE018 CO2	**2**	**3**	**3**	**-**	**-**	**-**	**-**	**-**	**1**
DSE018 CO3	**1**	**3**	**2**	**-**	**-**	**-**	**-**	**1**	**1**
DSE018 CO4	**1**	**3**	**2**	**1**	**-**	**-**	**1**	**2**	**1**
DSE018 CO5	**3**	**3**	**2**	**1**	**1**	**2**	**2**	**3**	**2**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Structured Query Language (SQL)	L	T	P	C	Course Type
Course Code	DSE019	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	To introduce basic concepts of databases and SQL.
2	To provide hands-on skills to write basic SQL queries.
3	To enable data retrieval, filtering, and summary from business databases.
4	To help students apply SQL in business scenarios like sales, inventory, and CRM.
5	To develop confidence in using SQL with practical exercises.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE019CO1	Explain the role of databases and SQL in business systems	L1
DSE019CO2	Write SQL queries to retrieve and filter data	L2
DSE019CO3	Use SQL for basic data analysis (aggregation, sorting, joins)	L3
DSE019CO4	Apply SQL on case studies involving sales, inventory, and customer data	L4
DSE019CO5	Demonstrate SQL usage through hands-on practice with sample business datasets	L5

Syllabus:

Unit-1	Introduction to Databases & SQL	Contact Hours: 9
● What is a database? ● Relational databases in business ● Overview of SQL, Tables, Rows, and Columns		
Unit-2	Basic SQL Queries	Contact Hours: 9
● SELECT, FROM, WHERE ● Filtering, sorting, and aliases		
Unit-3	Data Aggregation & Grouping	Contact Hours: 9
● GROUP BY, HAVING ● Aggregate functions: COUNT, SUM, AVG, MAX, MIN		
Unit-4	Joins & Subqueries	Contact Hours: 9
● INNER JOIN, LEFT JOIN ● Simple subqueries in WHERE clause		
Unit-5	Business Use Cases & Mini Project	Contact Hours: 9
● Customer segmentation ● Sales summary ● Product inventory case studies using sample datasets		

Suggestive Readings:

Text Book

Learning SQL, Alan Beaulieu, O'Reilly Media

Reference Books:

SQL in 10 Minutes, Ben Forta, Pearson

Head First SQL, Lynn Beighley, O'Reilly Media

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE019CO1	**3**	**1**	**1**	**2**	-	-	-	-	**1**
DSE019CO2	**2**	**3**	**3**	-	-	-	-	-	**1**
DSE019CO3	**2**	**3**	**3**	-	-	-	-	**1**	**1**
DSE019CO4	**3**	**3**	**2**	**1**	**1**	**1**	**1**	**2**	**1**
DSE019CO4	**3**	**3**	**2**	**1**	**1**	**1**	-	**2**	**1**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce (BCM)	Semester			
Course Name	HR Analytics	L	T	P	C
Course Code	DSE020	3	0	0	3

Course Objectives:

This course ensures that the students understand how:

1	To understand the concept, scope, and importance of HR Analytics in data-driven decision-making.
2	To analyze the various metrics and models used for measuring HR effectiveness and efficiency.
3	To comprehend the application of analytics in key HR functions like recruitment, training, and performance management.
4	To evaluate the role of predictive analytics and statistical tools in workforce planning and retention.
5	To develop skills in visualizing HR data and creating dashboards for strategic insights.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE020CO1	Explain the fundamental concepts and frameworks of HR Analytics.	L2
DSE020CO2	Apply HR metrics to measure the efficiency of recruitment, training, and compensation.	L3
DSE020CO3	Analyze workforce data using descriptive and predictive analytics techniques.	L4
DSE020CO4	Evaluate the impact of HR interventions on business performance using ROI analysis.	L5
DSE020CO5	Create HR dashboards and reports to communicate insights to stakeholders.	L6

Syllabus:

Unit-1	
Introduction to HR Analytics: Definition, Evolution, and Importance of HR Analytics; Levels of Analytics (Descriptive, Diagnostic, Predictive, Prescriptive); The HR Analytics Value Chain; Challenges in HR Analytics.	
Unit-2	
HR Metrics and Measurement: Designing HR Metrics; Key Metrics for Recruitment (Time to Hire, Cost per Hire), Training (Training ROI), Performance (Performance Ratings), and Compensation (Compa-ratio); Benchmarking.	
Unit-3	
Functional HR Analytics: Workforce Planning Analytics (Supply and Demand Forecasting); Talent Acquisition Analytics; Learning and Development Analytics; Performance Management Analytics; Retention Analytics (Churn/Attrition Analysis).	
Unit-4	
Predictive Analytics in HR: Introduction to Predictive Modelling; Regression Analysis in HR; Predicting Employee Turnover; Predicting Performance; Correlation and Causation in HR Data.	
Unit-5	
Data Visualization and Reporting: Principles of Data Visualization; Creating HR Dashboards; Storytelling with Data; Ethical Issues in HR Analytics (Data Privacy, Bias); Future of HR Analytics (AI and Machine Learning).	

Suggestive Readings:

Text Books:

1. Bhattacharyya, Dipak Kumar, "HR Analytics: Understanding Theories and Applications", Wiley India.
2. Soundararajan, R., and Singh, K., "Winning on HR Analytics: Leveraging Data for Competitive Advantage", SAGE Publications.
3. Fitz-enz, Jac, "The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments", AMACOM.

Reference Books:

1. Pease, Gene, "Human Capital Analytics: How to Harness the Potential of Your Organization's Greatest Asset", Wiley.
2. Marr, Bernard, "Data-Driven HR: How to Use Analytics and Metrics to Drive Performance", Kogan Page.
3. Edwards, Martin R., and Edwards, Kirsten, "Predictive HR Analytics: Mastering the HR Metric", Kogan Page.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE020CO1	3	2	1	1	1	1	2	1	2
DSE020CO2	3	3	2	2	2	2	2	2	2
DSE020CO3	2	3	3	2	2	3	2	3	2
DSE020CO4	2	3	3	2	2	2	2	3	2
DSE020CO5	2	3	3	3	2	2	2	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Marketing Analytics	L	T	P	C	Course Type
Course Code	DSE021	3	0	0	3	DSE

Course Objectives:

This course ensures that the students understand how:

1	To understand the role of marketing analytics in data-driven decision-making and strategy formulation.
2	To analyze customer data to derive insights for segmentation, targeting, and positioning.
3	To comprehend the metrics and models used for measuring marketing performance and ROI.
4	To evaluate the effectiveness of digital marketing campaigns using web and social media analytics.
5	To examine predictive modeling techniques for sales forecasting and customer lifetime value estimation.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT Level
DSE021CO1	Explain the fundamental concepts and tools of marketing analytics.	L2
DSE021CO2	Apply statistical techniques to segment markets and profile customers effectively.	L3
DSE021CO3	Analyze marketing mix effectiveness using regression and attribution modeling.	L4
DSE021CO4	Evaluate customer value and churn risk using predictive analytics models.	L5
DSE021CO5	Create a marketing dashboard to visualize key performance indicators and insights.	L6

Syllabus:

Unit-1	
Introduction to Marketing Analytics: Definition, Evolution, and Importance; Data Sources for Marketing (Internal, External, Digital); The Marketing Analytics Process (Data Collection, Cleaning, Analysis, Visualization); Role of Analytics in Marketing Strategy.	
Unit-2	

Customer Analytics: Customer Segmentation (Cluster Analysis); Customer Profiling; Recency, Frequency, Monetary (RFM) Analysis; Customer Lifetime Value (CLV) Calculation; Churn Prediction Models.	
Unit-3	
Product & Pricing Analytics: New Product Forecasting (Conjoint Analysis); Product Positioning (Perceptual Mapping); Pricing Analytics: Price Elasticity, Optimization, and Revenue Management; Market Basket Analysis (Association Rules).	
Unit-4	
Advertising & Digital Analytics: Measuring Advertising Effectiveness; Media Mix Modeling; Attribution Modeling (First-touch, Last-touch, Multi-touch); Web Analytics (Google Analytics key metrics); Social Media Sentiment Analysis.	
Unit-5	
Sales & Predictive Analytics: Sales Forecasting Methods (Time Series, Regression); Predictive Analytics in Marketing; A/B Testing for Marketing Optimization; Marketing Dashboards and Visualization; Future Trends in Marketing Analytics (AI/ML).	

