



*Your Dreams Our Goal*  
**POORNIMA**  
**UNIVERSITY**

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)



**FACULTY OF MANAGEMENT &  
COMMERCE**

**PROGRAM: Bachelor of Commerce  
(Pass Course and Honours)**

**SCHEME & SYLLABUS  
BOOKLET**

**BATCH 2025 - 2028**

# SCHEME & SYLLABUS (2025-2028)

## FACULTY OF MANAGEMENT & COMMERCE

### PROGRAM: Bachelor of Commerce

1. Pass Course
2. Honours - Audit and Taxation
3. Honours - Finance and Accounting
4. Honours - Insurance and Banking

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**Disclaimer:** The scheme, syllabus and other materials published in this booklet may be changed or modified as per the requirement after approval of competent authority. The decision taken by the management of Poornima University will be final and abiding to all.



# *Your Dreams Our Goal* **POORNIMA** **UNIVERSITY**

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)

## **Vision**

Our vision is to create knowledge based society with scientific temper, team spirit and dignity of labour to face global competitive challenges.

## **Mission**

Our mission is to evolve and develop skill based systems for effective delivery of knowledge so as to equip young professionals with dedication and commitment to excellence in all spheres of life.

## **Quality Policy**

To provide quality education through faculty development, updating of facilities and continual improvement for meeting norms laid down by the government, keeping the stakeholders satisfied. Poornima University has forged industrial alliances with Top MNC's worldwide which assures high educational standards, up to- date and forward-thinking curricula, and professional relevance. At Poornima University you will have a distinct advantage through exposure to the corporate standard environment through industry sponsored infrastructure and expert faculty. The University involves global industry leaders in many ways.

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# Knowledge Wheel

At Poornima, the academic atmosphere is a rare blend of modern technical as well as soft skills and traditional systems of learning processes.



## **About Program and Program Outcomes (PO):**

**Title of the Program:** Bachelor of Commerce

**Nature of the Program:**

### **Program Educational Objectives (PEOs):**

**PEO 1:** Student would gain a thorough grounding in the fundamentals of accounting, finance and business management.

**PEO 2:** The program would equip the students to face the contemporary challenges in the field.

**PEO 3:** The program seeks to prepare students for higher education in business at home and abroad and to meet competitive exams.

**PEO 4:** The program ensures that the students are groomed into up-to-date, assertive and effective business executives at entry level with strong leadership skills and social consciousness.

**PEO 5:** The program aims to create entrepreneurial mind-set to setup their own venture.

### **Program Outcomes (POs):**

Graduates will be able to:

**PO1:** Develop an in-depth understanding of the functional areas of Business and Commerce.

**PO2:** Solve business problems analytically through critical thinking and problem-solving skills.

**PO3:** Navigate complex challenges using international concepts of accounting, finance and business.

**PO4:** Foster research temper to identify problems and effective solutions.

**PO5:** Collaborate and communicate effectively for self-management and team work.

**PO6:** Maintain a high level of integrity through personal and intellectual connections to become a responsible citizen.

**PO7:** Apply professional and entrepreneurial skills in their careers with the specialized knowledge developed through practical training.

### **Program Specific Outcomes (PSOs):**

**PSO1:** Prepare, analyze and interpret financial statements using modern as well as traditional tools.

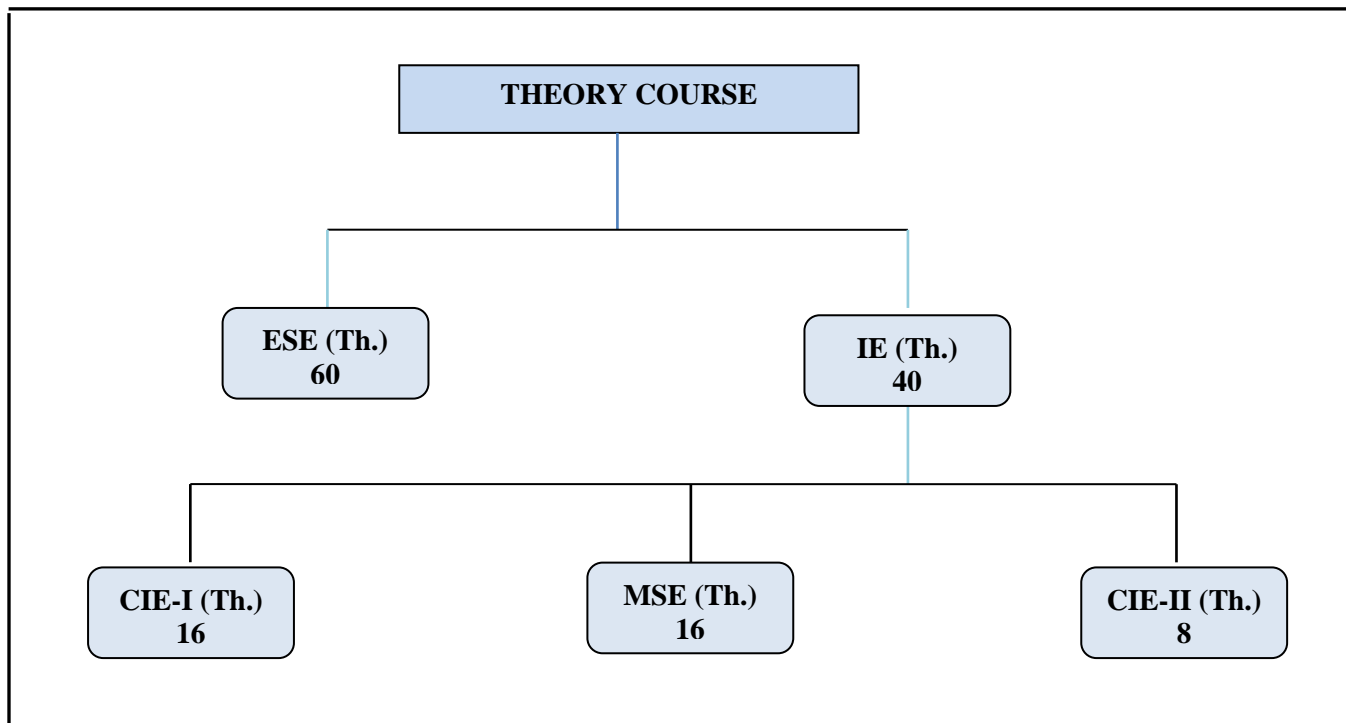
**PSO2:** Apply the knowledge of taxation laws, including income tax, GST, and other relevant taxes in real world scenarios.

**PSO3:** Understand financial markets and be able to analyze various investment opportunities.

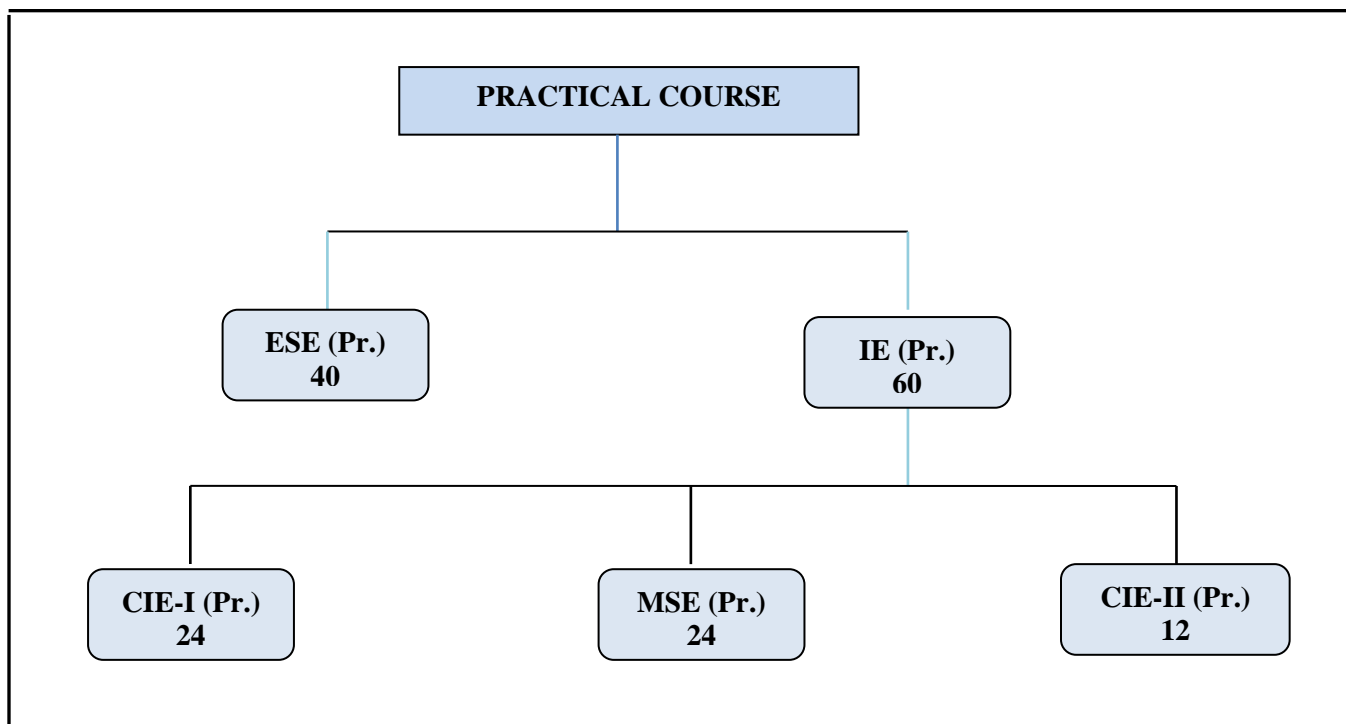
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**Examination System :**

**Marks Distribution of Theory Course:**



**A. Marks Distribution of Practical Course :**



**Th.:** Theory, **Pr.:** Practical, **ESE:** End Semester Examination, **MSE:** Mid Semester Examination, **CIE:** Continuous Internal Evaluation.

### CO Wise Marks Distribution:

<u>Exam Entity</u>	Theory Subject		Practical/ Studio Subject	
	Maximum Marks	CO to be Covered	CO to be Covered	Maximum Marks
<b>CIE-I</b>	16 ( 8 + 8)	1 & 2	1 & 2	24 (12 + 12)
<b>MSE</b>	16 ( 8 + 8)	3 & 4	3 & 4	24 (12 + 12)
<b>CIE-II (Activity/ Assignment )</b>	8 (8)	5	5	12 (12)
<b>ESE</b>	60	-	-	40
<b>TOTAL</b>	100	-	-	100

### Minimum Passing Percentage in All Exams:

S. No.	Program Name	Minimum Passing Percentage in		
		IE Component	ESE Component	Total Component
1	Course Work for PhD Registration	-	-	50%
2	B. Arch., FIRE Dept. ( BBA, B.Com., MBA)	-	45%	50%
3	MBA, MCA, M.Des., M.Tech., M.Plan, MHA, MPH	-	40%	40%
4	B. Tech., B. Des., BVA, BCA, B.Sc., BBA, B.Com., B.A. & any other program	-	35%	35%

### SGPA Calculation

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$$SGPA = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$$

where (as per teaching scheme & syllabus):

$C_i$  is the number of credits of subject  $i$ ,

$G_i$  is the Grade Point for the subject  $i$  and  $i = 1$  to  $n$ ,

$n$  = number of subjects in a course in the semester

### CGPA Calculation

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$$CGPA = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$$

where (as per teaching scheme & syllabus):

$C_i$  is the number of credits of subject  $i$ ,

$G_i$  is the Grade Point for the subject  $i$  and  $i = 1$  to  $n$ ,

$n$  = number of subjects in a course of all the semesters up to which CGPA is computed

## Grading Table:

**Table-A**

Applicable for B.Arch., FIRE Courses  
(BBA, B.Com, MBA), & Ph.D. Course Work

Academic Performance	Grade	Grade Point	Marks Range (in %)
Outstanding	O	10	$90 \leq x \leq 100$
Excellent	A+	9	$80 \leq x < 90$
Very Good	A	8	$70 \leq x < 80$
Good	B+	7	$60 \leq x < 70$
Above Average	B	6	$50 \leq x < 60$
Fail	F	0	$x < 50$
Absent	Ab	0	Absent

**Table-B**

Applicable for All Courses except Table-A

Academic Performance	Grade	Grade Point	Marks Range (in %)
Outstanding	O	10	$90 \leq x \leq 100$
Excellent	A+	9	$80 \leq x < 90$
Very Good	A	8	$70 \leq x < 80$
Good	B+	7	$60 \leq x < 70$
Above Average	B	6	$50 \leq x < 60$
Average	C	5	$40 \leq x < 50$
Pass*	P	4	$35 \leq x < 40$
Fail	F	0	$x < 35$
Absent	Ab	0	Absent

\* Not applicable for master programs

### CGPA to percentage conversion rule:

$$\text{Equivalent \% of Marks in the Program} = \text{CGPA} * 10$$

### Award of Class

CGPA	Percentage	Equivalent Division
$7.50 \leq \text{CGPA}$	75% or more	First Division with Distinction
$6.00 \leq \text{CGPA} < 7.50$	$60\% \leq x < 75\%$	First Division
$5.00 \leq \text{CGPA} < 6.00$	$50\% \leq x < 60\%$	Second Division
$4.00 \leq \text{CGPA} < 5.00$	$40\% \leq x < 50\%$	Pass Class

# **Guidelines for Massive Open Online Courses (MOOCs)**

**(Session 2023-24)**

Poornima University, in its never ending endeavor to equip students with best-of-class learning and knowledge, has undertaken to include MOOC courses as part of its credit scheme from session 2023-24 onwards. The objective behind this is to enable students to study courses designed by the best teachers in the country and to scale their knowledge base with the rest of learners from the nation. The MOOCs which are included under this scheme is can be chosen from SWAYAM-NPTEL.

## **1. Introduction of MOOCs: SWAYAM-NPTEL**

### **About SWAYAM-NPTEL**

NPTEL (National Programme on Technology Enhanced Learning), is a joint venture of the IITs and IISc, funded by the Ministry of Education (MoE) Government of India, and was launched in 2003. Initially started as a project to take quality education to all corners of the country, NPTEL now offers close to 600+ courses for certification every semester in about 22 disciplines.

### **Some highlights:**

- Largest online repository in the world of courses in engineering, basic sciences and selected humanities and management subjects
- YouTube channel for NPTEL – most subscribed educational channel, 1.3 billion views and 40+ lakhs subscribers
- More than 56000 hours of video content, transcribed and subtitled
- Most accessed library of peer-reviewed educational content in the world
- Translation of more than 12000 hrs of English transcripts in regional Indian languages

### **NPTEL Online Certification:**

The objective of enabling students obtain certificates for courses is to make students employable in the industry or pursue a suitable higher education programme. Through an online portal, 4, 8, or 12-week online courses, typically on topics relevant to students in all years of higher education along with basic core courses in sciences and humanities with exposure to relevant tools and technologies, are being offered. Enrolment to and learning from these courses is free. Following these online courses, an in-person, proctored certification exam is conducted and a certificate is provided through the participating institutions and industry, as applicable.

Some statistics regarding the open online courses since March 2014 till Dec 2021

Completed courses: 3496;

Enrollments across courses: 1.58 CRORE +

Number of exam registrations: 15.1 LAKH +

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All the statistics pertaining to completed courses are available at <https://beta.nptel.ac.in/courses>.

All courses are completely free to enroll and learn from. The certification exam is optional and comes at a fee of Rs 1000/course exam.

## **2. MOOCs at Poornima University:**

MOOCs envelops best in class teaching - learning processes along with meeting the requirements of various courses in terms of quality of teaching and evaluation system. To promote the MOOCs among students of Poornima University, it is decided to consider the credits earned through MOOCs.

### **(a) MOOCs as Credit Courses**

**(For this document, only those MOOCs will be considered which are available only on NPTEL platforms)**

- Credit and Non-credit SWAYAM-NPTEL MOOCs can be opted by anyone, anytime, anywhere and in any language. However, prior-permission of the University Authorities is mandatory if the credits are to be transferred to regular degree.
- As Open Elective (for batches entered till 2022) / Multidisciplinary Courses (for batches admitted from 2023-24 onwards): Open Elective (for batches entered till 2022) courses were available at University level in offline mode till 2022-23 for which relevant booklets were published. From session 2023-24, Multidisciplinary Courses are introduced in lieu of open elective courses as per NEP 2020. These courses carry 02 credits. These category/type of courses (similar/different) are available as MOOC courses on SWAYAM-NPTEL platform which are being introduced from session 2023-24 onwards for all the students. The respective Deans / HODs shall provide all the information to all the students pertaining to MOOCs as per details given below:
  1. Deans / HODs shall prepare a list of up to 10 appropriate MOOC courses (From NPTEL Only) of Minimum 02/03 credits each, well in advance (at-least 15 days prior to commencement of semester) and take approval from the Office of Dean, Academics / Pro-President, PU.
  2. After approval, the respective Deans / HODs shall circulate a notice to all their respective students so that they can select any one course from the list, the credits (only 02) of which will be counted against Open Elective/ Multidisciplinary courses pertaining to that particular semester.
  3. The tutor of the class shall monitor the progress (assignments, feedback, any problem etc.) on weekly basis and report to Head/Dean and provide the academic support to students as per requirement.

### **(b) Important points related to MOOCs at Poornima University**

- Only one MOOC shall be allowed in a particular semester for the purpose of credit transfer in the beginning.
  - No attendance will be taken for MOOC courses.
  - The method of assessments of MOOC such as assignments and examination are completely associated with that particular MOOC and no internal exam (IE component) will be conducted by the department as well as by the Examination Cell.
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- The respective Dean / HOD must submit the detail of course i.e., code, name and credit of MOOC opted against that particular course in particular semester attached with highlighting in the related examination scheme of syllabus of that semester signed by BOS Convener / HoD and Dean of Faculty to the office of Pro-President before commencement of the classes.
- The center of examination for MOOCs will be finalized by SWAYAM-NPTEL. All the responsibility related to registration for MOOCs, timely submission of assignments, examinations etc. will be borne by the students only.
- NPTEL will award a certificate to all the students passing the examination.
- The list of registered students in MOOC along with name of course will be submitted to the Examination Cell by the Deans / HoDs before commencement of the classes.
- An ESE Exam of each said MOOC course will also be conducted by the University as per University norms.
- The award of marks/grading will be computed as given below:

Award of marks/grading	Remarks
1. 20% weightage taken from MOOC Certificate +80% weightage taken from ESE Exam of Poornima University <b>OR</b>	The Certificate of MOOC to be Submitted as per date notified by COE, Poornima University
2. 100% of weightage taken from MOOC Certificate	
Note: The Higher Marks/Grades of the above two will be considered	

- Any student who would not be able to clear/pass the said course, will be required to appear as a back exam candidate of the University as per PU norms. Students who have not passed the MOOC exam are required to register and participate in the next semester for either the same subject or a similar subject (Ensuring at least 60% of the syllabus matches with the back subject and also approved by respective Dean) offered through NPTEL.
- The scorecard and related certificate of MOOC along with a consolidated list of students with marks of assignment and final exam will be submitted to the examination cell by the concerned Dean / HOD for further process. It is also recommended that alteration/changes/scaling in marks obtained by the students in any MOOC will not be considered.
- The exam registration fee of MOOC up to Max. INR 1000/- will be reimbursed to the student only after successful completion of the course in first attempt and submission of the fee receipt, score-card and certificate of the MOOC to the concerned department within stipulated time after declaration of the results.
- There will be no provision of re-evaluation of MOOC.

**NOTE: This is to be noted that the procedure for getting approval from BOS, Faculty Board, Academic Council and BoM is to be followed as per regular process.**

**Attached Items:**

Ability Enhancement Courses	Annexure-1
Value Added Course Booklet	Annexure-2

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year-I Semester –I									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.		Major (Core Courses)							
A.1	Theory								
BCOCCO1101 BCHCCH1101	Financial Accounting – I	3	-	-		40	60	100	3
BCOCCO1102 BCHCCH1102	Cost & Works Accounting – I	3	-	-		40	60	100	3
BCOCCO1103 BCHCCH1103	Fundamentals of Banking – I	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B.		Minor Stream Courses/ Department Electives							
B.1	Theory								
BCOCCO1104 BCHCCH1104	Business Economics – I	3	-	-		40	60	100	3
BCOCCO1105 BCHCCH1105	Business Statistics – I / Commercial Geography – I	2	-	-		40	60	100	2
B.2	Practical								
	NA								
C		Multidisciplinary Courses							
BCOCCO1106 BCHCCH1106	Fundamentals of Marketing	3	-	-		40	60	100	3
D		Ability Enhancement Courses (AEC)							
BCOCCO1107 BCHCCH1107	Compulsory English	2	-	-		40	60	100	2
E		Skill Enhancement Courses (SEC)							
BCOCCO1201 BCHCCH1201	Spreadsheet for Business – I	1	-	2		60	40	100	1
F		Value Added Courses (VAC)							
BCOCCO1202 BCHCCH1202	Human Values & Professional Ethics / Performing Arts	0	-	2		60	40	100	1
G		Summer Internship / Research Project / Dissertation							
	NA								
Total		20		4		400	500	900	21
Total Teaching Hours		24 Hours							

**Poornima University**

**Faculty of Management & Commerce**

**Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)**

**Teaching Scheme for Year-I Semester – II**

Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
<b>A.</b>	<b>Major (Core Courses)</b>								
A.1	Theory								
BCOCCO2101 BCHCCH2101	Financial Accounting – II	3	-	-		40	60	100	3
BCOCCO2102 BCHCCH2102	Cost & Works Accounting – II	3	-	-		40	60	100	3
BCOCCO2103 BCHCCH2103	Commercial Banking In India	3	-	-		40	60	100	3
A.2	Practical								
	NA								
<b>B.</b>	<b>Minor Stream Courses/ Department Electives</b>								
B.1	Theory								
BCOCCO2104 BCHCCH2104	Business Economics – II	3	-	-		40	60	100	3
BCOCCO2105 BCHCCH2105	Business Statistics – II / Commercial Geography – II	2	-	-		40	60	100	2
B.2	Practical								
BCOCCO2201 BCHCCH2201	Tally & Computer Based Accounting – I	1	-	2		60	40	100	2
<b>C</b>	<b>Multidisciplinary Courses</b>								
	NA								
<b>D</b>	<b>Ability Enhancement Courses (AEC)</b>								
BCOCCO2202 BCHCCH2202	Managerial Communication: Foundations and Strategies	-	-	2		60	40	100	1
<b>E</b>	<b>Skill Enhancement Courses (SEC)</b>								
BCOCCO2203 BCHCCH2203	Spreadsheet for Business – II	1	-	2		60	40	100	1
<b>F</b>	<b>Value Added Courses (VAC)</b>								
BCOCCO2106 BCHCCH2106	Principles of Management	2	-	-		40	60	100	2
<b>G</b>	<b>Summer Internship / Research Project / Dissertation</b>								
	NA								
<b>Total</b>		18	-	6		420	480	900	20
<b>Total Teaching Hours</b>		<b>24 Hours</b>							

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year- II Semester – III									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
<b>A. Major (Core Courses)</b>									
A.1	Theory								
BCOCCO3101 BCHCCH3101	Corporate Accounting – I	3	-	-	-	40	60	100	3
BCOCCO3102 BCHCCH3102	Tax Accounting – I	3	-	-	-	40	60	100	3
BCOCCO3103 BCHCCH3103	Entrepreneurship & Small Business Management	2	-	-	-	40	60	100	2
A.2	Practical								
	NA								
<b>B. Minor Stream Courses / Department Electives</b>									
B.1	Theory								
BCOCCO3104 BCHCCH3104	Overview of Retail Banking	2	-	-	-	40	60	100	2
BCHCCH3107	Indian Banking System – I (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH3108	Auditing – I (Audit and Taxation)	3	-	-	-	40	60	100	3
BCHCCH3109	Financial Markets & Institutions in India – I (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
BCOCCO3201 BCHCCH3201	Tally & Computer Based Accounting – II	1	-	2	-	60	40	100	2
<b>C. Multidisciplinary Courses</b>									
BCOCCO3105 BCHCCH3105	Research Methodology	3	-	-	-	40	60	100	3
BCOCCO3106 BCHCCH3106	Environmental Studies / Environmental Science (MOOC) / Governance, Policy & Business	1	-	-	-	40	60	100	2
<b>D. Ability Enhancement Courses (AEC)</b>									
BCOCCO3203 BCHCCH3203	Professional Competencies and	-	-	2	-	60	40	100	1

	Workplace Readiness								
BCOCCO3202 BCHCCH3202	Managing Self – SwaRoop	-	-	2	-	60	40	100	1
E	Skill Enhancement Courses (SEC)								
	NA								
F	Value Added Courses (VAC) (Open Elec.)								
	NA								
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		16 / 19		6		460	540	1000	19 / 22
Total Teaching Hours		21 / 25 Hours							

<b>Poornima University</b>									
<b>Faculty of Management &amp; Commerce</b>									
<b>Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)</b>									
<b>Teaching Scheme for Year-II Semester – IV</b>									
		Teaching Scheme				Marks Distribution			
Course Code	Name of Course	Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	Credits
A.	Major (Core Courses)								
A.1	Theory								
BCOCCO4101 BCHCCH4101	Corporate Accounting – II	3	-	-	-	40	60	100	3
BCOCCO4102 BCHCCH4102	Company Law	2	-	-	-	40	60	100	2
BCOCCO4103 BCHCCH4103	Tax Accounting – II	3	-	-	-	40	60	100	3
BCOCCO4104 BCHCCH4104	Management Accounting	3	-	-	-	40	60	100	3
BCOCCO4105 BCHCCH4105	Marketing Research	2	-	-	-	40	60	100	2
A.2	Practical								
	NA								
B.	Minor Stream Courses / Department Electives								
B.1	Theory								
BCOCCO4106 BCHCCH4106	Overview of Insurance	2	-	-	-	40	60	100	2
BCOCCO4107 BCHCCH4107	Indian Constitution & Electoral Procedure (As a part of IKS)	2	-	-	-	40	60	100	2
BCHCCH4108	Indian Banking System – II (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH4109	Auditing – II (Audit and Taxation)	3	-	-	-	40	60	100	3
BCHCCH4110	Financial Markets & Institutions in India –	3	-	-	-	40	60	100	3

	II (Finance and Accounting)								
B.2	Practical								
	NA								
C.	Multidisciplinary Courses (MC)								
	NA								
D.	Ability Enhancement Courses (AEC)								
BCOCCO4201 BCHCCH4201	Communication & Workplace Skills	-	-	2	-	60	40	100	1
E	Skill Enhancement Courses (SEC)								
BCOCCO4202 BCHCCH4202	Reasoning & Aptitude Skills – I	-	-	2	-	60	40	100	1
F	Value Added Courses (VAC)								
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		17 / 21	-	4	-	440	560	1000	20 / 23
<b>Total Teaching Hours</b>		<b>21 / 24 Hours</b>							

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year-III Semester –V									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
BCOCCO5101 BCHCCH5101	Advanced Accounting –I	3	-	-	-	40	60	100	3
BCOCCO5102 BCHCCH5102	Financial Management	3	-	-	-	40	60	100	3
BCOCCO5103 BCHCCH5103	GST Accounting	3	-	-	-	40	60	100	3
BCOCCO5104 BCHCCH5104	Business Law & IPR	3	-	-	-	40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses / Department Electives								
B.1	Theory								
BCHCCH5106	Financial Services Management (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH5107	Cost and Management Audit (Audit & Taxation)	3	-	-	-	40	60	100	3

BCHCCH5108	Security Analysis and Portfolio Management (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
	NA								
C	Multidisciplinary Courses								
	NA								
D	Ability Enhancement Courses (AEC)								
BCOCCO5201 BCHCCH5201	Strategic Professional Development & Leadership Skills	-	-	2	-	60	40	100	1
E	Skill Enhancement Courses (SEC)								
BCOCCO5202 BCHCCH5202	Reasoning & Aptitude Skills – II	-	-	2	-	60	40	100	1
BCOCCO5105 BCHCCH5105	AI in Commerce and Management	2	-	-	-	40	60	100	2
F	Value Added Courses (VAC)								
G	Summer Internship / Research Project / Dissertation								
BCOCCO5203 BCHCCH5203	Project Studies	-	-	2		60	40	100	6
Total		14 / 17	-	6	-	420	480	900	22 / 25
<b>Total Teaching Hours</b>		20 / 23 Hours							

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year-III Semester – VI									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
BCOCCO6101 BCHCCH6101	Advanced Accounting – II	3	-	-	-	40	60	100	3
BCOCCO6102 BCHCCH6102	Mutual Fund Management	3	-	-	-	40	60	100	3
BCOCCO6103 BCHCCH6103	Advanced Financial Management	3	-	-	-	40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses / Department Electives								
B.1	Theory								
BCOCCO6104 BCHCCH6104	Securities Market	2	-	-	-	40	60	100	2
BCOCCO6106	Human	2	-	-	-	40	60	100	2

BCHCCH6106	Resources Management / Advertising & Promotion Mgmt								
BCHCCH6108	Wealth Management (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH6109	Direct tax (Audit and Taxation)	3	-	-	-	40	60	100	3
BCHCCH6110	International Finance (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
	NA								
C	Multidisciplinary Courses								
	NA								
D	Ability Enhancement Courses (AEC)								
BCOCCO6201 BCHCCH6201	Advanced Managerial Communication and Interpersonal Effectiveness	-	-	2	-	60	40	100	1
E	Skill Enhancement Courses (SEC)								
BCOCCO6105 BCHCCH6105	Digital Marketing	2	-	-	-	40	60	100	2
F	Value Added Courses (VAC)								
BCOCCO6202 BCHCCH6202	Yoga / Health & Wellness	-	-	2	-	60	40	100	1
BCOCCO6107 BCHCCH6107	Introduction to Vedic Mathematics (as a part of IKS)	2	-	-	-	40	60	100	2
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		17 / 20	-	4	-	440	560	1000	19 / 22
<b>Total Teaching Hours</b>		21 / 24 Hours							

## Scheme of First Semester

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year-I Semester –I									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
BCOCCO1101 BCHCCH1101	Financial Accounting – I	3	-	-		40	60	100	3
BCOCCO1102 BCHCCH1102	Cost & Works Accounting – I	3	-	-		40	60	100	3
BCOCCO1103 BCHCCH1103	Fundamentals of Banking – I	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses/ Department Electives								
B.1	Theory								
BCOCCO1104 BCHCCH1104	Business Economics – I	3	-	-		40	60	100	3
BCOCCO1105 BCHCCH1105	Business Statistics – I / Commercial Geography – I	2	-	-		40	60	100	2
B.2	Practical								
	NA								
C	Multidisciplinary Courses								
BCOCCO1106 BCHCCH1106	Fundamentals of Marketing	3	-	-		40	60	100	3
D	Ability Enhancement Courses (AEC)								
BCOCCO1107 BCHCCH1107	Compulsory English	2	-	-		40	60	100	2
E	Skill Enhancement Courses (SEC)								
BCOCCO1201 BCHCCH1201	Spreadsheet for Business – I	1	-	2		60	40	100	1
F	Value Added Courses (VAC)								
BCOCCO1202 BCHCCH1202	Human Values & Professional Ethics / Performing Arts	0	-	2		60	40	100	1
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		20		4		400	500	900	21
Total Teaching Hours		24 Hours							

## Detailed Syllabus of First Semester

**Code: BCOCCO1101  
BCHCCH1101**

**FINANCIAL  
ACCOUNTING- I**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>I</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO1101 / BCHCCH1101</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Financial Accounting - I</b>	<b>No. of Hours</b>	<b>45</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the basic concepts and principles underlying the theoretical framework of financial accounting.
CO – 02	Understand	Describe the accounting process of classifying, recording, posting of accounting transaction in the journal entries, Subsidiary Book, Ledger and Trail Balance
CO – 03	Apply	Apply the phenomenon of preparing Bank reconciliation statements by using all the possible cases under which the balances of cash book and pass book should match and Use appropriate methods to identify and rectify various types of accounting errors, including errors of omission, commission, principle, and compensating errors.
CO – 04	Analyze	Analyze the accounting treatment of depreciation under different scenarios, including change of method or disposal of assets.
CO – 05	Evaluate	Evaluate the financial position & profitability of a sole proprietors using final accounts

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	-	2	-	1	-
CO2	1	3	-	2	1	-	-
CO3	2	-	-	3	-	-	-
CO4	-	1	-	-	-	-	-
CO5	3	1	-	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	-	-	1
CO4	-	1	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)

1.	<b>Theoretical Framework</b>	9
2.	<b>Accounting Process – I</b>	9
3.	<b>Accounting Process – II</b>	9
4.	<b>Concept and Accounting of Depreciation.</b>	9
5.	<b>Preparation of Final Accounts of Sole Proprietors</b>	9

**Syllabus:**

Unit	Contents
1.	<b>Theoretical Framework</b>
	Meaning and Scope of Accounting, Accounting Concepts, Principles and Conventions, Accounting Policies, GAAP and IFRS, Accounting Equation
2.	<b>Accounting Process – I</b>
	Journal entries, Ledger, Subsidiary Books, Cash Book and Trial Balance
3.	<b>Accounting Process – II</b>
	Rectification of Error – Meaning, Type of error, Numerical Problems. BRS - Meaning, Importance and Preparation of BRS.
4.	<b>Concept and Accounting of Depreciation.</b>
	Meaning, Importance, Methods of Computation of Depreciation (SLM, WDV), Numerical Problems.
5	<b>Preparation of Final Accounts of Sole Proprietors</b>
	Introduction, Trading Account, Profit and Loss Account, Balance Sheet, Adjustment and their Treatments, Numerical Problems.

**Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Financial Accounting	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Financial Accounting	M.C. Shukla, T.C. Grewal, S.C Gupta	S Chand
03	Accountancy	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Accounting	Robert N. Anthony , David F. Hawkins, Kenneth A. Merchant	McGraw Hill Companies
05	Financial Accountancy	R.L. Gupta, M. Radha Swamy	Sultan Chand & Sons

**Skill Development Activities:**

(These activities are only indicative; the Faculty member can innovate)

**Case Study Discussions:** Engage students in analyzing real-world financial Accounting case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO1102  
BCHCCH1102**

**COST & WORKS  
ACCOUNTING-I**

**3 Credit (L T P : 3-0-0)**

Semester	I	Specialization	
Course code	BCOCCO1102 / BCHCCH1102	Type	Major
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Cost & Works Accounting-I	No. of Hours	45

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall basic accounting terms and remember the basic concept of Cost accounting, different systems, methods, and techniques used in Cost Accounting.
CO – 02	Understand	Explain the concept and importance of labour and overheads in total cost determination.
CO – 03	Apply	Apply the principles of unit/output costing to ascertain the cost per unit for standardized products
CO – 04	Analyze	Analyze cost per unit of service (e.g., cost per kilometer, cost per passenger-kilometer) and evaluate its implications for pricing and efficiency.
CO – 05	Evaluate	Evaluate the effectiveness of Activity Based Costing in identifying accurate product and service costs compared to traditional costing methods.

#### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	3	-	1	-	-	-
CO2	1	-	2	-	-	-	1
CO3	-	-	-	1	2	1	-
CO4	1	-	-	-	-	2	-
CO5	-	1	1	-	1	-	-

#### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	1	-	-
CO4	2	-	-
CO5	-	1	-

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Introduction and Material Cost Control</b>	<b>9</b>
2.	<b>Labour and Overheads</b>	<b>9</b>
3.	<b>Unit and Output Costing Method</b>	<b>9</b>
4.	<b>Operating Costing</b>	<b>9</b>
5.	<b>Activity Based Costing</b>	<b>9</b>

#### Syllabus

Unit	Contents
1.	<b>Introduction and Material Cost Control</b>
	Introduction : meaning and definition of cost, cost Centre, costing, cost accounting & cost accountancy, objectives, significance, limitations, systems, methods & techniques of cost accounting, difference between financial & cost accounting, Meaning - Materials and Inventory,

	Techniques of Material/Inventory Control, Valuation of Inventory – FIFO, LIFO, Weighted Average, Material Losses
<b>2.</b>	<b>Labour and Overheads</b>
	Recording of time and wages, method of remuneration, incentives plans (Bonus and Wages) – Straight piece rate, Differential piece rate, Halsey premium scheme (50% sharing), Rowan premium plan, Taylor’s differential piece rate, Emerson Efficiency, Merrick Differential Piece rate system and Gantt Task Bonus Plan), labour turnover Introduction, direct expenses, steps in accounting of overheads, classification of overheads, allocation and impropotion of overheads – Primary and Secondary Method of allocaion, absorption of overheads-methods of absorption of overheads (Theory), over absorption and under absorption of overheads
<b>3.</b>	<b>Unit And Output Costing Method</b>
	Objectives of output costing method, Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost.
<b>4.</b>	<b>Operating Costing</b>
	Meaning and objectives, preparations of statement of operating cost related to transportation for passengers and goods, Hotel and Hospital.
<b>5</b>	<b>Activity Based Costing</b>
	Introduction, Types of cost, Cost driver, Methods of allocation of cost, Step Down Method, Reciprocal Method of cost allocation, Activity Based costing, Difference between Traditional Cost System and ABC system and Numerical Sums

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Cost Accounting and Financial Management	MY Khan, PK Jain	McGraw Hill
02	Cost accounting Theory and practice	Bhabatosh Banerjee	PHL Learning Pvt. Ltd
03	Cost Accounting -	Dr. P.C. Tulsian	S. Chand
04	Costing Adviser	P.v.Rathnam , P. Lalitha	KitabMahal
05	Cost Accounting – A managerial Emphasis	Emphasis Charles T. Horngren , Srikant M. Datar, Madhav V. Rajan	Pearson
06	Advanced Cost and Management Accounting	V. K. saxena , C. D. Vashist	Sultan Chand & Sons
07	Cost Accounting	JawaharLal Seema Srivastava	McGraw Hill education
08	Cost Accounting	M.N. Arora	Vikas Publishing House

**Code: BCOCCO1103**  
**BCHCCH1103**

**FUNDAMENTALS OF**  
**BANKING-I**

**3 Credit (L T P : 3-0-0)**

Semester	I	Specialization	
Course code	BCOCCO1103 / BCHCCH1103	Type	Major
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Fundamentals of Banking-I	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	To define rudimentary aspects of Banking , its evolution of banking, structure and banking regulation
CO – 02	Analyze	To Understand the function of the banking including the role of money credit control.
CO – 03	Apply	To employ the concept of opening and operating deposit Account.
CO – 04	Understand	To Differentiate between various types of bank accounts and identify their features and purposes.
CO – 05	Evaluate	To evaluate process and criteria of remittance for domestics and cross borders payments.

#### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	-	2	-	2	2
CO2	-	-	2	-	2	-	-
CO3	-	-	-	-	-	-	-
CO4	-	1	-	-	-	-	-
CO5	2	-	2	1	-	2	-

#### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	-	1	-
CO2	-	2	-
CO3	2	-	-
CO4	2	-	-
CO5	-	-	1

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Evolution of Banking	9
2.	Functions of Bank	10
3.	Procedure for Opening and Operating of Deposit Account	8
4.	Types of Account holders	9
5.	Methods of Remittance	9

#### Syllabus

Unit	Contents
1.	<b>Evolution of Banking</b>
	Understanding "Bank"; Definition and historical roots in India; Banking's Journey: How it developed in Asia; Indian Banking's Story: Its evolution and current structure - RBI and its function; Distinction between NBFC and Banks. Customer Protection in Banking: An overview of the Banking Ombudsman Scheme.
2.	<b>Functions of Bank</b>
	<b>Primary Functions: Accepting Deposits: Demand Deposits; Time Deposits; Granting</b>

	<b>Loans and Advances; Secondary Functions: Agency Functions; General Utility Functions; Distribution of Third Party Products, Bank assurance, Mutual Funds, Issuing of Debit card and Credit card, Contingent Credit Services - Letter of Credit, Bank Guarantee and Deferred Payment. Government Business – Gathering GST, Stamp Duty, Excise Payment, etc.. Method/Technique of Credit Control.</b>
<b>3.</b>	<b>Procedure for Opening and Operating of Deposit Account</b>
	Process for Opening of Deposit Account: KYC Norms, (KYC Norms), Application Form, Introduction, and Residence Proof, Signature of Specimen, and Nomination Facility: Their Importance. No Frill Account, Process for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account, b) Transfer of Account, c) Death Claim Procedure.
<b>4.</b>	<b>Types of Account holders</b>
	Types of Account Holders a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts
<b>5</b>	<b>Methods of Remittance</b>
	Demand Draft, Bankers' Cheque; Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/RTGS, Society for Worldwide, Interbank Financial Telecommunication (SWIFT); Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Development of Commercial Banks in India	S.S.Kripa	Sunrise Publication
02	Marketing of Banking services	Seth, Rajeev	MacMillan Ind Ltd
03	Bank Finance for Industry & Trade	Tapan K Panda	Oxford Publication
04	Banking – Law & Practice	Rajiv Batra	Pearson Publication

### Skill Development Activities:

**Bank visit:** Conduct a visit to a bank to understand customer behavior. Students can create surveys or questionnaires and interpret the collected data.

**Code: BCOCCO1104**  
**BCHCCH1104**

**BUSINESS**  
**ECONOMICS -I**

**3 Credit (L T P : 3-0-0)**

Semester	I	Specialization	
Course code	BCOCCO1104 / BCHCCH1104	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Business Economics –I	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes

CO – 01	<b>Understand</b>	Understand basic economic concepts and principles.
CO – 02	<b>Analyze</b>	Analyze market structures and their impact on pricing and output.
CO – 03	<b>Apply</b>	Apply economic theories to real-world business problems.
CO – 04	<b>Understand</b>	Describe the factors influencing supply and the law of supply..
CO – 05	<b>Apply</b>	Implement strategic business plans based on economic analysis.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	1	-	-	-
CO2	-	2	-	-	2	-	-
CO3	-	1	1	-	-	-	-
CO4	1	-	2	-	-	1	-
CO5	-	-	-	1	-	-	2

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	-	-	-
CO2	-	-	-
CO3	-	2	-
CO4	-	1	2
CO5	1	1	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Introduction and Basic Concepts</b>	8
2.	<b>Consumer Behavior</b>	8
3.	<b>Demand analysis</b>	8
4.	<b>Supply Analysis</b>	8
5.	<b>Production Analysis</b>	8

### Syllabus

Unit	Contents
<b>1.</b>	<b>Introduction and Basic Concepts</b>
	Meaning, Nature, Scope and Importance of Business Economics; Concept of Micro and Macro Economics; Basic problems of an Economy, Marginalism, Equimarginalism, Opportunity cost principle, Discounting principle, Risk and uncertainty. Externality and trade-off, Constrained and unconstrained optimization, Economics of Information.
<b>2.</b>	<b>Consumer Behavior- Theory of Utility</b>
	Theory of Utility: Concept and Types; Cardinal and Ordinal utility theory. Law of Diminishing Marginal Utility and Law of Equi- Marginal Utility, Consumer Surplus, Indifference curve, Consumer Equilibrium
<b>3.</b>	<b>Demand analysis</b>
	Demand: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

<b>4.</b>	<b>Supply Analysis</b>
	Concept of supply; Determinants a of Supply ; Law of supply; Equilibrium of Demand Supply for Price Determination, Condition of Supply and Elasticity of Supply
<b>5</b>	<b>Production Function</b>
	Production Function: Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press
04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press
05	Intermediate Microeconomics: A Modern Approach	Varian, H.R.	W.W. Norton

### Important Web Links

<b>1</b>	<a href="https://generalistweb.files.wordpress.com/2016/08/b-eco-1-sem-unit2.pdf">https://generalistweb.files.wordpress.com/2016/08/b-eco-1-sem-unit2.pdf</a>
<b>2</b>	Micro Economics - Course <a href="https://onlinecourses.swayam2.ac.in/cec22_hs35/preview">https://onlinecourses.swayam2.ac.in/cec22_hs35/preview</a>
<b>3</b>	<a href="https://youtu.be/yCyMktNFZ88?si=J9FiMozkm8qUqD42">https://youtu.be/yCyMktNFZ88?si=J9FiMozkm8qUqD42</a>
<b>4</b>	<b><u>Intermediate Microeconomics - I – Course</u></b> <a href="https://onlinecourses.swayam2.ac.in/cec24_hs85/preview">https://onlinecourses.swayam2.ac.in/cec24_hs85/preview</a> <a href="https://www.scribd.com/document/438005301/BBA-1st-Sem-Micro-Economics-Notes">https://www.scribd.com/document/438005301/BBA-1st-Sem-Micro-Economics-Notes</a>

**Code: BCOCCO1105**  
**BCHCCH1105**

**BUSINESS**  
**STATISTICS – I**

**2 Credit (L T P : 2-0-0)**

Semester	I	Specialization	
Course code	BCOCCO1105 / BCHCCH1105	Type	Minor
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Business Statistics – I	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall fundamental concepts, definitions, and types of statistics and statistical averages used in data analysis.
CO – 02	Understand	Explain the significance of various measures of dispersion and interpret how they reflect the spread and variability of a dataset.
CO – 03	Apply	Compute and apply different measures of skewness to determine the symmetry or asymmetry in data distribution.
CO – 04	Analyze	Analyze the relationship between two variables using correlation techniques and interpret the strength and direction of their association
CO – 05	Evaluate	Evaluate the appropriateness of a linear regression model in predicting

outcomes and assess the model's effectiveness using statistical criteria.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	-	1	-	-	1
CO2	1	-	2	-	-	-	1
CO3	-	2	-	1	-	1	-
CO4	1	-	-	-	-	2	-
CO5	-	-	1	-	1	-	2

### COs AND PSOs Mapping

Cos and PSOs	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	1	-	-
CO4	2	-	-
CO5	-	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction of statistics and statistical average	6
2.	Measures of dispersion	6
3.	Measures of Skewness	6
4.	Correlation	6
5.	Linear Regression Analysis	6

### Syllabus:

Unit	Contents
1.	<b>Introduction of statistics and statistical average</b> Definition of statistics , objects of statistics, nature of statistics, limitations of statistics, statistical average ,meaning and importance of kinds of statistical average, mean, median, mode – individual ,discrete and continuous series
2.	<b>Measures of dispersion</b> Meaning of dispersion, importance or utility of dispersion , numerical methods – range, inter quartile range, quartile deviation ,mean deviation and standard deviation
3.	<b>Measures of Skewness</b> Meaning and definition of Skewness ,difference between dispersion and Skewness, methods of measuring Skewness ,position of average method, quartile deviation method
4.	<b>Correlation</b> Definition of correlation, importance of correlation, Karl Pearson s coefficient of correlation, Spearman s ranking method ,concurrent deviation method
5	<b>Linear regression Analysis</b> Definition of regression, difference between correlation and regression , methods of regression – Least square method, coefficient method, standard deviation method, mixed problem

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature Publishing Co.
02	Mathematics for Commerce	K. Selvakumar	Notion Press
03	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
04	Business Mathematics & Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
08	Financial Mathematics & Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing House
09	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K	Sultan Chand and Sons
10	Statistical Methods	Gupta S. P	Sultan Chand and Sons

**Code: BCocco1106  
BCHCCH1106**

**FUNDAMENTALS OF  
MARKETING**

**3 Credit (L T P : 3-0-0)**

Semester	I	Specialization	
Course code	BCocco1106 / BCHCCH1106	Type	Multi-Discipline
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Fundamentals of Marketing	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Understand the various concepts, terms in marketing and the various company orientations towards the market place.
CO – 02	Apply	Apply the concept and theories of Segmentation, targeting and positioning to the actual market situations
CO – 03	Create	Explain the concept of marketing mix and DEVELOP the applications for real-world market offerings
CO – 04	Evaluate	Evaluate various Product Mix and Price Mix of real-world market offering
CO – 05	Evaluate	Evaluate various Place Mix and Promotion Mix of real-world market offering

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	-	-	-	1	-
CO2	-	3	-	-	1	-	-
CO3	-	-	1	3	-	-	-
CO4	-	1	-	-	-	-	-

CO5	1	1	-	-	1	1	-
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### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	-	2
CO2	-	1	-
CO3	-	-	-
CO4	1	1	-
CO5	-	-	1

### OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1.	Introduction to Market and Marketing	9
2.	Market Segmentation	9
3.	Marketing Mix	9
4.	Product Mix and Price Mix	9
5.	Place Mix and Promotion Mix	9

### DETAILED SYLLABUS

Unit	Unit Details
1	<b>Introduction to Market and Marketing</b>
	Meaning and Definition of Market; Classification of Markets; Core Concepts in Marketing: Need, Wants, Demand & Value Proposition, Marketing Concept: Traditional and Modern; Importance of Ma; Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information.; Selling vs. Marketing, Introduction to Digital Marketing and Green Marketing
2	<b>Market Segmentation, Targeting &amp; Positioning</b>
	Market Segmentation: Introduction, Meaning and Importance, Limitations; Bases for Segmentation, Behavioral and Psychographic Segmentation in Digital Markets. Targeting : Meaning, Importance and Types : Mass, Undifferentiated and Niche Strategies, Positioning : Meaning, Importance and Types: Brand based, Price based, Competitor based, Attribute based, Quality and Convenience based.
3	<b>Marketing Mix</b>
	Marketing Mix: Introduction, Meaning and Importance; Elements of Marketing Mix- Product, Price, Place and Promotion, Service Marketing Mix (7Ps)
4	<b>Product Mix and Price Mix</b>
	A. Product Mix: Meaning and Definition , Product Line and Product Mix, Product Classification, Product Life Cycle, Factors Considered for Product Management, Product Innovation and Technology Integration in Product Design B. Price Mix: Meaning and Definition , Pricing Objectives, Factors Affecting Pricing Decision , Pricing Methods
5	<b>Place Mix and Promotion Mix</b>
	A. Place Mix: Meaning and Definition of Place Mix , Importance , Types of Distribution Channels – consumer goods and Industrial Goods, Factors Influencing selection of Channels, Omni-channel Distribution B. Promotion Mix: Meaning of Promotion Mix, Elements of Promotion Mix- Personal Selling,

Public Relation and Sales Promotion, Factors Affecting Promotion Mix, Promotion Techniques or Methods

### RECOMMENDED STUDY MATERIAL

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler	Pearson Publication
04	Sales & Distribution Management	Tapan K Panda	Oxford Publication
05	Advertising Management	Rajiv Batra	Pearson Publication
06	Retail Management	Swapna Pradhan	McGraw Hill Publication
07	Retail Management	Gibson Vedamani	Jayco Publication
08	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication

### Important Web Links

1	<a href="https://onlinecourses.swayam2.ac.in/imb23_mg66/preview">https://onlinecourses.swayam2.ac.in/imb23_mg66/preview</a>
2	<a href="http://www.amazon.com/exec/obidos/ASIN/1936572192/marketingbooksto">http://www.amazon.com/exec/obidos/ASIN/1936572192/marketingbooksto</a>
3	<a href="https://www.youtube.com/watch?v=uTIFDBH80HU&amp;list=PLPjSqITyvDeUgSjU9XcEdZmd5Epz1L-Yn">https://www.youtube.com/watch?v=uTIFDBH80HU&amp;list=PLPjSqITyvDeUgSjU9XcEdZmd5Epz1L-Yn</a>
4	<a href="https://www.youtube.com/watch?v=0TvEsNKx02A">https://www.youtube.com/watch?v=0TvEsNKx02A</a>

### Skill Development Activities:

(These activities are only indicative; the Faculty member can innovate)

1. Market Research Project: Conduct a small market research project to understand consumer behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
2. Brand Analysis Assignment: Assign students to analyze the branding strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, & equity.
3. Case Study Discussions: Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.
4. Sales Pitch Contest: Organize a contest where students develop and present sales pitches for various products or services to improve their persuasion and communication skills.
5. Advertising Critique Session: Let students analyze and critique existing advertisements, highlighting the strengths and weaknesses in their creativity, messaging, and target audience engagement.

**Code: BCOCCO1107  
BCHCCH1107**

**COMPULSORY ENGLISH**

**2 Credit (L T P : 2-0-0)**

Semester	I	Specialization	
Course code	BCOCCO1107 / BCHCCH1107	Type	AEC
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Compulsory English	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Examine and break down grammatical structures, understand their components, and apply rules to correct errors
CO – 02	Create	Construct coherent and compelling essays utilizing an advanced and contextually appropriate vocabulary
CO – 03	Evaluate	Evaluate and interpret the underlying themes and arguments in complex texts to formulate insightful responses and critiques
CO – 04	Analyze	Analyze and synthesize information from spoken sources to provide accurate summaries and critical interpretations
CO – 05	Apply	Apply fundamental communication theories and principles to effectively convey ideas in diverse contexts and mediums

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	1	-	-	-	-	-
CO2	1	1	3	-	-	-	-
CO3	-	2	-	-	-	-	-
CO4	2	-	-	-	-	-	-
CO5	-	-	-	-	-	-	-

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	2	-	1
CO2	-	1	-
CO3	-	-	-
CO4	-	1	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	English Grammar & Usage	9
2.	Composition & Vocabulary	9
3.	Reading Comprehension for Analytical & Critical Thinking	9
4.	Listening & Interpreting	9
5.	Introduction to Communication	9

### Syllabus:

Unit	Contents
1.	<b>English Grammar &amp; Usage</b> Sentences, Tenses, Articles, Active and Passive Voice, Direct & Indirect Speech, Concord
2.	<b>Composition &amp; Articulation</b> Précis writing, Synonyms and Antonyms, Drafting MOMs, Business Letters, Email etiquette and structure (subject lines, tone, attachments)
3.	<b>Reading Comprehension for Analytical &amp; Critical Thinking</b>

	Short Stories (Two), “Bartleby, the Scrivener” by Herman Melville “The Bet” by Anton Chekhov Essays (Two), “The Fly” by Katherine Mansfield, “Shooting an Elephant” by George Orwell
<b>4.</b>	<b>Listening &amp; Interpreting</b>
	Observing & Interpreting, and Doing Content analysis of a video, advertisement, or slogan. Listening Critically & Responding to a Case-study, Sound branding and auditory cues (jingles, tone, voiceovers)
<b>5</b>	<b>Introduction to Communication</b>
	Definition of Communication. barriers to communication & their remedies, 7 Cs of communication

### Recommended Study Material

No	Title of the Book	Authors
01	Communication Techniques	Padmasree,N
02	Hand Book of Practical Communication Skills	Wright, Chrissie
03	Speaking & Writing for Effective Business Communication	Soundararaj, Francis
04	Technical Communication	Mike Markel & Stuart A. Selber, Bedford/St. Martin's
05	The Elements of Technical Writing	Thomas E. Pearsall & Kelli Cargile Cook, Longman
06	The Elements of Style	William Strunk Jr. & E.B. White, Pearson
07	English Grammar in Use	Raymond Murphy, Cambridge University Press

### Important Web Links

1	<a href="https://archive.nptel.ac.in/courses/109/106/109106124/">https://archive.nptel.ac.in/courses/109/106/109106124/</a>
2	<a href="https://nptel.ac.in/courses/105103093">https://nptel.ac.in/courses/105103093</a>
3	<a href="https://onlinecourses.swayam2.ac.in/cec24_lg01/preview">https://onlinecourses.swayam2.ac.in/cec24_lg01/preview</a>

**Code: BCocco1201  
BCHCCH1201**

**SPREADSHEET FOR  
BUSINESS- I**

**1 Credit (L T P : 1-0-2)**

Semester	I	Specialization	
Course code	BCocco1201 / BCHCCH1201	Type	Skill Enhancement
Credit	1	Pattern (L:T:P)	1:0:2
Course Title	Spreadsheet for Business-I	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Analyze the various Basic functioning of MS Excel
CO – 02	Apply	Use MS Excel to perform basic data manipulation and calculations
CO – 03	Apply	Use MS Word to perform basic document creation and formatting
CO – 04	Apply	Implement the concept and techniques of Formatting, mail merge to create MS-Word document.
CO – 05	Evaluate	Assess the effectiveness of different MS PowerPoint tools and features for delivering presentations.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	-	-	-	-	-
CO2	-	2	1	1	-	-	1
CO3	-	-	-	-	1	1	1
CO4	-	1	-	-	1	-	1
CO5	3	-	1	-	-	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	1	-
CO2	2	1	2
CO3	-	-	-
CO4	1	-	-
CO5	2	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Customizing Excel & Basic Functions	6 + 3
2.	Spreadsheets	6 + 3
3.	Word processing using MS Word	6 + 3
4.	Data management	6 + 3
5.	Introduction to PowerPoint Presentation	6 + 3

### Syllabus:

Unit	Contents
1.	<b>Customizing Excel &amp; Basic Functions</b> An overview of the screen, navigation and basic spreadsheet concepts, Shortcut Keys, Customizing the Ribbon, Using and Customizing Auto Correct, Changing Excel's Default Options, Formatting Cells with Number formats, Font formats, Alignment, Borders, Basic conditional formatting
2.	<b>Spreadsheets</b> Outline Concept of worksheets & workbooks, Editing, working with multiple worksheets and multiple workbooks, Printing and Protecting worksheets; Implementing file level security and protecting data within the worksheet, Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks
3.	<b>Word processing using MS Word</b> Understand interface of Microsoft Word, Formatting (Index, Tab, bullet, numbering, etc.), Adding images, comments, symbols, diagrams, Adding header and footer, Adding and Changing Case, Text Direction, Rearranging Text into Columns, Water mark
4.	<b>Email, Online Learning &amp; Communication Tools</b> <b>Email:</b> Gmail account creation, Email etiquette, Composing and replying to emails, Attachments <b>Google Classroom:</b> Joining a class, submitting assignments, interacting on class stream <b>Zoom &amp; Google Meet:</b> Scheduling and joining meetings, screen sharing, using chat <b>Google Drive:</b> Uploading files, creating folders, sharing files with access permissions

	<b>Collaboration Tools:</b> Real-time document editing via Google Docs and Sheets
<b>5</b>	<b>Introduction to PowerPoint Presentation</b>
	Getting started in PowerPoint, Creating a presentation, Creating & editing slides, Previewing a slide show, Adding picture & graph, Adding sound & video, Adding auto shape, Animating objects, Creating a PowerPoint Presentation

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Microsoft office	Virginia, A	McGraw Hill Education
02	Mastering MS Office: Computer Skill Development- Be future Ready	Kumar, B	V&S Publishers.
03	Microsoft office 2010	Johnson	Pearson Publication

**Code: BCOCCO1202**  
**BCHCCH1202**

**HUMAN VALUES &**  
**PROFESSIONAL ETHICS**

**1 Credit (L T P : 0-0-2)**

<b>Semester</b>	<b>I</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO1202 / BCHCCH1202</b>	<b>Type</b>	<b>VAC</b>
<b>Credit</b>	<b>1</b>	<b>Pattern (L:T:P)</b>	<b>0:0:2</b>
<b>Course Title</b>	<b>Human Values &amp; Professional Ethics</b>	<b>No. of Hours</b>	<b>30</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	<b>Analyse</b>	The learner will be able to <b>analyse</b> their own beliefs, emotions, and values through self-reflection exercises and emotional mapping.
CO – 02	<b>Evaluate</b>	The learner will be able to <b>evaluate</b> ethical dilemmas and leadership actions using value-based frameworks drawn from real-life case studies and role models.
CO – 03	<b>Apply</b>	The learner will be able to <b>apply</b> professional ethical principles to organizational contexts by designing codes of ethics and analysing value-based media content.
CO – 04	<b>Apply</b>	The learner will be able to <b>demonstrate</b> effective and ethical communication strategies in workplace scenarios and conflict situations.
CO – 05	<b>Create</b>	The learner will be able to <b>construct</b> and <b>defend</b> ethical viewpoints through debates and empathetic writing exercises, showcasing perspective-taking and moral reasoning.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	-	-	-	-	1	-	3
<b>CO2</b>	-	-	-	1	-	-	-
<b>CO3</b>	-	-	-	-	-	1	-
<b>CO4</b>	-	-	-	2	-	2	-
<b>CO5</b>	-	-	-	-	2	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	1	-
CO3	-	-	-
CO4	-	-	1
CO5	-	-	1

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Self-Awareness and Personal Values	6
2.	Ethical Leadership and Value Inspiration	6
3.	Professional Ethics in Practice	6
4.	Ethical Communication and Conflict Resolution	6
5.	Empathy, Dialogue, and Value Judgment	6

#### Syllabus:

LIST OF LABS	
<b>Self-Awareness and Personal Values</b>	
1.	Self-Reflection Journal: Introduce yourself in detail. What are the goals in your life? How do you set goals? How do you differentiate between right and wrong? What have been your salient achievements and shortcomings in your life? Observe and analyse them.
2.	Emotional Triggers Map: Identify personal emotional triggers and responses
3.	Values in Leadership — Real Hero Stories: Learn values through inspirational figures
<b>Ethical Leadership and Value Inspiration</b>	
4.	Personal Vision Statement: Now-a-days, there is a lot of talk about many technogenic maladies such as energy and material resource depletion, environmental pollution, global warming, ozone depletion, deforestation, soil degradation, etc. - all these seem to be manmade problems, threatening the survival of life Earth - What is the root cause of these maladies & what is the way out in opinion? On the other hand, there is rapidly growing danger because of nuclear proliferation, arms race, terrorism, breakdown of relationships, generation gap, depression & suicidal attempts etc. - what do you think, is the root cause of these threats to human happiness and peace – what could be the way out in your opinion?
5.	Case Study – Ethical Dilemma in Business
6.	(A) Observe that each of us has the faculty of ‘Natural Acceptance’, based on which one can verify what is right or not right for him. (As such we are not properly trained to listen to our ‘Natural Acceptance’ and may a time it is also clouded by our strong per-conditioning and sensory attractions). Explore the following: (i) What is ‘Naturally Acceptable’ to you in relationship the feeling of respect or disrespect for yourself and for others? (ii) What is ‘naturally Acceptable’ to you - to nurture or to exploit others? Is your living in accordance with your natural acceptance or different from it? (B) Out of the three basic requirements for fulfilment of your aspirations - right understanding, relationship and physical facilities - observe how the problems in your family are related to each. Also observe how much time & effort you devote for each in your daily routine.
<b>Professional Ethics in Practice</b>	

7.	Create a Code of Ethics for a Company: Internalize professional ethics in a business context
8.	Movie Analysis – Human Values: Learn through storytelling
<b>Ethical Communication and Conflict Resolution</b>	
9.	(A) Write a narration in the form of a story, poem, skit or essay to clarify a salient Human Value to the children. (B) Recollect and narrate an incident in your life where you were able to exhibit wilful adherence to values in a difficult situation.
10.	Conflict Resolution Roleplay: Build interpersonal and problem-solving skills
<b>Empathy, Dialogue, and Value Judgment</b>	
11.	(A) Suggest ways in which you can use your knowledge of Science/Technology/Management etc. for moving towards a universal human order. (B) Propose a broad outline for humanistic Constitution at the level of Nation.
12.	Identify any two important problems being faced by the society today and analyze the root cause of these problems. Can these be solved on the basis of natural acceptance of human values? If so, how should one proceed in this direction from the present situation?

**Every student required to take-up a social project e.g. educating children in needy/weaker section, services in hospitals, NGO's and other such work i.e. social work at villages adopted by respective institutes/ college.**

#### **Recommended Study Material**

No	Reference Book	Author	Edition	Publication
1	Human Values and Professional Ethics	R.R. Gaur, R. Sangal, G.P. Bagaria	2nd Edition (Latest available)	Excel Books India
2	Professional Ethics and Human Values	M. Govindarajan, S. Natarajan, V.S. Senthilkumar	1st Edition	Himalaya
3	<i>Ethics, Integrity &amp; Aptitude (for Civil Services but widely used in values courses)</i>	G. Subba Rao & P.N. Roy Chowdhury	4th Edition	Access
4	Human Values & Ethics in the Workplace	S. Kannan	1st Edition	Himalaya
5	Human Values and Professional Ethics	S. B. Gogate	1st Edition	Vikas

#### **Important Web Links**

1	<a href="https://valueeducation.org/">https://valueeducation.org/</a>
2	<a href="https://www.unesco.org/en/education/ethics">https://www.unesco.org/en/education/ethics</a>
3	<a href="https://nptel.ac.in/courses/109/104/109104068/">https://nptel.ac.in/courses/109/104/109104068/</a>
4	<a href="https://ethics.org.au/ethics-explainer/">https://ethics.org.au/ethics-explainer/</a>
5	<a href="https://www.tata.com/about-us/tata-code-of-conduct">https://www.tata.com/about-us/tata-code-of-conduct</a>

**Scheme of Second Semester**

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year-I Semester – II									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
BCOCCO2101 BCHCCH2101	Financial Accounting – II	3	-	-		40	60	100	3
BCOCCO2102 BCHCCH2102	Cost & Works Accounting – II	3	-	-		40	60	100	3
BCOCCO2103 BCHCCH2103	Commercial Banking In India	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses/ Department Electives								
B.1	Theory								
BCOCCO2104 BCHCCH2104	Business Economics – II	3	-	-		40	60	100	3
BCOCCO2105 BCHCCH2105	Business Statistics – II / Commercial Geography – II	2	-	-		40	60	100	2
B.2	Practical								
BCOCCO2201 BCHCCH2201	Tally & Computer Based Accounting – I	1	-	2		60	40	100	2
C	Multidisciplinary Courses								
	NA								
D	Ability Enhancement Courses (AEC)								
BCOCCO2202 BCHCCH2202	Managerial Communication: Foundations and Strategies	-	-	2		60	40	100	1
E	Skill Enhancement Courses (SEC)								
BCOCCO2203 BCHCCH2203	Spreadsheet for Business – II	1	-	2		60	40	100	1
F	Value Added Courses (VAC)								
BCOCCO2106 BCHCCH2106	Principles of Management	2	-	-		40	60	100	2
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		18	-	6		420	480	900	20
Total Teaching Hours		24 Hours							

## Detailed Syllabus of Second Semester

**Code: BCOCCO2101  
BCHCCH2101**

**FINANCIAL  
ACCOUNTING- II**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO2101 / BCHCCH2101</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Financial Accounting-II</b>	<b>No. of Hours</b>	<b>45</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the meaning and key terms related to hire purchase and installment systems.
CO – 02	Understand	Explain the format and calculation of claims for losses due to fire.
CO – 03	Apply	Apply accounting procedures for valuing goodwill using different methods (average profit, super profit, capitalisation).
CO – 04	Analyze	Analyze the impact of a new partner's admission or retirement /death of a partner on the Accounting
CO – 05	Evaluate	Assess the financial implications of realization of assets and settlement of liabilities during dissolution.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	2	-	1	-
CO2	1	3	1	-	1	-	-
CO3	-	-	-	-	-	-	2
CO4	-	1	-	-	-	-	-
CO5	3	1	-	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	-	1	1
CO4	-	-	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
<b>1.</b>	<b>Hire Purchase and Installment Payment Account.</b>	9
<b>2.</b>	<b>Insurance Claims</b>	9
<b>3.</b>	<b>Treatment of Goodwill in Partnership Accounts</b>	9
<b>4.</b>	<b>Reconstitution of Firm</b>	9

5.	Dissolution of Firm	9
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**Syllabus:**

Unit	Contents
<b>1.</b>	<b>Hire Purchase and Installment Payment Account.</b>
	Meaning, Characteristics, Terminology related with Hire Purchase System, Accounting of Hire Purchase Transactions.
<b>2.</b>	<b>Insurance Claims</b>
	Meaning, Characteristics, Determination of Insurance claim for stock.
<b>3.</b>	<b>Treatment of Goodwill in Partnership Accounts</b>
	Meaning, Reason of Valuation of Goodwill, Factor impact the Valuation of Goodwill, Method of Valuation of Goodwill (Average Profit Method, Super Profit Method, Capitalisation), Accounting treatment of Goodwill during – Change in PSR, Admission of new partner, Retirement or death of partner.
<b>4.</b>	<b>Reconstitution of Firm</b>
	Admission of Partner – Introduction, Revaluation Account, Reserve in Balance Sheet, Calculation of Sacrifice Ratio, Accounting Treatment for Admission of Partner (Excluding Hidden Goodwill and Capital Adjustment) Retirement / Death of partner Introduction, Reserve in Balance Sheet, Calculation of Gain Ratio, Accounting Treatment for Retirement / Death of Partner (Excluding Hidden Goodwill, Capital Adjustment and Executor Account)
<b>5</b>	<b>Dissolution of Firm</b>
	Introduction, Circumstances leading to Dissolution, Consequences of Dissolution, Distinction between Dissolution of Partnership and Dissolution of Partnership Firm , Realisation Account, Accounting Treatment (Including one partner Insolvency).

**Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Financial Accounting	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Financial Accounting	M.C. Shukla, T.C. Grewal, S.C Gupta	S Chand
03	Financial Accountancy	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Financial Accounting	Robert N. Anthony , David F. Hawkins, Kenneth A. Merchant	McGraw Hill Companies
05	Financial Accountancy	R.L. Gupta, M. Radha Swamy	Sultan Chand & Sons

**Skill Development Activities:**

**(These activities are only indicative; the Faculty member can innovate)**

- 1. Financial Research Project:** Conduct a small financial research project to understand financial behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- 2. Financial Analysis Assignment:** Assign students to analyze the branding strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, and equity.
- 3. Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO2102 / BCHCCH2102</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Cost &amp; Works Accounting-II</b>	<b>No. of Hours</b>	<b>45</b>

### **Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the meaning, purpose of process costing and Recognize key terms such as normal loss, abnormal loss,
CO – 02	Understand	Interpret terms like work certified, work uncertified, escalation clauses, and retention money and explain the accounting treatment of notional profit and transfer to the profit and loss account.
CO – 03	Apply	Apply standard costing techniques to compute and record variances and use break-even analysis and contribution margin to determine profit and loss levels.
CO – 04	Analyze	Analyze the structure and objectives of different types of budgets within an organization.
CO – 05	Evaluate	Appraise the impact of production and product decisions on overall organizational efficiency and profitability

### **COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	1	-	-	-	-	1	-
<b>CO2</b>	-	1	-	2	-	-	1
<b>CO3</b>	-	-	-	-	2	-	-
<b>CO4</b>	-	1	-	2	-	-	-
<b>CO5</b>	2	-	-	-	2	-	2

### **COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	-	-	1
<b>CO2</b>	2	-	-
<b>CO3</b>	-	2	-
<b>CO4</b>	-	-	-
<b>CO5</b>	1	-	2

### **OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Process Costing</b>	9
<b>2.</b>	<b>Contract Costing</b>	9
<b>3.</b>	<b>Marginal Costing and Standard Costing</b>	9
<b>4.</b>	<b>Budgetary Control</b>	9
<b>5.</b>	<b>Product and Production Decision</b>	9

## Syllabus

Unit	Contents
<b>1.</b>	<b>Process Costing</b>
	Meaning and significance, treatment of normal and abnormal loss in process accounts, inter process profit (excluding joint product, by-product equivalent production)
<b>2.</b>	<b>Contract Costing</b>
	Introduction, Important Concepts, Different Cost of The Contract, Profit on Contract, Format of Contract Account, work in progress, profit on completed, incomplete and contracts nearer to completion, Cost – plus contract and Escalation clauses
<b>3.</b>	<b>Marginal Costing and Standard Costing</b>
	Meaning ,concept, significance and limitations of marginal costing as well as BEP analysis, CVP and BEP analysis, break even charts (excluding stock valuation under marginal costing and absorption costing and advanced problem related to marginal decisions) Meaning, concept, significance and limitation of standard costing, setting standard and computation of material Variance (Cost, Price, Usage, Mix, Sub – Usage) and labour variances (Cost, Rate, Efficiency, Mix and Sub – Efficiency) only
<b>4.</b>	<b>Budgetary Control</b>
	Introduction, comprehensive / master budget, fixed and flexible budget, cash budget, functional budgets (Sales Budget, Production Budget, Consumption Budget, Purchases Budget)
<b>5</b>	<b>Product and Production Decision</b>
	Meaning. Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production. Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.

## Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Cost Accounting and Financial Management	MY Khan, PK Jain	McGraw Hill
02	Cost accounting Theory and practice	Bhabatosh Banerjee	PHL Learning Pvt. Ltd
03	Cost Accounting -	Dr. P.C. Tulsian	S. Chand
04	Costing Adviser	P.v.Rathnam , P. Lalitha	KitabMahal
05	Cost Accounting – A managerial Emphasis	Emphasis Charles T. Horngren , Srikant M. Datar, Madhav V. Rajan	Pearson
06	Advanced Cost and Management Accounting	V. K. saxena , C. D. Vashist	Sultan Chand & Sons
07	Cost Accounting	JawaharLal Seema Srivastava	McGraw Hill education
08	Cost Accounting	M.N. Arora	Vikas Publishing House

**Code: BCOCCO2103**  
**BCHCCH2103**

**COMMERCIAL BANKING IN**  
**INDIA**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO2103 / BCHCCH2103</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Commercial Banking in India</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	The student will understand the banking system evolution to present status & know the details about the functioning of a commercial bank.
CO – 02	Understand	The student will understand the process of availing banking facilities as an entrepreneur and as corporate officials. Also, understand the risk faced by the banking industry at national and international level.
CO – 03	Apply	The student will develop skills to integrate and apply knowledge related to commercial banking and customer relationship management required for business undertakings.
CO – 04	Analyse	Integrate and apply knowledge related to the enhancement of bank and customer relationships.
CO – 05	Evaluate	The student will learn to comprehend legislative regulatory aspects related to a bank which influence the business.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	-	-	1	-
CO2	1	3	-	-	1	-	1
CO3	-	-	-	3	-	-	-
CO4	-	1	-	-	-	-	1
CO5	3	1	-	-	1	1	-

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	1	-
CO3	2	-	-
CO4	-	2	-
CO5	1	-	-

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Banking Structure in India	9
2.	Bank Deposits Account	9
3.	Basics Of Bank Lending	9
4.	Bank Investments	9
5.	Relation between Bank and Customer & Evolving Trends	9

**Syllabus**

Unit	Contents
1.	Banking Structure in India
	Concept and Definition; Evolution of Commercial Banking in India; Functions of Commercial

	Bank; Public Sector Bank, Foreign Banks, Private Sector Banks. Competition and Market Dynamics in the Indian Banking Sector Banking Structure in India; Relationship and Regulatory Role of the Reserve Bank of India (RBI) with Commercial Banks
<b>2.</b>	<b>Bank Deposits Account</b>
	Introduction to Bank Deposits; Types of Deposit Accounts; Current Deposits; Savings Bank Deposits; Term Deposits; Approaches for Attracting and Increasing Bank Deposits; Standard Procedures for Opening and Managing Deposit Accounts; Deposit Related Services; Deposit Services Offered to Non-Resident Indians; Non-Resident Ordinary Accounts (NRO); Non-Resident (External) Rupee Accounts; Foreign Currency Non-Resident Account (Banks); Deposit Insurance; Banks insured by the DICGC, Features of the scheme.
<b>3.</b>	<b>Basics of Bank Lending</b>
	Core Principles of Lending and Formulation of Loan Policies; Framework and Structure of Loan Policies RBI guidelines and compliance; Introduction to Loan Evaluation, Credit Assessment, and Periodic Review Processes Credit approval authorities; Credit appraisal and credit decision-making and review; Monitoring and review of loan, Types of Advances; Working Capital Finance; Project Finance; Loans to Small and Medium Enterprises; Rural and Agricultural Loans; Directed Lending; Retail Loan; International Loans Extended by Banks. Non-Performing Asset Management: Concept; Classification of non-performing Asset; Debt Restructuring; Other recovery options; SARFAESI Act 2002.
<b>4.</b>	<b>Bank Investments</b>
	Investment Policy; Regulatory Reserve Obligations for Banks Maintenance of Statutory Liquidity Ratio (SLR); Maintenance of Statutory Liquidity Ratio (SLR) → Compliance with the Statutory Liquidity Ratio Norms Penalties; Non-SLR Investments; Non-Governmental Investment Guidelines by Bank; Statutory Prescriptions; Classification of Banks' Investment and Valuation Norms; Treasury Management; Forex Treasury Management. Other Core Banking Activities; Foreign Exchange Services; Services Provided to Government by Bank; Payment and Settlement Systems; NRI Remittances, Cash Management Services and Remittances; Para-banking Activities; Primary Dealership Business, Investment Banking, Mutual Fund Business, PFM by banks, Depository services, Wealth Management, Bancassurance.
<b>5</b>	<b>Relation Between Bank And Customer &amp; Evolving Trends</b>
	Strategy for expanding customer base, Services to different customer groups, Competition Between Banks for Customers, Customer Relationship Management; Banking Ombudsman Scheme, KYC norms, Prevention of Money Laundering Act (PMLA), 2002; Technology Adoption and Impact of Technology in the Banking Sector Internet Banking; Banking Services and Transactions through Mobile Platforms; Point of Sale (PoS) Terminals; Outsourcing of non-core Activities; Financial Inclusion; Initiatives taken by the RBI and Micro Credit.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Development of Commercial Banks in India	S.S.Kripa	Sunrise Publication
02	Marketing of Banking services	Seth, Rajeev	MacMillan Ind Ltd
03	Banking Law and Practice	P.N.Varshney	Sultan Chand & Sons
04	Bank Finance for Industry & Trade	Tapan K Panda	Oxford Publication
05	Banking – Law & Practice	Rajiv Batra	Pearson Publication

### Skill Development Activities:

(These activities are only indicative; the Faculty member can innovate)

- Banking Research Project:** Conduct a small market research project to understand consumer behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Banking Analysis Assignment:** Assign students to analyze the branding strategy of a well-known Indian or international Bank with focus on aspects like brand identity, positioning, and equity.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO2104**  
**BCHCCH2104**

**BUSINESS**  
**ECONOMICS – II**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO2104 / BCHCCH2104</b>	<b>Type</b>	<b>Minor</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Business Economics – II</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	<b>Understand</b>	Understand various types of costs and their relationships to revenue.
CO – 02	<b>Analyze</b>	Analyze pricing mechanisms & market equilibrium in perfect & imperfect markets.
CO – 03	<b>Understand</b>	Describe factor pricing theories & their application in resource distribution.
CO – 04	<b>Analyze</b>	Compare and contrast different theories of distribution and Rent
CO – 05	<b>Understand</b>	Discuss different types of wages and labor market dynamics.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	-	-	-	-	-	2
<b>CO2</b>	-	1	2	-	1	-	-
<b>CO3</b>	-	-	1	1	-	1	-
<b>CO4</b>	2	3	-	-	-	-	1
<b>CO5</b>	-	-	1	2	-	-	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	-	-	-
<b>CO2</b>	-	1	-
<b>CO3</b>	-	-	2
<b>CO4</b>	-	-	-
<b>CO5</b>	2	-	1

**OUTLINE OF THE COURSE:**

<b>Unit</b>	<b>Title of the unit</b>	<b>Time required for</b>
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No.		the unit (Hours)
1.	Cost and Revenue	9
2.	Pricing Under Perfect Market Conditions	9
3.	Pricing Under Imperfect Market Conditions	9
4.	Factor Pricing	9
5.	Wages	9

### Syllabus

Unit	Contents
<b>1.</b>	<b>Cost and Revenue</b>
	<b>Theory of Cost:</b> Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function <b>Revenue Curve:</b> Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation
<b>2.</b>	<b>Perfect Market Conditions</b>
	Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition
<b>3.</b>	<b>Imperfect Market Conditions</b>
	Meaning of Imperfect Competition; Monopoly: Features and Equilibrium, Price Discrimination; Monopolistic Competition-Features and Equilibrium; Oligopoly: Concept and Features;
<b>4.</b>	<b>Factor Pricing</b>
	Theory of Distribution – Meaning and concept, Marginal Productivity Theory of Distribution; Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent
<b>5</b>	<b>Wages</b>
	Meaning and definitions of wages, Types of Wages-Minimum Wages, Money Wages, Real Wages, Subsistence Wages, Fair Wages, Theory of Wages

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press
04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press

### Important Web Links

1	Introductory Microeconomics - Course <a href="https://onlinecourses.swayam2.ac.in/cec24_hs18/preview">https://onlinecourses.swayam2.ac.in/cec24_hs18/preview</a>
2	<a href="https://www.scribd.com/document/438005301/BBA-1st-Sem-Micro-Economics-Notes">https://www.scribd.com/document/438005301/BBA-1st-Sem-Micro-Economics-Notes</a>
3	Micro Economics - Course <a href="https://onlinecourses.swayam2.ac.in/cec22_hs35/preview">https://onlinecourses.swayam2.ac.in/cec22_hs35/preview</a>
4	<a href="https://youtu.be/yCyMktNFZ88?si=J9FiMozkm8qUqD42">https://youtu.be/yCyMktNFZ88?si=J9FiMozkm8qUqD42</a>

Code: **BCOCCO2105**  
**BCHCCH2105**

**BUSINESS**  
**STATISTICS - II**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO2105 / BCHCCH2105</b>	<b>Type</b>	<b>Minor</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Business Statistics – II</b>	<b>No. of Hours</b>	<b>30</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall basic definitions and rules of probability, types of probability distributions, key concepts in hypothesis testing, and methods of time series analysis.
CO – 02	Understand	Describe the principles behind sampling distributions, the central limit theorem, and estimation techniques.
CO – 03	Apply	Apply appropriate statistical tests (such as Z-test and t-test) to test hypotheses and draw inferences from sample data in real-world decision-making scenarios.
CO – 04	Analyze	Critically analyze the output of ANOVA and non-parametric tests to interpret differences among groups. Identify trends and seasonal variations in time series data.
CO – 05	Evaluate	Evaluate trends and seasonal variations using time series analysis and assess the reliability of index numbers as economic indicators for informed decision-making.

### COs AND POs Mapping

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	-	-	-	-	-	1
<b>CO2</b>	1	-	2	-	-	-	1
<b>CO3</b>	-	2	-	1	-	1	-
<b>CO4</b>	1	-	-	-	-	2	-
<b>CO5</b>	-	-	1	-	1	-	2

### COs AND PSOs MAPPING

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	-
<b>CO2</b>	-	1	-
<b>CO3</b>	-	-	2
<b>CO4</b>	2	-	-
<b>CO5</b>	-	1	-

### OUTLINE OF THE COURSE:

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Introduction to Probability and Probability Distribution</b>	<b>6</b>
<b>2.</b>	<b>Sampling Distribution and Estimation</b>	<b>6</b>
<b>3.</b>	<b>Testing of Hypothesis – I</b>	<b>6</b>
<b>4.</b>	<b>Testing of Hypothesis – II</b>	<b>6</b>

5.	<b>Analysis of Time series</b>	6
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**Syllabus:**

Unit	Contents
<b>1.</b>	<b>Introduction to Probability and Probability Distribution</b>
	Basic definitions and rules for probability, marginal, joint and conditional probability, Baye's theorem; Random variables, Probability distributions: Binomial, Poisson and Normal distributions.
<b>2.</b>	<b>Sampling Distribution and Estimation</b>
	Introduction to sampling distributions, sampling distribution of mean and proportion, application of central limit theorem, sampling techniques. Estimation: Point and Interval estimates for population parameters of large sample and small samples.
<b>3.</b>	<b>Testing of Hypothesis – I</b>
	Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test), one sample and two sample tests for means of small samples (t-test), F-test for two sample standard deviations.
<b>4.</b>	<b>Testing of Hypothesis – II</b>
	ANOVA one and two way & Non Parametric Test, Sign test, Run Test, Wilcoxon Mann Whitney Test (U Test), Kruskal Wallis Test (H-Test), Rank Correlation
<b>5</b>	<b>Analysis of Time series and Index Number</b>
	Meaning and definition of time series ,importance of time series analysis ,problem related to time series, measurement of seasonal variation, moving average method, least square method Index number - Definition, construction of index numbers and problems thereof for weighted and unweighted Price index numbers including Laspeyre, Paasche, Drobish and Bowley, Marshall-Edgeworth, Fisher.

**Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature Publishing Company
02	Mathematics for Commerce	K. Selvakumar	Notion Press
03	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
04	Business Mathematics & Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
08	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing House
09	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K	Sultan Chand and Sons
10	Statistical Methods	Gupta S. P	Sultan Chand and Sons

**Code: BCocco2106**  
**BCHCCH2106**

**PRINCIPLES OF**  
**MANAGEMENT**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO2106 / BCHCCH2106</b>	<b>Type</b>	<b>VAC</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Principles of Management</b>	<b>No. of Hours</b>	<b>30</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall fundamental concepts, principles & functions of management & recognize the nature & importance of organizations in a business environment.
CO – 02	Understand	Explain the process and types of planning, and understand how organizational goals are set, strategies are formulated, and resources are allocated effectively.
CO – 03	Apply	Apply organizational structures, principles of delegation, and coordination to create effective work environments and role allocations.
CO – 04	Analyze	Analyze the elements of directing such as leadership, motivation, & communication to understand their role in influencing employee behavior & achieving goals.
CO – 05	Evaluate	Evaluate control mechanisms, standards, and corrective actions to assess and improve organizational performance.

### COs AND POs Mapping

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	-	-	2	-	1	-
<b>CO2</b>	1	3	-	-	1	-	1
<b>CO3</b>	2	-	1	1	-	-	1
<b>CO4</b>	-	1	-	-	-	-	-
<b>CO5</b>	1	1	-	-	1	1	-

### COs AND PSOs MAPPING

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	1
<b>CO2</b>	1	-	-
<b>CO3</b>	-	1	-
<b>CO4</b>	-	-	-
<b>CO5</b>	2	-	-

### OUTLINE OF THE COURSE:

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Introduction to Management and Organizations</b>	<b>6</b>
<b>2.</b>	<b>Planning</b>	<b>6</b>
<b>3.</b>	<b>Organizing</b>	<b>6</b>
<b>4.</b>	<b>Directing</b>	<b>6</b>
<b>5.</b>	<b>Controlling</b>	<b>6</b>

Syllabus:

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Unit	Contents
<b>1.</b>	<b>Introduction to Management and Organizations</b>
	Management: Concept, Significance, Role & Skills, Levels of Management, – Manager Vs Entrepreneur, Concepts of PODSCORB, Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.
<b>2.</b>	<b>Planning and Decision making</b>
	Nature and purpose of planning, planning process, Types of planning, Objectives, Setting objectives, Strategic Management – Planning Tools and Techniques – Decision making steps and process
<b>3.</b>	<b>Organizing and Staffing</b>
	Nature and purpose, Formal and informal organization, organization chart, organization Structure,, Line and staff authority, departmentalization, delegation of authority, centralization and decentralization, Job Design, Human Resource Management, HR Planning, Recruitment, selection, Training & Development, Performance Management, Career planning & management
<b>4.</b>	<b>Directing</b>
	Foundations of individual and group behavior, Motivation: Meaning, kinds and theories of motivation – Maslow Hierarchy of Needs, Herzberg, McGregor’s Theory X & Y, motivational techniques, job satisfaction, job enrichment, leadership, types, Qualities of Good Leader and theories of leadership
<b>5</b>	<b>Controlling</b>
	Meaning and Importance of Controlling, Steps in Control Process, Types of Control – Feed forward, Concurrent, Feedback. Budgetary and Non-budgetary control techniques, use of computers and IT in Management control.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Principles of Management	T. Ramasamy	Himalaya Publishing House
02	Essentials of Management	Harold Koontz & Heinz Weihrich	Tata McGraw-Hill Education
03	Principles and Practice of Management	L.M. Prasad	Sultan Chand & Sons
04	Management: Principles and Practices	C.B. Gupta	Sultan Chand & Sons
05	Principles of Management	P.C. Tripathi & P.N. Reddy	Tata McGraw-Hill Education

**Code: BCOCCO2201  
BCHCCH2201**

**TALLY & COMPUTER BASED  
ACCOUNTING – I**

**2 Credit (L T P : 1-0-2)**

Semester	II	Specialization	
Course code	BCOCCO2201 / BCHCCH2201	Type	Minor
Credit	2	Pattern (L:T:P)	1:0:2
Course Title	Tally & Computer Based Accounting – I	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO –01	Understand	Describe the fundamental features & function of Tally ERP 9 with GST PRIME

CO –02	Applying	Create a company and configure basic accounting features through the Gateway of Tally.
CO –03	Creating	Develop & modify accounting & inventory masters for effective business management.
CO –04	Applying	Record various business transactions in Tally using vouchers & other tools.
CO –05	Applying	Utilize shortcut keys to improve operational efficiency while working with Tally.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	1	-	-	-	-
CO2	-	1	-	-	1	1	-
CO3	-	-	2	1	-	-	-
CO4	-	-	1	2	-	-	-
CO5	-	1	-	-	-	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	-	-
CO3	-	1	-
CO4	-	1	2
CO5	1	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Fundamentals of Tally GST PRIME</b>	9
2.	<b>Gateway of Tally</b>	9
3.	<b>Accounts Vouchers</b>	9
4.	<b>Inventory master</b>	9
5.	<b>Shortcut keys</b>	9

### Syllabus:

Lab Activity No.	Activity Name
1.	Introduction and History of Tally
2.	Tally Installation and Working Mode
3.	Company Features and Configuration
4.	Company Creation and Management
5.	Gateway of Tally and Accounting Features
6.	Account Masters: Ledger Creation
7.	Inventory Masters
8.	Journal Entries with Rules of Debit Credit
9.	Contra Entries
10.	Sales and Purchase Vouchers & Debit\Credit Note
11.	Journal Vouchers
12.	Various Report and Short-Cut Keys

## References

S. No	References
01	Satish K Batra, Kazmi SHH, Consumer Behaviour – Text and cases, Excel Books
02	Leon G. Shiffman, Leslie LazerKanuk, Consumer Behaviour, 9 <sup>th</sup> ed., PHI.
03	Louden and Bitta, Consumer Behaviour – Concepts and Applications, McGraw Hill Inc,
04	Margaret Craig – Lee, Sally Joy, Beverly Browne, Consumer Behaviour, John Wiley and Sons

**Code: BCOCCO2202**      **MANAGERIAL COMMUNICATION:**      **1 Credit (L T P : 0-0-2)**  
**BCHCCH2202**      **FOUNDATIONS AND STRATEGIES**

Semester	II	Specialization	
Course code	BCOCCO2202 / BCHCCH2202	Type	AEC
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Managerial Communication: Foundations & Strategies	No. of Hours	30

## Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyse	The learner will be able to (verbal, non-verbal, and listening) relevant to managerial roles and analyze how these contribute to effective interpersonal relationships.
CO – 02	Apply	The learner will be able to Demonstrate and apply effective public speaking, group discussion, and interpersonal communication techniques in managerial contexts to influence and lead teams.
CO – 03	Create	The learner will be able to Construct and evaluate professional written communication (emails, memos, reports) and digital communication strategies suitable for modern business environments.
CO – 04	Apply	The learner will be able to Apply negotiation and conflict resolution techniques using appropriate communication strategies, and analyze their effectiveness in real-world management situations.
CO – 05	Evaluate	The learner will be able to Evaluate cross-cultural communication dynamics and create a reflective plan for continuous improvement in managerial communication practices across diverse settings.

## COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-		-	1	-	3
CO2	-	-	-	1	-	-	3
CO3	-	1	-	-	-	1	3
CO4	-	-	1	2	-	2	3
CO5	-	-	-	-	2	-	3

## COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	1	-

<b>CO3</b>	-	-	-
<b>CO4</b>	-	-	1
<b>CO5</b>	2	-	-

### OUTLINE OF THE COURSE:

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Fundamentals of Managerial Communication</b>	<b>6</b>
<b>2.</b>	<b>Oral Communication Skills for Effective Management</b>	<b>5</b>
<b>3.</b>	<b>Written and Digital Business Communication</b>	<b>7</b>
<b>4.</b>	<b>Applied Managerial Communication</b>	<b>7</b>
<b>5.</b>	<b>Communication in Global &amp; Reflective Contexts</b>	<b>5</b>

### Syllabus:

<b>LIST OF LABS</b>	
<b>Fundamentals of Managerial Communication</b>	
1.	Introduction to Managerial Communication: Case study analysis: Communication failure in a company
2.	Verbal and Non-Verbal Communication: Role-play: Expressing emotions through non-verbal cues and Video analysis: Observe body language and tone.
3.	Listening Skills for Managers: Active listening exercises and “Chinese Whisper” game with business-related sentences.
<b>Oral Communication Skills for Managers</b>	
4.	Public Speaking and Presentation Skills:
5.	Written Business Communication: Analyze samples of professional communication
6.	Group Discussion and Decision-Making Communication
<b>Written and Digital Business Communication</b>	
7.	Negotiation Skills: Role-play a business negotiation scenario (buyer/seller)
8.	Conflict Management Communication: Analyze real-world conflict scenarios and Role-play: Manager resolving a team dispute
<b>Applied Managerial Communication</b>	
9.	Cross-Cultural Communication: Case studies: Global business miscommunication
10.	Interviewing and Interpersonal Skills: Mock interview sessions (students rotate roles)
<b>Communication in Global &amp; Reflective Contexts</b>	
11.	Communication through Digital Platforms: Simulate a virtual team meeting on Zoom/Teams and Practice writing concise chat messages and reports
12.	Final Assessment & Reflective Learning

### References

<b>No</b>	<b>Reference Book</b>	<b>Author</b>	<b>Edition</b>	<b>Publication</b>
1	Business Communication: Concepts, Cases & Applications	P.D. Chaturvedi & Mukesh Chaturvedi	Latest (usually updated regularly)	Pearson Education India
2	Managerial Communication	Urmila Rai & S.M. Rai	3rd Edition	Himalaya Publishing House
3	Business & Managerial Comm.	Sailesh Sengupta	1st Edition	PHI Learning Pvt.
4	Effective Business Communication	Asha Kaul	2nd Edition	PHI Learning Pvt. Ltd.
5	Corporate Communication: Principles and Practice	Jaishri Jethwaney & N.N. Sarkar	2nd Edition	Oxford University Press

**Important Web Links**

1	<a href="https://hbr.org/topic/communication">https://hbr.org/topic/communication</a>
2	<a href="https://www.mindtools.com/CommSkill/CommunicationIntro.htm">https://www.mindtools.com/CommSkill/CommunicationIntro.htm</a>
3	<a href="https://owl.purdue.edu/owl/subject_specific_writing/professional_technical_writing/index.html">https://owl.purdue.edu/owl/subject_specific_writing/professional_technical_writing/index.html</a>
4	<a href="https://www.bbc.co.uk/learningenglish/business-english">https://www.bbc.co.uk/learningenglish/business-english</a>
5	<a href="https://www.coursera.org/learn/business-communication">https://www.coursera.org/learn/business-communication</a>

**Code: BCocco2203  
BCHCCH2203**

**SPREADSHEET FOR  
BUSINESS- II**

**1 Credit (L T P : 1-0-2)**

<b>Semester</b>	<b>II</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCocco2203 / BCHCCH2203</b>	<b>Type</b>	<b>SEC</b>
<b>Credit</b>	<b>1</b>	<b>Pattern (L:T:P)</b>	<b>1:0:2</b>
<b>Course Title</b>	<b>Spreadsheet for Business-II</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Draw analysis on data using spreadsheets & use interpretation to make decision
CO – 02	Creating	Generate data visualization reports for effective decision making
CO – 03	Applying	Prepare a business presentation and perform various mathematical, logical, and other functions on a large set of data using spreadsheets.
CO – 04	Analyzing	Making different business decisions using various types of databases.
CO – 05	Creating	Creating different forms and report on the basis of given data.

**Cos AND Pos Mapping**

Cos and Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	1	-	-	1	1
CO2	-	-	2	1	1	-	-
CO3	-	3	-	-	1	-	2
CO4	-	-	-	-	-	-	1
CO5	1	1	-	-	-	-	-

**Cos AND PSOs MAPPING**

Cos and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	-	1
CO2	1	1	1
CO3	-	-	-
CO4	-	-	-
CO5	1	-	2

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Data Analysis in Spreadsheets	6 + 3

2.	<b>Data Visualization using Spreadsheets</b>	<b>6 + 3</b>
3.	<b>Financial analysis using Spreadsheets</b>	<b>6 + 3</b>
4.	<b>Databases</b>	<b>6 + 3</b>
5.	<b>Power BI (Introduction)</b>	<b>6 + 3</b>

**Syllabus:**

Unit	Contents
<b>1.</b>	<b>Data Analysis in Spreadsheets</b>
	Working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical database, data and time and basic financial functions. Conditional formatting, recording and execution of macros. Consolidating worksheets and workbooks using formulae and data consolidate command. Performing what-if analysis: Types of what-if analysis.
<b>2.</b>	<b>Data Visualization using Spreadsheets</b>
	Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a Pivot table, sorting, filtering and grouping items, creating calculated field and calculated item. Creating pivot table charts, producing a report with pivot tables. Use of solver to solve different business problems.
<b>3.</b>	<b>Financial analysis using spreadsheets</b>
	Extracting Accounting information from various sources, financial statement analysis using spreadsheets, Time value of money calculation and Capital Budgeting. Case studies in TVM and Capital budgeting. Preparation of financial analysis report using spreadsheets.
<b>4.</b>	<b>Databases</b>
	Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering. Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins.
<b>5</b>	<b>Power BI (Introduction)</b>
	<b>Getting Started with Power BI-</b> Install Power BI Desktop. Explore the user interface and key panes (Fields, Visualizations, Filters). <b>Importing Data-</b> Import sample data from Excel or CSV file. Explore data using the <b>Power Query Editor</b> . Perform basic transformations (remove columns, filter rows, rename headers). <b>Data Visualization-</b> Create simple visualizations: Bar chart, Pie chart, Line chart, Table and Card, Add Slicers for interactive filtering.

**Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microsoft Excel (2016) Data Analysis & Business Modeling	Wayne L. Winston	PHI
02	Microsoft Excel (2016) Bible	John Walkenbach	Wiley
03	Excel (2013) Pivot Table Data Crunching	Jelen	Pearson Publication

## Scheme of Third Semester

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year- II Semester – III									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
BCOCCO3101 BCHCCH3101	Corporate Accounting – I	3	-	-	-	40	60	100	3
BCOCCO3102 BCHCCH3102	Tax Accounting – I	3	-	-	-	40	60	100	3
BCOCCO3103 BCHCCH3103	Entrepreneurship & Small Business Management	2	-	-	-	40	60	100	2
A.2	Practical								
	NA								
B.	Minor Stream Courses / Department Electives								
B.1	Theory								
BCOCCO3104 BCHCCH3104	Overview of Retail Banking	2	-	-	-	40	60	100	2
BCHCCH3107	Indian Banking System – I (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH3108	Auditing – I (Audit and Taxation)	3	-	-	-	40	60	100	3
BCHCCH3109	Financial Markets & Institutions in India – I (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
BCOCCO3201 BCHCCH3201	Tally & Computer Based Accounting – II	1	-	2	-	60	40	100	2
C	Multidisciplinary Courses								
BCOCCO3105 BCHCCH3105	Research Methodology	3	-	-	-	40	60	100	3
BCOCCO3106 BCHCCH3106	Environmental Studies / Environmental Science (MOOC) / Governance, Policy & Business	1	-	-	-	40	60	100	2
D	Ability Enhancement Courses (AEC)								

BCOCCO3203 BCHCCH3203	Professional Competencies and Workplace Readiness	-	-	2	-	60	40	100	1
BCOCCO3202 BCHCCH3202	Managing Self – SwaRoop	-	-	2	-	60	40	100	1
E	Skill Enhancement Courses (SEC)								
	NA								
F	Value Added Courses (VAC) (Open Elec.)								
	NA								
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		16 / 19		6		460	540	1000	19 / 22
Total Teaching Hours		<b>21 / 25 Hours</b>							

## Detailed Syllabus of Third Semester

**Code: BCOCCO3101  
BCHCCH3101**

**CORPORATE  
ACCOUNTING – I**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO3101 / BCHCCH3101</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Corporate Accounting – I</b>	<b>No. of Hours</b>	<b>45</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall and describe the fundamental procedures and legal provisions related to the issue, forfeiture, and buy-back of equity shares as per the Companies Act, 2013.
CO – 02	Understand	Explain the types, procedures, and accounting treatment of debenture issues, including issue at par, premium, and discount, with or without collateral security.
CO – 03	Apply	Apply relevant accounting principles to compute liability of underwriters and prepare journal entries for underwriting of shares and debentures.
CO – 04	Analyze	Analyze various methods of issue and redemption of preference shares and assess their implications on company finances and capital structure
CO – 05	Evaluate	Evaluate different methods of debenture redemption (lump sum, instalment, or sinking fund) and assess their financial impact through accounting records and disclosures.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	2	-	1	-
CO2	1	3	1	-	1	-	-
CO3	-	-	-	-	-	-	-
CO4	-	1	-	-	-	-	1
CO5	3	1	-	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	-	-
CO3	-	2	1
CO4	-	-	1
CO5	1	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)

1.	Issue, Forfeiture and Buy Back of equity shares.	9
2.	Issue of Debentures	9
3.	Underwriting of Shares and Debentures	9
4.	Issue and Redemption of Preference shares	9
5.	Redemption of Debentures	9

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Issue, Forfeiture and Buy Back of equity shares.</b>
	Introduction, share capital, SEBI Guidelines, Accounting of Issue of Shares, Issue of shares at Premium, Issue of Shares other than cash Accounting entries on Forfeiture of shares, Accounting entries for Buy back of equity shares.
<b>2.</b>	<b>Issue of Debentures</b>
	Introduction, Debentures, SEBI Guidelines, Accounting of Issue of Debentures, Issue of debentures at Premium and Discount, Issue of Debenture other than cash, Conditional Issue of Debenture with redemption
<b>3.</b>	<b>Underwriting of Shares and Debentures</b>
	Meaning, Underwriting Commission, Sub underwriting, Firm underwriting, Co-underwriting and Computation of liability of co-underwriters.
<b>4.</b>	<b>Issue and Redemption of Preference shares</b>
	Introduction, Legal provisions relating to Issue and Redemption of Preference Shares, SEBI Guidelines, Terms of Redemption.
<b>5</b>	<b>Redemption of Debentures</b>
	Introduction, Legal provisions relating to Redemption of Debentures, SEBI Guidelines, Terms of Redemption – Conversion method, Sinking fund method, Accounting entries on Redemption of Debentures.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Corporate Accounting	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Corporate Accounting	M.C. Shukla, T.C. Grewal, S.C Gupta	S Chand
03	Accountancy	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Accounting	Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant	McGraw Hill Companies
05	Corporate Accountancy	R.L. Gupta, M. Radha Swamy	Sultan Chand & Sons

### Skill Development Activities:

(These activities are only indicative; the Faculty member can innovate)

- Financial Research Project:** Conduct a small financial research project to understand company's behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Financial Analysis Assignment:** Assign students to analyze the branding strategy of a well-known Indian or International company with focus on aspects like brand identity, positioning, and equity.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

Code: BCOCCO3102  
BCHCCH3102

**TAX**  
**ACCOUNTING – I**

**3 Credit (L T P : 3-0-0)**

Semester	III	Specialization	
Course code	BCOCCO3102 / BCHCCH3102	Type	Major
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Tax Accounting – I	No. of Hours	45

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	UNDERSTANDING basic concepts of taxation and its process.
CO – 02	Understand	Explain the components of salary income such as basic pay, allowances, perquisites, and retirement benefits, and interpret their taxability under the Income Tax Act, 1961
CO – 03	Apply	Apply relevant provisions to compute taxable income under the head “House Property,” including determination of Gross Annual Value, deductions, and treatment of self-occupied and let-out properties.
CO – 04	Analyze	Analyze various allowable and disallowable expenses, depreciation, and incomes to determine the taxable profits from business or profession as per the applicable provisions of the Act.
CO – 05	Evaluate	Evaluate different types of capital gains and incomes from other sources, and determine their taxability by applying relevant exemptions, deductions, and conditions under the Income Tax Act.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	-	2	-	1	-
CO2	-	3	-	2	1	-	-
CO3	-	-	-	3	-	-	-
CO4	-	-	-	-	-	-	-
CO5	3	-	-	-	1	1	-

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	1	-
CO2	-	-	3
CO3	-	2	-
CO4	-	-	2
CO5	1	-	-

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Basic Concepts	9
2.	Income under the head “Salaries”	9
3.	Income under the head “House Property”	9

4.	Income under the head “B&P and CG”	9
5.	Income under the head “Income from other Sources”	9

## Syllabus

Unit	Contents
<b>1.</b>	<b>Basic Concepts</b>
	Introduction, Concepts of Person, Assessee, Assessment Year, Previous Year, Income, Residential Status and Scope of Income.
<b>2.</b>	<b>Income under the head “Salaries”</b>
	Basic Salary, allowances, Bonus, fees, commission, Provident Fund, Leave encashment, Gratuity, Pension, Compensation, Perquisites, Deductions from gross salary, Provisions relating to the Computation of Taxable Income under the head “Salaries”.
<b>3.</b>	<b>Income under the head “House Property”</b>
	Calculation of gross annual value, Vacancy period allowance, Deductions from annual value, Provisions relating to the Computation of Taxable Income under the head “House Property”.
<b>4.</b>	<b>Income under the head “B&amp;P ”</b>
	Provisions related to depreciation, Allowable and not allowable expenses, Calculation of taxable income from business & Profession, Provisions relating to the Computation of Taxable Income under the head “B&P ”.
<b>5</b>	<b>Income under the head “Capital Gain and Income from other Sources”</b>
	Meaning of capital asset and transfer of capital asset, Short term and long term capital asset, Calculation of short term and long term capital gain ,Exempted capital gains Taxability of dividend income, Gift, Family pension, Royalty Income, Interest on securities, Lotteries and casual Income, Deduction under sec 57, Provisions relating to the Computation of Taxable Income under the head “Income from Other Sources”.

## Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Taxation	V.K.Singhania	Taxman Publication
02	Tax Management	I. P. Saha	McGraw Hill Education
03	Fundamentals of Tax	Dutta & Dutta	Pearson Publication
04	Direct Tax	Tapan K Panda	Oxford Publication
05	Taxation Management	Rajiv Batra	Pearson Publication

## Skill Development Activities:

(These activities are only indicative; the Faculty member can innovate)

- Taxation Research Project:** Conduct a small market research project to understand tax payer’s behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Tax Analysis Assignment:** Assign students to analyze the taxation strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, and equity.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO3103**  
**BCHCCH3103**

**ENTREPRENEURSHIP & SMALL**  
**BUSINESS MANAGEMENT**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO3103 / BCHCCH3103</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Entrepreneurship and Small Business Management</b>	<b>No. of Hours</b>	<b>30</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remembering	The student will understand the basic concepts of Entrepreneurship and its major environmental factors
CO – 02	Analyze	The student will be able to decipher the difference between different thinking modes and how these are utilized in creating a business idea
CO – 03	Evaluate	The student will be able to evaluate different modes of financing available to start-up founders and how the choice is made among these options
CO – 04	Application	The student will apply the learnings of previous three units into creating a Business plan for a venture in the chosen field
CO – 05	Remembering	The student will understand the concept of Family Businesses & Social Enterprises and how they contribute to the Indian economy

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	1	-	2	-	1	-
<b>CO2</b>	-	2	-	-	1	-	2
<b>CO3</b>	-	-	1	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	1
<b>CO5</b>	3	-	-	-	1	1	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	-
<b>CO2</b>	-	-	1
<b>CO3</b>	-	1	-
<b>CO4</b>	-	-	1
<b>CO5</b>	1	-	-

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Entrepreneurial Perspective</b>	<b>6</b>
<b>2.</b>	<b>Business Opportunity Identification</b>	<b>6</b>

3.	<b>Raising Finance for a Start-up</b>	6
4.	<b>Business Planning</b>	6
5.	<b>Family Business &amp; Social Entrepreneurship</b>	6

### Syllabus

Unit	Contents
<b>1.</b>	<b>Entrepreneurial Perspective</b>
	Concept of Entrepreneur, Manager, Intrapreneur - Entrepreneur and Entrepreneurship - Meaning, Definition & Evolution - Types of Entrepreneurs, Qualities and Functions of Entrepreneur - Factors influencing Entrepreneurship Psychological, Social, Economic and Environmental factors - Role of Entrepreneur in growth and development of the small business - Problem of Unemployment and the Importance of Wealth creation. <b>Practical Learning:</b> Conduct a SWOT Analysis and PESTEL Analysis for the chosen industry & business field - Gathering Secondary data - Performing Descriptive Data Analysis
<b>2.</b>	<b>Business Opportunity Identification</b>
	Definition of business, industry & commerce and their interrelationship in today's environment - Opportunity Search - Divergent & Convergent Thinking Modes: Meaning, Objectives, Tools and Techniques - Types of Business Models - Lean approach - Identify Minimum Viable Product (MVP) - Build-Measure-Learn Feedback loop; Product-Market Fit <b>Practical Learning:</b> Studying Different Business Models – Identifying the Pain points of a Customer – Devising a Draft Solution using Divergent & Convergent Thinking Methods – Creating a Business Model Canvas
<b>3.</b>	<b>Raising Finance for a Start-up</b>
	Planning/Budgeting - Developing a financial roadmap, - Bootstrapping and alternative sources of funding, Informal capital– Friends & Family, Crowdfunding, Venture capital, Private Equity, - Preparing for your investor presentation, Elements of the perfect investment pitch <b>Practical Learning:</b> Preparing the Marketing and Financial Sections of a Business Plan
<b>4.</b>	<b>Business Planning</b>
	Entrepreneurship Development Cycle - Business Planning Process - The business plan as an entrepreneurial tool - Elements of Business Plan: Objectives, Market Analysis, Development of product / idea - Resources, Capabilities & strategies - Marketing, Finance, Organization & Management <b>Practical Learning:</b> Preparing the Personnel & Operational Details of a Business Plan
<b>5</b>	<b>Family Business &amp; Social Entrepreneurship</b>
	Family business: Importance, types and responsibilities, Challenges and problems of family business in India, succession planning. Social Entrepreneurship- Need for social entrepreneurship, Types and significance of social entrepreneurs, Scaling, Measures of success in a social enterprise and live examples of social entrepreneurs.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Entrepreneurship Development and Small Business Enterprises	Poornima M. Charantimath	Pearson, 2014.
02	Management of Small-Scale Industries	Desai Vasant	Himalaya Publishing House
03	Managing Small Business	Longenecker, Moore, Petty & Palich	Cengage Learning
04	Managing New Ventures	Anjan Raichoudhuri	Prentice-Hall of India

**Skill Development Activities: Activities already included in each unit.**

**Code: BCOCCO3104**  
**BCHCCH3104**

**OVERVIEW OF**  
**RETAIL BANKING**

**2 Credit (L T P : 2-0-0)**

Semester	III	Specialization	
Course code	BCOCCO3104 / BCHCCH3104	Type	Minor
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Overview of Retail Banking	No. of Hours	30

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	To <b>analyze</b> the structure and functions of various banking branches and classify banks based on their roles and regulatory frameworks.
CO – 02	Apply	To <b>apply</b> the principles of customer profiling and KYC to recommend appropriate banking products that meet diverse customer needs.
CO – 03	Evaluate	To <b>evaluate</b> the effectiveness of sales strategies and transaction processing methods used in branch and digital banking.
CO – 04	Apply	To <b>differentiate &amp; demonstrate</b> ethical behavior & compliance with regulatory standards in providing financial & non-financial banking services.
CO – 05	Create	To <b>create</b> strategic approaches to enhance financial inclusion and compare the functional differences between banks and NBFCs in the Indian context.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	2	-	2	2
CO2	-	2	-	-	-	-	-
CO3	-	-	2	-	-	-	-
CO4	-	-	-	-	2	-	-
CO5	-	-	-	-	-	2	-

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	-	-	-
CO2	2	-	-
CO3	-	-	-
CO4	-	3	-
CO5	-	-	2

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Overview of Banking (Retail & Branch)	6
2.	Overview of Banking Products: Customers and Their Needs	6
3.	Banking Business Development & Transaction Processing	6
4.	Customer Service, Compliance & Ethics & Future of Banking in India	6
5.	Recent Development in Banking (Inclusive Banking, Corporate Banking & NBFCs)	6

## Syllabus

Unit	Unit Details
<b>1</b>	<b>Overview of Banking (Retail &amp; Branch)</b>
	Banks Sources of Funds and deployment of funds, Role of RBI as Central Bank, Classification of Banks, Income and Expenditure segments of banks, Organization of a Retail Branch, Layout of a Bank Branch, Branches in Rural, Semi-Urban, Urban and Metro Cities, Specialized branches- Forex, Agriculture, RPC etc.
<b>2</b>	<b>Overview of Banking Products: Customers and Their Needs</b>
	Nature of Customers' needs as per entities, KYC Policy, Account opening process as Business procurement, Frequently asked question while customer acquisitions, Types of liability products and salient features, Types of Assets Products and basic norms, Cross selling of Third Party Products, Digital products, Irregular Loans, NPA and Recovery Process.
<b>3</b>	<b>Banking Business Development &amp; Transaction Processing</b>
	Characteristics of a Successful Banker, Sourcing of new business and Sales cycle, Conversion of deals as Sales person, Traits of an expert sales executives, Cash transactions, Process, Precautions, Recording, Non-Cash Transactions at Branch, Clearing and settlement of interbank transactions, Digital modes of Transactions
<b>4</b>	<b>Customer Service, Compliance and Ethics and Future of Banking in India</b>
	Account related services, Non-Financial transactions related services, Deceased customers, Adherence to laid down system procedures, Compliance of regulatory direction of RBI and Govt. Ethical Behavior, Misc. Things related to TDS, Audit and Inspection, Phone Banking, Internet Banking, Modern Banking.
<b>5</b>	<b>Recent Development in Banking (Inclusive Banking, Corporate Banking &amp; NBFCs)</b>
	Financial Inclusion in Rural and village areas, Challenges and handling of products of Financial Inclusions, Role of NABARD and Regional Rural Banks, Misc. Self Help Groups, Village and Cottage Industries, Types of NBFCs, purpose and functions, Setting up of NBFC and registrations with regulatory bodies, Difference between banks and NBFC, Retail banking vs. Corporate Banking, Case Studies.

## Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Retail Banking	Business Series Global Professional Series	
02	Retail banking overview Finance intelligence Mintel finance intelligence	Mintel International Group Ltd	Mintel International Group, 2008

## Important Web Links

1	<a href="https://www.youtube.com/watch?v=5iRDd-f1nmg&amp;list=PLWPirh4EWFpEv7x2CU-9jcXIIvBuSx7oF">https://www.youtube.com/watch?v=5iRDd-f1nmg&amp;list=PLWPirh4EWFpEv7x2CU-9jcXIIvBuSx7oF</a>
2	<a href="https://www.youtube.com/watch?v=6G2Z-kG7gWc&amp;list=PLLy_2iUCG87AiyIjGO1sAFD26k36VIwD6e">https://www.youtube.com/watch?v=6G2Z-kG7gWc&amp;list=PLLy_2iUCG87AiyIjGO1sAFD26k36VIwD6e</a>
3	<a href="https://www.youtube.com/watch?v=PNAjDc75nzE&amp;list=PL9uvWhFg9COaoM5HDaeIIomgn3a-ujYkI9">https://www.youtube.com/watch?v=PNAjDc75nzE&amp;list=PL9uvWhFg9COaoM5HDaeIIomgn3a-ujYkI9</a>

Code: **BCOCCO3105**  
**BCHCCH3105**

**RESEARCH**  
**METHODOLOGY**

**3 Credit (L T P : 3-0-0)**

Semester	III	Specialization	
Course code	BCOCCO3105 / BCHCCH3105	Type	Multi - Disciplinary
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Research Methodology	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	<b>Remember</b>	To define the key concepts, problems and hypotheses linked to research.
CO – 02	<b>Understand</b>	To understand the nuances of a suitable research plan to conduct research.
CO – 03	<b>Applying</b>	To employ suitable measurement techniques and tests to elicit data
CO – 04	<b>Analysing</b>	To test the hypothesis related to the study and draw inferences from it.
CO – 05	<b>Creating</b>	To develop the ability to write research proposals, research papers and research reports.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	2	1	-	-	-	-
CO2	2	-	-	-	-	1	-
CO3	-	-	1	3	2	-	-
CO4	1	-	-	-	-	1	-
CO5	-	1	-	1	-	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	-	2	1
CO2	2	-	-
CO3	-	-	1
CO4	1	-	-
CO5	-	1	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Research Methodology & Research Problem	9
2.	Measurement Concepts, Questionnaire Design & Sampling	9
3.	Methods of Data Collection & Processing & Analysis of Data	9
4.	Hypotheses Testing	9
5.	Report & Research Paper Writing	9

### Syllabus

Unit	Unit Details
1	Introduction to Research Methodology & Research Problem

	Objectives of Research - Motivations in Research - Types of Research - Research Approaches - Significance of Research - Research Process - Criteria of Good Research - Ethical aspects in Research - Challenges before Researchers in India. Concept of Research Problem - Selecting the Research Problem - Techniques involved in defining Research Problem – Research Design-Meaning, Importance and Types
<b>2</b>	<b>Measurement Concepts, Questionnaire Design &amp; Sampling</b>
	Measurement Concepts - Questionnaire design & Sampling - Introduction to variables & constructs - Introduction to Measurement & Scale - Different levels of measurement - Types of Scales, Attitudinal scales. Concept of reliability & Validity, Sample & Population, Sample size calculation, Sampling & non-sampling errors, Sampling types - Probability & Non - probability
<b>3</b>	<b>Methods of Data Collection &amp; Processing &amp; Analysis of Data</b>
	Collection of Primary Data - Meaning and definition of Primary Data - Advantages and Limitations of Primary Data - Methods of Collecting Primary Data - Observation Method - Interview Method - Questionnaire Method - Questionnaire design & layout –Schedule Method - Other Methods Collection of Secondary Data - Meaning and definition of Secondary Data - Advantages and Limitations of Secondary Data - Sources of collecting Secondary Data . Data Processing – Editing – Codification – Classification – Tabulation - Data Analysis - Meaning of Data Analysis - Need of Data Analysis - Methods of Data Analysis - Central Tendency - Mean, Median, Mode, Mean Deviation, Standard Deviation
<b>4</b>	<b>Hypotheses Testing</b>
	Formulation of Research Hypothesis and its importance . Testing of Hypothesis - Parametric Test (Z, t, F Test) - Chi-square Analysis - Analysis of Variance (one way & two way) – Non-Parametric Test - Sign Test - Run Test - Wilcoxon Mann Whitney (U) Test. Interpretation - Meaning of Interpretation - Need of Interpretation - Techniques of Interpretation - Precaution in Interpretation.
<b>5</b>	<b>Report &amp; Research Paper Writing</b>
	Report Writing – Significance of Report Writing, Steps in Writing Report, The Layout of the Research Report. Types of Report. Research Paper Writing, Meaning of Research Paper, Structure of Research Paper, Referencing Styles, Ethics in Report Writing & Research paper writing

### Recommended Study Material

Sr. No	Reference Book	Author
1	Business Research Methods	Donald Cooper & Pamela Schindler
2	Business Research Methods	Alan Bryman & Emma Bell
3	Research Methodology: Methods and Techniques	K. C. Kothari
4	Business Research Methodology	J. K. Sachdeva
5	Research Methodology	Dr. Prasant Sarangi
6	Business Research Methodology	D. K. Sharma & A. K. Gupta
7	Research methodology in Management	Arya P.P.and Pal, Yesh

### Important Web Links

1	<a href="https://www.youtube.com/watch?v=jbDRLkGEeIU&amp;list=PLRb7ot-9tbChzZkkVpoICCzGNJ1aMo91M">https://www.youtube.com/watch?v=jbDRLkGEeIU&amp;list=PLRb7ot-9tbChzZkkVpoICCzGNJ1aMo91M</a>
2	<a href="https://www.youtube.com/watch?v=7Ct4ciEKZyc&amp;list=PL99LESDC4Rt1FJNITFJvAnKWCak6ROcLd">https://www.youtube.com/watch?v=7Ct4ciEKZyc&amp;list=PL99LESDC4Rt1FJNITFJvAnKWCak6ROcLd</a>
3	<a href="https://www.youtube.com/watch?v=E2gGF1rburw&amp;list=PLvqSpQzTE6M8F_P8lgjvmqiDEoFGLzG4h">https://www.youtube.com/watch?v=E2gGF1rburw&amp;list=PLvqSpQzTE6M8F_P8lgjvmqiDEoFGLzG4h</a>

**Skill Development Activities:** (These activities are only indicative; the Faculty member can innovate)

- Survey Design and Implementation: Students design a survey on a relevant business topic, collect data using online tools, and analyze the results.
- Case Study Analysis: Students analyze published case studies related to business research, identifying research questions, methodologies, and findings.
- Research Proposal Writing: Students prepare a detailed research proposal on a chosen topic, including literature review, research questions, methodology, and expected outcomes.
- Statistical Software Training: Students receive hands-on training in statistical software such as SPSS, R, or Python for data analysis.
- Ethical Considerations Workshop: Students participate in a workshop discussing the ethical considerations in business research, including confidentiality, informed consent, and plagiarism.

**Code: BCOCCO3201  
BCHCCH3201**

**TALLY & COMPUTER BASED  
ACCOUNTING – II**

**2 Credit (L T P : 1-0-2)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO3201 / BCHCCH3201</b>	<b>Type</b>	<b>Minor</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>1:0:2</b>
<b>Course Title</b>	<b>Tally &amp; Computer Based Accounting – II</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	Explain the basic structure of Goods and Services Tax (GST), its web portal, and registration process.
CO – 02	Applying	Classify different types of GST, identify applicable rates, and record journal entries using accounting software like Tally.
CO – 03	Applying	Demonstrate the process of generating various GST returns and interpret their due dates and filing requirements.
CO – 04	Understanding	Describe the concept of Tax Deducted at Source (TDS) and identify applicable deduction rates under various scenarios.
CO – 05	Applying	Apply TDS provisions in practical accounting situations and generate TDS returns using appropriate tools.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	3	1	-	-	-	-
CO2	-	-	-	-	1	1	-
CO3	-	-	2	1	-	-	-
CO4	-	-	1	2	-	-	1
CO5	-	1	-	-	-	-	-

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	1	-	-
CO3	-	1	1

<b>CO4</b>	2	1	-
<b>CO5</b>	1	-	1

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
1.	<b>GST: Introduction, Web Portal, Registration for GST Number.</b>	9
2.	<b>GST: Types &amp; Applicable Rates. Journal Entries, Working with Tally, Statutory Feature</b>	9
3.	<b>GST: Types of GST Returns and their last dates.</b>	9
4.	<b>Tax Deducted at Source: Foundation and Applicable Rates</b>	9
5.	<b>TDS: Practical Applications and Returns</b>	9

**Syllabus:**

<b>Lab Activity No.</b>	<b>Activity Name</b>
1.	Introduction to GST
2.	GST Portal : An Overview
3.	Application for New GST Registration
4.	Types of GST and Applicable Rates
5.	Statutory feature in Tally for GST and Ledger creations.
6.	Accounting for GST in Purchase and Sales and Other Expenses
7.	Input and Output Adjustment Entries in tally for GST
8.	Types of GST Returns and their last Dates
9.	TDS Essentials: Foundations of Tax Deduction
10.	TDS Essentials: Applicable Rates
11.	Calculating TDS Deductions: Practical Applications with Tally
12	TDS Returns

**References**

<b>S. No</b>	<b>References</b>
01	Satish K Batra, Kazmi SHH, Consumer Behaviour – Text and cases, Excel Books
02	Leon G. Shiffman, Leslie LazerKanuk, Consumer Behaviour, 9 <sup>th</sup> ed., PHI.
03	Louden and Bitta, Consumer Behaviour – Concepts and Applications, McGraw Hill Inc,
04	Margaret Craig – Lee, Sally Joy, Beverly Browne, Consumer Behaviour, John Wiley and Sons
05	James F. Engel, Roger D. Blackwell, Paul W. Miniard, Consumer Behaviour, Harcourt Brace College Publishers, John C. Mower, Consumer Behaviour, Macmillan Publishing

**Code: BCOCCO3202  
BCHCCH3202**

**MANAGING  
SELF SWAROOP**

**1 Credit (L T P : 0-0-2)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO3202 / BCHCCH3202</b>	<b>Type</b>	<b>Ability Enhancement</b>
<b>Credit</b>	<b>1</b>	<b>Pattern (L:T:P)</b>	<b>0:0:2</b>
<b>Course Title</b>	<b>Managing Self SwaRoop</b>	<b>No. of Hours</b>	<b>30</b>

**Course Outcomes:**

<b>Course</b>	<b>Bloom's</b>	<b>Detail of Course Outcome</b>

Outcomes	Taxonomy Level	
CO I	Evaluate	The Learner will be able to Assess personal progress in self-management over time, identifying areas for improvement.
CO II	Analyze	The Learner will be able to Analyze the impact of different emotional responses on decision-making & interpersonal relationships.
CO III	Apply	The Learner will be able to Apply critical thinking skills to identify and examine personal beliefs and assumptions.
CO IV	Create	The Learner will be able to Design decision-making frameworks tailored to specific contexts or challenges.
CO V	Analyze	The Learner will be able to Analyze the potential consequences of different approaches to managing challenges.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	1	1	2	-	-
CO2	-	-	-	2	1	-	-
CO3	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	2
CO5	-	-	-	-	-	1	2

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	3	-	1
CO2	-	1	-
CO3	1	-	-
CO4	-	2	-
CO5	-	-	1

### OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Self-Management	6
2	Emotional Management	6
3	Belief Management	6
4	Decision Making Management	6
5	Challenge- Management	6

### LIST OF LABS

1.	Introduction of Swaroop & Orientation Session
2.	Process of Knowing Self
3.	How to stay Assertive
4.	Connection between Mind and Body : Self-Talk
5.	Aspects of Emotions
6.	Management of Emotions
7.	Concept of Belief System
8.	ABC Principle of REBT
9.	Rational & Irrational Beliefs
10.	Strategies of Decision Making

11.	Case Study Based Decision Making
12.	Identifying and Facing Challenges

### RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author
1	<u>Getting Things Done: The Art of Stress-Free Productivity</u>	<u>David Allen</u>
2	<u>The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change</u>	<u>Stephen R. Covey</u>
3	<u>Control Your Emotions: Gain Balance Resilience, and Calm; Find Freedom from Stress, Anxiety, and Negativity</u>	<u>Patrick King</u>
4	<u>Break Your Belief: Decode Your Beliefs, Decode Your Life</u>	<u>Preeti Singh</u>

### Important Web Links

1	<a href="https://www.youtube.com/watch?v=wQ8CgB5WURk&amp;list=PLOzRYVm0a65cCcY4qKX5MIyJxBt7hJgQY">https://www.youtube.com/watch?v=wQ8CgB5WURk&amp;list=PLOzRYVm0a65cCcY4qKX5MIyJxBt7hJgQY</a>
2	<a href="https://www.youtube.com/watch?v=mUG1sHQXR0&amp;list=PLXcPnJsWbdxukaITScHxL7b_gA4uoHhha">https://www.youtube.com/watch?v=mUG1sHQXR0&amp;list=PLXcPnJsWbdxukaITScHxL7b_gA4uoHhha</a>
3	<a href="https://www.youtube.com/watch?v=TsZukmeaewc&amp;list=PLF1DBCAC25C2BC963">https://www.youtube.com/watch?v=TsZukmeaewc&amp;list=PLF1DBCAC25C2BC963</a>
4	<a href="https://www.youtube.com/watch?v=zp3LNq4fMwM">https://www.youtube.com/watch?v=zp3LNq4fMwM</a>

**Code: BCOCCO3203      PROFESSIONAL COMPETENCIES AND      1 Credit (L T P : 0-0-2)**  
**BCHCCH3203      WORKPLACE READINESS**

Semester	III	Specialization	
Course code	BCOCCO3203 / BCHCCH3203	Type	Ability Enhancement
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Professional Competencies and Workplace Readiness	No. of Hours	30

### Course Outcomes:

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Apply	The learner will be able to <b>organize and prioritize</b> tasks effectively by applying time management and goal-setting techniques to improve personal productivity in managerial roles.
CO II	Analyze /Evaluate	The learner will be able to <b>analyze</b> complex business problems and <b>evaluate</b> alternative solutions to make informed and effective managerial decisions.
CO III	Apply	The learner will be able to <b>demonstrate</b> teamwork & <b>apply</b> conflict resolution & negotiation strategies to foster collaboration & resolve workplace disputes.
CO IV	Create	The learner will be able to <b>construct</b> clear, professional written and oral communications, and <b>demonstrate</b> appropriate business etiquette in diverse organizational settings.
CO V	Evaluate	The learner will be able to <b>assess</b> their professional strengths and weaknesses through self-reflection and <b>develop</b> a strategic career development plan.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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<b>CO1</b>	-	-	1	-	1	-	-
<b>CO2</b>	-	1	-	1	-	-	-
<b>CO3</b>	-	-	-	-	-	1	-
<b>CO4</b>	1	-	-	2	-	2	-
<b>CO5</b>	-	-	-	-	2	-	3

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
<b>CO1</b>	1	-	-
<b>CO2</b>	-	1	-
<b>CO3</b>	-	-	2
<b>CO4</b>	-	-	-
<b>CO5</b>	1	-	-

### OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
<b>1</b>	<b>Personal Effectiveness and Productivity</b>	6
<b>2</b>	<b>Analytical Thinking and Decision Making</b>	6
<b>3</b>	<b>Interpersonal and Team Skills</b>	6
<b>4</b>	<b>Professional Communication Skills</b>	6
<b>5</b>	<b>Career Development and Self-Reflection</b>	6

### Detailed Syllabus:

LIST OF LABS	
<b>Personal Effectiveness and Productivity</b>	
1.	Time Management and Prioritization: Use the Eisenhower Matrix to categorize tasks and manage a one-week workload plan
2.	Goal Setting and SMART Planning: Create individual SMART goals aligned with personal career plans
3.	Critical Thinking and Problem-Solving: Group case study – solve a workplace dilemma using a step-by-step framework
<b>Analytical Thinking and Decision Making</b>	
4.	Decision-Making Techniques for Managers: Apply decision matrix (e.g., SWOT, cost-benefit) to a business scenario
5.	Teamwork and Collaboration Skills: Participate in a collaborative team challenge (e.g., “Marshmallow Challenge”)
<b>Interpersonal and Team Skills</b>	
6.	Business Etiquette and Workplace Conduct: Role-play business dining, professional greetings, and office decorum
7.	Verbal Communication and Active Listening: Pair activity using structured listening and response strategies (paraphrasing, summarizing)
<b>Professional Communication Skills</b>	
8.	Written Communication for Managers: Write a professional email, memo, and notice for an internal communication scenario
9.	Presentation and Public Speaking Skills: Deliver a 3-minute business presentation with slides
10.	Conflict Management and Negotiation Skills: Role-play a workplace conflict and use negotiation techniques to resolve it

11.	Adaptability and Change Management: Simulation: Respond to sudden organizational change or restructuring
<b>Career Development and Self-Reflection</b>	
12.	Adaptability and Change Management: Conduct a self-SWOT analysis and create a basic professional development plan

### RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author	Edition	Publication
1	Soft Skills: Enhancing Employability Skills	Meenakshi Raman & Sangeeta Sharma	3rd Edition	McGraw Hill Education India
2	Developing Soft Skills	Krishna Mohan & Meera Banerji	Latest Edition	Pearson Education India
3	Decision Making and Problem Solving	D. Sudha Rani	Latest Edition	Himalaya Publishing House
4	Business Communication: Concepts, Cases and Applications	P.D. Chaturvedi & Mukesh Chaturvedi	Latest Edition	Pearson Education India
5	You Can Win: A Step-by-Step Tool for Top Achievers	Shiv Khera	Revised Edition	Macmillan Publishers India

### Important Web Links

1	<a href="https://www.mindtools.com">https://www.mindtools.com</a>
2	<a href="https://www.linkedin.com/learning/topics/soft-skills">https://www.linkedin.com/learning/topics/soft-skills</a>
3	<a href="https://www.coursera.org/specializations/career-success">https://www.coursera.org/specializations/career-success</a>
4	<a href="https://www.skillsyouneed.com">https://www.skillsyouneed.com</a>
5	<a href="https://www.ncs.gov.in">https://www.ncs.gov.in</a>

**Code: BC0CCO3106  
BCHCCH3106**

**ENVIRONMENT  
STUDIES**

**2 Credit (L T P : 2-0-0)**

Semester	III	Specialization	
Course code	BC0CCO3106 / BCHCCH3106	Type	Multidisciplinary (Open Elec.)
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Environment Studies	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Describe the interaction of organisms with their environment.
CO – 02	Understand	Describe concepts and methods from ecological & environmental sciences & their application in understanding the environmental issues.
CO – 03	Evaluate	Appreciate the ethical, cross-cultural, and historical context of environmental issues & the links between human & natural systems.
CO – 04	Evaluate	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO – 05	Evaluate	Evaluate the effectiveness of various environmental policies and legislation in addressing contemporary environmental issues.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	1	-	-	1	-
CO2	-	-	-	1	-	-	1
CO3	-	-	-	-	-	-	1
CO4	-	1	-	-	-	-	-
CO5	-	-	-	1	-	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	1	-
CO3	2	1	-
CO4	-	-	-
CO5	-	1	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Introduction</b>	<b>6</b>
2.	<b>Natural Resources and Conservation</b>	<b>6</b>
3.	<b>Biodiversity and its Conservation</b>	<b>6</b>
4.	<b>Environmental Pollution</b>	<b>6</b>
5.	<b>Issues in Environmental Studies</b>	<b>6</b>

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Introduction</b>
	Introduction to Environmental Science and Ecosystem: Definition, scope and importance Concept of Ecosystem, Structure of Ecosystem (Biotic and Abiotic factors). Dynamics of Ecosystem: Food Chain, Food web and Ecological Pyramids. Brief idea of energy flow. Salient features of forest, grassland, Desert and Aquatic ecosystem.
<b>2.</b>	<b>Natural Resources and Conservation</b>
	Natural Resources & their conservation: renewable & non-renewable resources. Uses & over utilization/exploitation of Natural resources: Forest, Water, Mineral, Food, Energy & Land. Water conservation & management: Rain water harvesting. Elementary idea of solid waste management.
<b>3.</b>	<b>Biodiversity and its Conservation</b>
	Biodiversity and its conservation: Definition, Types and Importance of Biodiversity. Endangered and Endemic Species of India. Bio geographical classification. Hot spots and India as a Mega diversity nation. Threats to Biodiversity: Habitat loss, poaching of wild life. Conservation of Biodiversity: Brief idea of in-situ and ex-situ conservation of Biodiversity.
<b>4.</b>	<b>Environmental Pollution</b>
	Environmental Pollution: Definition, Causes, Effects of air, water, soil, noise, thermal and nuclear pollution. Control and preventive measures of air, water, soil, noise, thermal and nuclear pollution. Global problems: Climate change, global warming, Ozone layer depletion, Acid Rain and Photochemical Smog. Elementary knowledge of Natural Disaster Management.
<b>5</b>	<b>Issues in Environmental Studies</b>

Human Population, Social Issues and Environment: Population growth, Variation, Explosion and Sex ratio. Environment and Public Health (HIV/AIDS). Environmental Ethics (Issues and Possible Solution). Environmental legislation and Environmental Protection Acts: Air, Water, Wildlife Forest acts. Role of information technology in Environment and Human Health.

### Recommended Books:

S. No	Title of the Book
01	Basu, M. & Xavier Savarimuthu, S. J. (2017). <i>Fundamentals of Environmental Studies</i> .(1st ed.). Delhi, India: Cambridge University Press.
02	Bharucha, E. (2005). <i>Textbook of Environmental Studies for Undergraduate Courses</i> Hyderabad, India: Universities Press
03	Rajagopalan, R. (2015), <i>Environmental Studies from Crisis to Cure</i> , (3rd ed.). Delhi, India: Oxford University Press.
04	Rana, S.V.S. (2004). <i>Environmental Studies</i> . Meerut, India: Rastogi.
05	Sharma, J.P. (2017). <i>Environmental Studies</i> (4th Ed.). Delhi, India: University Science Press.

### Suggested e-learning materials:

- <https://swayam.gov.in/course/141-enviromental-studies-i>
- <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

**Code: BCOCCO3106**  
**BCHCCH3106**

**ENVIRONMENT**  
**SCIENCE (MOOC)**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO3106 / BCHCCH3106</b>	<b>Type</b>	<b>Multidisciplinary (Open Elec.)</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Environment Science (MOOC)</b>	<b>No. of Hours</b>	<b>30</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall key environmental terms, principles of sustainable development, and types of renewable energy.
CO – 02	Understand	Explain the relationship between population growth, resource consumption, and environmental degradation.
CO – 03	Apply	Describe the sources and effects of air pollution and climate change along with basic mitigation strategies.
CO – 04	Analyze	Summarize various water reuse, recycling methods & types of solid & e-waste.
CO – 05	Evaluate	Evaluation of major environmental pollutions, their causes and prevention and Outline laws and policies for it India.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	1	-	-	-	-
CO2	-	-	-	1	-	-	-
CO3	-	-	-	-	1	2	1

<b>CO4</b>	-	1	1	2	2	2	1
<b>CO5</b>	2	2	1	-	1	3	2

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
<b>CO1</b>	1	-	1
<b>CO2</b>	2	-	1
<b>CO3</b>	-	-	-
<b>CO4</b>	-	2	-
<b>CO5</b>	-	3	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
<b>1.</b>	<b>Foundations of Sustainable Development</b>	<b>6</b>
<b>2.</b>	<b>Air Pollution and Climate Change Mitigation</b>	<b>6</b>
<b>3.</b>	<b>Renewable Energy Systems and Industrial Sustainability</b>	<b>6</b>
<b>4.</b>	<b>Waste and Water Resource Management</b>	<b>6</b>
<b>5.</b>	<b>Environmental Pollution and Regulatory Framework</b>	<b>6</b>

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Foundations of Sustainable Development</b>
	Environmental Concerns, Population Growth & Resource Consumption, Principles of Sustainable Development
<b>2.</b>	<b>Air Pollution and Climate Change Mitigation</b>
	Understanding Air Pollution, Climate Change: Scientific Basis, Mitigation & Adaption
<b>3.</b>	<b>Renewable Energy Systems and Industrial Sustainability</b>
	Renewable Energy – I (Solar Energy & Wind Energy), Renewable Energy – II (Geothermal Energy, Ocean Energy, Hydroelectricity, Bioenergy), Industrial Ecology & Circular Economy
<b>4.</b>	<b>Waste and Water Resource Management</b>
	Water Quality, Reuse & Recycling, Solid Waste Management (including E-waste Management)
<b>5</b>	<b>Environmental Pollution and Regulatory Framework</b>
	Noise Pollution, Ecology and Soil Pollution, Environmental Policies and Legislation

### Recommended Books:

No	Title of the Book
01	Environmental Studies: From Crisis to Cure, R. Rajagopalan, Oxford University Press
02	Environmental Management, N.K. Uberoi, Excel Books
03	Environmental Science & Ethics, Anubha Kaushik & C.P.Kaushik, New Age International Publisher

Suggested e-learning materials: [https://onlinecourses.nptel.ac.in/noc25\\_hs218/preview](https://onlinecourses.nptel.ac.in/noc25_hs218/preview)

**Code: BCOCCO3106**  
**BCHCCH3106**

**GOVERNANCE, POLICY**  
**AND BUSINESS**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
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<b>Course code</b>	<b>BCOCCO3106 / BCHCCH3106</b>	<b>Type</b>	<b>Multidisciplinary (Open Elec.)</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Governance, Policy &amp; Business</b>	<b>No. of Hours</b>	<b>30</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the meaning, principles and foundation of public governance, approaches to study public finance, & important provisions of the constitution
CO – 02	Remember	Describe the idea of welfare state and principles governing it, concept of growth and development, and role of CSO's
CO – 03	Understand	Discuss the structure and role various organs of the government at different levels.
CO – 04	Understand	Summarize the state vs market debate and approaches to policy making with their impact on businesses. Also comprehend the various schemes and their impact on business.
CO – 05	Understand	Explain the mechanisms that ensures and promotes transparency in government and business.

### COs AND POs Mapping

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	1	-	-	-	-	1	-
<b>CO2</b>	1	-	1	-	-	-	-
<b>CO3</b>	-	-	-	2	-	-	-
<b>CO4</b>	-	1	-	-	1	-	1
<b>CO5</b>	-	1	-	-	-	-	-

### COs AND PSOs MAPPING

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	-	-	1
<b>CO2</b>	-	2	1
<b>CO3</b>	-	-	-
<b>CO4</b>	-	-	-
<b>CO5</b>	1	-	-

### OUTLINE OF THE COURSE:

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Introduction</b>	<b>6</b>
<b>2.</b>	<b>Development Process and Industry</b>	<b>6</b>
<b>3.</b>	<b>Government and Administration</b>	<b>6</b>
<b>4.</b>	<b>Policy Making and Business Environment</b>	<b>6</b>
<b>5.</b>	<b>Transparency in Governance</b>	<b>6</b>

**Syllabus:**

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CO1	3	-	-	-	-	-	2
CO2	-	-	-	-	-	-	-
CO3	-	-	2	-	2	-	-
CO4	-	-	-	-	-	-	-
CO5	-	2	-	2	3	2	-

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	3	2	-
CO2	-	-	2
CO3	-	-	2
CO4	-	-	-
CO5	-	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Introduction of Indian Banking Industry</b>	9
2.	<b>Central Banking</b>	9
3.	<b>Private Banking</b>	9
4.	<b>Public Sector Banking</b>	9
5.	<b>Regional Rural Banks</b>	9

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Introduction of Indian Banking Industry</b>
	Evolution of Banking in India, Structure of Banking in India, Role of Banking in Economic growth and Development, Challenges before Banking in India, Recent trends in Banking Industry in India, Impact of COVID-19 on Banking Sector in India
<b>2.</b>	<b>Central Banking</b>
	Definition of 'Central Banking', Evolution of Reserve Bank of India, Functions of Reserve Bank of India, Present currency system in India, Understanding of concepts : Bank Rate, Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.),Repo Rate – Reverse Repo Rate
<b>3.</b>	<b>Private Banking</b>
	Meaning and features of Private Banking, Classification of Private Banking : Indian Private Banks – Old and New, Foreign Banks, Role of Private Banking in Economic Development, Performance of Private Banks in India, Challenges before Private Sector Banks in India
<b>4.</b>	<b>Public Sector Banking</b>
	Definition and Features of Public Sector Banks, Classification of Public Sector Banks, State Bank of India – Evolution, Functions and Performance, Nationalized Banks – Social control over banks, Meaning of Nationalisation, Arguments for and against Nationalization – Merger of the Banks, Lead Bank Scheme, Challenges before Public Sector Banks in India
<b>5</b>	<b>Regional Rural Banks</b>
	Reasons for establishment of Regional Rural Banks (RRBS), meaning of RRBs, Difference

between RRBs & Commercial banks, Objectives of RRBs, organization & management of RRBs, Functions of RRBs, Progress, Performance & Problems of RRBs

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Indian Banking System	Deb Joyeeta, 2019	Evince Publishing.
02	Banking Principles and Operations	Gopinath M.N., 2017	Snow White Publisher
03	Indian Banking System- Growth, Challenges & Government Initiatives	Mallik, Chaudhury & Sarkar, 2018	Kalpaz Publications
04	Indian Banking System	Trivedi, Chaudhary and other, 2015	RBD Publication, Jaipur
05	The Indian Financial System	Pathak Bharti V., 2018	Pearson Education [India]

### Skill Development Activities: (These activities are only indicative; the Faculty member can innovate)

- Bank visit:** Conduct a visit to a bank to understand customer behavior. Students can create surveys or questionnaires and interpret the collected data.
- Case Study Discussions:** Engage students in analyzing real-world financial Accounting case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCHCCH3108**

**AUDITING – I**

**3 Credit (L T P : 3-0-0)**

Semester	III	Specialization	Audit and Taxation
Course code	BCHCCH3108	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Auditing – I	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the fundamental concepts, objectives, types, and importance of auditing, and identify the qualifications and roles of an auditor.
CO – 02	Understand	Explain the process of audit planning, understand various audit procedures, & describe the significance, types of audit documentation & working papers.
CO – 03	Apply	Apply standard auditing techniques such as test checks, surprise checks, and internal audit procedures to practical business situations.
CO – 04	Analyze	Analyze the process of vouching for different types of transactions to detect errors and frauds, and examine the reliability of supporting documents.
CO – 05	Evaluate	Evaluate the methods & effectiveness of verification & valuation of assets & liabilities to form an informed audit opinion on the financial position of a business.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	2	1	2	-	1	-
CO2	-	-	1	-	1	-	-

CO3	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-
CO5	3	-	-	-	1	1	1

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	-	-	1
CO4	-	1	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Introduction to Auditing</b>	9
2.	<b>Audit Planning, Procedures and Documentation</b>	9
3.	<b>Auditing Techniques and Internal Audit Introduction</b>	9
4.	<b>Auditing Techniques: Vouching</b>	9
5.	<b>Auditing Techniques: Verification</b>	9

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Introduction to Auditing</b>
	Basics–Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds–Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit. Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence. Types of Audit – Meaning, Advantages & Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit & Annual Audit.
<b>2.</b>	<b>Audit Planning, Procedures and Documentation</b>
	Audit Planning –Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Work, Overall Audit Approach. Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books Audit Notebook – Meaning, Structure, Contents, General Information, Current Information, Importance.
<b>3.</b>	<b>Auditing Techniques and Internal Audit Introduction</b>
	Test Check-Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. Audit Sampling- Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.

