

## **Programme Structure**

### **Sharda School of Business Studies**

B.Com./ B.Com.( Hons./ Hons. with Research)

**Programme Code: SBS0112** 

Batch: 2023-2027



## B.Com./ B.Com.( Hons./ Hons. with Research)

- **1. TITLE:** Four Year Programme Structure for Commerce Discipline B.Com./B.Com.( Hons./ Hons. With Research)
- 2. DURATION OF THE COURSE: 4 Years

#### 3. YEAR OF IMPLIMENTATION:

This syllabus will be implemented for the session academic year 2023-24 onwards.

#### 4. PREAMBLE

Total Credits- 160

Minimum credit required for multiple entry and exit:

Total credit of the 04 year UG Programme for year	01 <sup>st</sup> Year	40
wisemultiple entry and exit	02 <sup>nd</sup> Year	40
	03 <sup>rd</sup> Year	40
	04 <sup>th</sup> Year	40

Multiple Entry and Exist Options: The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two Term:s) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four Term:) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six Term:) completion the bachelor degree of commerce awarded is called B. Com. (Bachelor of Commerce) and after completing the 4 years (eight Term:s) then the Bachelor degree of Commerce with Research/ Hons. will be awarded.



#### Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

#### **Mission of the University**

Transformative educational experience
Enrichment by educational initiatives that encourage global outlook
Develop research, support disruptive innovations and accelerate entrepreneurship
Seeking beyond boundaries

**Core Values** 

Integrity Leadership Diversity Community



#### **Sharda School of Business Studies**

#### Vision

To be the center of excellence of global repute in business education to foster learning, attitude, professional prudence, creativity, entrepreneurship, and leadership accountable to the society.

#### Mission

- M1. Creating a stimulating learning environment
- M2. Consolidating professional skills and attitude
- M3. Growing our research acumen, teaching, and industry linkages
- M4. Delivering leading-edge knowledge in management, business development, leadership and global economy for society.

#### **Core Values**

Integrity, Leadership, Diversity and Community



#### 1.3 Programme Educational Objectives (PEO's)

1.3.1 B.Com./ B.Com. (Hons./ Hons. With Research)- Programme Education Objectives: The Programme Educational Objectives are defined in Para 1.3.1 and mapped with 1.3.2.

**PEO1**: Develop the professional skills for employment and lifelong learning in Commerce & Accounting Education

**PEO2**: Develop creative, innovative and entrepreneurial mindset to help in managerial decisions

**PEO3**: Apply the contextual knowledge to assess the regulatory issues and its compliances related to financial reporting, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business from

**PEO4**: Able to prove proficiency with the ability to engage in competitive exams & higher studies like M.Com., CA, CS, ICWA and other courses



#### 1.3.2 Mapping of PEOs with Mission Statements:

PEO Statements	School Mission 1.	School Mission 2	School Mission 3	School Mission 4
PEO1:	3	1	2	3
PEO2:	2	1	3	2
PEO3:	2	1	3	3
PEO4:	1	2	2	3

1. Slight (Low) 2. Moderate (Medium) 3. Substantial (High)



#### 1.3.3 Programme Outcomes (PO's):

**PO1**: **Business Environment and Domain Knowledge (BEDK)**: Have comprehensive knowledge of Accounting, Finance, Corporate Laws, Auditing and Taxation

PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Identify, formulate and analyse business problems reaching sustainable conclusions based on data

**PO3**: Global Exposure and Cross-Cultural Understanding (GECCU): Gear up with the updated knowledge in implementing the global business practices

**PO4**: Social Responsiveness and Ethics (SRE): Imbibe and commit to social responsiveness and professional ethics of business management practices

**PO5: Effective Communication (EC)**: Communicate effectively with the all stakeholders. Graduates are expected to develop effective oral and written communication

**PO6**: Life Long Learning (LLL): Prepare for Post-graduate and higher studies and to achieve success in their professional career.

**PO7**: **Enhancing Decision Making Capability (EDMC)**: Develop Capabilities of the students to create entrepreneurial mindset to make decisions at personal & professional level.

**PO8: Trained Informed Professionals (TIPS)**: This Programme could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirement

#### **Programme Specific Outcomes (PSO):**

**PSO1**: Demonstrate knowledge of various advanced accounting issues within a global framework thereby providing a unique opportunity to achieve an internationally recognized qualification

**PSO2**: Possess adequate knowledge skills on modern tools and experimental learning in area of commerce education

**PSO3**: Familiarize the students with regard to structure, organization and working of financial system in global arena and interpretation of financial statements in accordance with International Financial Reporting Standards



#### 1.3.4 Mapping of Programme Outcome Vs Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4
PO1:	3	2	3	2
PO2:	3	2	3	3
PO3:	3	1	3	1
PO4:	1	2	2	-
PO5:	2	2	1	1
PO6:	3	2	3	3
PO7:	2	2	1	3
PO8:	2	2	2	2
PSO1	3	2	2	2
PSO2	3	2	2	2
PSO3	3	3	3	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)



# <u>Term:-wise Titles of the Papers in UG Commerce</u>

### [B.Com./ B.Com.( Hons./ Hons. with

### **Research)**]

I	C010101T C010102T C010103T C010104T	Business Organization Business Statistics Business Communication Introduction to Computer Application	Theory Theory Theory Theory	5 5 3
II	C010103T C010104T	Business Communication Introduction to Computer Application	Theory	
II	C010104T	Introduction to Computer Application	•	3
II		A AA	Theory	
II	C010201T	G	2	3
II	C010201T	Creativity and Life Skills	Theory	3
	C0102011	Business Management	Theory	4
	C010202T	Financial Accounting	Theory	4
	C010203P	Computerized Accounting	Practical	1
	C010204T	Essentials of E-Commerce	Theory	3
	C010205T	Business Economics	Theory	5
III	C010301T	Company Law	Theory	5
	C010302T	Cost Accounting	Theory	4
	C010303T	Business Regulatory Framework	Theory	4
	C010304T	Inventory Management	Theory	3
		Essential Skills for 21st Century Professionals	Theory	3
IV	C010401T	Income Tax Law and Accounts	Theory	5
	C010402T	Fundamentals of Marketing	Theory	4
	C010403P	Digital Marketing	Practical	3
	C010404T	Fundamentals of Entrepreneurship	Theory	3
	C010405T	Tourism and Travel Management	Theory	4
V	C010501T	Corporate Accounting	Theory	5
	C010502T		Theory	5
	C010503T	Business Finance	Theory	5
	C010504T	Principles and Practices of Insurance	Theory	3
	C010505T	Monetary Theory and Banking in India	Theory	5
VI	C010601T	Accounting for Managers	Theory	5
	C010602T	Auditing	Theory	5
	C010603R	Comprehensive Viva	Viva	5
	C010604T	Financial Institutions and Market	Theory	4
	C010605T	Human Resource Management	Theory	4
	C010606T	Business Ethics and Corporate Governance	Theory	5
	IV V	C010204T	C010204T   Essentials of E-Commerce	C010204T   Essentials of E-Commerce   Theory



# Term:-wise Teaching Scheme UG Commerce

# B.Com./ B.Com.( Hons./ Hons. with Research)



# SHARDA UNIVERSITY Sharda School of Business Studies Batch: 2023-2027

Programme: B.Com./ B.Com.( Hons./ Hons. With Research) Term: I Session: 2023-2024

S.	Paper ID	<b>Course Code</b>	Course Name	T	eaching l	Load	C 114
No.				L	T	P	Credits
			THEORY SUB	BJECT	S		
1.		BCC101	Financial Accounting with Computerised Accounting (Core Course)	4	0	2	5
2.		BCC102	Business Organisation (DSE)	4	0	0	4
3.		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
4.		VOS102	Vocational Course-Creativity and Life Skills	0	0	6	3
5.		ARP101	Co-curricular Course -Communicative English -1 (ARP)	1	0	2	2
6.		VAB106	Value Added Course (VAC) – <b>Social Media Marketing</b>	3	0	0	3
			TOTAL CREDITS				20



# SHARDA UNIVERSITY Sharda School of Business Studies

Batch: 2023-2027

Programme: B.Com./ B.Com.( Hons./ Hons. With Research) Term: II Session: 2023-2024

S.	Paper ID	Course Code	Course Name	Teac	ching I	∠oad	G 11.
No.	1			L	T	P	Credits
	1	1	THEORY SUBJECTS				
1.		BCC103	Business Statistics (Core Course)	5	0	0	5
2.		BCC104	Business Management (Core Course)	4	0	0	4
3.		OPE	Minor Elective Open Electives- (Any one)^ -Other Faculty	3	0	0	3
4.		VOS101	Vocational Course- Business Etiquettes Skills.	0	0	6	3
5.		ARP102	Co-curricular Course- Communicative English -2	1	0	2	2
6.		VAB107	Value Added Course (VAC)- <b>Indian Culture and Heritage</b>	3	0	0	3
	1	-1	TOTAL CREDITS				20



Source: UP State Council of Higher Education/University Grants Commission (Curriculum and Credit Framework for Undergraduate Programmeme)

#### **Important Points:**

1. Term: 1=20 Credits 2. Term: 2= 20 Credits

1. Minor/Elective Subject: This subject will run for the each Term: and its credit would be 3.

#### Notes

- \* (i) The students would have a choice to get credit either from online mode SWAYAM (MOOC) the credit of the course must be 3 to 4 or from any school of the university offered by the school during the Term:,
- \*\* Student can get credit under the category of Vocational course either through online mode by registering them in NPTEL or from any school of the university

Students exiting the Programmeme after securing 40 credits will be awarded UG certificate in the relevant Discipline/Subject provided they secure 4 credits in work based vocational courses offered during summer term or internship/Apprenticeship in addition to 6 Credits from skill based courses earned during first and second Term:



# SHARDA UNIVERSITY Sharda School of Business Studies Batch: 2023-2027

Programme: B.Com./ B.Com.( Hons./ Hons. With Research) Term: III Session: 2024-25

S. No.	Paper ID	<b>Course Code</b>	Course Name		Teacl Loa		Credits
110.				L	T	P	
			THEORY SUBJECTS				
1.		BCC201	Company Law ( Core Course)	5	0	0	5
2.		BCC202	Cost Accounting (Core Course)	4	0	0	4
3.		BCC203	Business Regulatory Framework (DSE)	4	0	0	4
4.		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
5.		RBL001	Research based Learning (RBL-1) -Audit Course	0	0	4	0
6.		VOS202	<b>Vocational Course</b> - Essential Skills for 21 <sup>st</sup> Century Professional	0	0	6	3
7.		ARP201	Logical Skills Building and Soft Skills (Co- curricular Course -ARP)	1	0	2	2
			TOTAL CREDITS				21

#### SHARDA UNIVERSITY



### Sharda School of Business Studies Batch: 2023-2027

Programme: B.Com./ B.Com.( Hons./ Hons. With Research) Term: IV Session: 2024-25

S.	Paper ID	<b>Course Code</b>	Course	Te	aching	Load	G 114
No.	•			L	T	P	Credits
			THEORY SUBJECTS				
1.		BCC204	Income Tax Law and Accounts (Core Course)	5	0	0	5
2.		BCC205	Fundamentals of Marketing ( Core Course)	4	0	0	4
3.		BCC206	Business Economics (DSE)	5	0	0	5
		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
4.							
5.		RBL002	Research Based learning- 2 (Audit)***	0	0	4	0
6.		ARP306	Co-curricular Course**-Campus to Corporate	1	0	2	2
			TOTAL CREDITS	•	1		19



# SHARDA UNIVERSITY Sharda School of Business Studies Batch: 2023-2027

Programme: <u>B.Com./ B.Com.( Hons./ Hons. With Research)</u> Term: V Session: 2025-26

S. N	Paper Id	Course Code	Course Name		Feachin Load	ıg	Credits
0.				L	T	P	
			THEORY SUBJECTS	·			
1.		BCC301	Corporate Accounting (Core Course)	5	0	0	5
2.		BCC302	Goods and Services Tax (Core Course)	5	0	0	5
3.		BCC303	Business Finance (Core Course)	4	0	0	4
4.		BCC304	Monetary Theory and Banking inIndia (DSE)	3	0	0	3
				·			
5.		RBL003	Research Based Learning-3	0	0	2	1
6.		INC001	Industry Connect (30 days Training or Survey where economic activities are involved)	0	0	4	
			where economic activities are involved)				2
			TOTAL CREDITS				20

<sup>\*\*</sup>Summer Industry Internship (Industry Connect)



# SHARDA UNIVERSITY Sharda School of Business Studies Batch: 2023-2027

Programme: <u>B.Com./ B.Com.( Hons./ Hons. With Research)</u> TERM: VI Session: 2025-26

S.	Paper ID	<b>Course Code</b>	Course Name	T	eaching	Load	G 114
No.	•			L	T	P	Credits
·	·		THEORY SUBJECTS				
1.		BCC305	Accounting for Managers (Core Course)	5	0	0	5
2.		BCC306	Auditing (Core Course)	5	0	0	5
3.		BCC307	Business Ethics and Corporate Governance (Core Course)	4	0	0	4
4		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3
5.		RBL004	Research based learning-4	0	0	2	1
6.		CCU108	Community Connect	0	0	4	2
			TOTAL CREDITS				20



# SHARDA UNIVERSITY School of Business Studies Batch: 2023-2027

Programme/Branch: B.Com./ B.Com.( Hons./ Hons. With Research) TERM: VII Session: 2026-27