Suggestive Readings:

Text Books:

1. Winston, Wayne L., "Marketing Analytics: Data-Driven Techniques with Microsoft Excel", Wiley.
2. Venkatesan, Rajkumar, Farris, Paul, and Wilcox, Ronald T., "Cutting Edge Marketing Analytics", Pearson Education.
3. Grigsby, Mike, "Marketing Analytics: A Practical Guide to Improving Consumer Insights Using Data Techniques", Kogan Page.

Reference Books:

1. Jeffery, Mark, "Data-Driven Marketing: The 15 Metrics Everyone in Marketing Should Know", Wiley.
2. Hemann, Chuck, and Burbary, Ken, "Digital Marketing Analytics", Pearson.
3. Lilien, Gary L., and Rangaswamy, Arvind, "Marketing Engineering", Trafford Publishing.

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Group	Levels 1 to 5
Assignment/ Case Study/ Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE021CO1	3	2	1	1	1	1	2	1	2
DSE021CO2	3	3	2	2	2	2	2	2	2
DSE021CO3	2	3	3	2	2	3	2	3	2
DSE021CO4	2	3	3	2	2	2	2	3	2
DSE021CO5	2	3	3	3	2	2	2	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester			
Course Name	Statistics Using R	L	T	P	C
Course Code	DSE022	3	0	0	3

Course Objectives:

The course is designed to enable students to

1	To introduce the basics of statistics through R programming.
2	To develop skills in using R for data summarization and visualization.
3	To enable students to perform basic probability and hypothesis testing.
4	To understand correlation and regression in business data analysis.
5	To apply statistical analysis using real-world business datasets.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE022CO1	Explain statistical concepts using R	L1
DSE022CO2	Perform descriptive statistics and visualization	L2
DSE022CO3	Apply hypothesis tests using R	L3
DSE022CO4	Analyze relationships through correlation and regression	L4
DSE022CO5	Interpret and present statistical results	L5

Syllabus:

Unit-1	Introduction to R and Data Types	Contact Hours: 9
● Installing R & RStudio ● Basic R syntax ● Vectors, matrices, data frames, lists		
Unit-2	Descriptive Statistics	Contact Hours: 9
● Mean, Median, Mode ● Variance, Standard Deviation ● Using summary() in R		
Unit-3	Data Visualization	Contact Hours: 9
● Histograms, Bar charts ● Boxplots, Scatterplots ● ggplot2 basics		
Unit-4	Probability and Hypothesis Testing	Contact Hours: 9
● Probability functions ● t-tests, Chi-square tests ● Confidence intervals		
Unit-5	Correlation and Regression	Contact Hours: 9

- Correlation coefficient
- Simple Linear Regression
- Interpreting output in R

Suggestive Readings:

Text Book

1. Hands-On Programming with R, https://rstudio-education.github.io/hopr/, O'Reilly
2. OpenIntro Statistics, Diez, Barr, Çetinkaya-Rundel
3. R for Data Science, https://r4ds.hadley.nz/, O'Reilly

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE022CO1	**3**	**1**	**2**	**2**	-	-	-	-	**1**
DSE022CO2	**2**	**3**	**3**	**1**	-	-	-	-	**1**
DSE022CO3	**1**	**3**	**3**	-	-	-	-	**1**	**2**
DSE022CO4	**1**	**3**	**2**	-	-	-	**1**	**2**	**1**
DSE022CO5	**2**	**3**	**1**	**3**	-	-	-	**2**	**1**

1 = Low, **2 = Moderate**, **3 = High** contribution

Program	Bachelor of Commerce	Semester				
Course Name	**Statistics using Python**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**DSE023**	**3**	**0**	**0**	**3**	**DSE**

Course Objectives:

The course is designed to enable students to

1	To introduce the use of Python in basic statistical analysis.
2	To enable students to use Python libraries for data manipulation and visualization.
3	To apply descriptive and inferential statistics using Python.
4	To perform basic probability distributions and hypothesis testing.
5	To interpret statistical results using real business data.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE023CO1	Explain key statistical concepts using Python	L1
DSE023CO2	Perform descriptive analysis using Python libraries	L2
DSE023CO3	Apply hypothesis testing on datasets	L3
DSE023CO4	Use Python to conduct correlation and simple regression	L4
DSE023CO5	Interpret results and create basic reports	L5

Syllabus:

Unit-1	Introduction to Python and Data Types	Contact Hours: 9
● Installing Python, Jupyter, and Anaconda ● Basic syntax, lists, dictionaries ● Importing libraries: NumPy, pandas		
Unit-2	Descriptive Statistics	Contact Hours: 9
● Measures of central tendency and dispersion ● Summarizing data with pandas ● Using describe(), value_counts()		
Unit-3	Data Visualization	Contact Hours: 9
● Histograms, bar charts, boxplots ● Matplotlib and Seaborn basics ● Plotting distributions and trends		

Unit-4	Probability and Hypothesis Testing	Contact Hours: 9
• Random module and simulations • t-tests, z-tests, chi-square using SciPy • Confidence intervals		
Unit-5	Correlation and Regression	Contact Hours: 9
• Scatter plots and correlation matrix • Simple linear regression using statsmodels • Interpreting regression output		

Suggestive Readings:

Text Book

1. Think Stats, Allen B. Downey, https://greenteapress.com/wp/think-stats/
2. Python for Data Analysis, Wes McKinney, https://wesmckinney.com/book/
3. Python Data Science Handbook, Jake Vander, https://jakevdp.github.io/PythonDataScienceHandbook/

Suggested Course

Intro to Stats in Python, Univ. of Michigan, https://www.coursera.org/specializations/statistics-with-python

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE023CO1	2	3	2	-	-	-	-	-	1
DSE023CO2	1	3	2	-	-	1	1	2	1
DSE023CO3	1	3	3	2	-	1	-	1	1
DSE023CO4	1	3	3	3	-	1	1	2	2
DSE023CO5	2	3	3	2	1	2	2	3	2

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	**Business Intelligence Tools – Power BI & Tableau**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**DSE024**	**3**	**0**	**0**	**3**	**DSE**

Course Objectives:

The course is designed to enable students to

1	To introduce the concepts and applications of business intelligence (BI).
2	To build basic dashboards using Power BI and Tableau.
3	To use BI tools to summarize and visualize business data.
4	To understand data connections, transformations, and visual storytelling.
5	To enable students to apply BI tools to real business problems.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE024CO1	Explain basic concepts and importance of business intelligence	L1
DSE024CO2	Explain basic concepts and importance of business intelligence	L2
DSE024CO3	Perform data cleaning and transformation in BI tools	L3
DSE024CO4	Build basic business visualizations and KPI charts	L4
DSE024CO5	Interpret and communicate insights using BI tools	L5

Syllabus:

Unit-1	Introduction to Business Intelligence (BI)	Contact Hours: 9
● Concepts of BI and data-driven decision-making ● Difference between BI and traditional reporting ● Use cases and benefits of BI tools in business		
Unit-2	Getting Started with Power BI	Contact Hours: 9
● Installing Power BI Desktop ● Data connections (Excel, CSV) ● Basic transformation with Power Query		
Unit-3	Creating Visuals and Dashboards in Power BI	Contact Hours: 9
● Charts: bar, pie, line, card ● Filters and slicers ● Publishing and sharing dashboards		
Unit-4	Tableau for Business Users	Contact Hours: 9

• Tableau interface and data connection • Creating worksheets and dashboards • Simple calculated fields and filters		
Unit-5	Case Study and Dashboard Project	Contact Hours: 9
• BI case from retail/finance/HR domain • Comparison of Power BI vs Tableau • Mini project and class presentation		

Suggestive Readings:

Text Book and Resources

1. Tableau Free Training Videos, Tableau, Official Tutorials, https://www.tableau.com/learn/training/20201
2. Power BI Documentation, Microsoft, Free Docs, https://learn.microsoft.com/en-us/power-bi/
3. Makeover Monday Dataset Library, Community, Open Dataset, https://www.makeovermonday.co.uk
4. *Introducing Microsoft Power BI*, Microsoft Press, https://download.microsoft.com/download/0/8/1/0816F8D1-D1A5-4F60-9AF5-BC91E18D6D64/Microsoft_Press_ebook_Introducing_Power_BI_PDF_mobile.pdf?utm_source=chatgpt.com