	Internal Control- Meaning and Purpose, Advantages, Auditors Duties, Inherent Limitations of Internal Control, Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.
<b>4.</b>	<b>Auditing Techniques: Vouching</b>
	Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received. Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.
<b>5</b>	<b>Auditing Techniques: Verification</b>
	Audit of Assets Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures. Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Auditing	Aruna Jha	Taxmann Publications Pvt. Ltd
02	Auditing – Principles and Practice	S.K. Basu	Pearson Education
03	Auditing and Assurance	Pankaj Garg	Taxmann Publications Pvt. Ltd.

**Code: BCHCCH3109**

**FINANCIAL MARKETS &  
INSTITUTIONS IN INDIA – I**

**3 Credit (L T P : 3-0-0)**

Semester	III	Specialization	Finance and Accounting
Course code	BCHCCH3109	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Financial Markets & Institutions in India – I	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the basic structure, components, and functions of the Indian financial system, including its institutions, instruments, and markets.
CO – 02	Understand	Explain the nature, structure, and sub-markets of the Indian money market, and interpret the role of RBI and other key participants.
CO – 03	Apply	Apply concepts of short-term financial instruments (such as Treasury Bills, Commercial Paper, Certificates of Deposit) to understand their working and impact on liquidity in the economy.
CO – 04	Analyze	Analyze the structure and functioning of the Indian capital market including primary & secondary market & assess the role of SEBI and stock exchanges.
CO – 05	Evaluate	Evaluate the functioning of the foreign exchange market, including exchange rate mechanisms, market participants, and regulatory framework,

in the context of global financial integration.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	-	-	-	-	1
CO2	-	1	-	-	-	2	-
CO3	-	1	2	-	1	-	2
CO4	-	-	1	1	-	-	-
CO5	-	-	-	1	-	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	-	-	-
CO4	-	-	-
CO5	-	-	2

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Indian Financial System	9
2.	Indian Money Market-I	9
3.	Indian Money Market-II	9
4.	Indian Capital Market	9
5.	Foreign Exchange Market	9

### Syllabus:

Unit	Contents
1.	<b>Indian Financial System</b>
	Meaning and Definition of Financial System in India, Structure of Indian Financial System, Functions of financial system in India, Role of financial system in Economic Development, Indicators of Financial Development
2.	<b>Indian Money Market-I</b>
	Meaning and definition of Indian Money Market, Functions of Indian Money Market, Participants in Indian Money Market
3.	<b>Indian Money Market-II</b>
	Credit Instruments used in Indian Money Market, Deficiencies of Indian Money Market, Recent development in Indian Money Market.
4.	<b>Indian Capital Market</b>
	Meaning and definition of Indian Capital Market, Functions of Indian Capital Market, Participants in Indian Capital Market, Credit Instruments used in Indian Capital Market, Deficiencies of Indian Capital Market, Recent development in Indian Capital Market
5	<b>Foreign Exchange Market</b>
	Meaning and definition of foreign exchange market, Functions of Foreign Exchange Market,

Participants in Foreign, Exchange Market, Determination of Exchange Rate, Recent development in Foreign Exchange Market

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	'Investment and Securities Markets in India'	Avadhani V. A.	Himalaya Publishing House
02	'Financial Institution and Markets'	Bhole L.M	McGraw Hill Education
03	'Indian Financial System' 11 <sup>th</sup> Edition	Khan M.Y.	McGraw Hill Education
04	The Indian Financial System	Pathak Bharti V.	Pearson Education [India] Ltd.

**Scheme of Fourth Semester**

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)									
Teaching Scheme for Year-II Semester – IV									
Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
<b>A.</b>	<b>Major (Core Courses)</b>								
A.1	Theory								
BCOCCO4101 BCHCCH4101	Corporate Accounting – II	3	-	-	-	40	60	100	3
BCOCCO4102 BCHCCH4102	Company Law	2	-	-	-	40	60	100	2
BCOCCO4103 BCHCCH4103	Tax Accounting – II	3	-	-	-	40	60	100	3
BCOCCO4104 BCHCCH4104	Management Accounting	3	-	-	-	40	60	100	3
BCOCCO4105 BCHCCH4105	Marketing Research	2	-	-	-	40	60	100	2
A.2	Practical								
	NA								
<b>B.</b>	<b>Minor Stream Courses / Department Electives</b>								
B.1	Theory								
BCOCCO4106 BCHCCH4106	Overview of Insurance	2	-	-	-	40	60	100	2
BCOCCO4107 BCHCCH4107	Indian Constitution & Electoral Procedure (As a part of IKS)	2	-	-	-	40	60	100	2
BCHCCH4108	Indian Banking System – II (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH4109	Auditing – II (Audit and Taxation)	3	-	-	-	40	60	100	3
BCHCCH4110	Financial Markets & Institutions in India – II (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
	NA								
<b>C.</b>	<b>Multidisciplinary Courses (MC)</b>								
	NA								
<b>D.</b>	<b>Ability Enhancement Courses (AEC)</b>								
BCOCCO4201 BCHCCH4201	Communication & Workplace Skills	-	-	2	-	60	40	100	1
<b>E</b>	<b>Skill Enhancement Courses (SEC)</b>								
BCOCCO4202	Reasoning & Aptitude	-	-	2	-	60	40	100	1

BCHCCH4202	Skills – I								
F	Value Added Courses (VAC)								
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		17 / 21	-	4	-	440	560	1000	20 / 23
<b>Total Teaching Hours</b>		<b>21 / 24 Hours</b>							

## Detailed Syllabus of Fourth Semester

**Code: BCOCCO4101**  
**BCHCCH4101**

**CORPORATE**  
**ACCOUNTING – II**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO4101 / BCHCCH4101</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Corporate Accounting – II</b>	<b>No. of Hours</b>	<b>45</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Construct the financial statements of company within the frame work of Ind AS.
CO – 02	Understand	Reconstruct the capital structure in the financial statement of Joint stock company ltd.
CO – 03	Apply	Apply accounting methods for acquisition of business, and calculate and apportion profits between pre- and post-incorporation periods through practical problems.
CO – 04	Analyze	Analyze the components and structure of final accounts of companies as per Schedule III of the Companies Act, 2013, and determine managerial remuneration in compliance with legal limits and corporate policies.
CO – 05	Evaluate	Evaluate the value of equity shares using various valuation models and assess the appropriateness of each method in different business contexts.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	2	-	1	-
CO2	-	2	-	-	1	-	1
CO3	-	-	1	-	-	-	-
CO4	-	-	1	-	-	-	-
CO5	3	-	-	-	-	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	-	-
CO3	-	1	-
CO4	-	-	-
CO5	-	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
<b>1.</b>	<b>General Introduction of AS, Ind AS and IFRS</b>	<b>9</b>

2.	<b>Valuation of Goodwill</b>	<b>9</b>
3.	<b>Acquisition of Business (Including Profit Prior to Incorporation and Post Incorporation)</b>	<b>9</b>
4.	<b>Final Accounts of Companies and Managerial Remuneration</b>	<b>9</b>
5.	<b>Valuation of Shares</b>	<b>9</b>

### Syllabus:

Unit	Contents
<b>1.</b>	<b>General Introduction of AS, Ind AS and IFRS</b>
	Definition of the term “Accounting Standard”, Scope of Accounting Standards, Procedure for issuing/formulating Accounting Standards, Synopsis of Applicability of Ind Ass, Indian Approach to move IFRS. <b>Summary of Accounting Standards: 1 to 9</b> - Presentation of financial statements, Inventories, Statement of Cash flows, Accounting Policies, etc.
<b>2.</b>	<b>Valuation of Goodwill</b>
	Meaning and Definition of Goodwill, Factors contributing to the creation of Goodwill, Basis of Valuation of Goodwill, Methods of Calculation of Goodwill.
<b>3.</b>	<b>Acquisition of Business (Including Profit Prior to Incorporation and Post Incorporation)</b>
	Ascertainment of Purchase Consideration, Accounting entries on Purchase of Business, Profit or Loss Prior to and Post Incorporation.
<b>4.</b>	<b>Final Accounts of Companies and Managerial Remuneration</b>
	Schedule III of the Companies Act, 2013 (Sec 129), Provisions of the Companies Act,2013 Relating to Managerial Remuneration (Sec 197).
<b>5</b>	<b>Valuation of Shares</b>
	Meaning and Definition of Shares, Factors contributing to valuation of Shares, Basis of Valuation of Shares, Methods of Calculation of Shares.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Corporate Accounting	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Corporate Accounting	M.C. Shukla, T.C. Grewal, S.C Gupta	S Chand
03	Accountancy (Vo. – I)	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Accounting Text and Cases)	Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant	McGraw Hill Companies
05	Corporate Accountancy	R.L. Gupta, M. Radha Swamy	Sultan Chand & Sons

### Skill Development Activities:

(These activities are only indicative; the Faculty member can innovate)

- Corporate Research Project:** Conduct a small corporate research project to understand company’s behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Financial Analysis Assignment:** Assign students to analyze the Financial strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, and equity.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO4102**  
**BCHCCH4102**

**COMPANY**  
**LAW**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO4102 / BCHCCH4102</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Company Law</b>	<b>No. of Hours</b>	<b>30</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Understand	Recall the definition, characteristics, and types of companies as per the Companies Act and distinguish them from other forms of business organizations.
CO – 02	Remember	Explain the legal procedures and stages involved in the formation and incorporation of a company
CO – 03	Apply	Apply the knowledge of essential documents such as Memorandum of Association, Articles of Association, and Prospectus in company-related legal and procedural contexts
CO – 04	Analyze	Analyze the roles, powers, and responsibilities of directors and evaluate the statutory provisions related to company meetings.
CO – 05	Evaluate	Evaluate the various modes of winding up and the legal implications involved in the closure of a company.

**Cos AND Pos Mapping**

<b>Cos and Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	1	-	1	1	1	-
<b>CO2</b>	-	-	3	-	-	-	-
<b>CO3</b>	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-
<b>CO5</b>	-	-	-	-	-	-	2

**Cos AND PSOs MAPPING**

<b>Cos and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	-
<b>CO2</b>	-	-	1
<b>CO3</b>	-	1	-
<b>CO4</b>	-	-	-
<b>CO5</b>	-	-	-

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>The Company: Meaning &amp; Nature</b>	<b>6</b>
<b>2.</b>	<b>Formation of company</b>	<b>6</b>
<b>3.</b>	<b>Documents of Company</b>	<b>6</b>

4.	Management of companies	6
5.	Winding up of companies	6

### Syllabus:

Unit	Contents
<b>1.</b>	<b>The Company: Meaning &amp; Nature</b>
	Meaning and importance of company, Characteristics of company, Historical background of company, Types of company, Lifting the corporate veil
<b>2.</b>	<b>Formation of company</b>
	Promoters: Meaning, Position and duties, Formation of company, Registration stage of company, Incorporation of company - Merits and Demerits of Incorporation of company
<b>3.</b>	<b>Documents of Company</b>
	Memorandum of Association: Meaning, Purpose, Importance, Contents, Ultravires and Doctrine of Ultravires. Articles of Association - Meaning Purpose, Content. Alternation, Constructive Notice. Prospectus: Objectives and contents.
<b>4.</b>	<b>Management of companies</b>
	Directors - Appointment, Qualifications, Types, Directors Position, Powers, Functions, Duties and Liabilities of Directors, Meetings, Kinds, Requisites of Valid Meeting, Basics of company meetings- AGM & EGM
<b>5</b>	<b>Winding up of companies</b>
	Dissolution and winding up of companies, Reasons of winding up, Compulsory winding up, Voluntary winding up, Payment of Liabilities in the event of winding up

### Recommended Study Material

No	Title of the Book	Authors / Weblinks	Publication
01	Company Law	Dr. Avtar Singh	Eastern Book Company
02	Corporate Law	Shah S.M.	Central Law Publication
03	Company Law	Dr. N. V. Paranjpe	Central Law Agency
04	Company Law	Dr. R.L. Nolakha	RBD Publishers
05	Company law	<a href="https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf">https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf</a>	ICSI
06	Overview of different types of companies	<a href="https://www.taxmann.com/post/blog/733/different-types-of-companies/">https://www.taxmann.com/post/blog/733/different-types-of-companies/</a>	TAXMAN
07	Company	<a href="https://www.taxmann.com/post/blog/what-is-a-company-definition-characteristics-and-latest-case-laws/">https://www.taxmann.com/post/blog/what-is-a-company-definition-characteristics-and-latest-case-laws/</a>	TAXMAN

### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Case Studies Analysis:** Provide students with real-life case studies related to company law violations or disputes. Ask them to analyze the cases, identify legal issues & suggest possible solution.
- Guest Lectures and Workshops\*:** Invite legal professionals, corporate lawyers, or regulators to conduct guest lectures or workshops on relevant topics within company law. This exposes students to practical insights from industry experts and provides networking opportunities.
- Quiz Competitions:** Organise quiz competitions with questions based on the Indian Company Law Act, 2013, and related legal principles. This fun and competitive activity reinforces students' knowledge retention and encourages active participation.

4. **Interactive Online Resources:** Curate interactive online resources such as webinars, podcasts, or e-learning modules focused on Indian Company Law Act, 2013. Encourage students to engage with these resources independently to supplement their classroom learning.
5. **Group Debates:** Divide students into groups and assign them different topics related to company law, such as corporate governance, shareholder rights, or legal liabilities of directors. Encourage them to research and present their arguments in a structured debate format.

**Code: BCOCCO4103**  
**BCHCCH4103**

**TAX**  
**ACCOUNTING – II**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO4103 / BCHCCH4103</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Tax Accounting – II</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the provisions of the Income Tax Act related to intra-head & inter-head set-off & carry forward of losses under different heads of income.
CO – 02	Understand	Understand the concept and legal provisions related to clubbing of income and explain its implications in tax computation.
CO – 03	Apply	Apply the provisions of the Income Tax Act to compute the total taxable income of an individual assessee after considering deductions, exemptions and rebates.
CO – 04	Analyze	Analyze the different modes of tax payment such as advance tax, self-assessment tax, and TDS to determine their applicability and timing in various tax scenarios.
CO – 05	Evaluate	Evaluate different types of ITR forms & filing procedures to determine the correct return applicable for various categories of assessees.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	2	-	2	-	1	1
<b>CO2</b>	1	-	1	-	1	-	-
<b>CO3</b>	2	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-
<b>CO5</b>	-	1	-	-	1	1	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	2
<b>CO2</b>	-	-	-
<b>CO3</b>	2	1	-

CO4	-	-	1
CO5	-	1	-

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Set off and Carry Forward of Losses	9
2.	Clubbing of Income	9
3.	Computation of Total Income	9
4.	Modes of Tax Payment	9
5.	Income tax Returns	9

#### Syllabus

Unit	Contents
<b>1.</b>	<b>Set Off and Carry Forward of Losses</b>
	Introduction, Meaning of Set off and Carry forward of losses, Provisions of Income tax regarding Set off and Carry forward of losses.
<b>2.</b>	<b>Clubbing of Income</b>
	Income tax provisions regarding Deemed Income, Clubbing of Income etc. as per the provisions given under Income Tax Act,1961.
<b>3.</b>	<b>Computation of Total Income - Individual</b>
	Gross Total Income, Deductions under Chapter VIA, Tax slabs for Individuals, New tax regime effective from A.Y.2021 -22, Choice of assessee to switch-over to new regime, Govt. philosophy behind new tax regime, Numerical sums on total computation under old & new tax regime.
<b>4.</b>	<b>Modes of Tax Payment</b>
	Advance Tax, Tax Deducted at Source, Self-Assessment Tax, Tax on Regular Assessment, Viewing Form 26AS on Income Tax site.
<b>5</b>	<b>Income tax Returns</b>
	Various Income Tax Return Forms & their applicability, Due dates for filing Income Tax Returns, E-filing of Income Tax Returns, E-assessment of Income Tax Returns, Faceless assessment.

#### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Taxation	V.K.Singhania	Taxman Publication
02	Tax Management	I. P. Saha	McGraw Hill Education
03	Fundamentals of Tax	Dutta & Dutta	Pearson Publication
04	Direct Tax	Tapan K Panda	Oxford Publication
05	Taxation Management	Rajiv Batra	Pearson Publication

#### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Tax Analysis Assignment:** Assign students to analyze the taxation strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, and equity.
- Taxation Research Project:** Conduct a small market research project to understand tax payer's behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO4104**  
**BCHCCH4104**

**MANAGEMENT**  
**ACCOUNTING**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO4104 / BCHCCH4104</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Management Accounting</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the basic concepts, objectives, functions & scope of management accounting & differentiate it from financial & cost accounting.
CO – 02	Understand	Understand the significance and classification of various accounting ratios and explain their relevance in assessing business performance.
CO – 03	Apply	Apply the principles of budgeting to prepare various functional budgets and demonstrate the use of budgetary control for effective managerial decision-making.
CO – 04	Analyze	Analyze the cash inflows and outflows from operating, investing, and financing activities and interpret the financial health of a business through a cash flow statement.
CO – 05	Evaluate	Evaluate the movement of funds in a business by preparing and interpreting fund flow statements to assess changes in the financial position between two accounting periods.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	1	-	-	1	-	-
<b>CO2</b>	-	-	1	-	1	1	-
<b>CO3</b>	-	-	2	1	-	2	1
<b>CO4</b>	-	-	-	1	-	-	-
<b>CO5</b>	-	-	-	1	-	1	1

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	-	-	1
<b>CO2</b>	2	2	-
<b>CO3</b>	-	-	1
<b>CO4</b>	1	2	-
<b>CO5</b>	2	-	1

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Introduction of Management Accounting</b>	<b>9</b>
<b>2.</b>	<b>Ratio Analysis – 1</b>	<b>9</b>

3.	<b>Budget &amp; Budgetary control</b>	<b>9</b>
4.	<b>Cash Flow Statement</b>	<b>9</b>
5.	<b>Fund Flow Statement</b>	<b>9</b>

### Syllabus

Unit	Contents
<b>1.</b>	<b>Introduction of Management Accounting</b>
	Management Accounting- Definition, Objectives, Scope, Functions, Advantages, Limitations. Distinction between Financial Accounting and Management Accounting. Distinction between Cost Accounting and Management Accounting., Common size, Comparative and Trend Analysis
<b>2.</b>	<b>Ratio Analysis – 1</b>
	Meaning of Accounting Ratio, Utility & limitations of Ratio Analysis, Classification of Accounting Ratios. Liquidity Ratios- Current ratio, Liquid ratio, Quick ratio. Profitability Ratios- Gross Profit ratio, Net Profit ratio, Operating ratio, Return on capital employed, Return on Shareholders' funds. Turnover Ratios- Stock turnover ratio, Fixed assets turnover ratio, Debtors turnover Ratio, Creditors turnover ratio. Leverage Ratios- Debt equity ratio, Proprietary Ratio Long term funds to fixed assets ratio
<b>3.</b>	<b>Budget &amp; Budgetary control</b>
	Budget and budgetary Control- Meaning, Definition, Nature of budget and budgetary control, Types of budget- as per time, functions and variability, Objectives of budget and budgetary control, Steps in budgetary control, advantages and disadvantages of budget. Practical Problems based on Cash Budget and Flexible Budget.
<b>4.</b>	<b>Cash Flow Statement</b>
	Introduction , Cash Flows from Operating Activities., Cash Flows from Investing Activities, Calculation of Cash Flows from Financing Activities, net increase/decrease in cash and cash equivalents, Preparation of Cash Flow Statement (Indirect method only)
<b>5</b>	<b>Fund Flow Statement</b>
	Meaning, Objectives, Importance, Drawback, Difference between Fund Flow Statement and Cash Flow Statement Schedule of changes in working Capital, Fund from operation Account, Funds flow statement

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Management Accounting	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Management Accounting	M.C. Shukla, T.C. Grewal, S.C Gupta	S Chand
03	Management Accounting	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Management Accountancy	Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant	McGraw Hill Companies
05	Managerial Accountancy	R.L. Gupta , M. Radhaswamy	Sultan Chand & Sons

### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Financial Analysis Assignment:** Assign students to analyze the different type of Budgets of the company from different sectors.
- Case Study Discussions:** Engage students in analyzing real-world management accounting case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO4105**  
**BCHCCH4105**

**MARKETING**  
**RESEARCH**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO4105 / BCHCCH4105</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Marketing Research</b>	<b>No. of Hours</b>	<b>30</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remembering	IDENTIFY & DESCRIBE the concept and scope of Marketing Research
CO – 02	Understanding	Understand the key components and objectives of a marketing proposal in a business context.
CO – 03	Applying	Demonstrate an understanding of new product development, sales analysis and test marketing.
CO – 04	Analysing	ANALYSE marketing research for STP process and pricing decisions.
CO – 05	Evaluating	Develop and evaluate the marketing research plan for branding and advertising

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	2	-	-	-	1	-
<b>CO2</b>	-	-	-	2	-	1	-
<b>CO3</b>	-	-	-	-	1	-	-
<b>CO4</b>	-	-	-	-	1	-	1
<b>CO5</b>	-	-	3	1	-	-	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	2	1	-
<b>CO2</b>	-	-	-
<b>CO3</b>	1	-	-
<b>CO4</b>	1	-	-
<b>CO5</b>	-	2	1

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Introduction to Marketing Research</b>	<b>6</b>
<b>2.</b>	<b>Marketing Research Proposal</b>	<b>6</b>
<b>3.</b>	<b>Marketing Research for Sales &amp; New Product Development</b>	<b>6</b>
<b>4.</b>	<b>Marketing Research for STP Process &amp; Pricing</b>	<b>6</b>
<b>5.</b>	<b>Marketing Research Applications – Branding &amp; Advertising</b>	<b>6</b>

Syllabus

Unit	Unit Details
01.	<b>Introduction to Marketing Research:</b> Definitions - Marketing Research, Scope, Importance and Limitations of Marketing Research, Role of Information in Marketing Decisions, Value and Cost of Information, Marketing Information System and Marketing Research, Marketing Decision Support System, Threats to Marketing Research, Relationship between Marketing Research & Marketing, Functions of Marketing Research, Evaluating utility of Marketing Research, Online Marketing Research, Recent Trends in Marketing Research, Marketing Research Industry in India.
02.	<b>Marketing Research Proposal:</b> The Marketing decision problem and marketing research problem, Defining the marketing research problem, developing the research approach, The decision maker & the environment, alternative courses of action, objectives of decision maker, consequences of alternative courses of action, The marketing research proposal – Background – basic problem/opportunity , Objectives , Components, Research Design – Qualitative & Quantitative approaches, Cost Estimates, Time line, Ethical Issues in Marketing Research – participant issues, sponsor issues, corporate espionage, code of ethics.
03.	<b>Marketing Research for Sales &amp; New Product Development:</b> <b>Sales Analysis and Forecasting:</b> Mining internal customer and sales data, In-store shopper marketing research and Retail shop audits, margin trend data, Consumer panels, Customer satisfaction research, Concept of Market demand and Market potential <b>New Product Development and Test Marketing:</b> Marketing information for new markets, new product categories, new product concepts, new product design and market validation research, test marketing – uses, types, methods, limitations.
04.	<b>Marketing Research for STP Process &amp; Pricing Decisions:</b> <b>Market Segmentation and Positioning:</b> Assessing existing product strength and line extension potential, Creative positioning strategy, repositioning strategy research, defining go-to-market strategy, current and potential markets. <b>Pricing research:</b> Pricing strategy decisions, optimum price-product-feature configurations and market positioning opportunities.
05.	<b>Marketing Research for Branding &amp; Advertising:</b> <b>Brand Research:</b> Brand concepts, Brand names, Brand power research, Brand equity survey measurements, Brand tracking studies. <b>Advertising Research:</b> Concept testing research – Ad recall surveys, Media research like readership surveys, Audience tracking studies, TRP, Limitations of advertising research.

### Recommended Study Material

No	Reference Book	Author	Publication
1	Marketing Research	Green, P.E., Tull, D.S. & G. Albaum	New Delhi: Prentice, Hall of India
2	Marketing Research	Suja Nair	
3	Marketing Research	Luck, D.J. and R.S. Rubin	New Delhi: Prentice Hall of India
4	Marketing Research	Tull, D.S. and D.I. Hawkins	New Delhi: Prentice Hall of India

### Important Web Links

1	<a href="https://www.youtube.com/watch?v=ABLHV5Ce6TI&amp;list=PL_VfpYvnlR9MFZk8QOzKjW2Hej0XeHz95">https://www.youtube.com/watch?v=ABLHV5Ce6TI&amp;list=PL_VfpYvnlR9MFZk8QOzKjW2Hej0XeHz95</a>
2	<a href="https://www.youtube.com/watch?v=ABLHV5Ce6TI&amp;list=PLPjSqITyvDeWBBaFUbKLDJ0egyEYuNeR1">https://www.youtube.com/watch?v=ABLHV5Ce6TI&amp;list=PLPjSqITyvDeWBBaFUbKLDJ0egyEYuNeR1</a>
3	<a href="https://www.youtube.com/watch?v=Oq4jJe1vW08&amp;list=PLXpfgGL_v-UfPt7gs-4nU6PX4z70gNzOP">https://www.youtube.com/watch?v=Oq4jJe1vW08&amp;list=PLXpfgGL_v-UfPt7gs-4nU6PX4z70gNzOP</a>
4	<a href="#">NPTEL :: Management - NOC:Marketing research and analysis</a>

**Code: BCOCCO4106**  
**BCHCCH4106**

**OVERVIEW OF**  
**INSURANCE**

**2 Credit (L T P : 2-0-0)**

Semester	IV	Specialization	
Course code	BCOCCO4106 / BCHCCH4106	Type	Minor
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Overview of Insurance	No. of Hours	30

**Course Outcomes:**

On successful completion of the course the learner will be able to:

Course Outcomes	Bloom Level	At the End of the Course, learners will be able to
CO – 01	Remember/ Understand	To <b>describe</b> the evolution, principles, and internal functions of insurance companies, and <b>define</b> key terminology used in the insurance industry.
CO – 02	Analyze/ Evaluate	To <b>analyze</b> various insurance products and <b>evaluate</b> the effectiveness of different distribution channels in delivering insurance services.
CO – 03	Apply	To <b>apply</b> sales and customer service techniques to real-life insurance scenarios, and <b>assess</b> the impact of operations like underwriting, claims, and grievance redressal on customer satisfaction.
CO – 04	Analyze/ Evaluate	To <b>evaluate</b> ethical practices & compliance standards in insurance, & <b>compare</b> traditional & digital insurance models to identify future skill requirements.
CO – 05	Create	To <b>create</b> strategies to enhance financial inclusion through micro insurance & <b>analyze</b> the key profitability drivers of insurance companies.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	1	-	-	-
CO2	3	-	-	-	2	-	-
CO3	-	-	-	-	-	2	-
CO4	-	-	-	-	-	-	-
CO5	-	2	2	-	-	-	2

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	1	-
CO2	-	-	-
CO3	-	-	-
CO4	-	-	1
CO5	2	1	-

**OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1.	Insurance and Insurance Business	6
2.	Insurance Ecosystem – Products and Distribution Channels	6

3.	<b>Insurance Operations- Selling Insurance and Customer Service</b>	<b>6</b>
4.	<b>Ethics and Compliance – Future of Insurance</b>	<b>6</b>
5.	<b>Inclusive Insurance and Profitability Drivers</b>	<b>6</b>

### DETAILED SYLLABUS

Unit	Unit Details
<b>1</b>	<b>Insurance and Insurance Business</b>
	Importance of Insurance, Overview of Insurance, Evolution of Insurance, Development of Insurance in India, Language of Insurance (Keywords), Principle of Insurance, Different functions and roles within insurance Co.
<b>2</b>	<b>Insurance Ecosystem – Products and Distribution Channels</b>
	Life Insurance products, General Insurance products, Companion Products, Role of Distribution channels, Types of Distribution channels.
<b>3</b>	<b>Insurance Operations- Selling Insurance and Customer Service</b>
	Suspects/ Prospects/Leads, Sales Funnel, Sales Vs. Relationship Sales, Dealing with Channels, Underwriting, Claims Processing, Fraud control, Level of Customer Service, Net Promoter Score, Customer grievances and redressal system.
<b>4</b>	<b>Ethics and Compliance – Future of Insurance</b>
	Test of Ethical Behavior, Examples of Unethical behavior, Consequences for non-compliance, Digital Insurance, Key Technology in Insurance, Traditional Vs Digital Insurance, Skills required in the Digital era.
<b>5</b>	<b>Inclusive Insurance and Profitability Drivers</b>
	Financial inclusion, Micro Insurance, Important products, Profitability of Insurance Co., Factors affecting Insurance Cos' profitability, Major Heads of Income & Expenses, Profitability Indicators.

### RECOMMENDED STUDY MATERIAL

No	Reference Book	Author	Publication
1	The Fundamentals of Insurance: Theories, Principles and Practices	Hargovind Dayal	Notion Press, 2017
2	Insurance: Concepts & Coverage	Marshall Wilson Reavis, III	FriesenPress, 2012
3	Secrets of Successful Insurance Sales: How to Master the "value Added" Approach to Consultative Sales	Jack Kinder, Garry D. Kinder	Dodd, Mead, 1988

### Important Web Links

1	<a href="https://www.youtube.com/watch?v=AHBiWGGmCIU">https://www.youtube.com/watch?v=AHBiWGGmCIU</a>
2	<a href="https://www.youtube.com/watch?v=8HL7diF4Z6Q">https://www.youtube.com/watch?v=8HL7diF4Z6Q</a>
3	<a href="https://www.youtube.com/watch?v=1GCMqF148LI&amp;list=PLIZWp1j_w-F4jfsTnvF-mPitwYxrBdAtW">https://www.youtube.com/watch?v=1GCMqF148LI&amp;list=PLIZWp1j_w-F4jfsTnvF-mPitwYxrBdAtW</a>

**Code: BCOCCO4107**  
**BCHCCH4107**

**Indian Constitution & Electoral**  
**Procedure (As a part of IKS)**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO4107 / BCHCCH4107</b>	<b>Type</b>	<b>Minor</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>

<b>Course Title</b>	<b>Indian Constitution &amp; Electoral Procedure (As a part of IKS)</b>	<b>No. of Hours</b>	<b>30</b>
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### Course Outcomes:

On successful completion of the course the learner will be able to:

<b>Course Outcomes</b>	<b>Bloom Level</b>	<b>At the End of the Course, learners will be able to</b>
CO – 01	Understand	<b>The learner will be able to explain</b> the foundational concepts of the Indian Knowledge System and its views on polity, world, and dharma, and <b>discuss</b> their ethical implications in socio-economic contexts.
CO – 02	Analyze	<b>The learner will be able to analyze the ancient Indian structures of governance and evaluate their applicability to contemporary models of public administration and welfare.</b>
CO – 03	Apply/ Analyze	<b>The learner will be able to apply</b> the Arthashastra framework to understand traditional Indian economic practices and <b>compare</b> them with modern economic systems.
CO – 04	Evaluate	<b>The learner will be able to interpret</b> the dharmic understanding of rights and duties, and <b>assess</b> their role in ensuring social equity and sustainable community living.
CO – 05	Create	<b>The learner will be able to construct</b> arguments for integrating IKS principles into current governance, planning, and development strategies.