S.		Course Code	Course Name	Te	aching 1	Load	Credits
No.	Paper Id			L	T	P	Credits
			THEORY SUBJECTS				
1.		BCC401	Advanced Statistical Techniques	4	0	0	4
2.		BCC402	Legal Environment Framework	4	0	0	4
3.		OPE	Open Electives- (Any one)	4	0	0	4
<u>'</u>			Choose Any Two from the following (4 Credit each	1 course)		1	
4.		BCC403	Managerial Economics	4	0	0	
5.		BCC404	Advanced Managerial Accounting	4	0	0	8
6.		BCC405	Management Process and Organization Behavior	4	0	0	
7.		BCP401	Project**	0	0	6	3**
			TOTAL CREDITS	l l		1	20/23**



**Session: 2026-27** 

### **SHARDA UNIVERSITY School of Business Studies** Batch: 2023-2027

Programme/Branch: B.Com./ B.Com.( Hons./ Hons. With Research) TERM: VIII

S.	Paper Id	Course Code	Course Name	Te	aching 1	Load	Credits
No.				$\mathbf{L}$	T	P	Credits
			THEORY SUBJECTS				
1.		BCC406	Corporate Finance & Policy	4	0	0	4
2.		BCC407	International Trade & Business	4	0	0	4
3.		BCC408	Applied Research Methods **	4	0	0	4
,	,		<b>Choose Any ONE from the following</b>	, ,			
4.		BCC409	Financial Markets and Institutions	4	0	0	
5.		BCC410	Advanced Corporate Law	4	0	0	4
6.		BCC411	E-Commerce Governance	4	0	0	
7.		OPE	Open Elective **	4	0	0	4
8.		BCP402	Project Work & Dissertation**	0	0	18	9**
		ŗ	TOTAL CREDITS	l l			20/17**

<sup>\*\*</sup> Mandatory for those students who wants to pursue their graduation in Research. ^ A student has an option to get his/her Bachelor in Commerce with honours or with Research in Commerce.



### **UG** Commerce

[B.Com./ B.Com.( Hons./ Hons. with

Research)]

Term: I

**Course Modules** 



#### FINANCIAL ACCOUNTING

Sch	ool: SSBS	Batch: 2023-2027			
Pro	gramme:	Current Academic Year: 2023-2024			
<b>B.C</b>	Com./ B.Com.(				
	ns./ Hons.				
Wit	th Research				
	Branch:	TERM: I			
1	Course Code				
2	Course Title	Financial Accounting with Computerized Accounting			
3	Credits	5			
4	Contact	4-0-2			
	Hours				
	(L-T-P)				
_	Course Type	Compulsory			
5	Course Objective	The objective of this course is to introduce problems of financial as measuring and reporting issues related to assets and liabilities a the financial statements.			
6	Course Outcomes	After successful completion of course the students would be <b>CO1</b> : Define the terms related to accounting and the account			
		CO2. Explain the financial transactions of a firm throug	h the		
		examination of relevantdata.			
		CO3: Construct the accounting data of a firm using var	ious		
		quantitative inputs of arelevant period.			
		<b>CO4:</b> Analyse the effect of changes in these inputs on the fir position of a firm.	nancial		
		CO5: Evaluate the various accounting scenarios in a firm. CO6: Gain the working knowledge on the preparing of various accounted independently	counts		
7	Course Description	The course focuses on detailed understanding of accounting informaccounting concepts, accounting principles, accounting cycle, recotransactions, and financial statement concepts.			
8			CO Mapping		
	Unit 1	Introduction to Financial Accounting			
	A	Nature and scope of Accounting, Generally Accepted Accounting Principles:	CO1, CO2		
	В	Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,	CO1, CO2		
	С	Preparation of Journal, Ledger and Trial	CO1, CO2		
		Balance, Profit and Loss A/c, Balance Sheet, Concept of			
		Income			
		and its Measurement			
	Unit 2	Royalty & Hire-Purchase Accounting			
-	A				
		Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana			



В	Books of Hire Pu Calculation of Is	rchaser and nterest and int, Payme	Accounting Records in the Vendor, Different Methods of Cash Price, Maintenance of nt of Premium, Default in of Goods.	CO2, CO4	
С	Purchase and Inst Accounting Record suspense account	tallment Pay Is in the bool	of Purchaser & Vendor, Interest	CO2, CO4	
Unit 3 A	Advantage, Method	counts - Mea ds of Departi	uning, Objects and Importance, mental Accounts, Final Accounts Business, Allocation of Indirect	CO1, CO3	
В		ctives of Bran	nch Account,Importance and	CO3, CO4	
С	Classification of Bunder various Meth	nods	ounting of Branch Accounts	CO3, CO6	
Unit 4	Insolvency & Voy				
A	- Meaning, Circum Insolvency	CO1, CO3, CO4			
В	, Preparation of Sta	CO1, CO3, CO4			
С	Accounts	- Meaning &	Preparation of Voyage	CO4, CO6	
Unit 5	Depreciation				
В	depletion, amortiza accounting  Methods of recordi depreciation; Depre	ntion, and dila	s of depreciation; Depreciation, apidation; Depreciation ion; Methods for providing fferent assets; Depreciation of	CO5, CO6	
С	Depreciation accou		accounting standard;	CO5, CO6	
Mode of examination Weightage Distribution	Theory  CA 25%	MTE 25%	ETE 50%		
Text book/s*					
Other References		ounting for	Maheshwari S. K, "A Management",Vikas 13)		



#### **COURSE ARTICULATION MATRIX**

POs COs	PO 1	PO 2	PO3	PO4	PO5	PO6	PO 7	PO 8	PSO1	PSO 2
CO 1	3	2	2	1	1	3	2	2	3	3
CO 2	3	3	1	-	-	3	2	1	3	3
CO 3	3	2	2	1	2	3	1	2	3	3
CO 4	3	3	1	-	2	3	2	1	3	3
CO 5	2	2	1	1	2	2	1	1	2	2
CO 6	2	2	1	1	1	2	2	1	1	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### **BUSINESS ORGANIZATION**

<b>School:</b>	SSBS	Batch: 2023-2027	
_	mme: <i>B.Com.</i> /	Current Academic Year: 2023-2024	
	( Hons./ Hons.		
With Ro			
	Branch:	Term: I	
1	Course Code	BCN101	
2	Course Title	Business Organization	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Compulsory-DSE	
5	Course Objective	The key objectives of the course is to develop an appreciation of w and the role of management in planning, decision making, organiz communicating, motivating, controlling and co-ordinating.	
7	Course Outcomes  Course Description	After successful completion of course the students would be CO1: Ability to understand the concept of Business Organisation.  CO2: Ability to understand the terminologies associated with the field of Business Organisation along with their relevance.  CO3: Ability to identify the appropriate types and function Business Organisation for solving different problems.  CO4: Ability to apply basic Business Organisation principles business and industryrelated problems.  CO5: Ability to understand the concept of Sole Propres Partnership and Joint StockCompany etc.  CO6: Ability to understand the operational working principles various Businessorganizations  This course provides a basic overview of the different forms of business structures and will equip them with the minimum knowled business on their own.	isation along th toning of th to solve the sto solve the s
0			CO Mapping
	Unit 1	Introduction to Business Organizations	<u> </u>
	A	Business: Concept, Meaning, Features, Stages of development of business and importance of business.	CO1
	В	Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization,	CO1
	С	Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics	CO1
	Unit 2	Promotion of Business	
	A	Considerations in Establishing New Business. Qualities of a Successful Businessman.	CO2
	В	Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits.	CO2



С	Difference between Private and Public Company, Conce One Person Company	pt of	CO2
Unit 3	Plant Location - Concept		
A	Concept, Meaning, Importance, FactorsAffecting Plant Location. Alfred Weber"s and Sargent Florence"s Theor Location.	ies of	CO3
В	Plant Layout –: Meaning, Objectives, Importance, Types Principles of Layout	and	CO3
С	Factors Affecting Layout. Size ofBusiness Unit—: (for Measuringthe Size and Factors .	Criteria	CO3
Unit 4	<b>Business Combination</b>		
A	Meaning, Characteristics, Objectives, Causes, Forms and of Business Combination	l Kinds	CO3
В	Meaning, Characteristics, Objectives, Affecting the Size.		CO3,CO4
С	Optimum Size and factors determining the Opti Size.		CO3,CO4
Unit 5	Rationalization and Nationalization		
A	Principles, Merits and demerits, Difference between Rationalization and Nationalization.		CO1, CO3,CO6,
В	operational working principles and process of various Bu organizations. Business combination and its types, Rationalisation and Automation	CO1, CO3	
С	Methods of Remunerating Labour, Stock Market, Comm Market	odity	CO1, CO6,CO3,CO4, CO5
Mode of examination	Theory		
Weightage	CA MTE ETE		
Distribution	25% 25% 50%		
Text book/s*  Other	1. Gupta, C.B., "Business Organisation", Mayu Publiction, (2014).  2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation&Management", Kitab Mahal, (2014).  Sherlekar, S.A. and Sherlekar, V.S, "Modern Organization & Management Systems Approach Membraness Publishing House, (2000).	Business	
References	<ol> <li>Agarwal K.K., "Business Organisation and Management".</li> <li>Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".</li> <li>Prasad, Jagdish, "Vyavasayik Sanghathan E Prabandha".</li> <li>Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".</li> </ol>	vam	



#### **COURSE ARTICULATION MATRIX**

PO Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2	2	2
CO2	1	1	2	1	2	3	2	1	2	2	2
CO3	1	1	2	1	2	3	1	1	2	2	2
CO4	1	2	2	1	1	3	1	2	2	2	2
CO5	2	1	1	1	2	2	1	2	3	2	3
CO6	2	1	1	1	2	2	2	2	1	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### Creativity and Life Skills

Sch	nool: SSBS	Batch: 2023-2027
	gramme:	Current Academic Year: 2023-2024
	Com./ B.Com.(	
	ns./ Hons.	
Wit	th Research	
	Branch:	TERM: I
1	Course Code	VOS102
2	Course Title	Creativity and Life Skills
3	Credits	03
4	Contact	0-0-6
	Hours	
	(L-T-P)	
	Course Type	Vocational
5	Course Objective	The objective of this course is to enable students to have a deeper understanding on why creativity and freshness of ideas is the foundation of all impactful innovations for individuals and society.
		The goal of this course is to be activity based, with sound conceptual underpinnings, and make it more interactive and entertaining so that effective learning can happen with skills developed for a successful life, on emotional, cognitive and social levels.
		It also aims to Channel novel ideation into concepts or things which are actually useful for the society as a whole .
		This also seeks to focus on nurturing essential life skills to becoming meaningful members of contemporary society.
6	Course Outcomes	After completion of the course, students shall be able to:  CO1. Have a practical, hands-on framework, to understand the significance of nurturing innovative thinking and applying it to improve the workings of our lives and the society as a whole.  CO2. Inculcate a sense of freedom and appreciation for the spirit of critical thinking, newness, novelty and confidence in the unrestrained possibility of fresh ideas.  CO3. Develop an empathic individual who has the skills to destigmatise mental health issues and develop basic skills of self-regulation and stress management.  CO4. Learn and utilize essential life skills, in terms of everyday management of life, aspects of impactful communication, digital media, personality development, conflict resolution, and in scenarios where negotiation skills are needed.  CO5. Develop a sense of responsibility and accountability towards nature and fellow citizens.  CO6: Apply out-of the box thinking for creating a positive impact in society.
7	Course Description	This course is designed to stimulate, augment and develop personal creativity and out-of-the box thinking in all spheres of a student's personal and professional life.  Creativity, being central to a sense of fulfilment and productivity in all activities of life, goes in alignment with the development of essential skills
		in life.