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE024CO1	**3**	**1**	**1**	**2**	-	-	-	-	**1**
DSE024CO2	**3**	**1**	**1**	**2**	-	-	-	-	**1**
DSE024CO3	**2**	**3**	**3**	-	-	-	-	-	**1**
DSE024CO4	**1**	**3**	**3**	**1**	-	-	-	**2**	**1**
DSE024CO5	**2**	**3**	**2**	**3**	**1**	**1**	**1**	**3**	**1**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Time Series Analysis and Forecasting	L	T	P	C	Course Type
Course Code	DSE025	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	To introduce students to the basic concepts of time series data.
2	To apply techniques for analyzing trends, seasonality, and cyclicity.
3	To learn forecasting models using spreadsheet and programming tools.
4	To evaluate the accuracy of forecasting models.
5	To develop the ability to apply time series analysis in real business problems.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE025 CO1	Understand and explain components of time series data	L1
DSE025 CO2	Apply smoothing and decomposition techniques	L2
DSE025 CO3	Use spreadsheet tools and R/Python to forecast future values	L3
DSE025 CO4	Evaluate model performance using accuracy metrics	L4
DSE025 CO5	Apply time series models to business cases	L5

Syllabus:

Unit-1	Introduction to Time Series	Contact Hours: 9
● Nature and scope of time series data ● Applications in economics, finance, HR, and operations ● Components of time series: trend, seasonality, cyclic, irregular		
Unit-2	Graphical Representation and Smoothing Techniques	Contact Hours: 9
● Line plots, seasonal plots ● Moving average smoothing ● Exponential smoothing		
Unit-3	Forecasting Using Decomposition	Contact Hours: 9
● Additive and multiplicative models ● Trend and seasonal adjustment ● Using Excel or R for decomposition		

Unit-4	Forecasting Models and Accuracy	Contact Hours: 9
• Naïve, average, drift models • Forecast error measures (MAE, RMSE, MAPE) • Cross-validation basics		
Unit-5	Case Study and Application Project	Contact Hours: 9
• Apply models to retail/finance/production data • Forecast and interpret results • Mini project and presentation		

Suggestive Readings:

Text Book

1. Forecasting: Principles and Practice, Rob J. Hyndman & George Athanasopoulos, Free Open Book, https://otexts.com/fpp3/
2. Introduction to Time Series Forecasting, Jason Brownlee (Free chapters), Practical Guide, https://machinelearningmastery.com/start-here/#timeseries
3. Time Series Data in R, RStudio Tutorials, Online Guide, https://otexts.com/fpp3/tsibook.html
4. OpenIntro Statistics, Diez, Çetinkaya-Rundel, Background Stats, https://www.openintro.org/book/os/

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE025 CO1	**3**	**1**	-	**2**	-	-	-	-	**1**
DSE025 CO2	**2**	**3**	**2**	-	-	-	-	-	**1**
DSE025 CO3	**2**	**3**	**3**	-	-	-	-	**2**	**2**
DSE025 CO4	**1**	**3**	**2**	-	-	-	-	**3**	**1**
DSE025 CO5	**3**	**2**	**2**	**1**	**1**	**2**	**1**	**3**	**2**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Time Series Analysis and Forecasting	L	T	P	C	Course Type
Course Code	DSE025	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	To introduce students to the basic concepts of time series data.
2	To apply techniques for analyzing trends, seasonality, and cyclicity.
3	To learn forecasting models using spreadsheet and programming tools.
4	To evaluate the accuracy of forecasting models.
5	To develop the ability to apply time series analysis in real business problems.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE025 CO1	Understand and explain components of time series data	L1
DSE025 CO2	Apply smoothing and decomposition techniques	L2
DSE025 CO3	Use spreadsheet tools and R/Python to forecast future values	L3
DSE025 CO4	Evaluate model performance using accuracy metrics	L4
DSE025 CO5	Apply time series models to business cases	L5

Syllabus:

Unit-1	Introduction to Time Series	Contact Hours: 9
● Nature and scope of time series data ● Applications in economics, finance, HR, and operations ● Components of time series: trend, seasonality, cyclic, irregular		
Unit-2	Graphical Representation and Smoothing Techniques	Contact Hours: 9
● Line plots, seasonal plots ● Moving average smoothing ● Exponential smoothing		
Unit-3	Forecasting Using Decomposition	Contact Hours: 9
● Additive and multiplicative models ● Trend and seasonal adjustment ● Using Excel or R for decomposition		
Unit-4	Forecasting Models and Accuracy	Contact Hours: 9
● Naïve, average, drift models		

• Forecast error measures (MAE, RMSE, MAPE) • Cross-validation basics		
Unit-5	Case Study and Application Project	Contact Hours: 9
• Apply models to retail/finance/production data • Forecast and interpret results • Mini project and presentation		

Suggestive Readings:

Text Book

1. Forecasting: Principles and Practice, Rob J. Hyndman & George Athanasopoulos, Free Open Book, https://otexts.com/fpp3/
2. Introduction to Time Series Forecasting, Jason Brownlee (Free chapters), Practical Guide, https://machinelearningmastery.com/start-here/#timeseries
3. Time Series Data in R, RStudio Tutorials, Online Guide, https://otexts.com/fpp3/tsibook.html
4. OpenIntro Statistics, Diez, Çetinkaya-Rundel, Background Stats, https://www.openintro.org/book/os/

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE025 CO1	**3**	**1**	-	**2**	-	-	-	-	**1**
DSE025 CO2	**2**	**3**	**2**	-	-	-	-	-	**1**
DSE025 CO3	**2**	**3**	**3**	-	-	-	-	**2**	**2**
DSE025 CO4	**1**	**3**	**2**	-	-	-	-	**3**	**1**
DSE025 CO5	**3**	**2**	**2**	**1**	**1**	**2**	**1**	**3**	**2**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	**Predictive Analytics**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**BCMDSE026**	**3**	**0**	**0**	**3**	**DSE**

Course Objectives:

The course is designed to enable students to

1	To introduce the principles of predictive analytics and its relevance in business.
2	To understand and apply basic predictive models using spreadsheets and tools.
3	To develop skills in exploring patterns and relationships in historical data.
4	To evaluate model performance using key metrics.
5	To apply predictive techniques to solve real-world problems in marketing, HR, and finance.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE026 CO1	Understand the fundamentals of predictive analytics	L1
DSE026 CO2	Apply basic predictive techniques using spreadsheet tools	L2
DSE026 CO3	Build and interpret linear models for prediction	L3
DSE026 CO4	Evaluate model accuracy using appropriate metrics	L4
DSE026 CO5	Solve business cases using predictive analytics	L5

Syllabus:

Unit-1	Introduction to Predictive Analytics	Contact Hours: 9
● Role and importance in business ● Difference between descriptive, predictive, and prescriptive analytics ● Types of predictive models		
Unit-2	Data Preparation and Exploration	Contact Hours: 9
● Data cleaning, missing values ● Correlation and exploratory data analysis ● Visualizing data using Excel or Power BI		
Unit-3	Regression-Based Prediction	Contact Hours: 9
● Simple linear regression ● Multiple linear regression basics ● Interpreting coefficients and R^2		
Unit-4	Classification Basics	Contact Hours: 9
● Logistic regression fundamentals ● Confusion matrix and accuracy ● Use cases in business (churn, loan default)		
Unit-5	Application Project	Contact Hours: 9

- Mini project using Excel or R/Python (basic)
- Report and interpretation
- Case-based presentation

Suggestive Readings:

Text Book

1. Think Stats, Allen B. Downey, Open Book, https://greenteapress.com/wp/think-stats/
2. Forecasting: Principles & Practice, Hyndman & Athanasopoulos, Open Book, https://otexts.com/fpp3/
3. Data Science Handbook, Jake VanderPlas, Open Book, https://jakevdp.github.io/PythonDataScienceHandbook/

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE026 CO1	**3**	**1**	**1**	**2**	-	-	-	-	**1**
DSE026 CO2	**2**	**3**	**3**	-	-	-	-	-	**1**
DSE026 CO3	**2**	**3**	**3**	-	-	-	-	**1**	**1**
DSE026 CO4	**1**	**3**	**2**	-	-	-	-	**3**	**1**
DSE026 CO5	**3**	**2**	**2**	**1**	**1**	**2**	**1**	**3**	**2**

1 = Low, **2 = Moderate**, **3 = High** contribution.