### COs AND POs Mapping

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	1	-	-	2	-	-	-
<b>CO2</b>	-	3	-	-	-	1	-
<b>CO3</b>	-	-	1	-	-	-	-
<b>CO4</b>	-	-	-	-	1	-	-
<b>CO5</b>	-	-	-	-	-	-	1

### COs AND PSOs MAPPING

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	-
<b>CO2</b>	-	1	-
<b>CO3</b>	-	-	2
<b>CO4</b>	-	-	-
<b>CO5</b>	-	-	-

### OUTLINE OF THE COURSE

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Time required for the Unit (Hours)</b>
<b>1.</b>	<b>Foundations — Concept &amp; Philosophy</b>	9
<b>2.</b>	<b>Statecraft &amp; Governance</b>	9
<b>3.</b>	<b>Economics in IKS Context</b>	9
<b>4.</b>	<b>Rights, Duties &amp; Social Equity</b>	9
<b>5.</b>	<b>Transition &amp; Contemporary Applications</b>	9

## DETAILED SYLLABUS

Unit	Unit Details
<b>1</b>	<b>Foundations — Concept &amp; Philosophy</b>
	Understanding the Indian Knowledge System (Vedic knowledge, darshanas, and sthānas of learning), Traditional views of <i>rajāya</i> (state), <i>loka</i> (world), and <i>dharma</i> (social duty), Role of <i>dharma</i> in shaping polity and economic ethics
<b>2</b>	<b>Statecraft &amp; Governance</b>
	Structure of ancient Indian governance ( <i>Sabha</i> , <i>Samiti</i> , <i>Rajya</i> , <i>Janapada</i> ), Concepts of <i>Saptangā</i> and <i>Mantrī</i> (advisors), justice administration ( <i>Kūta</i> , <i>Dūrāpalas</i> ), Citizen-king relationship, public welfare models
<b>3</b>	<b>Economics in IKS Context</b>
	<i>Arthashastra</i> 's vision of economics: <i>dharma-artha-kāma</i> , the four purposes of human life, Land revenue systems ( <i>Bali</i> , <i>Bhūgaṇa</i> ), craft guilds ( <i>śreṇī</i> ), trade networks, currency, and weight measures, State economic roles: taxation, public goods, welfare
<b>4</b>	<b>Rights, Duties &amp; Social Equity</b>
	Individual & collective rights through <i>dharma</i> , caste dynamics ( <i>varna</i> ), and ongoing roles, Concepts of social welfare: <i>dāna</i> (charity), <i>śreyaskāra</i> (public good), <i>śārīrika</i> and <i>mānasika</i> health, Village republics (e.g., <i>gaṇas</i> ) and community cooperation ( <i>sabha</i> ), common lands ( <i>gochara</i> )
<b>5</b>	<b>Transition &amp; Contemporary Applications</b>
	Shifts from traditional to colonial polity & economic systems, Relevance of IKS principles in modern governance: welfare schemes, decentralized economy ( <i>Gram Swarajya</i> ), IKS influence on modern Indian constitution, planning, sustainable development goals

## RECOMMENDED STUDY MATERIAL

No	Reference Book	Author	Publication
1	Foundations of Indian Culture	Sri Aurobindo	Sri Aurobindo Ashram
2	Kautilya's Arthashastra	Translated by R. Shamasastri	Penguin Classics
3	Indian Knowledge Systems: Concepts & Applications	Kapil Kapoor & Michel Danino	Central University

### Important Web Links

1	<a href="https://iksindia.org">https://iksindia.org</a>
2	<a href="http://ignca.gov.in">http://ignca.gov.in</a>
3	<a href="http://www.projectmadurai.org">http://www.projectmadurai.org</a>

**Code: BCOCCO4201  
BCHCCH4201**

**COMMUNICATION &  
WORKPLACE SKILLS**

**1 Credit (L T P : 0-0-2)**

Semester	IV	Specialization	
Course code	BCOCCO4201 / BCHCCH4201	Type	Ability Enhancement
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Communication & Workplace Skills	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

Course	Bloom's	Detail of Course Outcome
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Outcomes	Taxonomy Level	
CO – 01	Analyze/ Apply	The learner will be able to <b>analyze</b> various communication modes and <b>apply</b> effective writing and telephonic skills in professional contexts.
CO – 02	Apply	The learner will be able to <b>demonstrate</b> interpersonal competence by effectively conducting meetings, giving feedback, and managing rejection assertively.
CO – 03	Create	The learner will be able to <b>develop</b> persuasive arguments and <b>collaborate</b> effectively in diverse teams to solve workplace challenges.
CO – 04	Apply	The learner will be able to <b>deliver</b> structured presentations and <b>participate</b> confidently in group discussions to convey ideas clearly.
CO – 05	Apply	The learner will be able <b>write</b> professional documents (e.g., resume, SMART goals) and <b>respond</b> appropriately to job interview questions using structured self-presentation techniques.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	-	1	-	-	-
CO2	-	-	1	-	-	-	-
CO3	-	1	-	-	1	2	-
CO4	-	-	-	1	2	-	2
CO5	-	-	-	2	-	1	2

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	-	1
CO2	-	1	-
CO3	1	-	-
CO4	-	1	1
CO5	-	-	-

### OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	Time required for the Unit (Hours)
1	Foundations of Professional Communication	6
2	Managerial Meeting and Interpersonal Skills	4
3	Persuasion, Influence, and Teamwork	6
4	Public Speaking and Group Communication	4
5	Career Readiness and Goal Orientation	5

### Syllabus

LIST OF LABS	
1.	Foundations of Communication: Need for communication, Elements of communication, Goals of communication, Core & situational patterns, Barriers of communication, Formal & informal communication, Modes of communication (advantages/disadvantages)
2.	Telephonic and Virtual Communication: Telephonic communication, Use of social media in communication
3.	Writing Skills for Managers: Drafting professional emails, memos, and notices with peer review

4.	Meeting Skills: Simulated business meeting with students taking turns to chair, minute, and participate
5.	Giving and Receiving Feedback: Practice feedback using SBI (Situation-Behavior-Impact) and Feedforward techniques
6.	Saying No and Taking No: Role-play scenarios in refusing or receiving refusals at work with emotional control
7.	Persuasion and Influencing Skills
8.	Team Collaboration and Conflict Handling
9.	Formal Speaking Skills
10.	Group Discussion Skills
11.	HR Workshops
12.	Career Readiness & Program Wrap-Up

### RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author
1	Communication Techniques	Padmasree,N
2	Hand Book of Practical Communication Skills	Wright, Chrissie
3	Speaking and Writing for Effective Business Communication	Soundararaj, Francis
4	A Course in Phonetics and Spoken English	Sethi, J
5	A Course in Listening and Speaking	Sasikumar,V

### Important Web Links

1	<a href="https://www.youtube.com/watch?v=HAnw168huqA">https://www.youtube.com/watch?v=HAnw168huqA</a>
2	<a href="https://www.youtube.com/watch?v=Fsr4yrSAIAQ">https://www.youtube.com/watch?v=Fsr4yrSAIAQ</a>
3	<a href="https://www.youtube.com/watch?v=Sg7Q_dC_fwU&amp;list=PLPuC5CMHiqmuzq_KQ4aw0V9Q7xJY6aezb">https://www.youtube.com/watch?v=Sg7Q_dC_fwU&amp;list=PLPuC5CMHiqmuzq_KQ4aw0V9Q7xJY6aezb</a>

**Code: BCOCCO4202  
BCHCCH4202**

**REASONING & APTITUDE  
SKILLS – I**

**1 Credit (L T P : 0-0-2)**

Semester	IV	Specialization	
Course code	BCOCCO4202 / BCHCCH4202	Type	Skills Enhancement
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Reasoning & Aptitude Skills - I	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall fundamental mathematical formulas, principles, and procedures related to quantitative aptitude
CO – 02	Understand	Explain and interpret key concepts and techniques in quantitative aptitude, such as percentages, ratios, probability, and algebraic equations
CO – 03	Apply	Apply quantitative methods & techniques to solve practical business problems, such as financial calculations, data analysis & optimization of resources
CO – 04	Remember	Remember fundamental principles and types of reasoning, including deductive, inductive, and logical reasoning
CO – 05	Understand	Explain and differentiate between various reasoning techniques, such as analogies, syllogisms, and pattern recognition

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	-	-	-	-	1
CO2	-	1	-	-	2	-	-
CO3	-	-	-	-	-	-	1
CO4	-	-	1	-	2	-	-
CO5	-	-	-	-	-	-	2

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	2
CO2	-	1	-
CO3	1	-	1
CO4	-	1	-
CO5	-	-	1

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Quantitative Aptitude- I	6
2.	Quantitative Aptitude- II	6
3.	Quantitative Aptitude- III	6
4.	Reasoning – I	6
5.	Reasoning – II	6

**Syllabus:**

Unit	Contents
1.	<b>Quantitative Aptitude- I</b> Basic Calculation, Percentage & Profit and Loss
2.	<b>Quantitative Aptitude- II</b> Simple Interest, Compound Interest and Ratio & Proportion
3.	<b>Quantitative Aptitude- III</b> Average and Mixture & Alligations
4.	<b>Reasoning – I</b> Direction and Distance, Blood Relation, Calendar and Clock
5	<b>Reasoning – II</b> Ranking Test, Syllogism, Seating Arrangement, Puzzles

**Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Verbal Ability & Reading Comprehension	Arun Sharma and Meenakshi Upadhyay	McGraw Hill Companies
02	Study material for CAT, SAT, GRE, GMAT by TIME	Career Launcher and IMS etc.	TIME
03	Quantitative Aptitude	R S Agarwal S Chand Publications	S Chand
04	Quantitative Aptitude	Pearson Publications	McGraw Hill Companies

**Code: BCHCCH4108****INDIAN BANKING  
SYSTEM – II****3 Credit (L T P : 3-0-0)**

Semester	IV	Specialization	Insurance & Banking
Course code	BHCCH4108	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Indian Banking System – II	No. of Hours	45

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	To define basic principles of co-operative banks and its role in economic development
CO – 02	Understand	To demonstrate the structure of development banks and challenges faced by them.
CO – 03	Apply	To classify the type of private bank and their role in economic development
CO – 04	Analyze	To analyse the impact of nationalization on the banking sector
CO – 05	Evaluate	To evaluate the performance and challenges faced by RRCBs while working in rural areas.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	2	-	-	-	-
CO2	-	-	-	-	-	-	-
CO3	-	-	-	-	-	2	-
CO4	-	-	-	-	-	-	2
CO5	-	2	-	2	2	-	-

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	-	-	-
CO2	-	-	1
CO3	-	-	-
CO4	2	-	-
CO5	-	1	-

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Co-operative Banking in India	9
2.	Development Banking in India	9
3.	Types of Banking	9
4.	Banking Sector Reforms I	9
5.	Banking Sector Reforms II	9

## Syllabus

Unit	Contents
<b>1.</b>	<b>Co-operative Banking in India</b>
	Co-operative Banking: Meaning, significance & principles of Cooperation, Evolution of Cooperative Banking in India, Structure of Co-operative Banking in India, Role of Co-operative Banking in Economic Development, Emerging Trends & Challenges of corporative banks in India
<b>2.</b>	<b>Development Banking in India</b>
	Meaning and Features of Development Banking, Functions of Development Banks in India, Role of Development Bank in Economic Development, Challenges before the Development Banking in India, Recent trends in Development banking in India. National level development banks – IFCI, SIDBI, EXIM Bank and NHB
<b>3.</b>	<b>Types of Banking</b>
	Central Banking, Commercial Banking, Branch Banking, Unit Banking, Wholesale Banking, Retail banking, Social Banking, Islamic Banking, Merchant Banking, Digital Banking, Green Banking
<b>4.</b>	<b>Banking Sector Reforms I</b>
	Historical approach, Meaning and Goals of Banking Sector Reforms in India, Banking Reform Measures - Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.), Prudential Norms (NPA), Capital Adequacy Norms, Credit Deposit Ratio (C. D. Ratio)
<b>5</b>	<b>Banking Sector Reforms II</b>
	Framework of Basel Committees on Banking Supervision- Basel – I, Basel – II, Basel – III and Basel – IV, Recommendations of M. Narsimhan Committee– I (1991), Recommendations of M. Narsimhan Committee- II (1998)

## Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Indian Banking System	Deb Joyeeta (2019)	Evince Publishing.
02	Indian Banking-Nature & Problems	Desai Vasant (2007)	Himalaya Publishing House
03	Banking Principles and Operations	Gopinath M.N. (2017)	Snow White Publisher
04	Managing Indian Banks	Joshi, Vasant & other, 2002	The Challenges Ahead
05	Indian Banking'	Nararajan & Parameswaran	S. Chand Company Ltd.

**Skill Development Activities:** These activities are only indicative; the Faculty member can innovate

**Case Study Discussions:** Engage students in analyzing real-world financial Accounting case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCHCCH4109**

**AUDITING – II**

**3 Credit (L T P : 3-0-0)**

Semester	IV	Specialization	Audit and Taxation
Course code	BCHCCH4109	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Auditing – II	No. of Hours	45

## Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes

CO – 01	Remember	Recall the legal provisions and procedures related to the audit of limited companies under the Companies Act, 2013, including the powers and duties of company auditors.
CO – 02	Understand	Explain the meaning, types & components of audit reports & certificates, & understand the difference between audit reports, certificate.
CO – 03	Apply	Apply auditing techniques to computerized accounting systems, including evaluation of internal controls in an IT environment and use of Computer-Assisted Audit Techniques (CAATs).
CO – 04	Analyze	Analyze the emerging areas of auditing such as forensic audit, environment audit, CSR audit, and performance audit, and assess their relevance in the contemporary business environment.
CO – 05	Evaluate	Evaluate the principles and significance of professional ethics for auditors and examine the causes and consequences of professional misconduct as per ICAI guidelines.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	-	2	-	1	-
CO2	-	3	1	1	1	-	-
CO3	-	-	-	-	-	-	1
CO4	-	-	-	-	-	-	-
CO5	-	-	-	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	-	-	1
CO4	-	1	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Audit of Limited Companies</b>	<b>9</b>
2.	<b>Report and Certificate</b>	<b>9</b>
3.	<b>Audit of Computerized Systems</b>	<b>9</b>
4.	<b>New Areas of Auditing</b>	<b>9</b>
5.	<b>Professional Ethics and Misconduct</b>	<b>9</b>

### Syllabus:

Unit	Contents
1.	<b>Audit of Limited Companies</b>
	Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal

	Decisions and Auditor's Responsibility)
<b>2.</b>	<b>Report and Certificate</b>
	Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.
<b>3.</b>	<b>Audit of Computerized Systems</b>
	Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment. CAATs
<b>4.</b>	<b>New Areas of Auditing</b>
	Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit.
<b>5</b>	<b>Professional Ethics and Misconduct</b>
	Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Auditing	Aruna Jha	Taxmann Publications Pvt. Ltd
02	Auditing – Principles and Practice	S.K. Basu	Pearson Education
03	Auditing and Assurance	Pankaj Garg	Taxmann Publications Pvt. Ltd.
04	Auditing	Kamal Gupta & Ashok Arora	Tata McGraw-Hill Education Pvt. Ltd.

**Code: BCHCCH4110**

**FINANCIAL MARKETS & INSTITUTIONS IN INDIA – II**

**3 Credit (L T P : 3-0-0)**

Semester	VI	Specialization	Finance and Accounting
Course code	<b>BCHCCH4110</b>	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	<b>Financial Markets &amp; Institutions In India – II</b>	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	To recall key terms such as stock exchange, Bombay Stock Exchange (BSE), National Stock Exchange (NSE), IPO, FPO, & Demat account.
CO – 02	Apply	To describe the importance of hire purchase & leasing finance in modern business
CO – 03	Analyze	To compare the role of merchant banks & venture capitalists in financial markets
CO – 04	Evaluate	To evaluate the significance of non-banking financial institutions in the financial system of India.
CO – 05	Create	To Propose improvements to the regulatory frameworks of SEBI and IRDA to enhance market transparency and investors protection.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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CO1	2	-	1	-	-	-	1
CO2	-	-	-	1	3	-	-
CO3	-	1	-	-	-	-	1
CO4	-	-	-	-	-	1	1
CO5	-	-	-	1	1	-	-

#### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	-	-
CO3	-	2	-
CO4	-	-	-
CO5	-	-	3

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Basic Concepts of Stock Market	9
2.	Hire Purchase and Leasing Finance	9
3.	Merchant Banking & Venture Capital	9
4.	Non-Banking Financial Institutions (NBFIs)	9
5.	Regulatory Bodies	9

#### Syllabus:

Unit	Contents
1.	<b>Basic Concepts of Stock Market</b>
	Concept of stock exchange, Bombay Stock Exchange (BSE), National Stock Exchange (NSE), IPO, FPO, Demat Account. Mutual Funds- Introduction, role in capital market development , Types of Mutual Fund schemes (Open ended, close ended, equity, debt, hybrid schemes and NFO)
2.	<b>Hire Purchase and Leasing Finance</b>
	Hire Purchase- meaning and concept, difference between hire purchase and instalment payment system. Importance of hire purchase in modern business. Leasing finance- meaning and concept, types of leasing- operating lease and financial lease. Difference between leasing and hire purchase.
3.	<b>Merchant Banking &amp; Venture Capital</b>
	Merchant Banking- Meaning & concept, Services of merchant banking. Regulatory framework of merchant banking in India. Venture Capital- meaning & concept, features, types of venture capital finance.
4.	<b>Non-Banking Financial Institutions (NBFIs)</b>
	Meaning and definitions of NBFIs, Distinction between Bank and NBFIs, Housing Finance Companies, Life Insurance Company (LIC), General Insurance Company (GIC)- Overview and importance of Insurance in Indian Economy.
5	<b>Regulatory Bodies</b>
	SEBI -Security Exchange Board of India- Meaning, constitution and functions of SEBI IRDA -Insurance Regulatory & Development Authority- Meaning, Powers & functions of IRDA

#### Recommended Study Material

<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Investment Analysis & Portfolio Management	Prasanna Chandra	The McGraw Hill Co. Ltd.
02	Portfolio Analysis & Management	V. K. Bhalla	Sultan chand & Sons
03	Indian Financial System	Dr. M .Y .Khan	Tata McGraw Hill
04	Investment & Securities Markets in India	V. A. Avadhani	Himalaya Publishing House
05	Economic Reforms & Capital Markets in India	Anand Mittal	Galgottia Publishing Co.

## Scheme of Fifth Semester

<b>Poornima University</b>									
<b>Faculty of Management &amp; Commerce</b>									
<b>Name of Program: B.Com , 2025-28 (Pass Course and Honours)</b>									
<b>Teaching Scheme for Year-III Semester –V</b>									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	<b>Major (Core Courses)</b>								
A.1	Theory								
BCOCCO5101 BCHCCH5101	Advanced Accounting –I	3	-	-	-	40	60	100	3
BCOCCO5102 BCHCCH5102	Financial Management	3	-	-	-	40	60	100	3
BCOCCO5103 BCHCCH5103	GST Accounting	3	-	-	-	40	60	100	3
BCOCCO5104 BCHCCH5104	Business Law & IPR	3	-	-	-	40	60	100	3
A.2	Practical								
	NA								
B.	<b>Minor Stream Courses / Department Electives</b>								
B.1	Theory								
BCHCCH5106	Financial Services Management (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH5107	Cost and Management Audit (Audit & Taxation)	3	-	-	-	40	60	100	3
BCHCCH5108	Security Analysis and Portfolio Management (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
	NA								
C	<b>Multidisciplinary Courses</b>								
	NA								
D	<b>Ability Enhancement Courses (AEC)</b>								
BCOCCO5201 BCHCCH5201	Strategic Professional Development & Leadership Skills	-	-	2	-	60	40	100	1
E	<b>Skill Enhancement Courses (SEC)</b>								
BCOCCO5202 BCHCCH5202	Reasoning & Aptitude Skills – II	-	-	2	-	60	40	100	1
BCOCCO5105 BCHCCH5105	AI in Commerce and Management	2	-	-	-	40	60	100	2
F	<b>Value Added Courses (VAC)</b>								
G	<b>Summer Internship / Research Project / Dissertation</b>								

BCOCCO5203 BCHCCH5203	Project Studies	-	-	2		60	40	100	6
Total		14 / 17	-	6	-	420	480	900	22 / 25
<b>Total Teaching Hours</b>		<b>20 / 23 Hours</b>							

## Detailed Syllabus of Fifth Semester

**Code: BCOCCO5101  
BCHCCH5101**

**ADVANCED  
ACCOUNTING – I**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>V</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO5101 / BCHCCH5101</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Advanced Accounting - I</b>	<b>No. of Hours</b>	<b>45</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the objectives, principles, and basic format of departmental accounting and identify the basis for apportionment of common expenses among departments.
CO – 02	Apply	Apply the principles and procedures of branch accounting to record, prepare and reconcile accounts for dependent and independent branches under the Debtors and Stock & Debtors systems.
CO – 03	Apply	Apply accounting procedures to record royalty transactions, incl. minimum rent, shortworkings & recoupment as per the terms of royalty agreements.
CO – 04	Analyze	Analyze the accounting treatment for various types of investments (fixed income and variable income securities) and evaluate the impact of transactions like bonus, rights, and sale/purchase on investment accounts.
CO – 05	Evaluate	Evaluate the financial position and performance of a business using statements derived from incomplete records, and assess the limitations of the single entry system.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	-	-	-	1	2
CO2	-	3	-	2	1	-	-
CO3	-	-	-	-	-	-	1
CO4	-	-	2	-	-	-	-
CO5	-	1	-	-	1	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	1	-
CO3	-	-	2
CO4	2	-	-
CO5	-	-	-

### OUTLINE OF THE COURSE:

Unit	Title of the unit	Time required for
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No.		the unit (Hours)
1.	Departmental Accounts	9
2.	Branch Accounts	9
3.	Royalty Accounts	9
4.	Accounting for Investments	9
5.	Double Accounts System	9

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Departmental Accounts</b>
	Meaning and Function of departmental store, Accounting system of Departmental store, Apportionment of Indirect Expenses, General P&L A/C.
<b>2.</b>	<b>Branch Accounts</b>
	Meaning and Function of Branch, Accounting system related to Dependent and Independent Branches (Excluding Foreign Branch).
<b>3.</b>	<b>Royalty Accounts</b>
	Meaning of Royalty, Difference between Rent and Royalty, Accounting treatment of Royalty.
<b>4.</b>	<b>Accounting for Investments</b>
	Meaning and Definition of Investment, AS 13 as regard Accounting for Investments, Ex – Interest and Cum – Interest, Methods of Purchase of Securities – Equity and Debenture.
<b>5</b>	<b>Incomplete Record (Single Entry System)</b>
	Meaning, Features of Single Entry System, Difference between Single Entry System & Double Entry System, Statement of Affairs Method, Conversion Method - Cash book, Opening control accounts of Sundry Debtors, Sundry Creditors, Bills receivable, Bills payable.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Advance Accounting (Volume – I)	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Advance Accounting (Volume – I)	M.C. Shukla , T.C. Grewal , S.C Gupta	S Chand
03	Accountancy (Volume – I)	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Accounting (text and Cases )	Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant	McGraw Hill Companies
05	Advanced Accountancy (Volume – I)	R.L. Gupta , M. Radhaswamy	Sultan Chand & Sons

### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Market Projection Project:** Conduct a small market research project to understand company's behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Financial Analysis Assignment:** Assign students to analyze the financial strategy of a well-known Indian or international company with focus on aspects like earning identity, positioning, and equity.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

4. **Simulation Contest:** Organize a contest where students develop and present various activities for various to improve their persuasion and communication skills.
5. **Financial Critique Session:** Let students analyze & critique existing financial statements, highlighting the strengths & weakness in their creativity, messaging & target audience engagement

**Code: BCOCCO5102**  
**BCHCCH5102**

**FINANCIAL**  
**MANAGEMENT**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>V</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO5102 / BCHCCH5102</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Financial Management</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the basic concepts, objectives, scope, and functions of financial management and identify the role of a financial manager in decision-making.
CO – 02	Understand	Explain the concept of capital structure, its determinants, and interpret various capital structure theories such as NI, NOI, MM, and Traditional approaches.
CO – 03	Apply	Apply relevant formulas to compute the cost of individual sources of capital and the weighted average cost of capital (WACC) for effective financial decision-making.
CO – 04	Analyze	Analyze investment proposals using capital budgeting techniques like Payback Period, NPV and Profitability Index to assess project viability.
CO – 05	Evaluate	Evaluate different dividend policies and models (Walter, Gordon, MM) to determine their impact on shareholder wealth and firm value.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	2	-	2	-	1	-
<b>CO2</b>	1	3	1		1	-	-
<b>CO3</b>	2	-	-	-	-	-	1
<b>CO4</b>	-	1	-	-	-	-	-
<b>CO5</b>	-	-	-	-	1	1	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	1	-
<b>CO2</b>	-	-	1
<b>CO3</b>	2	-	-
<b>CO4</b>	-	2	-

CO5	-	-	1
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### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction	9
2.	Capital Structure and its Theories	9
3.	Cost of Capital	9
4.	Capital Budgeting	9
5.	Dividend Policy	9

### Syllabus

Unit	Contents
<b>1.</b>	<b>Introduction of Financial Management</b>
	Meaning, Functions of Financial Management, Objectives of Financial Management, Concept of Profit Maximization, Concept of Wealth Maximization, Concept of Risk and Return.
<b>2.</b>	<b>Capital Structure and its Theories</b>
	Definition of capital structure, Factors influencing capital structure, Theories of Capital Structure: Net Income theory, Net Operating Income theory, Traditional theory & MM theory.
<b>3.</b>	<b>Cost of Capital</b>
	Concept of COC, Significance of COC, Cost of Debt, Cost of preference shares, Cost of Equity shares, Cost of Reserve and Surplus. Weighted Average Cost of Capital.
<b>4.</b>	<b>Capital Budgeting</b>
	Concept of Capital Budgeting, Significance of Capital Budgeting, Methods of Capital Budgeting: Pay Back Period Method, Post Pay Back Profitability Method, Average Rate of Return Method, Net Present Value, Profitability Index and Discounted Pay Back Period Method
<b>5</b>	<b>Dividend Policy</b>
	Meaning, Significance, Dividend Policies: Walter's Model, Gordon's Model, MM Hypothesis, Factors effecting Dividend Policy.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Financial Management	M.Y.Khan	Pearson Publication
02	Financial Management	V.K.Bhalla	McGraw Hill Education
03	Financial Management	Agarwal & Agarwal	Pearson Publication
04	Financial Management	Tapan K Panda	Oxford Publication

### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Simulation Activities:** Conduct a small market research project to understand Financial behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Financial Analysis Assignment:** Assign students to analyze the financial strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, and equity.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO5103**  
**BCHCCH5103**

**GST**  
**ACCOUNTING**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>V</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO5103 / BCHCCH5103</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>GST Accounting</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Understand	Recall the basic concepts, structure, and key features of the Goods and Services Tax (GST) system in India.
CO – 02	Remember	Explain the procedure for registration under GST and understand the provisions related to levy and collection of GST by the government.
CO – 03	Apply	Apply the rules related to the determination of place of supply to classify GST transactions as inter-state or intra-state.
CO – 04	Analyze	Analyze the provisions relating to time and value of supply to determine the tax liability under GST.
CO – 05	Evaluate	Evaluate the eligibility and conditions for availing Input Tax Credit and accurately compute the net GST payable.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
CO1	-	2	-	2	-	1	-
CO2	-	-	-	-	1	-	-
CO3	-	-	1	-	-	-	1
CO4	-	1	-	-	-	-	-
CO5	3	1	-	-	1	1	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	1	-	1
CO2	-	2	-
CO3	-	-	1
CO4	1	-	-
CO5	-	1	-

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
1.	Overview of Goods and Service Tax	9
2.	Registration Under GST and Levy and Collection of GST	9
3.	Operational Mechanism – I	9
4.	Operational Mechanism – II	9
5.	Input Tax Credit and Computation of GST	9

## Syllabus

Unit	Contents
<b>1.</b>	<b>Overview of Goods and Service Tax</b>
	Introduction and Meaning , Need and Scope of GST, Present/old Tax Structure v/s GST, Principles adopted for subsuming the taxes, Dual GST, Benefits of GST, GST Council, Framework of GST.
<b>2.</b>	<b>Registration Under GST and Levy and Collection of GST</b>
	Rules and Procedure of registration, Special provisions relating to casual taxable person and non-resident taxable person, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration. Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
<b>3.</b>	<b>Operational Mechanism – I</b>
	Supply under GST, Charge of GST, Place of supply
<b>4.</b>	<b>Operational Mechanism – II</b>
	Exemptions from GST, Time of Supply, Value of Supply
<b>5</b>	<b>Input Tax Credit and Computation of GST</b>
	Eligibility and conditions for taking Input Tax Credit, Apportionment of credit & Blocked credits, Credit in special circumstances, Computation of GST under Inter State supplies and Intra State Supplies

## Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Systematic Approach to GST	Girish Ahuja and Gupta	Taxman Publication
02	GST and Custom Law	K.M.Bansal	Taxman Publication
03	All about GST	V.S.Datey	Taxman Publication
04	Goods and Service Tax	Mehrotra and Agarwal	Sahitya Bhawan Publication
05	Goods and Service Tax	Shah and Saha	Sultan Chand & Sons

## Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Market Research Project:** Conduct a small market research project to understand consumer behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data as to how people are finding the application of GST.
- Brand Analysis Assignment:** Assign students to analyze the branding strategy of a well-known Indian or international company with focus on application of GST.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

Code: **BCOCCO5104**  
**BCHCCH5104**

**BUSINESS LAW**  
**& IPR**

**3 Credit (L T P : 3-0-0)**

Semester	V	Specialization	
Course code	<b>BCOCCO5104 / BCHCCH5104</b>	Type	<b>Major</b>
Credit	<b>3</b>	Pattern (L:T:P)	<b>3:0:0</b>
Course Title	<b>Business Law &amp; IPR</b>	No. of Hours	<b>45</b>

## Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Understand the key provisions of the Indian Contract Act, 1872.

CO – 02	Remember	Explain the legal provisions, duties, and rights of parties involved in contracts of bailment and pledge.
CO – 03	Apply	Apply the provisions of the Sale of Goods Act, 1930 to resolve issues related to ownership, transfer of property, and breach of contract in commercial transactions.
CO – 04	Analyze	Analyze different types of intellectual property rights and their impact on business practices, innovation, and legal protection.
CO – 05	Evaluate	Evaluate the legal framework and effectiveness of cyber security laws in addressing digital threats, privacy issues, and data protection.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	1	-	-	1	-	1
CO2	-	2	-	-	-	1	1
CO3	-	-	1	-	-	-	-
CO4	-	-	-	2	-	-	-
CO5	3	1	-	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	1	-
CO3	-	-	-
CO4	-	-	-
CO5	-	-	2

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>The Indian Contract Act</b>	<b>9</b>
2.	<b>Special Contracts</b>	<b>9</b>
3.	<b>Sale of Goods Act</b>	<b>9</b>
4.	<b>Intellectual Property Rights</b>	<b>9</b>
5.	<b>Law related to cyber security</b>	<b>9</b>

### Syllabus

Unit	Contents
1.	<b>The Indian Contract Act</b>
	Meaning and characteristics of Agreement & Contract, kinds of Agreements, kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract- Offer, acceptance, free consent & consideration, capacity to contract, Discharge of contract, Remedies for breach of contract
2.	<b>Special Contracts</b>
	Contract of bailment-Meaning, Elements of Bailment, Rights and duties of Bailor and Bailee, Case studies Contracts of pledge- Meaning, Elements of pledge and difference of Bailment and pledge, Rights and duties of Pawnor and Pawnee, Case studies
3.	<b>Sale of Goods Act</b>

	Meaning of sale and goods, Essentials Formalities of the contract of sale, Distinction between 'sale' and 'agreement to Sale, Distinction between sale and hire-purchase agreement, Conditions & Warranties, Meaning of unpaid seller, Rights of unpaid seller, Remedies for breach of contract
<b>4.</b>	<b>Intellectual Property Rights</b>
	Introduction To IPR: Meaning of property, Evolution, Nature of IPR. Kinds of Intellectual property rights, Copyright- Definition, Types of copyrights, Meaning of Fair use, Infringement of Copy rights and remedies. Patent-Definition, Types of patent, what is Patentable, What is not patentable?, Term of Patent, How does a patent expire? Remedies available to the Patent Owner for Infringement of Patent Rights. Trademark- Definition, Types of Trademark, Trademarks that cannot be registered, Registration of Trade Mark, Procedure for Registration of TM, Infringement and remedies
<b>5</b>	<b>Law related to cyber security</b>
	A brief overview of IT act, Concept of cyber security, Cyber crimes- Introduction, Cyber crime and legal landscape around the world, Cyber crimes and punishments.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Business Law	Dr. Avtar Singh	Eastern Book Co.
02	Regulatory framework of Indian Business	Dr. R. L. Naulakha	RBD Publications
03	Business Law	P. C. Tulsian	Tata Mc Graw
04	Law of Intellectual Property	Dr.S.R. Myneni	Asian Law House
05	Law of Cyber Crimes in India	K M Murlidharan	Asian Law House

### Skill Development Activities:

(These activities are only indicative; the Faculty member can innovate)

- Intellectual Property Workshop:** Invite legal experts or practitioners to conduct workshops on intellectual property rights (IPRs). Students can participate in activities such as trademark search exercises, patent drafting simulations, or copyright infringement scenarios to enhance their understanding of IPR laws and procedures.
- Cyber Crime Simulation:** Simulate a cyber-crime investigation scenario where students role-play as investigators, legal advisors & affected parties. They can analyze digital evidence, assess legal implications under cybercrime laws & develop strategies for prevention & mitigation of cyber threats.
- Legal Research Projects:** Assign research projects on specific topics within the syllabus, such as recent amendments to contract laws, landmark court cases related to intellectual property disputes, or emerging trends in cybercrime legislation. Students can present their findings through written reports or oral presentations.
- Debates and Discussions:** Organize debates or panel discussions on contemporary legal issues related to business laws, such as the enforceability of online contracts, the scope of intellectual property protection in the digital age, or the challenges of regulating cyber-crimes. Encourage students to research and present arguments from different perspectives.

Code: **BCOCCO5201**  
**BCHCCH5201**

**STRATEGIC PROFESSIONAL**  
**DEVELOPMENT AND LEADERSHIP SKILLS**

**1 Credit (L T P : 0-0-2)**

Semester	V	Specialization	
Course code	BCOCCO5201 / BCHCCH5201	Type	Ability Enhancement
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Strategic Professional Development & Leadership Skills	No. of Hours	30

### Course Outcomes:

Course Outcomes	Bloom's Taxonomy	Detail of Course Outcome
CO I	Analyze/ Create	The learner will be able to <b>analyze</b> complex business contexts and <b>formulate</b> innovative, ethically sound strategies to guide long-term organizational vision.
CO II	Apply	The learner will be able to <b>demonstrate</b> emotional agility and <b>apply</b> coaching and feedback techniques to enhance workplace relationships and team growth.
CO III	Apply/ Create	The learner will be able to <b>write</b> clear, concise managerial documents and <b>present</b> themselves with executive presence in professional environments
CO IV	Evaluate	The learner will be able to <b>evaluate</b> team performance practices & <b>implement</b> inclusive leadership strategies that foster accountability and diversity.
CO V	Apply	The learner will be able to <b>respond</b> effectively to crisis scenarios and <b>navigate</b> intercultural dynamics in global business environments.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	1	-	1	-	3
CO2	-	-	-	1	-	-	-
CO3	-	1	-	-	-	1	-
CO4	-	-	-	2	-	2	-
CO5	-	-	-	-	2	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	-	-
CO3	-	1	-
CO4	-	-	1
CO5	-	-	-

### OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Strategic and Ethical Managerial Competence	6
2	Emotional and Interpersonal Intelligence	6
3	Advanced Managerial Communication	6
4	Organizational Leadership and Accountability	6
5	Global Readiness and Crisis Leadership	6

### Detailed Syllabus:

LIST OF LABS	
	Strategic and Ethical Managerial Competence

1.	Strategic Thinking and Visioning: Develop a personal leadership vision and align it with long-term business strategies using scenario planning
2.	Design Thinking for Innovation: Use the 5-stage design thinking process to develop a solution for a real-world business problem
3.	Ethical Decision Making in Management: Analyze ethical dilemmas through frameworks (e.g., utilitarianism vs. rights-based) and present justified solutions
	<b>Emotional and Interpersonal Intelligence</b>
4.	Emotional Agility and Self-Regulation: Reflective journaling + self-assessment using an emotional agility framework; apply to a workplace trigger scenario
5.	Feedback and Feedforward Techniques: Practice giving and receiving constructive feedback using the SBI and Feedforward models
6.	Professional Writing – Proposals and Briefing Notes: Draft a formal business proposal and a 1-page executive briefing note based on a complex case
	<b>Advanced Managerial Communication</b>
7.	Managerial Coaching and Mentoring Skills: Peer coaching using GROW model to support development goals
8.	Building a Culture of Accountability: Role-play scenario on delegation and accountability in performance reviews
	<b>Organizational Leadership and Accountability</b>
9.	Managing Diversity and Inclusion in the Workplace: Bias-awareness simulation + inclusive leadership case study discussion
10.	Crisis Leadership and Resilience Building: Group-based simulation of a leadership crisis (e.g., employee strike, data breach) requiring response and communication
	<b>Global Readiness and Crisis Leadership</b>
11.	Global and Intercultural Fluency: Simulate a cross-cultural business negotiation between two countries with different communication styles
12.	Executive Presence and Personal Branding: Develop a 2-minute leadership presence video + review by peers; include attire, tone, message, and body language.

### RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author	Edition	Publication
1	Organizational Behaviour	Stephen P. Robbins, Timothy A. Judge, Seema Sanghi ( <i>Indian Adaptation</i> )	Latest Indian Edition	Pearson Education India
2	Emotional Intelligence: Why It Can Matter More Than IQ	Daniel Goleman; Indian Introduction by Dr. Dalip Singh	Latest Indian Edition	Bloomsbury India
3	Strategic Management and Leadership	P.K. Ghosh	Latest Edition	Sultan Chand & Sons
4	Business Communication: Concepts, Cases and Applications	P.D. Chaturvedi & Mukesh Chaturvedi	Latest Edition	Pearson Education India
5	<b>Leadership: Research Findings, Practice and Skills</b> ( <i>Indian Adaptation</i> )	Andrew J. DuBrin; Indian context by Meena S. Rao	Indian Edition	Cengage Learning India

### Important Web Links

1	<a href="https://www.mindtools.com/pages/main/newMN_LDR.htm">https://www.mindtools.com/pages/main/newMN_LDR.htm</a>
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2	<a href="https://www.coursera.org/courses?query=strategic%20leadership">https://www.coursera.org/courses?query=strategic%20leadership</a>
3	<a href="https://www.skillsoft.com/percipio">https://www.skillsoft.com/percipio</a>
4	<a href="https://www.skillsyouneed.com/ps/emotional-intelligence.html">https://www.skillsyouneed.com/ps/emotional-intelligence.html</a>
5	<a href="https://hbr.org/topic/leadership">https://hbr.org/topic/leadership</a>

**Code: BC0CCO5202**                      **REASONING & APTITUDE**                      **1 Credit (L T P : 0-0-2)**  
**BCHCCH5202**                                      **SKILLS – II**

<b>Semester</b>	<b>V</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BC0CCO5202 / BCHCCH5202</b>	<b>Type</b>	<b>Skills Enhancement</b>
<b>Credit</b>	<b>1</b>	<b>Pattern (L:T:P)</b>	<b>0:0:2</b>
<b>Course Title</b>	<b>Reasoning &amp; Aptitude Skills – II</b>	<b>No. of Hours</b>	<b>30</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Analyze complex quantitative problems by breaking them down into smaller, manageable components, identifying patterns, and determining relationships between variables
CO – 02	Evaluate	Evaluate the effectiveness of different quantitative methods and select the most appropriate one for solving specific business problems
CO – 03	Apply	Apply reasoning strategies to solve business-related problems, such as analyzing case studies, making decisions, and developing strategic plans
CO – 04	Analyze	Analyze complex reasoning problems by breaking them down into smaller components, identifying logical fallacies, and assessing the validity of arguments
CO – 05	Evaluate	Evaluate various reasoning approaches to determine the most effective method for solving specific business challenges, ensuring sound decision-making processes.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	-	-	1	-	-
CO2	-	1	-	2	-	-	1
CO3	-	-	-	-	-	1	1
CO4	-	-	1	1	2	-	-
CO5	-	-	-	2	-	-	2

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	3	-	2
CO2	-	-	-
CO3	-	1	-
CO4	-	1	1
CO5	1	-	-

**OUTLINE OF THE COURSE:**

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Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Quantitative Aptitude- I	6
2.	Quantitative Aptitude- II	6
3.	Reasoning – I	6
4.	Reasoning – II	6
5.	Reasoning – III	6

### Syllabus:

Unit	Contents
1.	<b>Quantitative Aptitude- I</b> Speed, Time and Distance, Time & Work
2.	<b>Quantitative Aptitude- II</b> Data Interpretation, Number System
3.	<b>Reasoning – I</b> Counting Figure, Coding-Decoding, Number Series, Cube & Cuboid
4.	<b>Reasoning – II</b> Alphabetical Series, Odd- One out, Analogy, Dice, Mirror & Water Image, Paper Folding & Cutting
5	<b>Reasoning – III</b> Statement Argument, Statement Assumption, Statement Conclusion, Data Sufficiency

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Verbal Ability & Reading Comprehension	Arun Sharma and Meenakshi Upadhyay	McGraw Hill Co.
02	Study material for CAT, SAT, GRE, GMAT by TIME	Career Launcher and IMS etc.	TIME
03	Quantitative Aptitude	R S Agarwal S Chand Publications	S Chand
04	Quantitative Aptitude	Pearson Publications	McGraw Hill Co.

**Code: BCOCCO5105  
BCHCCH5105**

**AI IN COMMERCE AND  
MANAGEMENT**

**2 Credit (L T P : 2-0-0)**

Semester	V	Specialization	
Course code	BCOCCO5105 / BCHCCH5105	Type	SEC
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	AI in Commerce and Management	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Appreciate AI's evolution, significance & potential future impact on businesses & society.
CO – 02	Remember	Understand different tools and their practical applications
CO – 03	Evaluate	Understand and evaluate the various techniques of AI and how they are applied to different business domains

CO – 04	Evaluate	Understand and evaluate the various techniques of AI and how they are applied to different business domains
CO – 05	Apply	Demonstrate the ethical aspects & societal implications of AI's pervasive use.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	1	1	2	1	1	-
CO2	-	-	1	-	1	-	-
CO3	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	2
CO5	-	-	-	-	-	1	2

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	-	2
CO2	-	1	-
CO3	-	1	-
CO4	1	-	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Foundation Concepts of AI: Definition, Problem Solving Algorithm	6
2.	AI Tools & Practical Applications	6
3.	AI in Business Domains	6
4.	Ethical and Societal Implications of AI	6
5.	Ethical and Societal Implications of AI	6

### Syllabus:

Unit	Contents
1.	<b>Foundation Concepts of AI: Definition, Problem Solving Algorithm</b>
	Overview of Artificial Intelligence, History and Evolution of AI, Types of AI: Traditional vs. Generative AI, Applications of AI in various fields.
2.	<b>AI Tools &amp; Practical Applications</b>
	Business Intelligence Tools – PowerBI, Tableau, ChatGPT, Hubspot, Zoho. AI Driven Inventory Management – Inventory Segmentation, Dynamic Pricing, Inventory Forecasting, Warehouse Automation. AI in Ecommerce Platforms – Content Creation, Product Recommendation and Search. AI Powered Customer Service – Chatbots, Predictive and Sentiment Analysis
3.	<b>AI in Business Domain – I</b>
	AI in Marketing and Sales – Customer Segmentation, Lead Generation, Sales Forecasting, Personalization. AI in Financial Management – Financial Forecasting, Fraud Monitoring, Inventory Management, Supply Chain Optimization. AI in Accounting – Financial Reporting, Fraud Detection, Accounting Automation
4.	<b>AI in Business Domain – II</b>
	AI in Ecommerce and Retail – Recommendation System, Personalized User Experiences, Demand Forecasting. AI in HR and Decision Making – Talent Acquisition, Workforce Planning,

	Performance Evaluation, Scenario Planning
<b>5</b>	<b>Ethical and Societal Implications of AI</b>
	Ethics in AI and its relevance, Algorithmic Bias and Discrimination, Privacy and Data Security, Job Displacement and Economic Impact, Decision Making and Accountability, Responsible AI Practices, Long-term Environmental and Societal Implications of AI, AI Governance and Regulation, Job Displacement, Skills Development

**Suggested Text Books:**

S. No	Title of the Book	Authors	Publication	Place
01	Artificial Intelligence: A Modern Approach (3rd edition)	Stuart Russell & Peter Norvig	Pearson	Delhi
02	AI for Business	Rajeev Ranjan	Pearson	Delhi
03	Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning to Solve	Bernard Marr and Matt Ward	John Wiley & Sons	Delhi

**Code: BCOCCO5203  
BCHCCH5203**

**PROJECT  
STUDIES**

**6 Credit (L T P : 0-0-2)**

Semester	V	Specialization	
Course code	BCOCCO5203 / BCHCCH5203	Type	Summer Internship
Credit	6	Pattern (L:T:P)	0:0:2
Course Title	Project Studies	No. of Hours	30

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Creating	The student will draft the Introduction section of the complete report
CO – 02	Creating	The student will learn and draft the Industry Profile and the Company profile in the aspect of the topic of his / her study
CO – 03	Creating	The student will decide the Objectives of the Study & use his knowledge of Research Methodology to decide on the RM of his / her study
CO – 04	Creating	The student will undertake Statistical Analysis of the data collected during the Internship period
CO – 05	Creating	The student will generate References & Draft the final copy of the complete Report

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	2	-	-	2	-
CO2	-	-	-	-	1	-	-
CO3	-	-	-	1	-	-	-
CO4	-	-	2	-	-	-	-
CO5	-	-	-	-	2	1	2

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	-	2

<b>CO2</b>	-	2	-
<b>CO3</b>	-	-	2
<b>CO4</b>	1	-	-
<b>CO5</b>	-	1	-

**Syllabus:**

- At the end of the Fourth Semester, each student should have undertaken a Summer Internship Project (SIP) for 8 weeks. The SIP may or may not have a Functional Focus, i.e. the student may take up a SIP in his/her intended area of specialization or in any other functional area of management. The student shall submit a written structured report based on work done during this period on the basis of suggested guidelines and research methodology.
- SIP may be a research project – based on primary/ secondary data or may be an operational assignment involving working by the student on a given task/assignment/project/ etc. in an organization / industry. It is expected that the SIP shall sensitize the students to the demands of the workplace.

Each student shall work in an individual capacity and the scope of the work expected is as follows:

<b>Head</b>	<b>Details</b>	<b>Expected hours to complete</b>
CO 1 Evaluation	The Introduction Section of the Report	5
CO 2 Evaluation	Industry Profile and the Company Profile	5
CO 3 Evaluation	Objectives of the Study & Research Methodology	8
CO 4 Evaluation	Data Analysis, Data Presentation, Conclusion & Recommendations	8
CO 5 Evaluation	References (APA Style), Appendices (Questionnaire, Data Sheets etc.) & Executive Summary	4

**Code: BCHCCH5106**

**FINANCIAL SERVICES  
MANAGEMENT**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>IV</b>	<b>Specialization</b>	<b>Insurance &amp; Banking</b>
<b>Course code</b>	<b>BCHCCH5106</b>	<b>Type</b>	<b>Minor</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Financial Services Management</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the meaning, scope, and classification of financial services and identify their role in the Indian financial system & economic development.
CO – 02	Understand	Explain the working, benefits, and limitations of mutual funds, factoring, and forfeiting services and understand their regulatory framework and market significance.
CO – 03	Apply	Apply the concepts of securitisation and financial derivatives in practical scenarios and demonstrate their relevance in risk management and liquidity enhancement.
CO – 04	Analyze	Analyze the structure, institutions, and schemes involved in housing and consumer finance, and assess their impact on financial inclusion and credit expansion.

CO – 05	Evaluate	Evaluate the role and functioning of depositories in the capital market and assess the legal and financial implications of pledge and hypothecation in lending processes.
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### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	-	2	-	1	-
CO2	1	-	3	-	1	-	-
CO3	-	-	-	-	-	-	1
CO4	-	1	-	-	-	-	1
CO5	-	1	1	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	2	-
CO3	2	-	-
CO4	1	-	3
CO5	-	1	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Financial Services	9
2.	Mutual Funds, Factoring and Forfeiting	9
3.	Securitisation of Debts and Derivatives	9
4.	Housing Finance and Consumer Finance	9
5.	Depositories and Pledge	9

### Syllabus

Unit	Contents
1.	<b>Introduction to Financial Services</b> Financial Services: Meaning, Classification, Scope, Fund Based Activities, Non Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products & Services, Innovative Financial Instruments, Challenges Facing the Financial Sector. Merchant Banking: Definition, Origin, Merchant Banking in India, Merchant Banks and Commercial Banks, Services of Merchant Banks, Qualities of Merchant Bankers in Market Making Process, Progress of Merchant Banking in India, Problems, Scope of Merchant Banking in India.
2.	<b>Mutual Funds, Factoring and Forfeiting</b> Mutual Funds: Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry. Factoring and Forfeiting Factoring: Meaning, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, Factoring vs. Discounting, Cost of factoring, Benefits, Factoring in India, International Factoring, Definition, Types of Export Factoring, Factoring in Other Countries, EDI Factoring, Forfeiting- Definition, Factoring vs. Forfeiting, Working of Forfeiting, Cost of

	Forfeiting, Benefits of Forfeiting, Drawbacks of Forfeiting.
<b>3.</b>	<b>Securitisation of Debts and Derivatives</b>
	Securitization of Debt: Meaning & Definition of Securitization, Securitization vs. Factoring, Modus Operandi, Role of Merchant Banker, Role of Other Parties, Securitization Structure, Securitisable assets, Benefits of Securitization, Conditions for Successful Securitization, Securitization Abroad, Securitization in India, Reasons for non-popularity of Securitization, Future Prospects of Securitization. Derivatives: Meaning, Types of Financial Derivatives, Options, Futures, Forwards, Swaps, Futures & Options Trading System, Clearing Entities & their Role.
<b>4.</b>	<b>Housing Finance and Consumer Finance</b>
	Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance in India, Major Issues of Housing Finance in India, Growth Factors, Housing Finance Institutions in India, National Housing Bank(NHB), Guidelines for ALM System in Housing Finance Companies, Fair Trade Practice, Code for HFC's, Housing Finance Agencies.Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing & Insurance of Consumer Finance, Consumer Credit Scoring.
<b>5</b>	<b>Depositories and Pledge</b>
	Overview of Depository, Key features of Depositories Systems in India, Depository- Bank Analogy, Legal Framework, Eligibility Criteria for A Depository, Agreement between Depository & Issuers, Rights & Obligation of Depositories, Services of Depository & Functions of Depository, Organization & Functions of NSDL. Pledge & Hypothecation (P/H): Procedure for P/H, Procedure of Confirmation of Creation of P/H by Pledgee, Closure of A P/H by Pledgor, Invocation of Pledge by Pledgee.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Financial Services	M.Y. Khan	Tata McGraw-Hill
02	Indian Financial System	Bharati V. Pathak	Pearson Education
03	Financial Markets and Services	E. Gordon & K. Natarajan	Himalaya Publishing House
04	Management of Financial Services	B. S. Bhatia & G. S. Batra	Deep & Deep Publications

**Code: BCHCCH5107      COST AND MANAGEMENT AUDIT      3 Credit (L T P : 3-0-0)**

Semester	IV	Specialization	Audit and Taxation
Course code	BCHCCH5107	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Cost and Management Audit	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the concept, objectives, scope, and legal framework of cost audit as per the Companies Act and Cost Audit Rules in India.
CO – 02	Understand	Explain the components, methodology, and regulatory compliance aspects of a cost audit program, including statutory forms and cost records.
CO – 03	Apply	Apply the principles of cost audit in real-world business scenarios by incorporating emerging dimensions such as sustainability, social

		responsibility, and automation.
CO – 04	Analyze	Analyze the scope & methodology of management audit to assess operational efficiency, internal control systems & decision-making processes.
CO – 05	Evaluate	Evaluate the effectiveness of integrated audit approaches that combine financial, cost, and management audit to improve governance and strategic performance.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	1	-	-	1	-	-
CO2	-	-	1	-	1	1	-
CO3	-	-	2	1	-	-	-
CO4	-	1	-	1	-	-	-
CO5	-	3	-	1	-	1	1

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	1	1	-
CO2	-	2	-
CO3	-	-	-
CO4	-	-	1
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Cost Audit	9
2.	Cost Audit Program – A Regulatory Approach	9
3.	Cost Audit and its Emerging Dimensions	9
4.	Management Audit	9
5.	Integrated Audit Approaches	9

### Syllabus:

Unit	Contents
1.	<b>Introduction</b>
	Cost Audit, Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit, Application of Cost Accounting Standards, Cost Auditor and Professional Ethics
2.	<b>Cost Audit Program – A Regulatory Approach</b>
	Cost Audit Program, Cost Accounting Records Rules, Verification of Cost Records and Reports.
3.	<b>Cost Audit and its Emerging Dimensions</b>
	Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service, Peer Review.
4.	<b>Management Audit</b>
	Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/objects, Scope, Aspects, Techniques and Procedures of Management Audit, view of Management Functions: Production, Distribution, Development, Personnel & Industrial Relations,

	Research & Development, Cost Accounting & Finance & General Management Functions.
<b>5</b>	<b>Integrated Audit Approaches</b>
	Review of Purchasing Operations, Review of Manufacturing Operations, Appraisal of Management Decision, Corporate Social Audit.

### Recommended Study Material

No.	Title of the Book	Author/s	Publication	Place
1	Cost and Management Audit	G. C. Rao	Commercial Law	New Delhi
2	Cost and Management Audit	Nikhil Gupta	Agarwal Law House	New Delhi
3	Cost and Management Audit	Abhishek G Jain	Himalaya Publishing House	New Delhi
4	Cost and Management Audit	CA Priyanka Saxena		New Delhi

**Code: BCHCCH5108**

### **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**3 Credit (L T P : 3-0-0)**

Semester	VI	Specialization	Finance and Accounting
Course code	<b>BHCCH5108</b>	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Security Analysis and Portfolio Management	No. of Hours	45

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the basic concepts, objectives, and steps involved in the portfolio management process, including risk-return trade-offs and investment objectives.
CO – 02	Understand	Explain the methods of valuing financial assets such as equity and debt securities and understand their impact on portfolio decisions.
CO – 03	Apply	Apply the tools & techniques of fundamental analysis including financial ratios, economic indicators & industry analysis for evaluating investment options.
CO – 04	Analyze	Analyze stock price trends and investor behavior using technical charts, indicators, and models to support portfolio decisions.
CO – 05	Evaluate	Evaluate the relevance of Efficient Market Hypothesis (EMH) and Capital Asset Pricing Model (CAPM) in assessing risk-adjusted returns and portfolio performance.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	1	3	-	-	1
CO2	-	-	-	-	1	-	-
CO3	-	1	-	-	-	-	1
CO4	-	-	-	-	-	1	-
CO5	-	-	1	1	1	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3

<b>CO1</b>	1	-	-
<b>CO2</b>	-	1	-
<b>CO3</b>	-	-	-
<b>CO4</b>	-	-	3
<b>CO5</b>	1	-	-

### OUTLINE OF THE COURSE:

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Portfolio Management – An Introduction &amp; Process</b>	<b>9</b>
<b>2.</b>	<b>Portfolio Management – Valuation</b>	<b>9</b>
<b>3.</b>	<b>Fundamental Analysis</b>	<b>9</b>
<b>4.</b>	<b>Technical Analysis</b>	<b>9</b>
<b>5.</b>	<b>Efficient Market Theory &amp; CAPM</b>	<b>9</b>

### Syllabus:

<b>Unit</b>	<b>Contents</b>
<b>1.</b>	<b>Portfolio Management – An Introduction &amp; Process</b>
	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model.
<b>2.</b>	<b>Portfolio Management – Valuation</b>
	Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
<b>3.</b>	<b>Fundamental Analysis</b>
	Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios).
<b>4.</b>	<b>Technical Analysis</b>
	Dow Theory - Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory. Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index. Market Indicators, Fundamental Analysis V/s Technical Analysis
<b>5</b>	<b>Efficient Market Theory &amp; CAPM</b>
	Random Walk Theory, The Efficient Market Hypothesis, Forms of Market Efficiency, Competitive Market Hypothesis. CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.

**Recommended Study Material**

<b>No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Security Analysis & Portfolio Management	Punithavathy Pandian	Vikas Publishing House
02	Investment Analysis & Portfolio Management	Prasanna Chandra	Tata McGraw-Hill
03	Security Analysis & Portfolio Management	S. Kevin	PHI Learning Pvt. Ltd.

## Scheme of Sixth Semester

<b>Poornima University</b>									
<b>Faculty of Management &amp; Commerce</b>									
<b>Name of Program: B.Com , Batch 2025-28 (Pass Course and Honours)</b>									
<b>Teaching Scheme for Year-III Semester – VI</b>									
Course Code	Name of Course	Teaching Scheme			Marks Distribution				Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	<b>Major (Core Courses)</b>								
A.1	Theory								
BCOCCO6101 BCHCCH6101	Advanced Accounting – II	3	-	-	-	40	60	100	3
BCOCCO6102 BCHCCH6102	Mutual Fund Management	3	-	-	-	40	60	100	3
BCOCCO6103 BCHCCH6103	Advanced Financial Management	3	-	-	-	40	60	100	3
A.2	Practical								
	NA								
B.	<b>Minor Stream Courses / Department Electives</b>								
B.1	Theory								
BCOCCO6104 BCHCCH6104	Securities Market	2	-	-	-	40	60	100	2
BCOCCO6106 BCHCCH6106	Human Resources Management / Advertising & Promotion Mgmt	2	-	-	-	40	60	100	2
BCHCCH6108	Wealth Management (Insurance and Banking)	3	-	-	-	40	60	100	3
BCHCCH6109	Direct tax (Audit and Taxation)	3	-	-	-	40	60	100	3
BCHCCH6110	International Finance (Finance and Accounting)	3	-	-	-	40	60	100	3
B.2	Practical								
	NA								
C	<b>Multidisciplinary Courses</b>								
	NA								
D	<b>Ability Enhancement Courses (AEC)</b>								
BCOCCO6201 BCHCCH6201	Advanced Managerial	-	-	2	-	60	40	100	1

	Communication and Interpersonal Effectiveness								
E	Skill Enhancement Courses (SEC)								
BCOCCO6105 BCHCCH6105	Digital Marketing	2	-	-	-	40	60	100	2
F	Value Added Courses (VAC)								
BCOCCO6202 BCHCCH6202	Yoga / Health & Wellness	-	-	2	-	60	40	100	1
BCOCCO6107 BCHCCH6107	Introduction to Vedic Mathematics (as a part of IKS)	2	-	-	-	40	60	100	2
G	Summer Internship / Research Project / Dissertation								
	NA								
Total		17 / 20	-	4	-	440	560	1000	19 / 22
<b>Total Teaching Hours</b>		21 / 24 Hours							

## Detailed Syllabus of Sixth Semester

**Code: BCOCCO6101**  
**BCHCCH6101**

**ADVANCED**  
**ACCOUNTING - II**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>VI</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO6101 / BCHCCH6101</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Advanced Accounting – II</b>	<b>No. of Hours</b>	<b>45</b>

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the meaning, need, and legal provisions of internal reconstruction and identify different methods used for internal reconstruction of companies.
CO – 02	Understand	Explain the process of company liquidation and interpret the legal and accounting procedures involved in preparing key statements such as the Statement of Affairs and Liquidator’s Final Statement of Account.
CO – 03	Apply	Apply the provisions of AS-14 to prepare accounting entries and draft post-amalgamation financial statements under both the merger and purchase methods.
CO – 04	Analyze	Analyze and prepare consolidated balance sheets by identifying inter-company transactions, unrealized profits, minority interest, and cost of control.
CO – 05	Evaluate	Evaluate the financial performance of banking companies through the preparation and interpretation of profit and loss accounts and balance sheets in compliance with regulatory norms.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	2	-	2	-	1	-
CO2	-	-	-	-	1	-	1
CO3	-	-	1	-	-	-	-
CO4	-	-	-	-	-	-	-
CO5	3	-	-	-	-	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	1	-
CO3	-	-	1
CO4	-	-	-
CO5	-	-	1

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Internal Reconstruction of Companies	9
2.	Amalgamation of Companies	9
3.	Accounts of Companies in Liquidation	9
4.	Holding & Subsidiary Companies: Consolidated Financial Statements	9
5.	Accounts of Banking Companies	9

#### Syllabus:

Unit	Contents
1.	<b>Internal Reconstruction of Companies</b>
	Meaning, Desirable conditions for Internal Reconstruction, Alteration in share capital, Reduction in share capital, Accounting treatment of Alteration and Reduction in Share capital.
2.	<b>Accounts of Companies in Liquidation</b>
	Meaning of Winding up, Modes of Winding up of Company, Accounting treatment of Winding up of Companies.
3.	<b>Amalgamation of Companies</b>
	Meaning of Amalgamation, Meaning of Absorption, External reconstruction, AS 14 for Amalgamation, Accounting methods and treatment of Amalgamation in the books of both the parties.
4.	<b>Holding and Subsidiary Companies: Consolidated Financial Statements</b>
	Meaning and Definition of Holding company and Subsidiary Company, Computation of Consolidated Financial Statements.
5	<b>Accounts of Banking companies</b>
	Meaning, Classification of Bank Advances, Classification of Bank Advances and its Provision, Profit and Loss Account, Balance Sheet

#### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Advance Accounting (Volume – I)	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Advance Accounting (Volume – I)	M.C. Shukla , T.C. Grewal , S.C Gupta	S Chand
03	Accountancy (Volume – I)	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Accounting (text & Cases)	Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant	McGraw Hill Companies
05	Advanced Accountancy (Volume – I)	R.L. Gupta , M. Radhaswamy	Sultan Chand & Sons

**Skill Development Activities:** These activities are only indicative; the Faculty member can innovate

- Market Research Project:** Conduct a small market research project to understand financial statements. Students can create surveys or questionnaires and interpret the collected data.
- Liquidation Analysis Assignment:** Assign students to analyze the Liquidation strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning.
- Case Study Discussions:** Engage students in analyzing real-world marketing case studies from different industries. Follow it up with group discussions and presentations.

**Code: BCOCCO6102**  
**BCHCCH6102**

**MUTUAL FUND**  
**MANAGEMENT**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>III</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO6102 / BCHCCH6102</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Mutual Fund Management</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Recall the basic concepts, structure, types, and benefits of mutual funds and identify the key stakeholders involved in mutual fund operations.
CO – 02	Understand	Understand the nature and significance of various investor services and documents in mutual funds, including offer documents, fact sheets, and service features like SIPs, SWPs, and STPs.
CO – 03	Apply	Apply appropriate tools and techniques to measure mutual fund performance, risk-adjusted returns, and interpret fund metrics such as NAV, standard deviation and Sharpe ratio.
CO – 04	Analyze	Analyze investor profiles and financial goals to match suitable mutual fund products based on risk appetite, investment horizon, and expected returns.
CO – 05	Evaluate	Evaluate the regulatory framework and mechanisms for investor protection in the mutual fund industry, including SEBI regulations, rights of investors, and grievance redressal systems.

**Cos AND Pos Mapping**

<b>Cos and Pos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	-	2	-	-	-	1	-
<b>CO2</b>	1	-	1	2	1	-	1
<b>CO3</b>	2	-	-	-	-	-	-
<b>CO4</b>	-	-	2	-	-	-	1
<b>CO5</b>	-	1	-	-	1	1	-

**Cos AND PSOs MAPPING**

<b>Cos and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	-	-	1
<b>CO2</b>	-	1	-
<b>CO3</b>	1	-	2
<b>CO4</b>	-	1	-
<b>CO5</b>	1	1	-

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Fundamentals of Mutual Funds</b>	<b>9</b>

2.	<b>Offer Documents</b>	9
3.	<b>Investor's Services</b>	9
4.	<b>Return, Risk and Performance of funds</b>	9
5.	<b>Selecting the right investment products for Investors</b>	9

### Syllabus

Unit	Contents
<b>1.</b>	<b>Fundamentals of Mutual Funds</b>
	Introduction; Types of Funds; Historical development and growth of the mutual fund industry, Legal structure of mutual funds in India; Key constituents of a Mutual Fund; other service providers, Role of regulators in India; investment restrictions for schemes; investor's rights & obligations; can a mutual fund scheme go bust.
<b>2.</b>	<b>Investor's Services and Documentation</b>
	Mutual Fund investors; KYC requirements for mutual fund investors; PAN requirements and Micro SIPs; additional documentation requirements applicable for institutional investors; Transactions with mutual funds; transactions through the stock exchange; investment plans and services, NFO; SID; SAI; Key information Memorandum, Distribution Channels; channel management practices
<b>3.</b>	<b>Return, Risk and Performance of funds</b>
	Drivers of returns in a scheme; measures of returns; drivers of risk in a scheme; measures of risk; benchmarks and performance; quantitative measures of fund manager performance, how to choose between scheme categories; how to select a scheme within a scheme category; which is the better option within a scheme; sources of data to track mutual fund performance.
<b>4.</b>	<b>Selecting the right investment products for Investors</b>
	Financial and Physical assets; Gold – physical or financial; Real estate – physical or financial; fixed deposit or debt scheme; national pension scheme; other financial products, Introduction to financial planning; alternate financial planning approaches; life cycle and wealth cycle in financial planning, Recent Trends and Innovations - Robo-advisors and fintech in asset management, Risk profiling; Asset allocation; model portfolios.
<b>5</b>	<b>Investors Protection and Mutual Fund Regulation</b>
	Investors Rights – Facilities available to Investors, Deregulation, Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India, Ethical considerations in mutual fund management

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Bogle on Mutual Funds	Bogle John C.	Dell Publishing
02	Investor's Grievances	SEBI	SEBI
03	Indian Mutual Funds Handbook	Sundar Sankaran	Vision Books
04	Mutual Funds Guide	BSE	BSE
05	Mutual fund Management	Rajiv Batra	Pearson Publication

### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- Market Research Project:** Conduct a small market research project to understand investor's behavior, preferences, and trends. Students can create surveys or questionnaires and interpret the collected data.
- Company Analysis Assignment:** Assign students to analyze the branding strategy of a well-known Indian or international company with focus on aspects like brand identity, positioning, and equity.

- Case Study Discussions:** Engage students in analyzing real-world mutual funds case studies from different industries. Follow it up with group discussions and presentations.
- Sales Pitch Contest:** Organize a contest where students develop and present sales pitches for various mutual funds products or services to improve their persuasion and communication skills.
- Advertising Critique Session:** Let students analyze & critique existing advertisement, highlighting the strengths and weaknesses in their creativity, messaging & target audience engagement.

**Code: BCOCCO6103**  
**BCHCCH6103**

**ADVANCED FINANCIAL**  
**MANAGEMENT**

**3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>VI</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO6103 / BCHCCH6103</b>	<b>Type</b>	<b>Major</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>Advanced Financial Management</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Remember	Understand basic concepts of Leveraging and its impact on the financial analysis of the business.
CO – 02	Understand	Apply the concept of EBIT – EPS in order to find out financial break even in any business.
CO – 03	Apply	Compute the Working capital requirements of the business using various methods.
CO – 04	Analyze	Apply the concept of Management of cash and other Securities for effective Financial Management.
CO – 05	Evaluate	Analyze the Receivables Management scenario of any business so as to effectively manage the finance.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	2	-	-	-	-	1	-
<b>CO2</b>	1	3	-	-	1	-	-
<b>CO3</b>	-	-	1	3	-	-	-
<b>CO4</b>	-	-	-	-	-	-	1
<b>CO5</b>	-	-	-	-	1	1	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	-
<b>CO2</b>	-	2	-
<b>CO3</b>	-	-	1
<b>CO4</b>	-	1	-
<b>CO5</b>	-	-	1

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Financing Decision: Leverage Analysis</b>	9
2.	<b>Financing Decision: EBIT-EPS Analysis</b>	9
3.	<b>Management of Working Capital</b>	9
4.	<b>Management of Cash and Marketable Securities</b>	9
5.	<b>Receivables Management</b>	9

**Syllabus**

Unit	Contents
<b>1.</b>	<b>Financing Decision: Leverage Analysis</b>
	Concept of Leverage, Operating Leverage, Financial Leverage, Combined Leverage
<b>2.</b>	<b>Financing Decision: EBIT-EPS Analysis</b>
	Constant EBIT and change in the financing patterns, Varying EBIT with different patterns, Financial Break-Even Level, Indifference point/Level.
<b>3.</b>	<b>Management of Working Capital</b>
	Meaning, Objectives, Factors determining Working Capital Requirements, Methods of Computation of Working Capital: Operating Cycle Method & Balance Sheet Method.
<b>4.</b>	<b>Management of Cash and Marketable Securities</b>
	Motives for Holding Cash, Preparation of Cash budget, Optimum cash balance theory (Baumol's model and Miller Orr Model), Management of Marketable Securities.
<b>5</b>	<b>Receivables Management</b>
	Costs of Receivables, Benefits of Receivables, Credit policy, Credit evaluation, Control of Receivables, Evaluation of Credit Policies.

**Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advance Financial Management (Vol-I)	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Advance Financial Management (Vol-I)	M.C. Shukla , T.C. Grewal , S.C Gupta	S Chand
03	Financial Management (Vol-I)	S. Kr. Paul	Central Educational Enterprises (P). Ltd.
04	Advance Financial Management (text & Cases)	Robert N. Anthony , David F. Hawkins , Kenneth A. Merchant	McGraw Hill Companies
05	Advanced Financial Management (Vol-I)	R.L. Gupta , M. Radhaswamy	Sultan Chand & Sons

**Code: BCOCCO6104**  
**BCHCCH6104**

**SECURITIES**  
**MARKET**

**2 Credit (L T P : 2-0-0)**

Semester	VI	Specialization	
Course code	BCOCCO6104 / BCHCCH6104	Type	Minor
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Securities Market	No. of Hours	30

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Describe the structure, functioning & participants of the Indian stock market
CO – 02	Analyzing	Conduct basic fundamental analysis using economic, industry, and company data to evaluate investment options.
CO – 03	Understand	Develop a comprehensive & broad-based knowledge about securities markets.
CO – 04	Analyze	Develop an understanding about the various types of primary issues and the activities that drives the primary market.
CO – 05	Apply	Develop an understanding of the students about the various types of secondary issues and the activities that drive the secondary market.

#### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	-	2	-	1	-
CO2	1	-	1	-	1	-	-
CO3	-	-	-	-	-	-	1
CO4	-	1	-	-	-	-	1
CO5	-	1	1	-	1	1	-

#### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	2	-
CO3	2	-	-
CO4	1	-	1
CO5	1	-	1

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Indian Stock Market and Basics of Investment	6
2.	Fundamental Analysis	6
3.	Introduction of Securities	6
4.	Primary Markets	6
5.	Secondary Markets	6

#### Syllabus

Unit	Contents
1.	<b>Indian Stock Market and Basics of Investment</b>
	Primary market (IPO, FPO, Private Placement, OFS), Secondary markets, Market Participants: Stock broker, investor, depositories, clearing house, stock exchange, role of stock exchange. Basics of investment and investment environment, concept of risk and return, risk & return trade off, types of investing & investors. Avenues of investment- Equity shares, Preference shares, Bonds and Debentures, Insurance schemes, Mutual funds, indexed funds, ETF.
2.	<b>Fundamental Analysis</b>

	Top down and bottom up approaches, Analysis of international and domestic economic scenario, industry analysis, company analysis (Equity of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on equity, EPS and DPS analysis, industry market ratio, operating profit ratio, net profit ratio.
<b>3.</b>	<b>Introduction of Securities</b>
	Understand the meaning of securities and key function of securities market participants; know the structure of securities markets and role of its participants. Understand the role of securities markets as allocators of capital. Know the financial planning framework for investing in securities, steps in financial planning, understand the asset allocation. Concept, Features and Instruments of equity capital and debt capital, concept of hybrid instruments and their features.
<b>4.</b>	<b>Primary Markets</b>
	Meaning, Nature and functions of primary market, Types of public issues, difference between various types of public issues, categories of issuers in the primary markets. Concept, Regulatory framework for primary markets, types of investors in the primary markets. Meaning, Pricing process in a public issue of shares, public issue process, features of prospectus, process of applying to a public issue. Meaning, Process of listing, process of right issues in equity, process and concepts in public issues of debt securities.
<b>5</b>	<b>Secondary Markets</b>
	Meaning, Role and functions of the secondary markets, market structure and participants in the secondary markets. Concept, Role of brokers and processes for client acquisition, process of trade execution in the secondary market, process of trade settlement. Meaning, Understanding market information, risk management systems for secondary markets. Concept, Rights, obligations and grievance redressal mechanism for investors in the secondary markets.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Financial Markets	I. M. Pandey	Tata McGraw Hill
02	Marketing of Financial Services	V. A. Avadhani	Himalaya Publishers
03	Indian Financial Systems	Vasant Desai	Himalaya Publishers
04	Financial Intermediaries	Benton E.G.	Oxford Publication
05	NISM Module	SEBI	SEBI

**Code: BCOCCO6105**  
**BCHCCH6105**

**DIGITAL**  
**MARKETING**

**2 Credit (L T P : 2-0-0)**

Semester	VI	Specialization	
Course code	BCOCCO6105 / BCHCCH6105	Type	SEC
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Digital Marketing	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	<b>Identify</b> various digital platforms including websites, social media, and digital marketplaces.
CO – 02	Understand	<b>Explain</b> the overall digital marketing ecosystem and how different platforms

		interconnect.
CO – 03	Applying	<b>Illustrate</b> the use of a digital platform (e.g., website or social media) in a marketing scenario.
CO – 04	Analyzing	<b>Compare</b> the effectiveness of different digital marketing tools and techniques in achieving marketing goals.
CO – 05	Evaluating	<b>Assess</b> the impact of specific digital marketing tools and techniques on potential customer behaviour.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	-	-	-	-	2
CO2	-	2	-	-	1	-	1
CO3	-	-	-	-	-	1	-
CO4	-	-	-	3	-	-	-
CO5	-	-	2	-	-	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	-	-
CO3	-	1	-
CO4	-	-	1
CO5	-	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Digital Marketing Fundamentals	5
2.	Digital Marketing Assets	7
3.	Digital Marketing Strategies	6
4.	Types Of Digital Marketing	6
5.	Search Engine Marketing, SEM, PPP	6

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Introduction to Digital Marketing Fundamentals</b>
	Introduction to Digital Marketing Fundamentals, Introduction to the digital marketing terminology. Exposure to the entire ecosystem – multiple digital platforms ranging from websites to digital marketplaces. The tools and techniques for influencing potential customers digitally.
<b>2.</b>	<b>Digital Marketing Assets</b>
	Digital Marketing Assets - Rationalize the use of different assets this can be useful for a Digital Marketing Application. Learn about different assets like website, Branded assets (logos, icons, acronyms), Video content (video ads, product demos), Images (infographics, product shots, company photos), Written content (blog posts, eBooks, product descriptions, testimonials) and social media pages
<b>3.</b>	<b>Digital Marketing Strategies</b>
	Digital Marketing Strategies Understand multiple strategies such as Paid Search Advertising,

	Search Engine Optimization (SEO), Social Media Marketing, Content Marketing, Native Advertising, Email Marketing, and Affiliate Marketing
<b>4.</b>	<b>Types of Digital Marketing</b>
	Digital Promotions with Real-world examples, Affiliate marketing, Display Advertising, Email Marketing
<b>5</b>	<b>Search Engine Marketing, SEM, PPP</b>
	Search Engine Marketing (SEM) SEM activities performed on search engines, Paid search ads, Paid search advertising, PPC (pay-per-click), or PPC (pay-per-call) – some ads are introduced in this section. Social Media Marketing (SMM), SMM uses many platforms like Facebook, Twitter, LinkedIn, Instagram, etc. The usage of various platforms is explained.