Unit 1	Introduction	· Compétenc	re Assessment	CO Mapping						
A			Creativity through self-	CO1, CO2						
Α			rams and Left-right brained	CO1, CO2						
	approaches.	ois. Eillieagi	and Left-right of afficu							
В		ativity/inna	rative thinking and main	CO1, CO2						
D	dimensions	ativity/iiiiov	ative tilliking and main	CO1, CO2						
C		toral Thinking	: Concept and Applications	CO1, CO2						
Unit 2	Social skills an	CO1, CO2								
A			ed contemporary life, work and	CO1, CO2						
				, , , , , , ,						
	Skills.	citizenship, National Curriculum Framework on Life								
В	Critical thinking	& Problem s	olving	CO2, CO4						
	Collaboration as			002,00.						
	Agility and ada									
С	Communication		onal Skills	CO2, CO4						
		_								
	Proactive initiat	rive skills								
Unit 3	Mental and en	Mental and emotional wellbeing								
A	Self-Awareness	CO1, CO3								
	Understanding of									
В	Difference betw	CO3, CO4								
	Quotient									
С	Techniques to s	CO3, CO6								
	Freedom techni	203, 200								
Unit 4	Digital Media									
		Digital Media Skills/ creative arts								
A	Constructive Us	CO1, CO3,								
11	Constructive	se of Digital a	na social Modia	CO4						
В	LinkedIn for in	ncreasing emp	lovability.	CO1, CO3,						
		terousing omp	10) 401110) 1	CO4						
С	Creative Arts: P	Painting, Dram	natics, Music, Singing, debates, etc	CO4, CO6						
Unit 5			tal consciousness	, ,						
A	Being a good ci			CO5, CO6						
В	Tree plantation			CO5, CO6						
С			ng with fellow classmates and	CO5, CO6						
	identifying their	r positive trait	s': Building healthy competition.							
Mode of	Theory concern	ts and data int	ernretation							
examination	Theory, concept	Theory, concepts and data interpretation								
Weightage										
Distribution	25%	25%	50%							
Text book/s*	2270									
	1. Locker and	d Kaczmarek	, Business Communication:							
	Building Critic									
	Dunaing Cittle	our okiiis, 11v								
	Misra A K B	susiness Com	munication (Hindi), Sahitya							



Other		
References	2. Locker and Kaczmarek, Business Communication:	
	Building Critical Skills, TMH	
	Misra, A.K., Business Communication (Hindi),	
	Sahitya Bhawan Publications Agra	

#### **Course Articulation Matrix**

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	-	2	1	-	-	2	2	2	-	2	-
CO2	-	-	1	-	-	-	2	1	-	2	-
CO3	-	1	-	-	-	-	2	1	-	-	-
CO4	-	-	-	1	-	2	1	1	-	-	-
CO5	-	2	-	1	-	2	1	3	-	-	-
CO6	-	2	2	1	-	1	1	2	-	2	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

<b>6</b> 1	l conc		Batch: 2023-2027						
Scho	ols: SSBS		Academic Year: 2023-2024						
Pro	ogramme:	B Co	Term:: I om./ B.Com.( Hons./ Hons. With Research						
	Course	<b>D.CO</b>	· · · · · · · · · · · · · · · · · · ·						
1	Code		ARP101						
2	Course Title		Communicative English-1						
3	Credits		2						
4	Contact Hours (L-T- P)		1-0-2						
5	Course Objective	environments thaccents and standommunication	he linguistic barriers that emerges in varied socio-linguistic barriers that emerges in varied socio-linguistic barrough the use of English. Help students to understand different dardise their existing English. Guide the students to hone the basic skills - listening, speaking, reading and writing while also uplifting of themselves, giving them self-confidence and building positive						
6	Course Outcomes	CO1 Develop write grammat  CO2 Acquire w for error-free of CO3 Interpret which would he cod Comprehe social contexts  CO5 Develop brainstorming towards prepare of opportunities  CO6 Function knowledge of code code code code code code code code	o, share and maximise new ideas with the concept of and the documentation of key critical thoughts articulated ring for a career based on their potentials and availability						
7	Course Description								
<u> </u>	Uni		Sentence Structure	CO Mapping					
	Тор	ic 1	Subject Verb Agreement	CO1					
		ic 2	Parts of speech	231					



	Topic 3	Writing well-formed sentences	
	Unit B	Vocabulary Building & Punctuation	
	Topic 1	Homonyms/ homophones, Synonyms/Antonyms	CO1, CO2
	Topic 2	Punctuation/ Spellings (Prefixes-suffixes/Unjumbled Words)	CO1, CO2
	Topic 3	Conjunctions/Compound Sentences	CO1, CO2
	Unit C	Writing Skills	
	Topic 1	Picture Description – Student Group Activity	CO3
	Topic 2	Positive Thinking - Dead Poets Society-Full-length feature film - Paragraph Writing inculcating the positive attitude of a learner through the movie   SWOT Analysis - Know yourself	CO3, CO2, CO3
	Topic 3	Story Completion Exercise —Building positive attitude - The Man from Earth (Watching a Full length Feature Film)	CO2, CO3
	Topic 4	Digital Literacy   Effective Use of Social Media	CO3
	Unit D	Speaking Skill	
	Topic 1	Self-introduction/Greeting/Meeting people – Self branding	CO4
	Topic 2	Describing people and situations - To Sir With Love ( Watching a Full length Feature Film )	CO4
	Topic 3	Dialogues/conversations (Situation based Role Plays)	CO4
	Unit E	Professional Skills   Career Skills	
	Topic 1	Exploring Career Opportunities	CO4, CO5
	Topic 2	Brainstorming Techniques & Models	CO4, CO5
	Topic 3	Social and Cultural Etiquettes	CO4, CO5
	Topic 4	Internal Communication	CO4, CO5
	Unit F Topic 1	Leadership and Management Skills  Managerial Skills	CO6
	Topic 2	Entrepreneurial Skills	CO6
9	Evaluations	Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations ( 60% CA and 40% ETE	N/A
10	Texts & References   Library Links	<ul> <li>Blum, M. Rosen. How to Build Better Vocabulary. London: Bloomsbury Publication</li> <li>Comfort, Jeremy (et.al). Speaking Effectively. Cambridge University Press</li> </ul>	



Cos	PO	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PS	PSO	PSO
	1								O1	2	3
ARP101.1	-	-	-	-	3	3		-	-	-	-
ARP101.2	-	-	-	2	3	3		-	-	-	-
ARP101.3	-	-	-	-	3	3		-	-	-	-
ARP101.4	-	-	_	2	3	2	1	2	ı	-	-
ARP101.5	-	_	_	_	3	2	1	2	-	-	-
ARP101.6	-	_	_	1	3	2	1	2	-	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



### **Indian Culture and Heritage**

Sch	nool: SSBS	Batch: 2023–2027				
B.C Hor Wit	ogramme: Com./ B.Com.( ns./ Hons. th Research	Current Academic Year: 2023-2024				
	anch: NA	Term:: 1	=			
1	Course Code		=			
2	Course Title	Indian Culture and Heritage	_			
3	Credits	3	_			
4	Contact Hours (L-T-	3-0-0				
	P)					
5	Course Status	Value Added Course				
6	Course Description	India is one of the ancient civilizations of the world which has stood the test of time. In fact, what makes Indian culture unique among other ancient civilizations is its ability to accommodate and assimilate external influences and weave them into its own cultural fabric. This composite influence has not only enriched the cultural milieu of India; it has also made it stronger. Indian art, architecture, music, language, philosophy and religion reflect this diversity of influence that has occurred through centuries. This is the beauty of Indian Culture and Heritage. As Indian citizens not only do we need to be proud of this pluralistic and rich cultural heritage but also to study it objectively and assess it critically.				
7	Course	study it objectively and assess it critically.  The course aims to familiarize the students with some of the core				
,	Objectives	aspects of Indian culture and heritage, and to create awareness about				
0	Course	the Indian Architecture, Education system etc.				
8	Course Outcomes	After the completion of this course the students will be able to:  CO1.to familiarize learners with various aspects of the culture				
		and heritage of India.				
		CO2.to acquaint learners with the contributions of our ancestors				
		in the areas of religion, philosophy, science, arts, education,				
		languages and literature.				
		CO3. to enable learners to appreciate the underlying unity amidst diversity in all aspects of India's culture.				
		CO4. to acquaint learners with the impact of Indian culture in				
		different countries of the world.				
		CO5.to enable learners to appreciate the composite nature of				
		Indian culture.				
		CO6.Students will have developed a better understanding of				
		important issues related to gender in contemporary India				
0	0.4" "		00			
9	Outline syllab	us	CO Mapping			
	Unit A	History and Culture	mapping			



		characteristics of culture, Characteristics of Indian culture, Cultural								
		influence and assimilatio	n							
	A 2	Indian Culture through Ancient & Medieval History: Ancient								
		India: Indus Valley Civilization, Vedic Culture, Greek Invasion and								
		Its Impact on Indian Cult	ture,Other Faiths; Medieval India: Rise of							
		Islam, Sufism, Bhakti Movement  Modern History: Riseof West and Its Impact on India, India In The								
	A 3	Modern History: Rise of West and Its Impact on India, India In The								
		18th Century: Economy, Society and Culture								
	Unit B	18 <sup>th</sup> Century: Economy, Society and Culture Architecture and Performing Arts								
	B 1		Cave Architecture: Ajanta and Ellora, South	CO3						
		Indian Architecture, sculpture and temples								
		Medieval Architecture: Emergence of Indo-Islamic style of								
		architecture, Islamic Architecture: Mosques and Tombs, Palaces and								
		Forts								
	B2	Modern Architecture: Colonial Architecture, Contemporary Indian								
		Architecture								
ļ	В3	Music, Dance and Theatre: Introduction to Hindustani Classical								
		,	ic, Classical Dances, Bharatanatyam, Kathak,							
		Odissi, Manipuri, Introduction to Indian Theatre								
	Unit C	Education								
	C 1	Education in Ancient Period: Vedic Period: The Gurukul System,								
		Mauryan Period, Gupta Period: Buddhist and Jain Monasteries, Post-								
		Gupta Period: Development of Universities								
	C 2	Education in Medieval Period: Madarsas, Maktabs, Pathshalas,								
		Education in Modern Period: Macaulay's Minutes, Wood's								
		Despatch, Indian University	sities Act							
	C 3	Education in Post-Independence Period: Elementary Education,								
		Secondary Education, 10+2+3 Education System, Higher Education,								
		Technical Education and Vocational Education, Distance Education								
		and Adult Continuing Education  Indian Culture and Ethos during Independence Movement								
	Unit D									
	D 1	Introduction to Independence Movement								
Ī	D 2	Reciprocal Influence between Indian Culture and Independence								
		Movement  Celebration of festivals and their role in Indian culture and								
ļ	D 3									
		Independence Movement	t							
	Unit E	Post-Independence Culture								
	E 1	Cosmopolitan Culture, Ir	nfluence of TV Serials, Influence of Internet	CO6						
Ī	E 2	Globalization and Indian Culture: Spread of Buddhism, Spread of								
		Hinduism								
	E 3	JK, USA, Africa and South East Asia	CO6							
		Theory								
)	Mode of									
	examination									
1	Weightage	Internal (CA)M	Final							
	Distribution	MTE								
		25	50							
		25		Ì						



11	References	Jawaharlal Nehru. <i>The Discovery of India</i> . New Delhi: Amazon,2010

#### **COURSE ARTICULATION MATRIX**

POs Cos	PO 1	PO 2	PO 3	PO 4	PO 5	<b>PO</b> 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1	1	1	1	1	-	-	-
CO2	1	1	1	2	1	1	1	1	-	-	-
CO3	2	2	2	2	1	1	1	1	-	-	-
CO4	2	2	2	2	1	1	1	1	-	-	-
CO5	2	2	2	2	1	1	1	1	-	-	-
CO6	2	2	3	2	1	1	1	1	-	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



## **UG Commerce**

[B.Com./ B.Com.( Hons./ Hons. with Research)]

Term: II Course Modules



# **BUSINESS STATISTICS**

	ool: SSBS	Batch: 2023-2027	
	gramme:	Current Academic Year: 2023-2024	
	Com./ B.Com.(		
	ns./ Hons.		
Wi	th Research		
	Branch:	TERM: -II	
1	Course Code	BCN107	
2	Course Title	<b>Business Statistics</b>	
3	Credits	5	
4	Contact	5-0-0	
	Hours		
	(L-T-P)		
	Course Type	COMPULSORY	
5	Course	To devial on the students shility to deal with numerical and quantita	tiva issues in
	Objective	To develop the students ability to deal with numerical and quantital business. To enable the use of statistical, graphical and algebraic t	
		wherever relevant. To have a proper understanding of Statistical a	
		Economics and Management.	ppiications in
6	Course	At the end of the course students will be able to:	
_	Outcomes	The side of the course students will be usie to.	
		<b>CO1</b> : Describe, organize, display and interpret the data.	
		<b>CO2</b> : Discuss the characteristics of the data.	
		CO3: Apply the managerial problems in a business scenario.	
		CO4: Analyze a set of data for decision making.	
		CO5: Evaluate results in excel as statistical software.	
		CO6: Using Statistical tool for decision making.	
7	Course	This course is designed to provide students with an understanding	a of the data
	Description	and its relevance in business and develop an understanding of the	
		techniques from statistics. A particular emphasis is placed on de	
		ability to interpret the numerical information that forms the basis	
		making in business. Most of the examples are drawn from a	or accision-
		making in business. Wost of the examples are drawn from a	
		business applications	
8			
8	Unit 1		a variety of
8	Unit 1	business applications	a variety of
8		Introduction to Statistics	a variety of  CO Mapping
8		Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis	a variety of  CO Mapping
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian	CO Mapping
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and	CO Mapping
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation,	CO Mapping
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and	CO Mapping
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data,	CO Mapping
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and	CO Mapping
8	A B	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and	CO Mapping CO1, CO2 CO1, CO2
8	A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and	CO Mapping
8	A B	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and  Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	CO Mapping CO1, CO2 CO1, CO2
8	A B C Unit 2	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and  Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.  Measures of Central Tendency	CO Mapping CO1, CO2 CO1, CO2 CO1, CO2
8	A B	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and  Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.  Measures of Central Tendency Measures of Central Tendency – Mean, Median, Mode,	CO Mapping CO1, CO2 CO1, CO2
8	A B C Unit 2 A	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and  Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.  Measures of Central Tendency Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion	CO1, CO2  CO1, CO2  CO1, CO2
8	A B C Unit 2	Introduction to Statistics Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and  Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.  Measures of Central Tendency Measures of Central Tendency – Mean, Median, Mode,	CO Mapping CO1, CO2 CO1, CO2 CO1, CO2