Financial Technology

Program	Bachelor of Commerce	Semester				
Course Name	**Block Chain and Applications**	**L**	**T**	**P**	**C**	**Course Type**
Course Code	**DSE027**	**3**	**0**	**0**	**3**	**DSE**

Course Objectives:

The course is designed to enable students to

1	Understand the fundamentals of blockchain technology, distributed ledgers, and smart contracts.
2	Explore the evolution of cryptocurrencies, tokens, ICOs/STOs, and associated legal frameworks.
3	Examine enterprise and financial applications of blockchain across industries such as banking, healthcare etc.
4	Analyze the challenges, limitations, and future outlook of blockchain, including scalability, interoperability, and sustainability.
5	Implement tools and platforms through practical case studies in payments and digital wallets.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE027 CO1	Describe the concepts of distributed ledgers, block structures, and smart contracts.	L1
DSE027 CO2	Interpret cryptocurrencies, tokens, NFTs, and blockchain-based fundraising mechanisms.	L2
DSE027 CO3	Assess blockchain applications in banking, supply chain, healthcare, identity management, and real estate.	L3
DSE027 CO4	Analyze key challenges of blockchain for future opportunities.	L4
DSE027 CO5	Solve real-world use cases with the help of relevant tools.	L5

Syllabus:

Unit-1	Fundamentals of Blockchain Technology	Contact Hours: 9
• Concept of distributed ledger and decentralization • Structure of blocks and hash functions • Public vs private vs consortium blockchains • Smart contracts – definition, structure, use cases • Advantages & limitations of blockchain		
Unit-2	Cryptocurrencies and Tokens	Contact Hours: 9
• Evolution of digital currencies • Bitcoin, Ethereum, Ripple – architecture and applications • Stablecoins, utility tokens, security tokens • ICOs, IEOs, STOs – fundraising mechanisms • NFT (Non-Fungible Tokens) – concept and applications • Legal and regulatory issues in cryptocurrencies		

Unit-3	Enterprise & Financial Applications	Contact Hours: 9
• Supply chain & trade finance • Healthcare, insurance, real estate • Identity & property records • Adoption challenges • **Banking & Payments:** cross-border payments, KYC, smart contracts, CBDCs		
Unit-4	**Challenges and Future of Blockchain**	Contact Hours: 9
• Scalability, interoperability, and latency issues • Energy consumption and environmental concerns • Integration of blockchain with AI and IoT • Challenges, Future outlook and career opportunities in blockchain		
Unit-5	**Tools and Applied Case Studies**	Contact Hours: 9
• **Tools for Analysis & Visualization**: o MS Excel for transaction/ledger simulation • **Use Cases & Applications**: o Digital wallets & mobile payments o UPI-based payment ecosystem in India o Practical use of Ethereum (Remix IDE, MetaMask) for smart contracts		

Suggestive Readings:

Textbooks

1. Daniel Drescher – *Blockchain Basics: A Non-Technical Introduction* (Apress, 2017)
2. Imran Bashir – *Mastering Blockchain* (Packt, 2020) *(selected chapters only)*

References

1. Don Tapscott & Alex Tapscott – *Blockchain Revolution* (Portfolio, 2018)
2. Campbell R. Harvey et al. – *DeFi and the Future of Finance* (Wiley, 2021)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

Course Outcomes – Program Outcomes (CO – PO) Articulation Matrix

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE027 CO1	3	1	0	0	2	0	0	0	1
DSE027 CO2	3	2	0	0	2	2	0	0	2
DSE027 CO3	3	3	2	2	3	2	2	2	2
DSE027 CO4	2	3	3	2	2	1	3	2	1
DSE027 CO5	2	3	3	3	3	2	2	3	3

1 = Low, **2 = Moderate**, **3 = High** contribution.

Program	Bachelor of Commerce	Semester				
Course Name	Global Financial Markets and Products	L	T	P	C	Course Type
Course Code	DSE028	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide foundational knowledge of global financial systems, markets, institutions, and intermediaries.
2	Familiarize students with various financial instruments including equity, bonds, derivatives, mutual funds.
3	Examine the functioning of international markets, cross-border investments, and the impact of globalization on financial integration.
4	Analyze risks, regulations, and the role of global institutions in financial stability.
5	Develop practical skills using tools like Excel to model bond pricing, option payoffs, exchange rate risks, and portfolio analysis.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE028CO1	Describe the structure of global financial markets, their participants, and the role of key institutions.	L1
DSE028CO2	Compare and evaluate financial instruments such as equity, debt, derivatives, ETFs, REITs, and mutual funds.	L2
DSE028CO3	Assess the operations of international stock, commodity, and futures markets.	L3
DSE028CO4	Categorize risks and evaluate regulatory mechanisms, digital assets, and the role of global financial institutions.	L4
DSE028CO5	Test Excel-based tools to compute bond pricing, option payoffs, exchange rate risk, and portfolio risk-return analysis.	L5

Syllabus:

Unit-1	Introduction to Financial Markets	Contact Hours: 9
• Overview of global financial systems and structure • Money market, capital market, and foreign exchange market • Primary vs secondary markets and their functions • Key institutions: central banks, stock exchanges, regulatory bodies • Role of financial intermediaries in global finance		
Unit-2	Financial Instruments	Contact Hours: 9
• Equity shares, preference shares, and bonds • Overview of derivatives: forwards, futures, options, swaps • ETFs, REITs, and mutual funds • Hybrid and structured financial products • Risk-return characteristics of different instruments		

Unit-3	International Markets	Contact Hours: 9
• Global stock exchanges – NYSE, NASDAQ, LSE, TSE • Commodities and futures markets • Cross-border investments and capital flows • Impact of globalization on financial integration		
Unit-4	FinTech **Risks and Regulations**	Contact Hours: 9
• Electronic trading platforms and digital exchanges • Market risks, systemic risks, contagion effect • Credit rating agencies and global risk assessment • Tokenization of assets and digital securities • Cross-border remittance innovations • Role of IMF and World Bank in financial stability		
Unit-5	**Tools and Applied Case Studies**	Contact Hours: 9
• Bond pricing & YTM using Excel • Exchange rate risk modeling using Excel • Option payoff modeling using Excel • Portfolio risk-return analysis		

Suggestive Readings:

Textbooks

1. Frank J. Fabozzi – *Foundations of Financial Markets and Institutions* (Pearson, 2015)
2. Frederic S. Mishkin & Stanley Eakins – *Financial Markets and Institutions* (Pearson, 2018)

References

1. Jeff Madura – *International Financial Management* (Cengage, 2020)
2. Frederic S. Mishkin – *The Economics of Money, Banking, and Financial Markets* (Pearson, 2019)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE028CO1	3	1	0	0	0	3	1	0	0
DSE028CO2	3	2	2	1	0	2	0	0	0
DSE028CO3	2	2	0	2	0	3	0	0	0
DSE028CO4	2	3	0	2	0	3	3	0	0
DSE028CO5	1	3	3	3	3	2	0	0	2

Program	Bachelor of Commerce	Semester				
Course Name	Financial Risk Analytics	L	T	P	C	Course Type
Course Code	DSE029	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide foundational knowledge of financial risks, their types, and principles of risk management.
2	Introduce quantitative techniques and models for measuring and analyzing financial risks.
3	Examine credit and market risk analytics, including portfolio modeling, asset-liability management, and hedging.
4	Analyze emerging risks such as cybersecurity, ESG, digital assets, and evaluate RegTech solutions.
5	Develop practical skills in applying tools for risk measurement, stress testing, and decision-making.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE029CO1	Explain the concept of financial risks, types of risks, and principles of risk-return trade-off and diversification.	L1
DSE029CO2	Comment on quantitative tools to measure and analyze financial risks.	L2
DSE029CO3	Determine credit and market risks using PD, EAD, volatility modeling, and hedging strategies.	L3
DSE029CO4	Analyze emerging risks including cybersecurity, ESG, and crypto-assets, and assess the role of RegTech in managing them.	L4
DSE029CO5	Construct and interpret risk analytics models using Excel to simulate VaR, and portfolio losses.	L5,L6

Syllabus:

Unit-1	Fundamentals of Risk in Finance	Contact Hours: 9

- Concept of risk and uncertainty in financial decision-making
- Types of risks: market, credit, liquidity, operational, systemic
- Risk-return trade-off and portfolio diversification
- Principles of financial risk management
- Technology-enabled approaches to risk measurement

Unit-2	Quantitative Techniques in Risk Analytics	Contact Hours: 9

- Statistical tools for measuring financial risks
- Value at Risk (VaR): historical, parametric, Monte Carlo methods
- Stress testing and scenario analysis
- Risk-adjusted performance measures: Sharpe, Treynor, Jensen indices
- Sensitivity and duration analysis

Unit-3	Credit & Market Risk Analytics	Contact Hours: 9
• Fundamentals of credit risk and use pf AI/ML • Probability of default (PD), exposure at default (EAD) • Portfolio credit risk Modeling • Market risks: interest rate & volatility • Portfolio risk modeling, asset-liability management, hedging techniques		
Unit-4	Emerging Risks & Future of Risk Analytics	Contact Hours: 9
• Cybersecurity and digital fraud risks • Climate change and ESG risks in financial institutions • RegTech applications in compliance and monitoring • Risks from cryptocurrencies and digital assets • Future trends in AI-powered risk management		
Unit-5	**Tools and Applied Case Studies**	Contact Hours: 9
• Value at Risk (VaR) for a stock portfolio through historical simulation using excel • **Scenario analysis in Excel** to model stress conditions like the 2008 financial crisis. • Measure and compare portfolio/bank losses under normal vs. stressed conditions. • **Tableau dashboard** to visualize VaR and stress test outcomes for decision-making.		