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Understanding digital marketing strategies for online success	Mankad J. & Dishek J.	BPB Publications
02	Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation	Ryan, D.	Kogan Page
03	Digital Marketing Essentials	Larson J., Draper S.	Stukent
04	The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, & Measurable Online Campaigns	Dodson I.	Wiley
05	Digital Marketing for Dummies	Ryan Deiss and Russ Henneberry	
06	Epic Content Marketing: How to Tell a Different Story, Break through the Clutter, and Win More Customers by Marketing Less	Joe Pulizzi	
07	Digital Marketing: Strategy, Implementation, & Practice	Dave Chaffey & Fiona Ellis-Chadwick	

### Skill Development Activities: These activities are only indicative; the Faculty member can innovate

- **Social Media Campaign Creation:** Students create and execute a social media marketing campaign for a mock or real product. They develop content, set goals, target specific audiences, and use analytics to measure the campaign's success.
- **Search Engine Optimization (SEO) Workshop:** Students participate in a hands-on SEO workshop where they learn to optimize a website for search engines. They perform keyword research, on-page optimization, and backlink building.
- **Google Analytics Certification:** Students complete the Google Analytics Individual Qualification (GAIQ) certification. They study the course material and take the exam to become certified.
- **Content Marketing Strategy Development:** Students develop a content marketing strategy for a specific brand or business. They create a content calendar, write blog posts, and design multimedia content to engage the target audience.
- **Email Marketing Campaign:** Students design and execute an email marketing campaign using tools like Mailchimp or HubSpot. They segment email lists, create compelling email content, and analyze open and click-through rates.

**Code: BCOCCO6106**  
**BCHCCH6106**

**ADVERTISING & PROMOTION**  
**MANAGEMENT**

**2 Credit (L T P : 2-0-0)**

<b>Semester</b>	<b>VI</b>	<b>Specialization</b>	
<b>Course code</b>	<b>BCOCCO6106 / BCHCCH6106</b>	<b>Type</b>	<b>Minor (Open Elec.)</b>
<b>Credit</b>	<b>2</b>	<b>Pattern (L:T:P)</b>	<b>2:0:0</b>
<b>Course Title</b>	<b>Advertising &amp; Promotion Management</b>	<b>No. of Hours</b>	<b>30</b>

### **Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Understand	To develop knowledge & understanding of importance of advertising
CO – 02	Evaluate	To understand and evaluate different sales promotion techniques
CO – 03	Applying	To understand and apply tools of promotion management.
CO – 04	Analyzing	To assess the effectiveness of online advertising.
CO – 05	Evaluate	To evaluate the impact of communication mix on organizational performance.

### **COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	3	-	-	1	-	-	1
<b>CO2</b>	-	-	-	-	-	-	-
<b>CO3</b>	-	-	-	-	-	-	1
<b>CO4</b>	-	2	1	-	-	-	-
<b>CO5</b>	-	1	-	-	1	1	-

### **COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	-	-	-
<b>CO2</b>	-	-	-
<b>CO3</b>	-	-	2
<b>CO4</b>	-	-	-
<b>CO5</b>	1	2	1

### **OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	Introduction and Advertising Effectiveness.	<b>6</b>
<b>2.</b>	Copy and medias decisions	<b>6</b>
<b>3.</b>	Promotion Management	<b>6</b>
<b>4.</b>	Online advertising	<b>6</b>
<b>5.</b>	Basic Concept of Promotion & Communication	<b>6</b>

### **Syllabus:**

<b>Unit</b>	<b>Contents</b>
<b>1.</b>	Introduction and Advertising Effectiveness.
	Meanings, Definition, Functions, Criticism, Ethics, Social issues. Strategic advertising decisions- advertising budget, advertising frame work planning and organization. Advertising agency- Definition, functions, types structure. Advertising effectiveness-objectives of measuring

	advertising effectiveness, difficulties and evaluation of advertising effectiveness.
<b>2.</b>	<b>Copy and medias decisions</b>
	Advertising copy- objectives, elements, types of copy, advertising layouts, components, layout format. Copy creations, pre-testing methods and measurements. Media decisions – advertising media, media planning, media research, media selection.
<b>3.</b>	<b>Promotion Management</b>
	Promotion – Meaning, Definition, Objectives, factors affecting promotion, growth, techniques, Media technology used for promotions. Strategic Promotion – strategic and promotion, cross promotions gate promotion.
<b>4.</b>	<b>Online advertising</b>
	Online advertising – pre-requisites of online advertising, Internet Advertising Today, purpose, types, advantages, social media advertising.
<b>5</b>	<b>Basic Concept of Promotion &amp; Communication</b>
	Component of Promotion. Advertising: A tool of Communication, Communication plan, Communication mix: Advertising and personal selling, Advertising and sales promotion, advertising & publicity, public relation. Marketing & Communication Process, AIDA Communication Model

### Recommended Study Material

S. No	Title of the Book	Authors	Publication	Place
01	Marketing management	Philip Kotler kellerjha	Pearson education	New Delhi
02	Advertising & Promotion	Belch & Belch	Tata MCGraw Hill	New Delhi
03	Advertising Management	Rajeevbatra & David aaker	Pearson education	New Delhi
04	Sales Promotion	M.N.Mishra	Himalaya publishing house	New Delhi
05	Advertising & IMC (principles & practices)	William.D.Wells & Sandra,Pearson	Pearson education	New Delhi

### Skill Development Activities:-

1. Two cases on the above syllabus should be analyzed and recorded in the skill development
2. Design a logo and tagline for a product of your choice
3. Develop an advertisement copy for a product.
4. Prepare a chart for distribution network for different products

**Code: BCOCCO6106**  
**BCHCCH6106**

**HUMAN RESOURCE**  
**MANAGEMENT**

**2 Credit (L T P : 2-0-0)**

Semester	VI	Specialization	
Course code	BCOCCO6106 / BCHCCH6106	Type	Minor (Open Elec.)
Credit	2	Pattern (L:T:P)	2:0:0
Course Title	Human Resource Management	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Explain the evolution and development of human resource management as domain and associate with the strategic role of HR.

CO – 02	Apply	Implement the process of human resource planning and manpower estimation to employ company specific recruitment and selection practices
CO – 03	Apply	Apply the phenomenon of training and development for the purpose of employee development.
CO – 04	Analyze	Illustrate the role and importance of performance evaluation systems and predict about competency management and employee performance appraisal.
CO – 05	Evaluate	Measure and then recommend the best strategies for compensation management and retirement for human resources.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	-	-	-	2	-	1	-
CO2	-	-	1	-	1	-	-
CO3	-	-	-	-	-	-	-
CO4	-	1	-	-	-	-	1
CO5	3	1	-	-	1	1	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	2	-
CO3	-	-	1
CO4	-	1	-
CO5	-	-	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	<b>Introduction to HRM</b>	<b>6</b>
2.	<b>Human Resources Planning</b>	<b>6</b>
3.	<b>Training and Development and Career Planning</b>	<b>6</b>
4.	<b>Performance Evaluation and Appraisal</b>	<b>6</b>
5.	<b>Compensation Management and Retirement</b>	<b>6</b>

### Syllabus:

Unit	Contents
<b>1.</b>	<b>Introduction to HRM</b>
	HR Fundamentals: Introduction, evolution, distinction between Personnel Management and HRM, strategic HRM, HR manager's role, and HRD concept/need.
<b>2.</b>	<b>Human Resources Planning</b>
	Objectives – Importance - Human Resource Planning Process - Manpower Estimation - Job analysis - Job Description - Job Specification. Recruitment – Sources of Recruitment Selection Process – Placement and Induction - Retention of Employees.
<b>3.</b>	<b>Training and Development and Career Planning</b>
	Objectives and Needs - Training Process - Methods of Training – Tools and Aids -Evaluation of Training Programs. Succession Planning.
<b>4.</b>	<b>Performance Evaluation and Appraisal</b>

	Definition, Concepts and Ethics - Performance Appraisal method - Rating Errors- Competency management, Potential Appraisal
<b>5</b>	<b>Compensation Management and Retirement</b>
	Incentives and Benefits - Superannuation - Voluntary Retirement Schemes – Resignation – Discharge – Dismissal - Suspension - Layoff.

### Recommended Books:

S. No	Title of the Book	Authors	Publication
01	Human Resource Management: strategy and practice	Nankervis, A., Baird, M., Coffey, J., Shields, J.	Cengage Learning Australia
02	Principles of Management	Koontz, Weirich & Aryasri,	Tata McGraw - Hill,
03	Principles of Management	Tripathi & Reddy	Tata McGraw-Hill
04	Management & Organizational Behavior	Laurie Mullins	Pearson, New Delhi, 2007
05	Organizational Behavior	Fred Luthans	Tata McGraw

**Code: BCOCCO6201    ADVANCED MANAGERIAL COMMUNICATION    1 Credit  
 BCHCCH6201                      & INTERPERSONAL EFFECTIVENESS                      (L T P : 0-0-2)**

Semester	VI	Specialization	
Course code	BCOCCO6201 / BCHCCH6201	Type	Ability Enhancement
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Advanced Managerial Communication and Interpersonal Effectiveness	No. of Hours	30

### Course Outcomes:

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO – 01	Analyze	The learner will be able to <b>analyze</b> and <b>apply</b> strategic, emotional, and persuasive communication techniques to effectively influence diverse managerial audiences and drive organizational alignment.
CO – 02	Create	The learner will be able to <b>create</b> compelling narratives and <b>evaluate</b> communication responses for managing crises and media interactions in high-pressure managerial contexts.
CO – 03	Evaluate	The learner will be able to <b>construct</b> precise business documents & <b>design</b> impactful visual & remote communication content tailored to professional settings.
CO – 04	Apply	The learner will be able to <b>apply</b> conflict transformation principles and <b>demonstrate</b> empathetic dialogue techniques to resolve workplace tensions and build stronger team dynamics.
CO – 05	Apply	The learner will be able to <b>develop</b> a personal brand identity and <b>apply</b> advanced communication skills in simulated managerial challenges to demonstrate workplace readiness.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	-	-	1	-	3

<b>CO2</b>	-	1	-	1	-	-	-
<b>CO3</b>	-	-	-	-	-	1	-
<b>CO4</b>	-	-	-	2	-	2	-
<b>CO5</b>	-	-	1	-	2	-	-

### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
<b>CO1</b>	1	-	-
<b>CO2</b>	-	-	1
<b>CO3</b>	-	1	-
<b>CO4</b>	-	-	-
<b>CO5</b>	-	-	1

### OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
<b>1</b>	<b>Strategic and Influential Communication</b>	6
<b>2</b>	<b>Storytelling and Crisis Leadership Communication</b>	6
<b>3</b>	<b>Written, Visual, and Remote Communication</b>	6
<b>4</b>	<b>Conflict and Transformation Communication</b>	6
<b>5</b>	<b>Personal Branding and Capstone Integration</b>	6

### Detailed Syllabus:

LIST OF LABS	
<b>Strategic and Influential Communication</b>	
1.	Strategic Managerial Communication: Analyze communication strategies from successful CEO messages or annual reports
2.	Leadership Communication and Emotional Intelligence: Role-play emotionally sensitive workplace conversations (e.g., giving constructive feedback)
3.	Influencing and Persuasive Communication: Pitching a new idea to a mock board using the AIDA model
<b>Storytelling and Crisis Leadership Communication</b>	
4.	Managerial Storytelling for Influence: Craft and deliver a business story (e.g., for change management)
5.	Internal Crisis Communication: Crisis simulation and drafting of internal communication
6.	Media Training for Managers: Mock press conference or media interview
<b>Written, Visual, and Remote Communication</b>	
7.	Advanced Business Report and Executive Summary Writing: Summarize a 5-page report into an executive brief
8.	Virtual Communication and Remote Team Management: Simulate a remote team meeting via Zoom/Teams with agenda and minutes
<b>Conflict and Transformation Communication</b>	
9.	Visual and Data-Driven Communication: Present a business update using PowerPoint/Canva + data visuals
10.	Conflict Transformation through Communication: Simulate conflict scenarios with transformative dialogue
<b>Personal Branding and Capstone Integration</b>	
11.	Personal Brand Communication: Create a professional pitch + LinkedIn profile + branding

	statement
12.	Capstone – Managerial Communication Simulation: Simulated managerial challenge (crisis, negotiation, presentation, etc.)

### RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author	Edition	Publication
1	Managerial Communication	Urmila Rai & S.M. Ra	Latest (3rd or updated version)	Himalaya Publishing House
2	Corporate Communication: Principles and Practice	Jaishri Jethwaney & N.N. Sarkar	2nd Edition	Oxford University Press
3	Business Communication Today	Bovee, Courtland L. & Thill, John V. (Indian adaptation by Anubha Singh)	2nd Edition	Pearson Education India
4	Business Communication: Concepts, Cases and Applications	P.D. Chaturvedi & Mukesh Chaturvedi	Latest Edition	Pearson Education India
5	The Essence of Personal Branding	Hena Patel	1st Edition	Notion Press

### Important Web Links

1	<a href="https://www.mindtools.com/pages/main/newMN_COM.htm">https://www.mindtools.com/pages/main/newMN_COM.htm</a>
2	<a href="https://hbr.org/search?term=storytelling+crisis+communication">https://hbr.org/search?term=storytelling+crisis+communication</a>
3	<a href="https://www.toastmasters.org/resources/public-speaking-tips">https://www.toastmasters.org/resources/public-speaking-tips</a>
4	<a href="https://www.grammarly.com/blog/professional-writing/">https://www.grammarly.com/blog/professional-writing/</a>
5	<a href="https://www.linkedin.com/learning/topics/communication">https://www.linkedin.com/learning/topics/communication</a>

**Code: BCOCCO6202  
BCHCCH6202**

**HEALTH &  
WELLNESS**

**1 Credit (L T P : 0-0-2)**

Semester	VI	Specialization	
Course code	BCOCCO6202 / BCHCCH6202	Type	VAC (Open Elec.)
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Health & Wellness	No. of Hours	30

### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Learn the aerobic workouts for better cardiovascular health
CO – 02	Apply	Apply techniques for maximizing the exercise's benefits & Meditation
CO – 03	Apply	Make exercising a part of healthy lifestyle
CO – 04	Apply	Apply right posture from ancient Yoga and planning for diet
CO – 05	Create	Design a personalized wellness plan incorporating nutrition, physical activity, & mental health strategies to improve their overall well-being.

### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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CO1	1	-	-	-	1	-	2
CO2	-	1	-	-	-	-	-
CO3	-	-	1	-	-	-	-
CO4	-	-	-	1	-	2	-
CO5	1	-	-	-	-	2	-

#### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	2	-	2
CO2	-	1	-
CO3	-	-	-
CO4	1	1	1
CO5	-	-	-

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Health and Wellness	6
2.	Nutrition and Health	6
3.	Physical Fitness and Wellness	6
4.	Mental Health and Emotional Well-Being	6
5.	Integrating Health and Wellness into Lifestyle	6

#### Syllabus:

Unit	Contents
1.	<b>Introduction to Health and Wellness</b>
	<b>Overview of Health and Wellness:</b> Definitions and Dimensions, Importance in Personal & Professional Life. <b>The Wellness Continuum:</b> Illness-Wellness Continuum, Holistic Health Approach. <b>Behavior Change &amp; Goal Setting:</b> Stages of Change Model, Setting SMART Goals
2.	<b>Nutrition and Health</b>
	<b>Fundamentals of Nutrition:</b> Macronutrients and Micronutrients, Dietary Guidelines and Food Pyramids. <b>Healthy Eating Habits:</b> Meal Planning & Portion Control Reading Food Labels, <b>Special Dietary Needs:</b> Vegetarian, Vegan, Gluten-Free, etc. Nutrition for Different Life Stages
3.	<b>Physical Fitness and Wellness</b>
	<b>Components of Physical Fitness:</b> Cardiovascular Endurance, Strength, Flexibility, and Body Composition. <b>Developing a Fitness Program:</b> Principles of Exercise: FITT (Frequency, Intensity, Time, and Type), Types of Exercise: Aerobic, Anaerobic, Flexibility, Balance, <b>Barriers to Physical Activity:</b> Common Challenges & Solutions, Time Management for Fitness
4.	<b>Mental Health and Emotional Well-Being</b>
	<b>Understanding Mental Health:</b> Definitions & Common Mental Health Issues, The Role of Mental Health in Overall Wellness. <b>Stress and Coping Mechanisms:</b> Types of Stress and Their Effects, Stress Management Techniques: Mindfulness, Meditation, Time Management. <b>Building Resilience:</b> Strategies for Enhancing Emotional Resilience, The Importance of Social Support Networks
5	<b>Integrating Health and Wellness into Lifestyle</b>
	<b>Work-Life Balance:</b> Strategies for Balancing Professional and Personal Life, The Impact of Work Environment on Health. <b>Creating a Wellness Plan:</b> Integrating Nutrition, Physical

Activity, and Mental Health Practices, Monitoring and Adjusting the Plan. **Health and Wellness in the Workplace:** Corporate Wellness Programs, Promoting a Healthy Work Environment

**Recommended Books:**

S. No	Title of the Book	Authors	Edition	Publication
01	Quality Council of India	Yoga professionals Official Guidebook for Level 2	2016	Excel Books, New Delhi
02	Yogic Suksma Vyayama,	Brahmachari Swami Dhirendra	1986	Dhirendra Yoga Publications, New Delhi,
03	Quality Council of India	Yoga professionals Official Guidebook for Level 2	2016	Excel Books, New Delhi
04	Asanas, Pranayama, Mudra, Bandh	Swami Dayanand Saraswati	2004	Yoga Publications Trust, Munger-Bihar

**Code: BCOCCO6202**  
**BCHCCH6202**

**YOGA**

**1 Credit (L T P : 0-0-2)**

Semester	VI	Specialization	
Course code	BCOCCO6202 / BCHCCH6202	Type	VAC (Open Elec.)
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Yoga	No. of Hours	30

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Understanding ways to harmonize the body & mind through Yoga
CO – 02	Understand	Understand the value of Yogic Prayer for Mental & Spiritual health.
CO – 03	Understand	Understanding of Beginner exercises in yoga.
CO – 04	Apply	Apply knowledge on physical exercise and basic asanas.
CO – 05	Apply	Apply knowledge on Pranayam & Meditation.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	-	-	-	2	2
CO2	-	1	-	-	-	2	2
CO3	-	-	1	-	-	2	2
CO4	-	-	-	1	-	2	2
CO5	-	-	-	-	1	2	2

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	2
CO2	-	2	-
CO3	-	-	-
CO4	1	-	3

CO5	-	1	-
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### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Yoga	6
2.	Introduction to Prayers	6
3.	Chalan Kriya/Loosening Practice	6
4.	Surya Namaskar & Yogasana	6
5.	Pranayama & Dhyana	6

### Syllabus:

Unit	Contents
1.	<b>Introduction to Yoga</b> Introduction of the Unit, Yoga Etymology, definition, Aim, Objective, Different types of yogic Practices, Conclusion & Real-life application
2.	<b>Introduction to Prayers</b> Introduction of the Unit, Prayers: Concept & recitation of Pranava, Akara, Ukara, Makara (AUM) Chant, Closing Prayers, Benefits, Conclusion & Real-life applications
3.	<b>Chalan Kriya/Loosening Practice</b> Introduction of the Unit, Chalan Kriya/Loosening Practice, Technique, Contradictions & Benefits, Neck Movement, Shoulder Movement, Bhujja Valli Shakti Vikashak, Conclusion & Real-life applications
4.	<b>Surya Namaskar &amp; Yogasana</b> Introduction of the Unit, Surya Namaskar, Yogasana – Standing Posture, Sitting Posture, Prone Posture, Supine Posture, Conclusion & Real-life applications
5	<b>Pranayama &amp; Dhyana</b> Introduction of the Unit, Pranayama (Techniques, Contradictions & Benefits), Anulom Vilom/Nadi Shoudhan, Ujjaye, Shitali, Bhramari, Dhyana (Techniques, Contradictions & Benefits), Conclusion & Real-life applications

### Recommended Study Material:

S. No	Title of the Book	Authors	Edition	Publication
01	Quality Council of India	Yoga professionals Official Guidebook for Level 2	2016	Excel Books, New Delhi
02	Yogic Suksma Vyayama,	Brahmachari Swami Dhirendra	1986	Dhirendra Yoga Publications, New Delhi,
03	Quality Council of India	Yoga professionals Official Guidebook for Level 2	2016	Excel Books, New Delhi
04	Asanas, Pranayama, Mudra, Bandh	Swami Dayanand Saraswati	2004	Yoga Publications Trust, Munger-Bihar

**Code: BC0006107  
BCHCCH6107**

**INTRODUCTION TO VEDIC  
MATHEMATICS (As a part of IKS)**

**2 Credit (L T P : 2-0-0)**

Semester	VI	Specialization	
Course code	BC0006107 / BCHCCH6107	Type	VAC
Credit	2	Pattern (L:T:P)	2:0:0

<b>Course Title</b>	<b>Introduction to Vedic Mathematics (As a part of IKS)</b>	<b>No. of Hours</b>	<b>30</b>
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**Course Outcomes:**

On successful completion of the course the learner will be able to:

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
CO – 01	Understand	The learner will be able to explain the historical background and foundational concepts of Vedic Mathematics, including the 16 sutras and 13 sub-sutras, and describe their relevance in modern problem-solving.
CO – 02	Apply	The learner will be able to apply relevant sutras to perform rapid addition and subtraction, and demonstrate mental math techniques to solve numerical problems efficiently.
CO – 03	Analyze	The learner will be able to execute various Vedic multiplication techniques using specific sutras and analyze their effectiveness in comparison to conventional methods.
CO – 04	Evaluate	The learner will be able to solve division problems and fractional computations using Vedic sutras, and evaluate patterns using digital roots and divisibility rules.
CO – 05	Create	The learner will be able to create efficient solutions for complex mathematical problems using advanced Vedic methods and justify their application in real-world scenarios.

**COs AND POs Mapping**

<b>COs and POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	1	-	-	1	-	-	-
<b>CO2</b>	-	1	1	-	1	-	-
<b>CO3</b>	2	-	-	-	-	1	-
<b>CO4</b>	1	-	-	-	-	-	1
<b>CO5</b>	-	1	-	-	-	-	-

**COs AND PSOs MAPPING**

<b>COs and PSOs</b>	<b>General</b>		
	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	-	1
<b>CO2</b>	-	2	-
<b>CO3</b>	-	-	-
<b>CO4</b>	-	-	2
<b>CO5</b>	-	-	-

**OUTLINE OF THE COURSE:**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the unit (Hours)</b>
<b>1.</b>	<b>Introduction to Vedic Mathematics</b>	<b>6</b>
<b>2.</b>	<b>Addition and Subtraction Techniques</b>	<b>6</b>
<b>3.</b>	<b>Multiplication Techniques</b>	<b>6</b>
<b>4.</b>	<b>Division and Fractions</b>	<b>6</b>
<b>5.</b>	<b>Advanced Applications</b>	<b>6</b>

**Syllabus:**

Unit	Unit Details
<b>1</b>	<b>Introduction to Vedic Mathematics</b>
	Overview of Vedic mathematics and its history, Understanding the 16 sutras (formulae) and 13 sub-sutras (sub-formulae), Benefits of Vedic mathematics in calculations and problem-solving
<b>2</b>	<b>Addition and Subtraction Techniques</b>
	Ekadhiken Purvena sutra for addition and subtraction, - Nikhilam Navatashcaramam Dasatah sutra for subtraction, Rapid addition & subtraction methods, Mental math techniques for quick calculations
<b>3</b>	<b>Multiplication Techniques</b>
	Urdhva-tiryagbhyam sutra for multiplication., Ekanyunena Purvena sutra for multiplication, Criss-cross multiplication method, Multiplication with numbers near 10 or multiples of 10
<b>4</b>	<b>Division and Fractions</b>
	Paravartya Yojayet sutra for division, Simple division methods using Vedic mathematics, Working with fractions and decimals, Digital roots and divisibility rules
<b>5</b>	<b>Advanced Applications</b>
	Squares, cubes, square roots, and cube roots using Vedic mathematics, Advanced multiplication and division techniques, Solving complex problems with Vedic mathematics, Real-world applications of Vedic mathematics

**Recommended Study Material**

Sr. No	Reference Book	Author	Edition	Publication
1	Vedic Mathematics	Bharati Krishna Tirthaji	Latest Edition	Motilal Banarsidass Publishers
2	Vedic Mathematics Made Easy	Dhaval Bathia	First Edition	Jaico Publishing House
3	High Speed Vedic Mathematics	Aditi Singhal & Sudhir Singhal	First Edition	S. Chand Publishing

**Important Web Links**

1	<a href="https://www.vedicmaths.org">https://www.vedicmaths.org</a>
2	<a href="https://www.vedamu.org/VedicMathematics/">https://www.vedamu.org/VedicMathematics/</a>
3	<a href="https://www.indiacore.com/vedicmaths/">https://www.indiacore.com/vedicmaths/</a>

**Code: BCHCCH6108****WEALTH MANAGEMENT****3 Credit (L T P : 3-0-0)**

Semester	IV	Specialization	Insurance & Banking
Course code	BCHCCH6108	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Wealth Management	No. of Hours	45

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the basic concepts, objectives, and scope of wealth management including the role of a wealth manager & components of personal finance.
CO – 02	Understand	Understand the strategic approaches to wealth creation, preservation, and

		transfer by analyzing client needs and financial goals.
CO – 03	Apply	Apply financial planning tools and time value of money concepts to assess investment and savings decisions for different financial goals.
CO – 04	Analyze	Analyze various retirement and estate planning instruments to design client-specific long-term financial security strategies.
CO – 05	Evaluate	Evaluate insurance products and risk management strategies to recommend suitable coverage aligned with clients' financial plans.

#### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	-	2	-	1	-
CO2	1	-	3	-	1	-	-
CO3	-	-	-	-	-	-	1
CO4	-	1	-	-	-	-	1
CO5	-	1	1	-	1	1	-

#### COs AND PSOs MAPPING

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	1
CO2	-	2	-
CO3	2	-	-
CO4	1	-	3
CO5	-	1	-

#### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Introduction to Wealth Management	9
2.	Wealth Management Strategy	9
3.	Financial Planning & Financial Mathematics	9
4.	Retirement & Estate Planning	9
5.	Insurance Planning	9

#### Syllabus

Unit	Contents
1.	<b>Introduction to Wealth Management</b>
	Overview - Define Wealth, Meaning & Scope of Wealth Management, Wealth cycle, Wealth Management Process, Introduction to Financial literacy. Savings and Investments - Introduction, Nature and Scope of Saving & Investments, Objectives of Saving and Investment (Tax Saving, Income and Growth of Capital), Investment Alternatives, Investment Attributes, Approaches to investment decision making, Qualities for successful investment
2.	<b>Wealth Management Strategy</b>
	Wealth Management Strategy: Meaning & scope of wealth management strategy, The unwealthy habits, Philosophy of wealth creation & management, Need for planning. Investment planning: Types of investment risk, Risk profiling of investors & asset allocation (life cycle model), Asset allocation strategies(strategic, tactical, life- cycle based), Goal-based financial planning, Active & passive investment strategies
3.	<b>Financial Planning &amp; Financial Mathematics</b>

	Financial Planning: Introduction, Role of Financial planner, Process of financial planning, Cash flow analysis, Financial Planning in India, Financial Blood Test Report. Financial Mathematics: Calculation of returns (CAGR, Post-tax returns, etc.), Calculation of Total assets, Net worth calculations
<b>4.</b>	<b>Retirement &amp; Estate Planning</b>
	Retirement Planning: Meaning & Objectives of Retirement planning, Gifts & Trust, Charity planning, Avoidable mistakes in retirement planning, Power of attorney for asset management. Estate planning: Meaning & scope, Need for Estate planning, Tools for Estate planning, Considerations for personal property and collectibles
<b>5</b>	<b>Insurance Planning</b>
	Insurance Planning : Meaning, Basic principles of insurance, Functions and Characteristics of Insurance, Rights and responsibilities of Insurer and Insured, Types of life insurance policies, Types of general insurance policies, Health insurance – mediclaim – Calculation of Human Life Value / Belth Method CPT

#### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Wealth Management	Suresh Goel	Bharat Law House Pvt. Ltd.
02	Wealth Management	H. Krishna Kumar	Vision Book House
03	Investment & Wealth Management	S. Kevin	PHI Learning Pvt. Ltd.
04	Wealth Management: Indian Perspective	B.K. Sinha & U.P. Singh	Himalaya Publishing House

**Code: BCHCCH6109**

**DIRECT TAX**

**3 Credit (L T P : 3-0-0)**

Semester	IV	Specialization	Audit and Taxation
Course code	<b>BHCCH6109</b>	Type	Minor
Credit	<b>3</b>	Pattern (L:T:P)	<b>3:0:0</b>
Course Title	<b>Direct Tax</b>	No. of Hours	<b>45</b>

#### Course Outcomes:

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the basic concepts of tax planning, tax avoidance, tax evasion, and the ethical principles associated with responsible tax practices.
CO – 02	Understand	Explain the concept of double taxation and understand the provisions of Double Taxation Avoidance Agreements (DTAA) and relief mechanisms under the Income Tax Act.
CO – 03	Apply	Apply the relevant provisions of the Income Tax Act to compute the total income and tax liability of a partnership firm including the remuneration and interest to partners.
CO – 04	Analyze	Analyze the procedures and conditions for assessment of charitable and religious trusts & local authorities, considering exemptions & tax treatment.
CO – 05	Evaluate	Evaluate the tax implications of corporate entities by computing their taxable income, applying MAT & interpreting tax planning strategies.

#### COs AND POs Mapping

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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CO1	2	1	-	-	1	-	-
CO2	2	-	1	-	1	1	2
CO3	1	-	2	1	-	2	1
CO4	1	1	-	1	-	-	-
CO5	-	2	-	1	-	1	1

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO1	1	1	-
CO2	-	-	1
CO3	-	-	-
CO4	-	-	2
CO5	2	2	-

### OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Tax Planning & Ethics in Taxation	9
2.	Double Taxation	9
3.	Assessment of Partnership firm	9
4.	Assessment of Trust, Assessment of Local Authorities	9
5.	Assessment of Companies	9

### Syllabus:

Unit	Contents
1.	<b>Tax Planning &amp; Ethics in Taxation</b>
	Introduction, Meaning & Scope of Tax Planning & Management. Features And Differences Between Tax Evasion, Tax Avoidance and Tax Planning
2.	<b>Double Taxation</b>
	Advance Ruling, Double Taxation Relief, DTAA U/S 90 & 91
3.	<b>Assessment of Partnership firm</b>
	Introduction to Partnership in India, Computation of Gross Total Income of Partnership Firm, Calculation of Interest and Remuneration payable to partners, Assessment of partners, Due date for filling of return of Firm and Partners, Practical Sums
4.	<b>Assessment of different person</b>
	Assessment of Trust, Assessment of Local Authorities
5	<b>Assessment of Companies</b>
	Introduction, Types of Companies, Rate of Tax for Companies, Computation of 'Book profit', Practical Sums

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Taxation	V.K.Singhania	Taxman Publication
02	Tax Management	I. P. Saha	McGraw Hill Education
03	Fundamentals of Tax	Dutta & Dutta	Pearson Publication
04	Direct Tax	Tapan K Panda	Oxford Publication

05	Taxation Management	Rajiv Batra	Pearson Publication
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**Code: BCHCCH6110**      **INTERNATIONAL FINANCE**      **3 Credit (L T P : 3-0-0)**

<b>Semester</b>	<b>VI</b>	<b>Specialization</b>	<b>Finance and Accounting</b>
<b>Course code</b>	<b>BCHCCH6110</b>	<b>Type</b>	<b>Minor</b>
<b>Credit</b>	<b>3</b>	<b>Pattern (L:T:P)</b>	<b>3:0:0</b>
<b>Course Title</b>	<b>International Finance</b>	<b>No. of Hours</b>	<b>45</b>

**Course Outcomes:**

On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remember	Recall the basic concepts, objectives, and scope of international finance, and recognize the significance of globalization in financial decision-making.
CO – 02	Understand	Explain the structure and functioning of foreign exchange markets and understand the mechanisms of exchange rate determination and quotation systems.
CO – 03	Apply	Apply knowledge of global financial institutions and international markets in analyzing cross-border financial flows and investment decisions.
CO – 04	Analyze	Analyze different types of foreign exchange risks and evaluate the financial appraisal and tax implications in international business operations.
CO – 05	Evaluate	Evaluate the use of derivatives such as futures, options, and swaps in managing financial risk in the international context.

**COs AND POs Mapping**

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-	1	-	-	-	1
CO2	-	-	-	-	-	-	-
CO3	-	1	2	-	-	-	1
CO4	-	-	-	-	-	1	1
CO5	2	-	-	1	1	-	2

**COs AND PSOs MAPPING**

COs and PSOs	General		
	PSO1	PSO2	PSO3
CO1	1	-	-
CO2	-	1	-
CO3	-	-	-
CO4	-	-	-
CO5	-	-	3

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Fundamentals of International Finance	9
2.	Foreign Exchange Markets and Exchange Rate	9

3.	<b>World Financial Markets &amp; Institutions</b>	9
4.	<b>Foreign Exchange Risk, Appraisal &amp; Tax Management</b>	9
5.	<b>Derivatives</b>	9

**Syllabus:**

Unit	Contents
<b>1.</b>	<b>Fundamentals of International Finance</b>
	Introduction to International Finance: Meaning/ Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance. Balance of Payment: Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption. International Monetary Systems: Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed & Flexible Exchange Rate System.
<b>2.</b>	<b>Foreign Exchange Markets and Exchange Rate</b>
	Foreign Exchange Markets: Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions & Settlement Date, Exchange Rate Quotations & Arbitrage, Forward Quotations (Annualized Forward Margin) Exchange Rates: Foreign Bank Note Market, Spot Foreign Exchange Market, Factors Affecting Exchange Rates, Exchange Rate Quotations - Direct & Indirect Rates, Cross Currency Rates, Spread & Spread %,
<b>3.</b>	<b>World Financial Markets &amp; Institutions</b>
	Euro Currency Bond Markets: Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks Depository Receipts – ADR, GDR, IDR International Foreign Exchange Markets: Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope & Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market
<b>4.</b>	<b>Foreign Exchange Risk &amp; Tax Management</b>
	Foreign Exchange Risk Management: Introduction to Foreign Exchange Risk Management, Types of Risk, Trade & Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage & Speculation International Tax Environment: Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens, Tax Liabilities
<b>5</b>	<b>Derivatives</b>
	Derivatives – Futures Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin. Derivatives – Options Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.

**Recommended Study Material**

<b>No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	International Financial Management	P.G. Apte	Tata McGraw-Hill Education
02	International Finance	V.A. Avadhani	Himalaya Publishing House
03	International Financial Management	Eun & Resnick	Pearson Education
04	International Finance	Maurice D. Levi	Routledge