С	Test of Skew efficient of Skew		spersion,	Its	Importance, Co-	CO2, CO4				
Unit 3	Introduction to	Correlation								
A	Correlation- Me	CO1, CO3								
В		- Scatter Diagram, Karl Pearson"s Coefficient of Correlation, Spearman"s Rank								
С	Coefficient of C	Correlation.				CO3, CO6				
Unit 4	Index Number									
A	Meaning, Types Number, Fixed conversion.				eting Price Index ethod, Base	CO1, CO3, CO4				
В	Base shifting	er"s Ideal Inde			umer Price Index eversibility Test-	CO1, CO3, CO4				
С	Components of Series: - Movi Square	of a Time Se	ries. Dec	omp	Importance and osition of Time hod of Least	CO4, CO6				
Unit 5	Sample space a	and Events								
A	distributions: N		on, Binom	ial ar		CO5, CO6				
В	Co-efficient of	relation through			and zero ms, Interpretation	CO5, CO6				
С	Simple and Mul for the Line of I Multiple Regres	Best Fit, Explain	_			CO5, CO6				
Mode of examination	Theory, concep	ts and data inter	pretation							
Weightage	CA	MTE	ETE							
Distribution	25%	25%			50%					
Text book/s*	HarperCollins 2. Gupta, S.C	nler: Statistics t ; . Fundamental								
	Publication.									
Other References	Sharma J.K., E	Business Statist	ics, Pears	on E	ducation					



CO/P PO PO PO PO PO PO РО PO PSO PSO PSO O CO1 CO2 CO3 CO4 CO5 CO6 

Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

1-



#### **BUSINESS MANAGEMENT**

Sch	ool: SSBS	Batch: 2023-2027
Pro	gramme:	Current Academic Year: 2023-2024
	Com./ B.Com.(	
Ho	ns./ Hons.	
Wi	th Research	
	Branch:	TERM: II
1	Course Code	C010201T/BCN106
2	Course Title	Business Management
3	Credits	4
4	Contact	4-0-0
	Hours	
	(L-T-P)	
	Course Type	COMPULSORY
5	Course	COM CERCIT
3	Objective	Select and use appropriate resources to collect business data that will ultimately translate into information for decision-making.
		Use the marketing information management concepts, systems, and tools needed to obtain, evaluate, and disseminate information for use in making marketing decisions.
		Conduct research to identify and analyze client needs and desires and make marketing recommendations regarding business decisions and use appropriate leadership skills and styles to maximize employee productivity.
6	Course Outcomes	After completing this course a student will have: CO1: Ability to understand the concept of Business Management along with the basic lawsand norms of Business Management. CO2: Ability to understand the terminologies associated with the field of BusinessManagement and control along with their relevance. CO3: Ability to identify the appropriate method and techniques of Business Management for solving different problems. CO4: Ability to apply basic Business Management principles to solve business and industryrelated problems. CO5: Ability to understand the concept of Planning, Organizing,
		Direction, Motivation andControl etc.  CO6: Enhancing the capacity to assist in taking managerial decisions.
7	Course Description	The world of business management offers an array of career opportunities unparalleled among income earning possibilities. Industries from mining to waste disposal have management-level positions in many companies. Business management requires a combination of skills and knowledge, coupled with good judgment and leadership qualities. There are several fundamental aspects of operating a business — whether you run your own small business or hold a management position in a national corporation — that a manager should



		be aware of. Our course takes you through some of t requirements you may encounter while managing a business.							
8		requirements you may encounter winte managing a business.	CO Mapping						
0	Unit 1	Introduction to Dusiness Management	CO Mapping						
	A	Introduction to Business Management	CO1, CO2						
	A	Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg	CO1, CO2						
	В	Overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System;	CO1, CO2						
	С	Contingency Approach, System Approach	CO1, CO2						
	Unit 2	Concept of Planning							
	A	Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept,	CO1, CO2						
	В	Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance.	CO2, CO4						
	C Unit 3	Authority and Responsibility Relationships Centralization and Decentralization. Departmentation. Organizational Structure- Forms.  Concept of Direction	CO2, CO4						
	Omt 5	Concept of Direction							
	A	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance.							
	В	Nature, Process, Importance, Types, Networks and Barriers. Effective Communication.Management of Change	CO3, CO4						
	С	Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change	CO3, CO6						
	Unit 4	Introduction to Controlling							
	A	Meaning, Importance and Process, Effective Control System. Techniques of Control.	CO1, CO3, CO4						
	В	Motivation- Concept Types, Importance, Theories- Maslow, Herzberg	CO1, CO3, CO4						
	С	McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning.	CO4, CO6						
	Unit 5	Evolution of Management							
	A	Nature of Management, Evolution of Management Thought, Functions of Management	CO5, CO6						
	В	Strategic Management Concept, Functions and Leadership styles	CO5, CO6						
	С	Likert"sFour System of Leadership	CO5, CO6						
	Mode of examination	Theory, concepts and data interpretation							
	Weightage								
		25% 25% 50%							
	Distribution	25% 25% 50%							

	Publiction, (2014). 4. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation&Management", Kitab Mahal, (2014).	
Other References	3. Locker and Kaczmarek, Business Communication:	
	Building Critical Skills, TMH	
	Misra, A.K., Business Communication (Hindi),	
	Sahitya Bhawan Publications Agra	

PO Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2	2	2
CO2	1	1	2	1	2	3	2	1	2	2	2
CO3	1	1	2	1	2	3	1	1	2	2	2
CO4	1	2	2	1	1	3	1	2	2	2	2
CO5	2	1	1	1	2	2	1	2	3	2	3
CO6	2	1	1	1	2	2	2	2	1	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

SHARDA UNIVERSITY

Batch: 2022-2023

Schools: SSBS

Scho	ools: SSBS		
		Current Academic Year: 2022-2023	
		Term::	
F	Programme:	B.Com./ B.Com.( Hons./ Hons. With Research	
1	Course Code	ARP102	
2	Course Title	Communicative English -2	
3	Credits	2	
4	Contact Hours (L-T-P)	1-0-2	
5	Course Objective	To Develop LSRW skills through audio-visual language acquirement, creative writing, advanced speech et al and MTI Reduction with the aid of certain tools like texts, movies, long and short essays.	
		After completion of this course, students will be able to:  CO1 Acquire Vision, Goals and Strategies through Audio-visual Language Texts	
		CO2 Synthesize complex concepts and present them in creative writing	
	Course	CO3 Develop MTI Reduction/Neutral Accent through Classroom Sessions & Practice	
6	Outcomes	CO4 Determine their role in achieving team success through defining strategies for effective communication with different people	
		CO5 Realize their potentials as human beings and conduct themselves properly in the ways of world.	
		CO6 Acquire satisfactory competency in use of Quantitative aptitude and Logical Reasoning	
7	Course Description	The course takes the learnings from the previous Term: to an advanced level of language learning and self-comprehension through the introduction of audio-visual aids as language enablers. It also leads learners to an advanced level of writing, reading, listening and speaking abilities, while also reducing the usage of L1 to minimal in order to increase the employability chances.	
8		Outline syllabus - ARP 102	
	Unit A	Acquiring Vision, Goals and Strategies through Audio-visual Language Texts	CO Mapping
	Topic 1	Pursuit of Happiness / Goal Setting & Value Proposition in life	Mapping
	Topic 2	12 Angry Men / Ethics & Principles	CO1
	Topic 3	The King's Speech / Mission statement in life   strategies & Action Plans in Life	
	Unit B	Creative Writing	
	Topic 1	Story Reconstruction - Positive Thinking	
	Topic 2	Theme based Story Writing - Positive attitude	CO2
	Topic 3	Learning Diary Learning Log – Self-introspection	



	Unit C	Writing Skills 1	
	Topic 1	Precis	
	Topic 2	Paraphrasing	CO2
	Topic 3	Essays (Simple essays)	
	-		
	Unit D	MTI Reduction/Neutral Accent through Classroom Sessions & Practice	
	Topic 1	Vowel, Consonant, sound correction, speech sounds, Monothongs, Dipthongs and Tripthongs	
	Topic 2	Vowel Sound drills , Consonant Sound drills, Affricates and Fricative Sounds	CO3
	Topic 3	Speech Sounds   Speech Music   Tone   Volume   Diction   Syntax   Intonation   Syllable   Stress	
	Unit E	Gauging MTI Reduction Effectiveness through Free Speech	
	Topic 1	Jam sessions	
	Topic 2	Extempore	CO3
	Topic 3	Situation-based Role Play	
	Unit F	Leadership and Management Skills	
	Topic 1	Innovative Leadership and Design Thinking	CO4
	Topic 2	Ethics and Integrity	CO4
	Unit F	Universal Human Values	
	Topic 1	Love & Compassion, Non-Violence & Truth	CO5
	Topic 2	Righteousness, Peace	CO5
	Topic 3	Service, Renunciation (Sacrifice)	CO5
	Unit G	Introduction to Quantitative aptitude & Logical Reasoning	
	Topic 1	Analytical Reasoning & Puzzle Solving	CO6
	Topic 2	Number Systems and its Application in Solving Problems	CO6
9	Evaluations	Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations (60% CA and 40% ETE	N/A
10	Texts & References   Library Links	<ul> <li>Wren, P.C.&amp;Martin H. High English Grammar and Composition, S.Chand&amp; Company Ltd, New Delhi.</li> <li>Blum, M. Rosen. How to Build Better Vocabulary. London: Bloomsbury Publication</li> <li>Comfort, Jeremy(et.al). Speaking Effectively. Cambridge University Press.         The Luncheon by W.Somerset Maugham - <a href="http://mistera.co.nf/files/sm_luncheon.pdf">http://mistera.co.nf/files/sm_luncheon.pdf</a></li> </ul>	



COs	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
ARP102.1	-	-	-	1	3	1	2	ı	-	ī	-
ARP102.2	-	-	-	1	3	1	2	-	-	-	-
ARP102.3	-	-	-	1	3	1	2	-	-	-	-
ARP102.4	-	-	-	1	2	1	2	-	-	-	-
ARP102.5	-	-	-	1	2	1	2	-	-	-	-
ARP102.6	1	-	-	1	2	1	2	-	-	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



Sch	ool: SSBS	Batch: 2023-2025								
Sess	sion:	2023-2024								
Prog	gramme:	B.Com./ B.Com.( Hons./ Hons. With Research								
1	Course Code	VOS101								
2	Course Title	Business Etiquette Skills								
3	Contact	3 (0-0-6)								
	Hours									
4	Course	Business etiquette skills are incredibly important for new gra	duates, early-							
	Objective	stage professionals, senior level executives, and those who w	vant to work in							
		the business world.								
5	Course Course Description	After successful completion of course the students would be a CO1: The student will be able to become known as a profess high level of social skill and soft skill CO2: The student will be able to know how to get clients and know, like and trust you CO3: The student will be able to understand why focusing of executive wardrobe is so important for a great first impression CO4: The student will be able to know how to create an executive mand women) for a polished, professional brand CO5: The student will be able to conquer networking events confidence and strategy CO6: The students will understand about the Do's and Don't In this introductory course, students will become familiar we etiquette required in this business world. Students will gausing key applications, such as word processors, spread	d co-workers to n your on cutive wardrobe s with ts of Interview ith the business ain practice in							
		presentation software.								
7	Outline syllabi	ıs	CO Mapping							
	Unit 1	Introduction								
	A	Business Etiquette	CO1, CO2							
	В	Professionalism and video on professionalism in	CO3							
		organization								
	С	Johari Window and design your own Johari Window	CO3,CO4							
	Unit 2	Understanding Perspective								
	A	Perspectives by Employers	CO2, CO4							
	В	Perspective by Employees	CO4							
	C	How to build your Trust- Employees and Employers	CO4,CO5							
	Unit 3	Raising your digital Footprint								
	A	Email Etiquettes and exercise on email etiquettes	CO2, CO5							
	В	Professional Image and your outfit- Males and Females	CO5							



	С	Online Presence – using LinkedIn	CO5
	Unit 4	Business Meeting	
	A	Types of Business Meeting	CO4,CO3
	В	Planning of Business Meeting	CO4
	С	Etiquettes of Online Meeting	CO4
	Unit 5	Interview Etiquette	
	A	Types of Interviews	CO5
	В	Do's of Interview	CO5
	С	Don'ts of Interview	CO5
8	Mode of	Online google forms	
	examination		
9	References	The Essentials of Business Etiquette: How to Greet, Eat, and	
		Tweet Your Way to Success BY Barbara Pachter	
10	Weight age	Internal	ETE
	of		
	Examinatio		
	n	25%	75%
		2570	75/0

#### **Course Articulation Matrix**

Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	1	-	3	2	2	2	2	1	-	-	-
CO2	1	-	2	3	2	2	2	1	-	-	-
CO3	1	2	2	2	2	2	2	1	-	-	-
CO4	1	2	3	2	3	2	3	1	-	-	-
CO5	1	2	2	3	2	2	2	-	-	-	-
CO6	2	2	3	2	3	2	3	1	-	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (H

Sc	hool: SSBS	Batch: 2023–2027				
В.	ogramme: B.Com./ Com.( Hons./ Hons. ith Research	Current Academic Year: 2023-24				
Br	anch:	Term: 2				
1	Course Code					
2	Course Title	Social Media Marketing				
3	Credits	3				
4	Contact Hours (L-T-P)	3-0-0				
5	Course Status	Value Added Course				
6	Course Description	This course will cover the fundamentals of social media may student will gain an understanding of what social media comprises, as well as its history and the many social media care currently available. The students will learn the skills to engage with customers across a diverse range of social media Students will learn to set up social media campaigns, define gaments. The course will cover different social media community that apply to different target audiences. Students will learn challenges involved in implementing an effective social media a business, especially when using paid advertising options. schedule, manage and report on social media campaigns.	a marketing channels that o effectively ia platforms. goals and set cation styles in about the a strategy for			
7	Course Objectives	This course is designed for anyone interested in understanding developing insights to use social media for marketing and com				
8	Course Outcomes	After the completion of this course the students will be able to CO1: Understand the concept of Social Media Marketing. CO 2: Develop social media marketing strategy for achieving goals. CO3: Set up, design, and monitor the Facebook Pages ar advertising campaigns. CO4: Create, manage, and monitor Twitter marketing campaig CO5: Design, monitor and analyse LinkedIn advertising campa CO6: Design and manage YouTube video advertisements can YouTube channel.	organisation  d Facebook  ns.  aigns.			
9	Outline syllabus		CO Mapping			
	Unit A	Introduction to social media Marketing and Strategy				
	A 1	Understanding the fundamentals of social media marketing	CO1, CO2			
	A 2	Exploring various social media platforms.	CO1, CO2			
	A 3 Developing a draft social media strategy.					