Suggestive Readings:

Textbooks

1. John C. Hull – *Risk Management and Financial Institutions* (Wiley, 2018)
2. Carol Alexander – *Market Risk Analysis, Vol I: Quantitative Methods* (Wiley, 2009)

References

1. Philippe Jorion – *Value at Risk* (McGraw Hill, 2006)
2. Kevin Dowd – *Measuring Market Risk* (Wiley, 2005)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE029CO1	3	2	0	1	0	2	0	0	0
DSE029CO2	2	3	2	2	2	0	0	0	0
DSE029CO3	2	3	2	3	2	2	0	0	0
DSE029CO4	2	2	0	2	1	3	3	2	0
DSE029CO5	1	3	3	3	3	0	0	0	2

Program	Bachelor of Commerce	Semester				
Course Name	Technology Disruptions in FinTech	L	T	P	C	Course Type
Course Code	DSE030	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide an understanding of digital transformation in financial services and its impact on business models.
2	Explore the use Artificial Intelligence and Machine Learning in FinTech innovations.
3	Examine blockchain-based disruptions such as DeFi, tokenization, and NFTs in global finance.
4	Analyze the role of emerging technologies (IoT, quantum computing, AR/VR, cybersecurity) in shaping FinTech ecosystems.
5	Develop practical insights through applied case studies and evaluate future scenarios.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE030CO1	Explain the role of digital transformation, APIs, cloud computing, and RPA in reshaping financial services.	L1
DSE030CO2	Discuss AI and ML usage for fraud detection, robo-advisory, chatbots, and personalized financial services.	L2
DSE030CO3	Analyze blockchain-based disruptions including DeFi, tokenization, smart contracts, NFTs, and cross-border finance.	L3
DSE030CO4	Evaluate the potential of emerging technologies (IoT, quantum, AR/VR, cybersecurity, biometrics) in FinTech ecosystems.	L4,L5
DSE030CO5	Demonstrate applied understanding through case studies and critically assess future disruptions.	L6

Syllabus:

Unit-1	Digital Transformation in Financial Services	Contact Hours: 9
• Role of digitalization in financial sector evolution • Cloud computing and its applications in finance • APIs and the rise of Open Banking • Big Data analytics and financial decision-making • Robotic Process Automation (RPA) in banking and insurance • Case studies of digital-first financial institutions		
Unit-2	**Artificial Intelligence in FinTech**	**Contact Hours: 9**
• Machine Learning algorithms in fraud detection and credit scoring • AI-powered robo-advisors and investment management • Chatbots and conversational banking • Predictive analytics for customer insights • AI in personalized financial services • Ethical and transparency concerns with AI in finance		

Unit-3	Blockchain Disruptions	Contact Hours: 9
• Blockchain in banking and payments • Decentralized Finance (DeFi) applications • Tokenization of assets and smart contracts • NFTs and digital asset marketplaces • Role of blockchain in cross-border trade finance • Case studies of blockchain adoption in financial services		
Unit-4	**Emerging Technologies in FinTech**	**Contact Hours: 9**
• Internet of Things (IoT) and telematics in financial services • Quantum computing applications in cryptography and finance • Augmented and Virtual Reality in customer experience • Cybersecurity technologies in FinTech • Digital identity and biometric authentication • Future-ready digital ecosystems		
Unit-5	**Case Studies and Future Outlook**	**Contact Hours: 9**
• API demonstration using Postman for Open Banking. • Case study: AI-powered HDFC EVA chatbot. • Case study: Aadhaar-enabled blockchain identity management. • Future scenarios: Web 3.0, Metaverse, CBDCs		

Suggestive Readings:

Textbooks

1. Susanne Chishti & Janos Barberis – *The RegTech Book* (Wiley, 2018)
2. Bernardo Nicoletti – *The Future of FinTech* (Palgrave, 2021)

References

1. Pranay Gupta & Mandy Tham – *FinTech: The New DNA of Financial Services* (De Gruyter, 2018)
2. David Shrier – *Basic Blockchain* (MIT Connection Science, 2018)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE030CO1	3	1	0	0	2	0	0	0	1
DSE030CO2	3	2	0	0	2	2	0	0	2
DSE030CO3	3	3	2	2	3	2	2	2	2
DSE030CO4	2	3	3	2	2	1	3	2	1
DSE030CO5	2	3	3	3	3	2	2	3	3

Program	Bachelor of Commerce	Semester				
Course Name	Entrepreneurship in FinTech	L	T	P	C	Course Type
Course Code	DSE031	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide an overview of the FinTech entrepreneurial landscape in India and globally, highlighting trends and opportunities.
2	Familiarize students with various FinTech business models and revenue-generation strategies.
3	Develop knowledge of innovation, product design, and regulatory sandboxes in FinTech startups.
4	Analyze challenges and risks faced by FinTech entrepreneurs, including funding, compliance, and cybersecurity.
5	Equip students with practical tools to design business models, prepare pitch decks, and study real-world FinTech success stories.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE031CO1	Explain the dynamics of FinTech entrepreneurship, startup ecosystems, and funding trends in India and globally.	L1
DSE031CO2	Compare and evaluate FinTech business models (B2B, B2C, platform-based) and their revenue streams.	L2
DSE031CO3	Apply innovation frameworks and assess customer-centric product development in FinTech.	L3
DSE031CO4	Analyze key challenges of FinTech entrepreneurship including funding, compliance, competition, and cybersecurity risks.	L4
DSE031CO5	Design a FinTech startup model using tools like Business Model Canvas and simulate pitch decks/funding exercises.	L6

Syllabus:

Unit-1	**Entrepreneurial Landscape in FinTech**	Contact Hours: 9
• Understanding entrepreneurship in financial technology • Overview of global and Indian FinTech startup ecosystem • Role of incubators, accelerators, and venture capital in FinTech • Global trends in venture funding for FinTechs • Impact of DeFi, CBDCs, and Web 3.0 on entrepreneurship • Future outlook for FinTech entrepreneurship in India and abroad		
Unit-2	**Business Models in FinTech**	Contact Hours: 9

• B2B vs B2C vs B2B2C models in FinTech • Transaction-based, subscription, and platform models • Open banking and API economy business opportunities • Digital marketplaces and ecosystem-based models • Revenue models in payments, lending, and insurance platforms • Case studies of innovative FinTech business models		
Unit-3	**Innovation and Product Development**	Contact Hours: 9
• Ideation to Minimum Viable Product (MVP) in FinTech • Agile development and design thinking in product innovation • User-centered design in digital financial products • Importance of customer feedback and iteration • Regulatory sandboxes and testing new innovations • Examples of breakthrough FinTech innovations		
Unit-4	**Challenges and Risks in FinTech Entrepreneurship**	Contact Hours: 9
• Funding challenges and investor expectations • Legal and regulatory compliance issues • Risk of data security breaches and cyber frauds • Market competition and scalability hurdles • Talent acquisition and retention challenges • Case studies of failed FinTech startups and lessons learned •		
Unit-5	**Tools and Applied Case Studies**	Contact Hours: 9
• Case studies of global leaders in FinTech entrepreneurship • Razorpay's journey as a digital payments gateway. • PhonePe's success in UPI ecosystem. • Exercise: Pitch deck and startup funding simulation using Canva/MS Power Point • Application of Business Model Canvas to design FinTech startups.		

Suggestive Readings:

Textbooks

1. Donald F. Kuratko – *Entrepreneurship: Theory, Process and Practice* (Cengage, 2020)
2. Eric Ries – *The Lean Startup* (Crown Business, 2011)

References

1. Peter Thiel – *Zero to One* (Crown, 2014)
2. Susanne Chishti & Thomas Puschmann – *The WEALTHTECH Book* (Wiley, 2019)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE031CO1	3	1	0	0	2	0	3	3	2
DSE031CO2	3	2	0	0	2	0	2	3	1
DSE031CO3	2	3	0	2	3	0	0	3	2
DSE031CO4	2	3	2	0	2	3	2	2	2
DSE031CO5	2	3	3	3	3	1	2	3	3

Program	Bachelor of Commerce	Semester				
Course Name	Machine Learning in Fintech and Payments	L	T	P	C	Course Type
Course Code	DSE032	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide foundational knowledge of Artificial Intelligence (AI) and Machine Learning (ML) application to financial services.
2	Explore the use of ML models in payments, fraud detection, anomaly detection, and real-time transaction monitoring.
3	Examine ML applications in lending, credit scoring, customer profiling, and microfinance.
4	Analyze advanced ML approaches such as deep learning, reinforcement learning, NLP, and sentiment analysis in financial contexts.
5	Evaluate case studies of AI-driven FinTech solutions in payments and lending.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE032CO1	Explain the fundamentals of ML techniques (supervised, unsupervised, reinforcement) and their applications in finance.	L1
DSE032CO2	Discuss ML models for fraud detection, anomaly detection, and predictive analytics in payments.	L2
DSE032CO3	Analyze ML-based credit scoring, loan default models, and customer segmentation in lending.	L3
DSE032CO4	Analyze advanced ML applications and assess ethical concerns in financial AI.	L4
DSE032CO5	Implement tools for fraud detection, credit scoring, and personalized financial services using case studies.	L5

Syllabus:

Unit-1	Foundations of Machine Learning in Finance	Contact Hours: 9
• Overview of AI and ML in financial technology • Supervised, unsupervised, and reinforcement learning • Regression, classification, and clustering applications • Overfitting, underfitting, and model validation • Ethical concerns in ML applications		
Unit-2	ML in Payments and Fraud Detection	Contact Hours: 9
• Fraud detection using ML models • Anomaly detection in payment transactions • Predictive analytics for customer behavior in payments • AI-powered payment gateways and settlement systems • Real-time transaction monitoring		
Unit-3	ML in Lending and Credit Scoring	Contact Hours: 9

• ML-based credit scoring & alternative data • Predictive loan default models • Customer profiling & segmentation • Applications in P2P & microfinance • Case studies: ZestMoney, LendingClub		
Unit-4	**Advanced ML & Future Trends**	Contact Hours: 9
• Deep learning applications in financial forecasting • Reinforcement learning in trading and investment strategies • Bias, fairness, and explainability in ML models • NLP & sentiment analysis for financial decisions • Conversational AI & chatbots in banking • Future of AI-driven FinTech innovations		
Unit-5	**Tools & Applied Case Studies**	Contact Hours: 9
• Fraud detection and credit scoring use of **Python/Excel** • ZestMoney's AI-driven alternative credit scoring. • Fraud detection in online payment systems. • Personalized loan and credit offers by FinTech lenders.		

Suggestive Readings:

Textbooks

1. Matthew F. Dixon, Igor Halperin, Paul Bilokon – *Machine Learning in Finance* (Springer, 2020) *(conceptual focus)*
2. Jannes Klaas – *Machine Learning for Finance* (Packt, 2021) *(managerial + applied)*

References

1. Marcos López de Prado – *Advances in Financial Machine Learning* (Wiley, 2018) *(selected chapters)*
2. Yves Hilpisch – *Artificial Intelligence in Finance* (O'Reilly, 2020)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE032CO1	3	1	0	0	2	0	0	0	1
DSE032CO2	3	2	0	0	2	2	0	0	2
DSE032CO3	3	3	2	2	3	2	2	2	2
DSE032CO4	2	3	3	2	2	1	3	2	1
DSE032CO5	2	3	3	3	3	2	2	3	3

Program	Bachelor of Commerce	Semester				
Course Name	Insurtech (Insurance Technology)	L	T	P	C	Course Type
Course Code	DSE033	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide foundational knowledge of the insurance industry, regulatory environment, and digital transformation in insurance.
2	Explore the role of Artificial Intelligence and Machine Learning in underwriting, claims management, fraud detection, and pricing.
3	Examine digital and IoT-enabled insurance models such as P2P, on-demand, usage-based, and aggregator platforms.
4	Analyze future pathways of InsurTech including sustainability, ESG compliance, and global adoption trends.
5	Apply data analytics and visualization tools to real-world InsurTech case studies and innovations.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE033CO1	Explain the fundamentals of insurance, regulatory frameworks, and drivers of InsurTech adoption.	L1
DSE033CO2	Summarize AI/ML for underwriting, claims prediction, customer support, and fraud detection in insurance.	L2
DSE033CO3	Relate digital and IoT-enabled insurance models including P2P, on-demand, telematics, and aggregator platforms.	L3
DSE033CO4	Analyze InsurTech innovations, ESG compliance, regulatory challenges, and global adoption pathways.	L4
DSE033CO5	Implement insurance data analytics and visualize the data using case studies.	L5

Syllabus:

Unit-1	Fundamentals of Insurance and Technology	Contact Hours: 9
• Overview of insurance industry: life, health, general insurance • Traditional insurance vs digital insurance • Regulatory landscape for insurance in India and abroad • Importance of digital transformation in insurance • InsurTech adoption drivers		
Unit-2	AI and ML in Insurance	Contact Hours: 9
• AI-based underwriting and risk assessment • Predictive claims management using ML • Chatbots for customer service and support • Fraud detection with machine learning • Personalized pricing and premium calculation		

Unit-3	**Digital & IoT enabled Insurance Models**	Contact Hours: 9
• Peer-to-peer insurance models • On-demand and micro-insurance products • Usage-based insurance (telematics, IoT-enabled policies) • Digital-only insurance companies (Neo-insurers) • Aggregators and comparison platforms		
Unit-4	**Future Pathway of InsurTech**	Contact Hours: 9
• Trends in InsurTech innovation (AI, IoT, blockchain, big data) • Sustainable insurance and ESG compliance • Regulatory challenges and opportunities • Global outlook for digital insurance adoption • InsurTech 2030 vision and its implications • Career opportunities in InsurTech		
Unit-5	**Tools & Applied Case Studies**	Contact Hours: 9
• Insurance data analytics using BI & visualisation tools (claims prediction) • Usage-based insurance (Pay-as-you-drive). • IoT-enabled health insurance personalization. • Case studies: Lemonade, Acko, PolicyBazaar		

Suggestive Readings:

Textbooks

1. Bernardo Nicoletti – *Insurance 4.0: Digital Transformation in Insurance* (Palgrave, 2017)
2. Pierfrancesco Basile – *InsurTech: A Legal and Regulatory View* (Springer, 2021)

References

1. Michael Naylor – *Insurance Transformed: Technological Disruption* (Routledge, 2021)
2. PwC & CB Insights – *InsurTech Global Reports* (Industry Whitepapers)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
DSE033CO1	3	1	0	0	2	2	3	2	1
DSE033CO2	2	3	0	0	3	1	0	2	2
DSE033CO3	2	2	0	1	3	0	2	3	2
DSE033CO4	2	2	2	0	2	3	3	2	2
DSE033CO5	1	3	2	2	3	0	0	2	3

Program	Bachelor of Commerce	Semester				
Course Name	Digital Banking and Beyond	L	T	P	C	Course Type
Course Code	DSE034	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide foundational knowledge of the evolution of digital banking and its global and Indian adoption trends.
2	Familiarize students with digital payment systems, settlement mechanisms, and the role of CBDCs.
3	Explore strategies for enhancing customer experience through AI, personalization, gamification, and omnichannel banking.
4	Analyze cybersecurity risks, legal provisions, and regulatory frameworks for secure digital banking operations.
5	Apply case studies to evaluate digital banking models, UPI adoption, and CBDC initiatives.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE034CO1	Explain the evolution of digital banking, emergence of neo-banks, and role of FinTech startups in financial inclusion.	L1
DSE034CO2	Discuss digital payment systems, real-time settlements, and innovations such as UPI and CBDCs.	L2
DSE034CO3	Assess customer engagement strategies using AI, chatbots, gamification, and data-driven personalization.	L3
DSE034CO4	Interpret cybersecurity risks, IT Act provisions, and RBI/global regulatory frameworks for secure banking.	L4
DSE034CO5	Apply analytical tools (Excel/Tableau) to analyze UPI trends, CBDC pilots, and neobank business models.	L5

Syllabus:

Unit-1	Evolution of Digital Banking	Contact Hours: 9

- Transition from traditional banking to e-banking and m-banking
- Internet banking and mobile banking adoption in India and globally
- Neo-banks and digital-only banks
- Role of fintech startups in redefining banking services
- Digital financial inclusion and rural banking outreach
- Case studies: Monzo, N26, Kotak 811