				CO2			
	Unit B	Marketing on Facebook Facebook Advertising C	: Designing and Managing ampaigns				
	B 1	Strengths and features of	Strengths and features of Facebook.				
	B2	Taking a step-by-step apmarketing	pproach to build Facebook page	ge for CO3			
	B3	- C	an effective Facebook Campaig	gn. CO3			
	Unit C		Designing, managing and	544			
	C 1		als of Twitter for advertisement	CO4			
	C 2	Systematically design advaudience	rertisements that reach the target	t CO4			
	C 3	Creating a business profil	e and campaign on Twitter.	CO4			
	Unit D	Campaigns	Setup, Managing and Monitor				
	D 1	Examining the significance of a professional network for brand awareness and marketing					
	D 2	Creating a LinkedIn page followers	and optimizing for the targeted	CO5			
	D 3	Designing LinkedIn mark appropriate objectives and	eting campaigns by selecting laudience.	CO5			
	Unit E	YouTube Marketing: Do Channel and advertising	esigning and Managing YouTu Campaigns	ube			
	E 1	Creating a YouTube chan		CO6			
	E 2	Using Google Ads for impaigns	proving the performance of	CO6			
	E 3	Finalize a Social Media m contexts.	narketing strategy for specific	CO6			
0	Mode of examination	Theory					
1	Weightage Distribution	Internal (CA) 25	MTE 25	ETE 50			
1	References	Butow, E., Herman, J. Ultimate guide to soc	., Liu, S., Robinson, A., & Allto ial media marketing. Entreprendicial media 101: Tactics and tip	on, M. (2020). eur Press.			



POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	<b>PO</b> 6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	1	2	1	2	2	1	1	1	-	-	-
CO2	3	3	2	1	1	1	1	1	-	-	-
CO3	2	2	3	1	3	1	1	1	-	-	-
CO4	2	2	2	1	3	1	1	1	-	-	-
CO5	2	2	3	1	1	1	1	1	-	-	-
CO6	2	2	1	1	2	1	1	1	-	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



# UG Commerce [B.Com./ B.Com.( Hons./ Hons. with

Research)]

Term: III

**Course Modules** 



# **Company Law**

Sch	ool: SSBS	Batch: 2023-2027					
Prog B.C Hon	gramme: om./ B.Com.( as./ Hons. With earch	Current Academic Year: 2024-2025					
	Branch: Term: III						
1	Course Code	3CN 201/ C010301T					
2	Course Title	Company Law					
3	Credits	5					
4	Contact Hours	5-0-0					
	(L-T-P) Course Status	Compulsory					
5	Course Status	Compulsory  The objective of this course is to provide basic knowledge of the	ne provisions of				
3	Objective	the Companies Act 2013 along with relevant cases.	le provisions of				
6	Course	On the completion of the course the student will be able to:					
O	Outcomes	CO1: To demonstrate an overview of Company Act relat	ed to different				
			00 00 011101011				
		types of Companies;					
		CO2: To outline the need and process of preparing the basic documents					
		for the incorporation of a Company					
		CO3: To describe the financial structure of the company	У				
		CO4: To explain the various types of director and meeting	ngs				
		CO5: To summarize the effect of majority rule and proce	ess of winding				
		up and its modes;					
		CO6: apply the contextual knowledge to assess the regulatory issues					
		and its compliances pertaining to any company.	and its compliances pertaining to any company.				
7	Course Description	The course introduces the students to gain a working knowled Corporate functions in the context of Companies Act, 2013.	ge of				
8	Outline syllabus		CO Mapping				
	Unit 1	Introduction of Company Act, 2013	Comapping				
	A	Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil, Differences between company and other form of	CO1, CO6				
	В	organization structure.  Types of companies, - Public Company and Private Company	CO1, CO6				
	<b>D</b>	Holding Company, Associate Company, One Person	201, 200				
		Company, Government Company and Foreign Company and					
		its Differences					
С		Promoters, Formation and incorporation of a company	CO1, CO6				
		Public Company, Private Company and One Person					
		Company					
	Unit 2	Preparation of Public Documents	G02 G03				
	A	Memorandum of Association and Articles of Association – Contents and its Alteration	CO2, CO6				
	В	Doctrine of Ultra Vires, Indoor Management and constructive	CO2, CO6				





	Notice and their effects.			
С	Prospectus -Meaning, need, types, contents, Requirements,	CO2, CO6		
	Misstatement in Prospectus and their consequences			
Unit 3	Financial Structure and Membership			
A	Meaning of the term 'Capital', Shares - Kinds, Equity Shares	CO3, CO6		
	and Preference Shares (including distinction), Raising of			
	Capital, Public issue of shares, Right Shares/Bonus Shares,			
	Allotment of Shares, Essentials of Valid Allotment, Demat			
	Account,			
В	Investments, Loans, Borrowings and Debentures -	CO3, CO6		
	Characteristics, Kinds of Charges,			
C	Members vs. Shareholders, Methods of becoming a Member,	CO3		
	Termination of Membership, Rights and Duties of Members			
Unit 4	<b>Company Management and Meetings</b>			
A	Directors - Types And Number Of Directors, Managing	CO4, CO6		
	Director, Whole Time Director -Qualification and			
	Disqualification of Directors, Appointment of Directors,			
	Number of Directorship, Removal of Directors, Powers and			
	Liabilities of Directors, Remuneration of Directors			
В	Company Meetings I – Board Meetings, when to hold,	CO4, CO6		
	Agenda, Quorum, Passing of Resolutions, Minutes,			
C	Company Meetings –II – General Meetings and its types,	CO4, CO6		
	notice, Resolution – Ordinary and Special Resolution			
distinguished, Minutes				
Unit 5	Majority Powers & Minority Rights and Winding up			
A	Rule of Majority – Personal Rights of Members; Protection	CO5		
	of Minority Interest.			
В	Prévention of Oppression and Mis management -	CO5, CO6		
C	Winding Up-Kinds And Conduct-Petition For	CO5, CO6		
	Winding Up, Appointment Of Official Liquidator And			
	Duties.			
Mode of	Theory			
examination				
Weightage	CA MTE ETE			
Distribution	25% 25% 50%			
Text book/s*	Kapoor GK, A Dhamija Sanjay Company Law			
	Comprehensive Textbook On Companies Act 2013; 24 <sup>th</sup>			
	Edition, 2022 Taxmann Publication			
Other	1. The New Company Law, Dr N.V. Paranjape, Central			
References	Law Agency			
	2. Singh Avtar Company Law Delhi India Eastern Book			
	Company Bharat Law House			
	3. Gupta Company Adhiniyam Sahitya Bhawan Publication			
	(Hindi and English			
	(111101 010 LIIŽII)II	Ī		



POs	PO	PO	PO	PO	PO	PO	PO7	PO8	PSO	PSO2	PSO3
COs	1	2	3	4	5	6			1		
CO1	3	1	-	-	-	2	2	-	1	2	2
CO2	3	1	-	-	1	2	2	-	1	2	2
CO3	3	1	-	2	2	2	2	1	1	2	2
CO4	3	1	-	2	2	2	2	-		2	2
CO5	2	1	-	1	2	2	2	-		2	2
CO6	2	2	-	-	-	2	1	-		2	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



# COST ACCOUNTING

Sch	nool: SSBS	Batch: 2023-2027						
	gramme:	Current Academic Year: 2024-2025						
<b>B.</b> C	Com./ B.Com.(							
Ho	ns./ Hons.							
Wit	th Research							
	Branch:	TERM: III						
1	Course Code	C010302T/BCN202						
2	Course Title	COST ACCOUNTING						
3	Credits	4						
4	Contact	4-0-0						
	Hours							
	(L-T-P)							
	Course Type	COMPULSORY						
5	Course		1 0017005					
	Objective	This course discusses basic concepts of cost accounting and co						
		OBJECTIVES This course is designed to Help the participal intelligent users of cost information for (a) Computing cost of p						
		project/ activity. (b) Controlling and managing the cost (c) Decis						
		pricing, Make or buy, profit planning. (d) Planning and Budgeting						
		pricing, water or only, prome planning. (a) I laming and Badgering	•					
6	Course	After successful completion of course the students would be	able to -					
	Outcomes	<b>CO1</b> : Describe the basic concepts of cost and cost accounting system						
		inthe organization.	8 4 7 4 4 4					
		CO2: Identify and understand the accounting for material, la	abor and					
		inventory.						
		CO3: Apply the practical knowledge used in computation of wages, bonus						
		schemes and overheads						
		C04: Analyse the practical activities using unit costing techniques						
		CO5: Plan, and execute practical activities using process techniqu	es					
		CO6: Examine the practical problems using contract and operating	g costing.					
7	Course	The main Objective of Cost Accounting is to offer a car	eer that offers					
	Description	opportunities to Commerce students; however, good analytical sk	ills help a lot in					
		this field. Thus, choosing Cost Accounting as a career is a wise	option for those					
		who are interested in growing fast in their careers and those w	ho wish to get					
		exposure to industrial accounting at an early stage itself.						
8			CO Mapping					
	Unit 1	Introduction to Cost Accounting and Material						
		Management.						
	A	Introduction: Nature, Scope and Advantages of Cost	CO1, CO2					
		Accounting, Installation of Costing System, Difference						
		between Cost and Financial Accounting,						
	В	Classification of Costs, Cost Unit and Cost centres,	CO1, CO2					
		Objectives and Limitations of cost accounting						



С	Materials: Purchase, Storage and Control of Material, Methods of Pricing Material Issues: FIFO, LIFO and Average Methods. Techniques of inventory controls: Stock Levels, EOQ, ABC analysis and JIT.	CO1, CO3, CO4
Unit 2	Accounting and Control of Labour & Overheads	
A	Labour: Meaning and Components of Labour Cost. Computation of Wages and bonus schemes- Halsey and Rowan premium plan, Taylor's differential piece rate plane	CO1, CO, CO3
В	Accounting and Control of Idle Time and Overtime.  Labour Turnover- Meaning and Calculation	CO2, CO3
С	Overhead classification: Allocation, Absorption and Apportionment. Apportion the costs to various departments	CO2, CO4, CO6
Unit 3	Unit /Output Costing	
A	Unit output costing: Concept of and need for unit output costing;	CO1, CO3
В	Treatment of stocks, Preparation of Cost Sheet.	CO4, CO5, CO6
С	Meaning and need of Reconciliation of Cost and Financial Accounts	CO3, CO2
Unit 4	Process Costing	
A	Process costing: Meaning, features and advantages of process costing. Types of industries in which Process costing method is used.	CO1, CO3, CO4
В	Preparation of process accounts; treatment of normal losses, abnormal wastage and abnormal gains.	CO4, CO5, CO6
С	Meaning and difference of By-products and Joint products Treatment of joint product and by-product.	CO3, CO1
Unit 5	Contract and Operating Costing	
A	<b>Contract costing-</b> Meaning, features and advantages of a contract and contract costing. Types of industries in which contract costing method is used.	CO1, CO3
В	How the profit transferred to the P & L account contract costing? Calculation of profit or loss when contract is completed.	CO4,CO5, CO6
С	Calculation of profit or loss when contract is incomplete. Operating Costing: Meaning and features, how to select cost unit in operating costing.	CO5, CO6
Mode of examination		



Weightage	CA	MTE	ETE	
Distribution	25%	25%	50%	
Text book/s*				
	Cost Accounti	ng: M.N Arora	, Vikas Publication	
	Jain S.P. and N	Varang K.L: Co	ost Ac Jain S.P. and Narang	
	K.L: Cost Acc	ounting; Kalya	ni New Delhi.	
	Maheshwari S	.N: Advanced	Problems and Solutions in	
	Cost Accounti	ng; Sultan Cha	nd, NewDelhi. (Hindi and	
	English)			
	counting; Kaly	ani New Delhi	.zMaheshwari S.N: Advanced	
	Problems and	Solutions in Co	ost Accounting; Sultan Chand,	
	NewDelh		-	
Other	Tulsian P.C; P	ractical Costin	g: Vikas, New Delhi.	
References	Garg A. K.; C	ost Accounting	: An Analytical Study, Swati	
	Publication, M	leerut.		