Unit-2	Digital Payments and Settlements	Contact Hours: 9
• Payment systems: cards, wallets, UPI, QR codes, NFC payments • Real-time settlement systems: NEFT, RTGS, IMPS • Cross-border remittances and SWIFT innovations • Payment gateways and merchant ecosystems • Central Bank Digital Currencies (CBDCs) in banking		
Unit-3	Customer Experience and Engagement	Contact Hours: 9
• Omnichannel digital banking strategies • AI-powered personalization in financial services • Gamification in banking apps • Chatbots and conversational banking interfaces • Data-driven customer insights and predictive analytics • Role of social media in banking engagement		
Unit-4	Cybersecurity in Digital Banking	Contact Hours: 9
• Cyber threats and its types • Authentication: multi-factor & biometrics • Blockchain for secure transactions • **IT Act & cybersecurity provisions in India** o Section 4 & 5 → Legal recognition of electronic records & signatures. o Section 66 → Cybercrimes, hacking, data theft. o Section 72 → Privacy and confidentiality of information. • RBI frameworks: UPI, e-KYC, Aadhaar-based payments. • Global Connect : GDPR & PSD2 impact on Indian banks		
Unit-5	**Tools and Applied Case Studies**	Contact Hours: 9
• Building digital banking dashboards using Tableau. • UPI adoption and transaction trends and analysis using excel/Tableau • Case study: RBI's Central Bank Digital Currency (CBDC) pilot. • Case study: Business models of Indian Neobanks (Jupiter, Niyo).		

Suggestive Readings:

Textbooks

1. Chris Skinner – *Digital Bank: Strategies to Launch or Become a Digital Bank* (Marshall Cavendish, 2014)

2. David Gyori et al. – *The FINTECH Book: Digital Banking Edition* (Wiley, 2016)

References

1. Chris Skinner – *ValueWeb: Digital Banking and Blockchain* (Marshall Cavendish, 2017)
2. Paolo Sironi – *FinTech Innovation: From Robo-Advisors to Gamification* (Wiley, 2016)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE034CO1	3	1	0	0	2	0	0	0	1
DSE034CO2	3	2	0	0	2	2	0	0	2
DSE034CO3	3	3	2	2	3	2	2	2	2
DSE034CO4	2	3	3	2	2	1	3	2	1
DSE034CO5	2	3	3	3	3	2	2	3	3

Program	Bachelor of Commerce	Semester				
Course Name	Algorithmic and High Frequency Trading	L	T	P	C	Course Type
Course Code	DSE035	3	0	0	3	DSE

Course Objectives:

The course is designed to enable students to

1	Provide foundational knowledge of algorithmic trading, its evolution, and market microstructure.
2	Explore high-frequency trading strategies, infrastructure, and associated risks.
3	Introduce tools, technologies, and programming platforms (Python, R, MATLAB, APIs) used in algo trading.
4	Analyze risks, regulatory frameworks, and advanced ML/NLP-based strategies in algorithmic and HFT domains.
5	Apply analytical tools and case studies for backtesting, time series modeling, and execution of trading strategies.

Course Outcomes:

Upon successful completion of this course, students will be able to

CO	Outcome	Level
DSE035CO1	Explain the fundamentals of algorithmic trading, strategies, and regulatory requirements.	L1
DSE035CO2	Evaluate high-frequency trading practices including market making, statistical arbitrage, and latency advantages.	L2
DSE035CO3	Apply programming tools, APIs, and backtesting methods to simulate algorithmic trading models.	L3
DSE035CO4	Analyze risks, ethical issues, and regulatory frameworks, and assess future AI/ML and quantum-based trading strategies.	L4
DSE035CO5	Demonstrate practical skills in time series analysis, trading simulations, and backtesting momentum-based strategies.	L5

Syllabus:

Unit-1	Introduction to Algorithmic Trading	Contact Hours: 9

- Basics of algorithmic trading and its evolution
- Market microstructure and trading mechanisms
- Common algorithmic trading strategies
- Infrastructure requirements for algorithmic trading
- Regulatory requirements s for algo-trading

Unit-2	High-Frequency Trading (HFT)	Contact Hours: 9
• Characteristics of HFT and speed advantages • Market making and liquidity provision • Statistical arbitrage strategies • Latency, Co-location and advance hardware • Risks and criticisms of HFT		
Unit-3	Tools and Technologies for Algo Trading	Contact Hours: 9
• Algo trading platforms & APIs • Programming tools: Python, R, MATLAB • Real-time market data management • Backtesting & simulations • Cloud & edge computing in trading		
Unit-4	Risk, Regulation and Future Strategies	Contact Hours: 9
• Risks: manipulation, flash crashes, criticisms • Risk control mechanisms & circuit breakers • Regulatory frameworks (SEBI, SEC, MiFID II) • Ethical concerns in algo/HFT • Advanced ML/NLP strategies: ML models, sentiment trading, reinforcement learning • Quantum computing & blockchain in trading • Future trends in AI-powered trading		
Unit-5	**Tools & Applied Case Studies**	Contact Hours: 9
• Time Series Analysis using Excel/Tableau • Trading View to apply moving averages and generate Buy/Sell signals. • High-frequency trading practices in NSE/BSE. • Case study: Back testing momentum-based strategies.		

Suggestive Readings:

Textbooks

1. Ernest P. Chan – *Algorithmic Trading: Winning Strategies and Their Rationale* (Wiley, 2013)
2. Robert Kissell – *The Science of Algorithmic Trading and Portfolio Management* (Academic Press, 2013)

References

1. Ernest P. Chan – Machine Trading (Wiley, 2017) (for applied cases)
2. Irene Aldridge – High-Frequency Trading (Wiley, 2013)

Assessment Scheme:

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid-Term	☑	1hr	30			Traditional	Levels 1 to 5
Assignment/ Case Study/Project	☑		10			Group	Levels 1 to 5
Quiz	☑	1hr	10			Group	Levels 3 to 5
Comprehensive Exam	☑	3hr	50			Traditional	Levels 1 to 5

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
DSE035CO1	3	2	0	0	1	1	2	2	1
DSE035CO2	2	3	0	0	2	0	2	3	2
DSE035CO3	1	3	0	2	3	0	0	2	3
DSE035CO4	2	2	1	0	3	3	3	2	3
DSE035CO5	1	3	2	2	3	0	0	3	3

RESEARCH HONOURS

Program	Bachelor of Commerce (BCM)	Semester				
Course Name	Applied Data Analysis – I	L	T	P	C	Course Type
Course Code	DSE036	2	0	2	4	DSE

Course objective:

This course ensures that the students:

COb1	To Apply data analysis techniques to business and commerce research problems.
COb2	To Develop skills in data preparation, coding, and management using Excel and SPSS.
COb3	To Perform exploratory and descriptive statistical analysis on real datasets.
COb4	To Apply bivariate and regression analysis for empirical research.
COb5	To Interpret statistical outputs for research-based decision making.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT level
DSE036CO1	Organize and manage datasets using Excel and SPSS.	L3
DSE036CO2	Perform exploratory and descriptive data analysis.	L3
DSE036CO3	Apply bivariate statistical techniques using SPSS.	L4
DSE036CO4	Conduct multiple regression analysis for research studies.	L4
DSE036CO5	Interpret and present analytical results in research format.	L5

Syllabus:

Unit-1	**Data Preparation and Management**	Contact Hours: 10
• Nature and sources of business and commerce data • Data coding, classification, and entry • Data cleaning, missing values, and outlier treatment • Data transformation and validation • Dataset preparation using Excel and SPSS		
Unit-2	**Exploratory and Descriptive Data Analysis**	Contact Hours: 12
• Frequency distribution and cross-tabulation • Measures of central tendency and dispersion (application-oriented) • Pivot tables and charts using Excel • Exploratory Data Analysis (EDA) for research insights		
Unit-3	**Bivariate Data Analysis**	Contact Hours: 12
• Cross-tabulation and Chi-square test • Correlation analysis: Pearson and Spearman • Simple linear regression • Interpretation of SPSS output		
Unit-4	**Multivariate Analysis – I**	Contact Hours:16
• Introduction to multivariate analysis		

• Multiple regression analysis • Assumptions, diagnostics, and model interpretation • Applications in business and commerce research		
Unit-5	**Research-Oriented Interpretation and Presentation**	Contact Hours:10
• Linking analysis with research objectives and hypotheses • Interpretation of results and discussion writing • Presentation of tables, charts, and outputs • Ethical issues in data analysis and reporting		

Suggestive Readings:

Text Books

1. Field, A. (2018). *Discovering Statistics Using SPSS*. Sage Publications.
2. Levine, D.M. et al. (2019). *Statistics for Managers Using Microsoft Excel*. Pearson.

Reference Books

1. Hair, J.F. et al. (2019). *Multivariate Data Analysis*. Pearson.
2. Tabachnick, B.G. & Fidell, L.S. (2019). *Using Multivariate Statistics*. Pearson.

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid Term/Practical	☑	1hr	30			Closed Book	Levels 3 to 5
Assignment/Case Study/Practical	☑		10			Group	Levels 1 to 5
Surprise Quiz	☑	30mins	10			20 MCQ	Level 1
Comprehensive Exam with Practical	☑	3hr	50			Closed Book	Levels 3 to 5

Course Outcomes – Program Outcomes (CO – PO) Mapping

Program Outcomes → Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	P09	P10	P11
DSE036CO1	3	2	1	1	2	1	1	1	2	2	1
DSE036CO2	3	3	1	2	2	1	1	2	3	2	1
DSE036CO3	3	2	1	2	3	1	1	2	2	2	1
DSE036CO4	3	3	2	2	3	2	1	2	2	3	2
DSE036CO5	3	2	2	2	3	1	1	2	2	2	1

Program	Bachelor of Commerce (BCM)	Semester				
Course Name	Research & Publication Ethics	L	T	P	C	Course Type
Course Code	DSE037	3	1	0	4	DSE

Course objective:

This course ensures that the students:

COb1	To Understand the philosophy, objectives, and integrity of academic research.
COb2	To Familiarize students with ethical issues in research and scholarly publishing.
COb3	**To** Develop awareness about plagiarism, research misconduct, and predatory practices.
COb4	To Introduce publication processes, indexing databases, and journal evaluation metrics.
COb5	To Enable students to apply ethical standards while writing and publishing research work.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT level
DSE037CO1	Explain the principles and importance of ethics in research and publication.	L1
DSE037CO2	Identify ethical issues and misconduct in research practices.	L2
DSE037CO3	Apply plagiarism detection tools and interpret similarity reports.	L3
DSE037CO4	Differentiate between credible and predatory journals using standard metrics.	L4
DSE037CO5	Prepare ethically compliant research manuscripts for publication.	L5

Syllabus:

Unit-1	**Introduction to Research Ethics**	Contact Hours: 10

- Meaning and objectives of research ethics
- Values in research: honesty, objectivity, integrity, accountability
- Ethical issues in social science and business research
- Role of ethics committees and institutional review boards (IRB)
- Ethics in academic and industry-sponsored research

Unit-2	**Research Misconduct and Plagiarism**	Contact Hours: 12

- Research misconduct: fabrication, falsification, plagiarism
- Types of plagiarism: self-plagiarism, mosaic, accidental plagiarism
- Causes and consequences of plagiarism
- Plagiarism detection software (Turnitin/URKUND – conceptual exposure)
- Acceptable similarity index and interpretation of reports

Unit-3	**Publication Ethics and Authorship**	Contact Hours: 12

- Publication ethics and responsibilities of authors
- Authorship criteria and order of authorship
- Duplicate publication and salami slicing
- Conflicts of interest
- Retraction, corrections, and expressions of concern

Unit-4	**Scholarly Publishing & Journal Evaluation**	Contact Hours:13
• Academic publishing ecosystem • Peer review process: types and significance • Indexing databases: Scopus, Web of Science, UGC CARE, Google Scholar • Journal metrics: Impact Factor, CiteScore, h-index, SNIP • Identification of predatory journals and publishers		
Unit-5	**Ethics in Research Writing & Dissemination**	Contact Hours:13
• Ethical research writing and citation practices • Referencing styles (APA, MLA, Chicago – overview) • Copyright issues and Creative Commons licensing • Data sharing, open access, and reproducibility • Ethics in conference presentations and research dissemination		

Suggestive Readings:

Text Books

1. Resnik, D.B. (2020). *The Ethics of Science: An Introduction*. Routledge.
2. Macrina, F.L. (2014). *Scientific Integrity*. ASM Press.

Reference Books

1. Committee on Publication Ethics (COPE). *Code of Conduct & Guidelines*.
2. Kothari, C.R. & Garg, G. (2019). *Research Methodology: Methods and Techniques*. New Age International.
3. Day, R.A. & Gastel, B. (2016). *How to Write and Publish a Scientific Paper*. Cambridge University Press.

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid Term Examination	☑	1hr	30			Closed Book	Levels 3 to 5
Assignment/Case Study	☑		10			Group	Levels 1 to 5
Surprise Quiz	☑	30mins	10			20 MCQ	Level 1
Comprehensive Exam	☑	3hr	50			Closed Book	Levels 3 to 5

Course Outcomes – Program Outcomes (CO – PO) Mapping

Program Outcomes → Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	P09	P10	P11
DSE037CO1	3	2	1	1	2	1	1	2	2	1	1
DSE037CO2	3	3	2	2	3	2	1	2	2	1	1
DSE037CO3	3	3	2	3	3	2	1	2	3	2	1
DSE037CO4	3	2	2	3	3	2	1	2	2	2	2
DSE037CO5	3	3	3	3	3	2	2	3	3	2	1

Program	Bachelor of Commerce (BCM)	Semester				
Course Name	Applied Data Analysis – II	L	T	P	C	Course Type
Course Code	DSE038	2	0	0	2	DSE

Course objective:

This course ensures that the students:

COb1	To Apply advanced statistical tools for empirical research.
COb2	To Validate research instruments using reliability and factor analysis.
COb3	To Perform advanced multivariate analysis using SPSS.
COb4	To Develop predictive and causal models for research studies.
COb5	To Produce research-ready analytical reports and outputs.

Course Outcomes:

Towards the end of the course, the students will be able to:

CO	Outcome	BT level
DSE038CO1	Conduct reliability and scale validation analysis.	L5
DSE038CO2	Apply factor analysis for data reduction and construct validation.	L5
DSE038CO3	Perform ANOVA and MANOVA for research analysis.	L5
DSE038CO4	Develop and interpret predictive regression models.	L6
DSE038CO5	Integrate statistical results into dissertations and research papers.	L6

Syllabus:

Unit-1	**Scale Development and Reliability Analysis**	Contact Hours: 12

- Measurement scales in research
- Reliability testing using Cronbach's Alpha
- Item-total statistics and scale refinement
- Interpretation of SPSS reliability output

Unit-2	**Factor Analysis**	Contact Hours: 14

- Concept and applications of factor analysis
- Exploratory Factor Analysis (EFA)
- KMO and Bartlett's Test
- Factor rotation and interpretation

Unit-3	**Advanced Multivariate Analysis**	Contact Hours: 14

- Analysis of Variance (ANOVA)
- Multivariate Analysis of Variance (MANOVA)
- Assumptions and interpretation
- Research applications

Unit-4	**Predictive and Causal Analysis**	Contact Hours:12

- Advanced multiple regression models

• Model diagnostics and validation • Mediation and moderation analysis (regression-based) • Advanced multiple regression models • Model diagnostics and validation • Mediation and moderation analysis (regression-based		
Unit-5	**Research Reporting and Publication-Oriented Analysis**	Contact Hours:8
• Writing results and discussion sections • Statistical reporting standards • Preparing analysis for dissertations and journals		

Suggestive Readings:

Text Books

1. Field, A. (2018). *Discovering Statistics Using SPSS*. Sage Publications.
2. Hair, J.F. et al. (2019). *Multivariate Data Analysis*. Pearson.

Reference Books

1. Tabachnick, B.G. & Fidell, L.S. (2019). *Using Multivariate Statistics*. Pearson.
2. APA Manual (Latest Edition) – Statistical Reporting Guidelines.

Component	Adopted for this Course	Duration	Weightage	Date & Time	Venue	Remarks	Levels
Mid Term/Practical	☑	1hr	30			Closed Book	Levels 4 to 5
Assignment/Case Study/Practical	☑		10			Group	Levels 1 to 5
Surprise Quiz	☑	30mins	10			20 MCQ	Level 1
Comprehensive Exam with Practical	☑	3hr	50			Closed Book	Levels 3 to 6

Course Outcomes – Program Outcomes (CO – PO) Mapping

Program Outcomes → Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	P09	P10	P11
DSE038CO1	3	2	1	1	2	1	1	1	2	2	1
DSE038CO2	3	3	1	2	2	1	1	2	3	2	1
DSE038CO3	3	2	1	2	3	1	1	2	2	2	1
DSE038CO4	3	3	2	2	3	2	1	2	2	3	2
DSE038CO5	3	2	2	2	3	1	1	2	2	2	1