POs	PO	PO	PO	PO	PO	PO	PO7	PO8	PSO	PSO	PSO
COs	1	2	3	4	5	6			1	2	3
CO1	2	1	1	1	1	2	1	1	2	2	2
CO2	2	2	1	-	1	2	2	1	2	3	1
CO3	2	3	1	1	1	2	1	1	2	3	1
CO4	2	3	1	1	1	2	1	2	2	3	2
CO5	2	1	2	1	2	2	1	2	2	2	2
CO6	2	1	1	1	1	2	1	1	2	2	2

Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



# BUSINESS REGULATORY FRAMEWORK

Sch	nool: SSBS	Batch: 2023-2027						
B.C Ho	gramme: Com./ B.Com.( ns./ Hons. th Research	Current Academic Year: 2024-2025						
VVI	Branch:	TERM: –III						
1	Course Code	C010303T/BCN203						
2	Course Title	BUSINESS REGULATORY FRAMEWORK						
3	Credits	4						
4	Contact Hours (L-T-P)	4-0-0						
	Course Type	DSE						
5	Course Objective	The scope of Business law is very wide and varied. It includes to contracts, partnership, sale of goods, negotiable instrument insolvency, insurance, carriage of goods,	_					
6	Course Outcomes	After successful completion of course the students would be <b>CO1</b> : Acquaint with the Indian Legal System.	able to -					
		CO2:Describe how the legal framework affects both busine individuals	esses as well as					
		<b>CO3:</b> Prepare them to apply the various laws to a given situation (case studies)						
		CO4:Develop concise legal arguments in a logical manner						
		CO5:improve upon communication and interpersonal skills various laws in						
		light of changing environment.						
7	Carrier	CO6: Analyze the applications of various negotiable instruments						
7	Course Description	The scope of Business law is very wide and varied. It includes to contracts, partnership, sale of goods, negotiable instrument insolvency, insurance, carriage of goods,						
8		, , ,	CO Mapping					
	Unit 1	The Indian Contract Act,1872						
	A	Indian Contract Act, 1872: Definition & Nature of Contract	CO1, CO2					
	В	Classification; Offer & Acceptance; Capacity of Parties; Free	CO1, CO2					
	С	Consent; Consideration; Legality of Objects	CO1, CO2					
	Unit 2	The Indian Contract Act 1872-II						
	A	Void Agreements; Performance of Contracts; Discharge of Contract	CO1, CO2					



В	Contingent On Breach of Co.	_	asi Contra	acts; Remedies for	CO2, CO4	
С	Pledge; Contract of Agency					
Unit 3	The Sales of C	Goods Act,1930				
A	Sale of Goods	s Act, 1930: C	ontract of S	Sale of Goods,	CO1, CO3	
В	Conditions &	Warranties; T	ransfer of (	Ownership	CO3, CO4	
С				easures; Auction able	CO3, CO6	
Unit 4	The Indian Co	ompanies Act,2	2013			
A	Company and	its Nature and S	Scope ,Mean	ing	CO1, CO3, CO4	
В		characteristics company Kind			CO1, CO3, CO4	
С	Merits and Decorporate veil	merits of Incorp	oration of c	ompany - Lifting the	CO4, CO6	
Unit 5	Negotiable Ins					
A	Negotiable Ins	trument Act: C	heque		CO5, CO6	
В		te, Bill ofExch			CO5, CO6	
С	Dishonour of Cheque, Paym	ent in due Cour	se.		CO5, CO6	
Mode of examination	Theory, conce	pts and data inte	erpretation			
Weightage	CA	MTE	ETE			
Distribution	25%	25%		50%		
Text book/s*	Chandha P.R. Law; Galgoti Delhi. Kapoor N.D: Delhi. (Hindi					
Other References	. Tulsian, P.C Hill.	., Business La	w, New De	elhi, Tata McGraw		



POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	-	1	1	2	1	2
CO2	2	1	1	2	1	-	2	1	2	2	2
CO3	3	2	2	2	2	1	1	1	1	1	1
CO4	2	1	1	1	1	2	1	1	1	1	1
CO5	2	2	1	2	3	1	2	1	2	1	2
CO6	2	1	1	2	1	-	2	1	-	2	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

# Research Based Learning- 1

Scho	ool: SSBS	Batch: 2023-2027
	gramme:	Current Academic Year: 2024-2025
	om./ B.Com.( s./ Hons. With	
Research		
Branch:		Term: III
1	Course Code	RBL001
•		10001
2	Course Title	Research Based Learning :1 (RBL1)
3	Credits	0
4	Contact Hours	0-0-4
	(L-T-P)	
_	Course Status	Compulsory/Audit
5	Course	To develop the basic research skills and understanding the process of a research
	Objective	plan.
6	Course	On the completion of this Course, the students would be able to:
	Outcomes	CO1: The student will be able to understand the concepts and components of
		research.
		CO2: The student will be able to understand the steps involved in formulation of
		Dissertation and Research Project/Plan. CO3: The student will be able to identify the research field.
		CO4: The student will be able to identify the research gaps.
		CO5: The student will be able to identify the research problem based on the
		existing literature/work.
		CO6: The student will be able to finalize a Dissertation/Research project title
		based on understanding the research concepts, steps involved, need of the study,
		and existing literature.
7	Course	Research-based learning (RBL) presents as an alternative learning model that can
	Description	develop the critical thinking skills. The research-based learning is conducted
		under constructivism which covers four aspects: learning which constructs
		student's understanding, learning through developing prior knowledge, learning
		which involves social interaction process, and meaningful learning which is
		achieved through real-world experience. The major focus is to engage students in
		the inquiry process where they formulate questions, conduct investigations, apply
		information and media to learning, and generate products that illustrate
		learning. The 5E learning cycle adopted for RBL leads students through five
		phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in
		greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based



	learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit).
	The course content includes:
	<ul> <li>Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature.</li> <li>Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature.</li> <li>The deliverables for the projects include submission of reports on regular basis as per the rubrics.</li> <li>The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations.</li> <li>It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor.</li> <li>The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work.</li> <li>The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end.</li> <li>The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</li> </ul>
	RBL 1: Zeroth Level/Title approval phase, it would have three levels of evaluation divided into three phases.  The review of work in progress would be in three phases in RBL 1(R0, R1, R2) Annexures I/R1.1/R1.2
	R0
A	Information collection and analysis of identified problem: Student collects information from multiple sources and analyzes the information in-depth.



В	Knowledge Acquired on Problem Domai		CO2						
	the key concepts of the identified probler								
C	Appropriateness of Problem Title: Tit	Appropriateness of Problem Title: Title is clearly defined and							
	context for research provided	-							
	R1								
A	Interpreting Findings from the Collection	nterpreting Findings from the Collected Information: Student							
	provides a logical interpretation of th	e findings and reaches a							
	conclusion.								
В	Creativity and Originality in Problem:		CO3						
С	Scope of Problem: Effectively defines	the scope of the research	CO4						
	question or problem.								
	R2								
A	Literature Review of Problem Domain: Collects a detailed and CO5								
	extensive explanation of the specification								
	limitations and benefits of the existing systems.								
В	Knowledge of related problem and prop	posed use of resources and	CO5						
	methodology/ approach / tool: Extensive knowledge related to the								
	problem. Synthesizes in-depth information from relevant sources								
	representing various points of view/appro	representing various points of view/approaches.							
С	Synthesis of Idea/Problem: demonstra	ted insight into problem;	CO6						
	conclusions strongly supported								
Oral Commun	ication (Presentation), Report Writing	and Submission after e	very review						
process									
Mode of	CA and Oral presentation								
examination									
Assessment	CA	Report and oral presentatio	n						
Criteria	25% 75%								
Other	Medema, S., & Samuels, W. (1996). Foundations of research in economics: how								
References	do economists do economics? Edward Elgar Publishing.								
restorences		Malhotra, N., Nunan, D., & Birks, D. (2017). Marketing research: An applied							
	approach. Pearson.	(2017). Interneting research	. III applied						
	Wilson, A. M. (2006). Marketing resear	rch: an integrated approach	2nd edition						
	FT Prentice Hall.	e e integrated approach							
	11 Tenuce Han.								

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
COs											
CO1	3	2	2	1	1	3	2	1	3	3	-
CO2	3	3	1	-	-	3	2	1	3	3	2
CO3	3	2	2	1	2	3	1	1	3	3	3
CO4	3	3	1	-	2	3	2	1	3	3	2
CO5	2	2	1	1	2	2	1	2	2	2	2
CO6	1	2	2	1	1	3	1	2	3	3	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



# $\textbf{RUBRICS FORRESEARCHBASEDLEARNING (RBL-1)} Annexures \ I$

ProjectTitleApprovalForm ZerothReview(R0):UG\_RBL-1\_Zeroth\_Evaluation

	_	EXCELLENT	GOOD	AVERAGE	POOR
	Parameters	Marks(>6to ≤8)	Marks(>4to≤6)	Marks(>1to ≤4)	Marks(0or1)
<b>A.</b>	Information Collectionand Analysis of the Identified Problem (CONos.)	• Studentcollects information frommultiple sourcesandanalyzesthe informationin-depth.	• Studentcollects adequateinformation and performs basic analyses.	• Student collectsinadequate informationto perform meaningfulanalyses.	• Studentcollects noviableinformation.
В.	KnowledgeAcquire d onProblemDomain (CONos.)	Completeexpla nation of the keyconcepts oftheidentified problem.	Clear explanation of the keyconceptsoftheidentified problem.	• Incompleteexpl anation of the keyconceptsoftheidentified problem.	Inappropriateex planation of the keyconceptsoftheidentifi ed problem.
C.	Appropriateness of Problem Title(CONos.)	• Title is clearlydefined and context forresearchprovided	Title is fairlydefined and context forresearchfairlyprovid ed	• Title is definedbut context for researchnotprovided	Title is notdefinedandcontextf orresearchnotprovided
D.	Oral Communication (Presentation) (CONos.)	Contents of Presentationare Appropriateandwell delivered.Propereye contactwithaudienceand Clearvoicewithgood Language	Contents of presentationarefinebut notwelldelivered.Eye contactwithfewpeople withclearvoice	• Contents of presentationare appropriatebutnotwell delivered. Eyecontact with few people and unclear voice	Contents of presentationarenot appropriateandnotwell delivered. Poordelivery Ofpresentation
E.	ReportWriting andSubmission (CONos.)	<ul> <li>All thenecessary informationisincluded.</li> <li>Referencesand citations are appropriateandwellment ioned.</li> <li>Report organised accordingtothegiven templateandsubmitted withinthedeadline.</li> </ul>	<ul> <li>Necessary informationisincluded withsomeirrelevant information.</li> <li>References andcitationsareappropri ate butnotmentionedwell.</li> <li>Reportpartially followsthegiven templateandsubmission exceeds thegiven deadline.</li> </ul>	<ul> <li>Important information isleftout.</li> <li>In-sufficient references and itations</li> <li>Report partially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Irrelevant informationisincluded.</li> <li>Referencesand citations are notappropriate</li> <li>Notfollowed thetemplateguidelines.</li> </ul>



#### FirstReview(R1):UG RBL-1 R1.1

			stReview(R1):UG_RBL-1_R		DOOD
	Parameters	EXCELLENT	GOOD	AVERAGE	POOR
_	T / /*	Marks(>6to ≤8)	Marks(>4to≤6)	Marks(>1to ≤4)	Marks(0or1)
Α.	Interpreting	Student provides  alogical interpretation of	Student provides	• Student providesaninadequate	• Studentdoes
	Findings fromthe Collected	alogicalinterpretationof the findingsandreachesa	anadequateinterpretation ofthefindingsand	interpretationofthe	Notinterpretthe findings/reacha
	Information	conclusion.	reachesaconclusion.	findingsanddonotreach	conclusion.
	(CONos.)	CONCIUSION.	reachesaconclusion.	aconclusion.	Conclusion.
D	Creativity	Product shows	Product	Uses	• Uses
В.	andOriginalit	Product shows alarge amount of	Product showssome original	otherpeople's	• Uses otherpeople's ideas, but
	y inProblem	originalthought.Ideasarec	thought.Work shows	ideas(givingthem credit),	doesnotgivethemcredit
	(CONos.)	reativeandinventive.	new ideasandinsights.	but there	doeshotgivethemcredit
	(CONOS.)	reativeanum ventive.	new ideasandinsights.	islittleevidenceoforiginal	•
				thinking.	
C.	Scope of Problem (CONos.)	Effectively defines thescopeofthe Researchquestionor	Defines the scope oftheresearch	• Defines the scope oftheresearch	Has difficulty definingthescope of the
		problem.	question orproblem completely.	question orproblem incompletely(partsare missing,remainstoo broadortoonarrow, etc.).	researchquestionor problem.
D.	Oral	• Contents of	• Contents of	• Contents of	• Contents of
	Communication	Presentationare	presentationarefinebut	presentationare	presentationarenot
	(Presentation)	Appropriateandwell	notwelldelivered.Eye	appropriatebutnotwell	appropriateandnotwell
	(CONos.)	delivered.Propereye	contactwithfewpeople	delivered.Eyecontact	delivered.Poordelivery
		contactwithaudienceand	withclearvoice	withfewpeopleand	Ofpresentation
		Clearvoicewithgood		unclearvoice	
	D 477.141	Language	N	<b>T</b>	T 1
Ε.	ReportWriting andSubmission	All thenecessary informationisincluded.	Necessary informationisincluded	• Important information isleftout.	Irrelevant informationisincluded.
	(CONos.)		withsomeirrelevant	In-sufficient	D 0
	(CONOS.)	References and citations are	information.	references and citations	• References and citations are
		appropriateandwellment	References	Report	notappropriate
		ioned.	andcitationsareappropri	partiallyfollows	Notfollowed
		Report organised	ate	thegiven	Notionowed
		accordingtothegiven	butnotmentionedwell.	templateandsubmission	thetemplateguidelines.
		templateandsubmitted	Reportpartially	exceeds the given	r 3
		withinthedeadline.	followsthegiven	deadline.	
			templateandsubmission		
			exceeds thegiven		
			deadline.		



A+

SecondReview(R1):UG RBL-1 R1.2

		EXCELLENT	SecondReview(R1):UG_RBI GOOD	AVERAGE	POOR
	Parameters				
В.	LiteratureReview ofProblem Domain (CONos.)  Knowledgeof relatedproblem andproposeduse of resourcesand methodology/ approach/tool (CONos.)	Marks(>6to ≤8)  • Collects a detailedandextensive Explanationofthe specifications. • Clearly elaboratedthelimitations andbenefitsoftheexisting systems.  • Extensive knowledge relatedtothe Problem • Synthesizesindepthinformationfrom Relevantsources representing various points	Marks(>4to≤6)  • Collectsagreat dealofinformationon relatedproblems • Good justificationtothe objectives; • Goodstudyof theexistingsystems. • Fairknowledge relatedtotheproblem • Presentsin-depth information fromrelevant sourcesrepresenting variouspointsof view/approaches.	Marks(>1to ≤4)  • Collectssome informationofthe existingsystems • Moderately explainedthe specifications.  • Limited knowledge relatedtothe problem • Presents informationfrom relevant sources representing limited points of	Marks(0or1)  • Minimal explanationofthe specifications and the limitations of the existing systems.  • Collects incomplete information related to the problem  • Poor knowledge related to The problem  • Presents information from irrelevant sources representing limited
C.	Synthesisof Idea/Problem (CONos.)	Excellent     Analysisandsynthesis     presented;demonstrated     insightintoproblem;     conclusions strongly     Supported	Clearanalysis     andsynthesis ofIdeas is     presented;discussedthe     historyandrelationships     amongkeypointsfound     intheliterature	Limitedanalysis     andsynthesis ofIdeas is     presented;discussedthe     historyandrelationships     amongkeypointsfoundin     theliterature	Pointsof view/approaches.  Didnot attempttosynthesize theinformationor discuss thetopicinthe broadercontextofthe scholarlyliterature
D.	Oral Communication (Presentation) (CONos.)	• Contents of Presentationare Appropriateandwell delivered.Propereye contactwithaudienceand Clearvoicewithgood Language	• Contents of presentationarefinebut notwelldelivered.Eye contactwith fewpeople withclearvoice	• Contentsof presentationare appropriatebutnotwell delivered. Eyecontact with fewpeople and unclear voice	• Contents of presentationarenot appropriateandnot welldelivered.Poor deliveryofpresentation
E.	ReportWriting andSubmission (CONos.)	<ul> <li>All thenecessary informationisincluded.</li> <li>Referencesand citationsareappropriate and wellmentioned.</li> <li>Report organised accordingtothegiven templateandsubmitted withinthedeadline.</li> </ul>	Necessary informationisincluded withsomeirrelevant information.     Referencesand citationsareappropriate butnotmentionedwell.     Reportpartially followsthegiven templateandsubmission exceeds thegiven deadline.	<ul> <li>Important information isleftout.</li> <li>In-sufficient references andcitations</li> <li>Reportpartially follows thegiventemplate andsubmissionexceeds thegiven deadline.</li> </ul>	<ul> <li>Irrelevant informationis included.</li> <li>References andcitationsarenot Appropriate</li> <li>Notfollowed Thetemplate guidelines.</li> </ul>

#### ProjectTitle ApprovalForm:RBL-1

	Annexure
SU/SSBS/B.Com./B.Com(Hons./Hons. With Research)/SBS0112 Page 66	Amicaure
NameofSchool	_
Nameof Department	
ProjectsubjectcodeandTerm:	

#### $ZerothReview (R0): UG\_RBL-1\_Zeroth\_Evaluation$

ProjectTitle:

110,0001	RUBRICSFORRBL																
+	EXCELLENT-Marks (>6to≤8)		Name ofStuden	Name													
Component	GOOD-Marks(>4to≤6)	GOOD-Marks(>4to≤6)		GOOD-Marks(>4to≤6)		GOOD-Marks(>4to≤6)		GOOD-Marks(>4to≤6)		GOOD-Marks(>4to≤6)		GOOD-Marks(>4to≤6)		GOOD-Marks(>4to≤6)		ofStuden t2	
odi	AVERAGE-Marks (>1to5	≤4)			OverallComment(s)byCommitteeMembers												
om (	POOR-Marks (0or1)		SystemID	SystemID	•												
O	Sub-Components Max Mark s		MarksObtained	Marks Obtained													
	Information Collection andAnalysis of the IdentifiedProblem(CONos.	8															
3_RBL-	Knowledge Acquired onProblemDomain(CONos.	8															
Review (R0): UG_I Zeroth_Evaluation	Appropriateness of Problem Title (CONos.	8															
Zeroth Review (R0): UG_RBL- 1_Zeroth_Evaluation	Oral Communication(Present ation)(CONos.)	8															
Zerot	Report Writing andSubmission(CON os.)	8															
	Guide's Marks 10																
	Total Marks	50			SignatureofPanelMembers												





#### $FirstReview (R1): UG\_RBL-1\_R1.1$

NameofSchool	
Nameof Department	
ProjectsubjectcodeandTerm:	
AcademicSession	
Date of Evaluation	
Guide's Name	

ProjectTitle:

- 110	уссті	RUBRICSFORRBL						
		EXCELLENT-Marks (>6to≤8)  GOOD-Marks(>4to≤6)  AVERAGE-Marks (>1 to≤4)		Name	Name			
	Component			ofStuden t1	ofStuden t2			
	ıboı					OverallComment(s)byCommitteeMembers		
	Com	POOR-Marks (0or1)		SystemID	SystemID			
	<u> </u>	Sub-Components Max Mark s		MarksObtained	Marks Obtained			
		Interpreting Findings fromthe Collected Information(CONos.)	8					
(R1):	_R1.1	Creativity and OriginalityinProblem(CO Nos.)	8					
iew	L-1	ScopeofProblem(CONos.)	8					
FirstReview (R1):	UG_RBL	Oral Communication(Present ation)(CONos.)	8					
Ē	n	Report Writing andSubmission (CONos.)	8					
		Guide's Marks	10					
		Total Marks	50			SignatureofPanelMembers		



#### Second Review(R2):UG\_RBL-1\_R1.2

A	***	O T 7 T	ıre	D1	2
А	mn	ex	II re	ΚI	. L

NameofSchool	
Name of Department	
ProjectsubjectcodeandTerm:	
AcademicSession	
Date of Evaluation	
Guide's Name	

ProjectTitle:.....

				•••				
		RUBRICSFORRBL	-1					
ent	EXCELLENT-Marks (>6to	Name	Name					
	ient	GOOD–Marks(>4to≤6)	ofStuden t1	ofStuden t2				
	por	AVERAGE-Marks (>1to≤						
Component		POOR-Marks (0or1)	SystemID	SystemID	OverallComment(s)byCommitteeMembers			
		Sub-Components	Max Mark s	MarksObtained	Marks Obtained			
		Literature Review of Problem Domain(CONos.)	8					
ew(R	-1_R1.2	Knowledge of related problem and proposed use of resources and methodology /approach/tool (CONos.)	8					
dRe	RBL	Synthesis of Idea/Problem(CONos.)	8					
Secon	[-90]	Oral Communication(Present ation)(CONos.)	8					
		Report Writing andSubmission(CON os.)	8					
Guide's Marks 10								
Total Marks 50					Signature of Panel Members			

# **Essential Skills for 21st Century Professionals**



Scho	ool: SSBS	Batch: 2023-2027					
Programme: B.Com./ B.Com.( Hons./ Hons. With Research		Current Academic Year 2023-2024					
Bra		Term: 3					
1	Course Code	VOS202					
2	Course Title	Essential Skills for 21 <sup>st</sup> Century Professionals					
3	Credits	03					
4	Contact Hours (L-T-P)	0-0-6					
5	Course Type Course Objectives	<ol> <li>The course aims at helping students with entrepreneurial ben</li> <li>Recognize and utilize their creative potential.</li> <li>Understand the basic fundamentals of idea generation to be able to chart innovative solutions to the problem them</li> <li>Be familiar with the concept and the importance of de innovative problem solving</li> <li>Understand the role and nuances of contemporary bus its role in fostering innovation</li> <li>The course helps prepare students of entrepreneurship innovative solutions to the problems in their entrepreneurship</li> </ol>	and its evaluation as presented to esign thinking in siness models and to to provide				
6	Course Outcomes	The student will be able to CO1: Relate the importance of creativity and innovation in process. Understand and implement idea generation techniques CO3: Identify design techniques that are useful development CO4: Analyze or select an innovative idea to address business and problems. CO5: Recommend feasible innovative solutions in business presented to them. CO6: Acquire satisfactory competency through Free Speech	t of new ideas. ss opportunities problems/cases				
7	Course Description Creativity and innovation are essential skills for the development of professionals, and critical to the survival of existing organizations, especially today's highly competitive environment.  This module is designed to introduce participants to the use of creativity and design thinking to help them develop more innovative business solutions.  It also emphasizes the importance of familiarity with design thinking to further their innovative potential.						
8	Outline syllabu		CO Mapping				
	Unit 1	Creativity & Innovation: Overview	11 0				





	A	Definition & Concept: creativity and innovation, Four Categories of Creativity	CO1
	В	Importance of creativity, Benefits and Situationsthat demandCreative Thinking	CO1
	С	Exploring Thinking strategies such as: Wallas' Four Stage Sequence DeBono's six thinking hats and their implications	CO1, CO2
	Unit 2	Creative Problem Solving and idea generation for Individuals	
	A	Characteristics of a Creative Individual, AdaptorsVs Innovators	CO2
	В	Strategies to develop creativity in Individuals: Time Management, Mind Mapping. Colour Coding, Brain Storming	CO2
	С	Models of Creativity: Carls Cave, Teresa Amabile, Woodmanand Schoenfeldt	CO4
	Unit 3	Innovation: Over View	
	A	Definition, concept and importance of Innovation	CO1
	В	Elements of an innovative organizationCase Study	CO2
	С	Business Model Innovation	CO4
	Unit 4	Responding to Business Opportunities and Problemswith Innovative Solutions	CO1,2
	A	Sources of Business Ideas and tools for evaluatingideas	CO4
	В	Steps to generate creative ideas: Preparation, Incubation, Insight, Evaluation, Elaboration	CO4,5
	С	Enhancing individual and organizational creativity:Case letsand Illustrations	CO6
	Unit 5	Design Thinking	
	A	Concept, Definition and importance of DesignThinking	CO1, CO6
В		Design thinking as a tool to foster creativity andinnovation	CO3



Mode of examination	Practical		
Weightage	Internal	ETE	
Distribution	25%	75%	
Textbook/s*	<ul> <li>The Creative Thinkin Guide to Problem So Kogan Page,2019</li> <li>Managing Innovation In Organizational Change, Bessant</li> </ul>		
Other References	Opera", David Hoyt and Rober TED Talk: How AirBnB Desig Kaufman, James C., Beghetto The Four C Model of Creativ Vol. 13, Nr. 11-12, 2009 Kirton, Michael J., Adaptors at EMEA, 2nd edition, 1994. Tan, Gilbert, Managing Crea	ninking Is Doing for the San Francisco et I. Sutton	

# **Course Articulation Matrix**

Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	ı	-	2	2	2	2	2	2	1	-	-
CO.2	ı	-	3	3	2	2	2	2	1	1	-
CO.3	ı	-	2	2	2	2	2	2	-	1	-
CO.4	ı	-	2	2	3	2	3	2	2	2	-
CO.5	ı	-	2	3	2	2	2	2	1	1	-
CO.6	ı	ı	2	2	3	2	3	2	_	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



	School: SSBS		Batch: 2023-2027					
Programme: B.Com./ B.Com.( Hons./ Hons. With Research			Academic Year: 2024-2025					
	Branch:		Term::					
			Course Name :					
1	Course Code	ARP207	Logical Skills Building and Soft Skills					
2	Course Title		Logical Skills Building and Soft Skills					
3	Credits		2					
4	Contact Hours (L-T-P)		1-0-2					
	Course Status		Active					
5	Course Objective	employab elements achieve s along with skill and employab entered	nce holistic development of students and improve their ility skills. To provide a 360 degree exposure to learning of Business English readiness Programme, behavioural traits, softer communication levels and a positive self-branding in augmenting numerical and altitudinal abilities. To step up upgrade students' across varied industry needs to enhance ility skills. By the end of this Term:, a student will have the threshold of his/her 1st phase of employability nent and skill building activity exercise.					
6	Course Outcomes	CO1: Asc Language CO2: Buil Setting ar CO3: App attitudes, academic CO4: Acquanalytical CO5: Det through b	certain a competency level through Building Essential and Life Skills  d positive emotional competence in self and learn GOAL and SMART Goals techniques  oly positive thinking, goal setting and success-focused time Management, which would help them in their as well as professional career  uire satisfactory competency in use of aptitude, logical and reasoning  velop strategic thinking and diverse mathematical concepts uilding number puzzles  nonstrate an ability to apply various quantitative aptitude making business decisions					



7 Course Description This Level 1 blended training approach equips the students for Industry employment readiness and combines elements of soft skills and numerical abilities to achieve this purpose.

8		Outline syllabus - ARP 207	
	Unit 1	BELLS (Building Essential Language and Life Skills)	CO Mapping
	Α	Know Yourself: Core Competence. A very unique and interactive approach through an engaging questionnaire to ascertain a student's current skill level to design, architect and expose a student to the right syllabus as also to identify the correct TNI/TNA levels of the student.	CO1
	В	Techniques of Self Awareness   Self Esteem & Effectiveness   Building Positive Attitude   Building Emotional Competence	CO1, CO2
	С	Positive Thinking & Attitude Building   Goal Setting and SMART Goals - Milestone Mapping   Enhancing L S R W G and P (Listening Speaking Reading Writing Grammar and Pronunciation)	CO1, CO2,CO3
	Unit 2	Introduction to APTITUDE TRAINING- Reasoning- Logical/ Analytical	
	А	Syllogism   Letter Series   Coding, Decoding, Ranking & Their Comparison Level-1	CO4
	В	Number Puzzles	CO5
	C Unit 3	Selection Based On Given Conditions  Quantitative Aptitude	CO5
	Α	Number Systems Level 1   Vedic Maths Level-1	CO6
	В	Percentage ,Ratio & Proportion   Mensuration - Area & Volume   Algebra	CO6
	Unit 4	Verbal Abilities - 1	
	Α	Reading Comprehension	CO1
	В	Spotting the Errors	CO2
	Unit 5	Time & Priority Management	
	Α	Steven Covey Time Management Matrix	CO3
	В	Creating Self Time Management Tracker	CO3
	Weightage Distribution	Class Assignment/Free Speech Exercises / JAM - 60%   Group Presentations/Mock Interviews/GD/ Reasoning,	





	Quant & Aptitude - 40%	
	Wiley's Quantitative Aptitude-P Anand   Quantum CAT - Arihant Publications   Quicker	
Text	Maths- M. Tyra   Power of Positive Action (English, Paperback, Napoleon Hill)   Streets	
book/s*	of Attitude (English, Paperback, Cary Fagan, Elizabeth Wilson) The 6 Pillars of self-	
DOOK/ 3	esteem and awareness - Nathaniel Brandon   Goal Setting (English, Paperback, Wilson	
	Dobson	

### **Course Articulation Matrix**

COs	PO	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO	PSO2	PSO3
	1								1		
ARP203.1	-	-	-	-	1	3	-	2	-	-	-
ARP203.2	_	-	-	-	1	3	-	2	-	-	-
ARP203.3	-	-	-	-	1	3	-	2	-	-	-
ARP203.4	-	-	-	-	1	2	1	2	-	-	-
ARP203.5	1	-	-	-	1	2	1	2	-	-	-
ARP203.6	1	-	-	-	1	2	1	2	-	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



## **UG Commerce**

[B.Com./ B.Com.( Hons./ Hons. with

Research)]

Term: IV

**Course Modules** 



### INCOME TAX LAWS & ACCOUNTS

Schoo	ol: SSBS	Batch: 2023-2027					
Progr	amme:	Current Academic Year: 2024-2025					
B.Cor	m./ B.Com.(						
	/ Hons. With						
Resea							
	Branch:	Fourth					
1	Course Code	C010401T / BCN205					
2	Course Title	Income Tax Law and Accounts					
3	Credits	5					
4	Contact Hours (L-T-P)	5-0-0					
	Course Type	COMPULSORY					
5	Course Objective	To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Ta enable the students to determine the residential status of an individual and scope	x. 2) To				
		income.	or total				
6	Course	After studying this course, the student will be able to					
-	Outcomes	CO1: Describe the concept of Tax and its significance. demonstrate the concept of Tax and its significance.	lifferent				
		key terms used inincome tax law					
		CO2: Discuss and classify the Residential Status of different assesse.					
		<b>CO3</b> : Apply the tax provisions in computation of taxable income					
		<b>CO4</b> : Solve the practical problems in computation of taxable income un	ıder				
		the different heads ofincome					
		CO5: Demonstrate the various provisions of tax laws for computing th	e				
		taxable income and taxliability of an employee.					
		CO6: Analyze the impact of set off and carry forward of losses on the final health of thecompany	ancial				
7	Course	This source mayides on introduction to and eventions of the fund	omontol				
	Description	This course provides an introduction to and overview of the fund concepts of income tax law. Topics include Introduction to Tax International Tax, Assessable Income, including taxation of capital galosses; Non-Assessable Income; Deductions; Tax Accounting; Tax Treat Tax Entities; Anti-avoidance; and Tax Administration. The course also pan introduction to Fringe Benefits Tax, Goods and Services Tax and the research process.	axation, ins and ment of provides				
8			CO Mappi ng				
	Unit 1	Introduction To Income Tax and Residential status	0				
	A	Introduction to the income tax: meaning and features. Direct tax vs.	CO1,				
		Indirect Tax, an introduction to GST, Tax avoidance vs. tax evasion.  Taxation Policy of Raja Todarmal	CO2				
	В	Important Definitions: Assessment Year, Previous Year, Casual income,	CO1,				
		mportant Definitions: Assessment Year, Previous Year, Casual income, erson, Assesse, Gross Total Income, Total Income and Agricultural income tits assessment.					



	С		ome vs. forei	Hindu Undivided Family (HUF), gn Income, Tax incidence on an section 10.	CO1, CO2			
	Unit 2	<b>Computations of Income fr</b>		,				
	A	Different heads of Income,	Basis of C Gratuity, D	charge of salary income, Tax ifferent types of Allowances,	CO1, CO2			
	В		able, Valuation of perquisites Car,	CO2, CO4				
	С	Tax treatment of Provident I on computation of Salary Inc.		tions from Salaries, Problems	CO2, CO4			
	Unit 3	<b>Computations of Income fron</b>	n House prop	erty and Business & Profession				
	A	Basis of Charge, Computat Treatment of unrealized rent		ual Value Under Section 23, to vacancy.	CO1, CO3			
	В	Deductions from Income und Computation income from ho		•	CO3, CO4			
	С	Business or Profession.		ead "Profits and Gains from	CO3, CO6			
	Unit 4	<b>Computations of Income fr</b>	om capital <b>g</b>	gain and other sources				
	A	Capital gain- meaning and assets	types, Capi	tal assets, Transfer of capital	CO1, CO3, CO4			
	В	Computation of short-term ca	apital gain aı	nd long-term capital gain.	CO1, CO3, CO4			
	С	of Income from Other S	Sources. De	nd chargeability, Computation eductions from Gross Total bility of an Individual.	CO4, CO6			
	Unit 5	Set-off the losses, TDS, TCS and Advanced payment of taxes						
	A	Set off and carry forward of set-off of losses,	losses- Inte	r source set-off and Inter head	CO5, CO6			
	В	Clubbing of Income, Income	Tax Author	ities	CO5, CO6			
	С	TDS, TCS and Advance Pay	ment of Tax		CO5, CO6			
	Mode of examination	THEORY						
	Weightage	CA M7		ETE				
1	Distribution Text book/s*	Vk Singhania Tax man Publi	25% cation	50%				
	Other References	Vk Singhania Tax man Publi	cation					

**Course Articulation Matrix** 





POs	PO	PO	PO	PO	PO	PO	PO7	PO8	PSO	PSO	PSO
COs	1	2	3	4	5	6			1	2	3
CO1	2	2	1	1	1	2	1	1	2	2	-
CO2	2	2		1	1	2	2	1	2	2	-
CO3	2	3	1	1	1	2	1	1	2	2	1
CO4	2	3	1	1	1	2	2	1	2	2	1
CO5	2	2	1	1	2	2	1	1	2	2	1
CO6	2	3	1	1	1	2	1	2	2	1	1

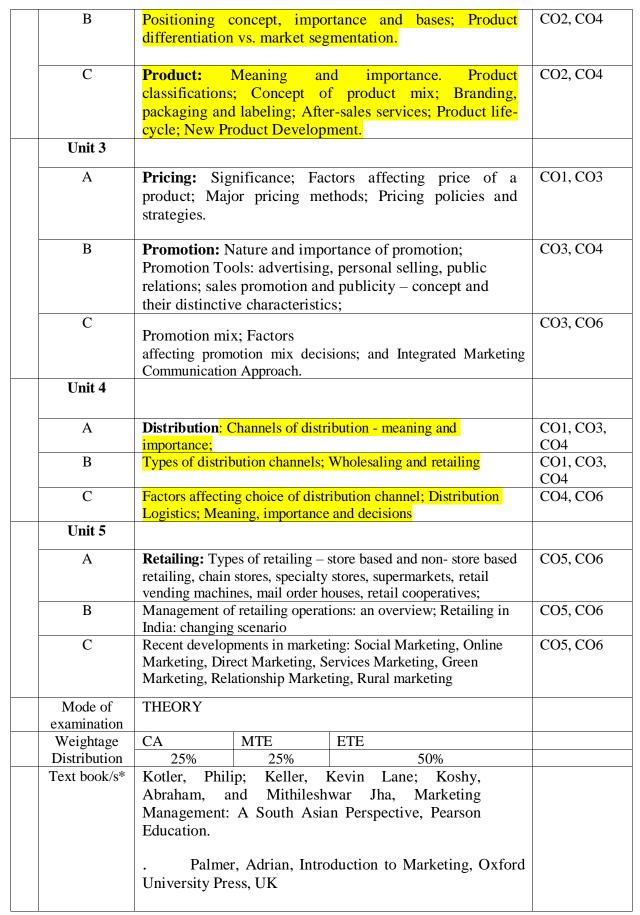
1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### FUNDAMENTALS OF MARKETING

Sch	nool: SSBS	Batch: 2023-2027							
Pro	gramme:	Current Academic Year: 2024-2025							
<b>B.</b> C	Com./ B.Com.(								
Ho	ns./Hons.								
Wit	th Research								
	Branch:	IV							
1	Course Code	C010402T / BCN206							
2	Course Title	FUNDAMENTALS OF MARKETING							
3	Credits	4							
4	Contact	4-0-0							
	Hours								
	(L-T-P)								
	Course Type	COMPULSORY							
5	Course	This course enables a student to understand the 'Marketing mix' el							
	Objective	strategies and principles underlying the modern marketing practic	es.						
6	Course	Course outcomes:							
	Outcomes	<b>CO1</b> : The student will be able to identify the different co	mponents of						
		the prevailing marketingenvironment.							
		<b>CO2</b> : The student will be able to explain the different steps	in the						
		consumer decision process. <b>CO3</b> : The student will be able to							
		market segmentation plan and positioning strategy for a given							
			•						
		<b>CO4</b> : The student will be able to explain the components of	marketing mix						
		for a given product.							
		<b>CO5</b> : The student will be able to decide the promotional too	ls for a given						
		product.							
		<b>CO6</b> : The student will be able to analyze the different distribution	channels of a						
		company.							
7	Course		-11 1 1 41						
	Description	The course explains the nature and purpose of marketing, f							
		fundamentals of each of the most important marketing tas							
		the business need for customer orientation, the evaluation	of markets and						
0		the targeting of market opportunities.	COM:						
8	Unit 1		CO Mapping						
	A	Introduction: Nature, scope and importance of	CO1, CO2						
	Λ	marketing; Evolution of marketing concepts;	CO1, CO2						
	В	Marketing mix Marketing environment. Micro and Macro	CO1, CO2						
	D	environmental factors	201, 002						
	С		CO1, CO2						
	C	Consumer Behavior – An Overview: Consumer buying	CO1, CO2						
	TI:4 3	process; Factors influencing consumer buying decisions							
	Unit 2		GO1 GO2						
	A	Market Selection: Market segmentation – concept,	CO1, CO2						
		importance and bases; Target market selection							







Other	Lamb, Charles W.; Hair, Joseph F., and Carl	
References	McDaniel, Principles of Marketing, SouthWestern	
	Publishing, Ohio	

#### **Course Articulation Matrix**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	1	1	2	2	2	1
CO2	2	2	2	1	1	1	1	2	2	2	2
CO3	2	2	2	1	1	1	1	1	2	2	1
CO4	2	2	2	1	1	1	1	1	2	2	1
CO5	2	2	2	1	1	1	1	1	2	2	1
CO6	2	-	1	1	1	1	2	2	2	3	1



#### **BUSINESS ECONOMICS**

Sch	ool: SSBS	Batch: 2023-2027							
	gramme:	Current Academic Year: 2024-2025							
	Com./ B.Com.(								
Ho	ns./ Hons.								
Wi	th Research								
	Branch:	TERM: –IV							
1	Course Code								
2	Course Title	Business Economics							
3	Credits	5							
4	Contact	5-0-0							
	Hours								
	(L-T-P)								
	Course Type	DSE							
5	Course	To integrate the concept of price and output decisions of firms und							
	Objective	market structure. The objective of this course is to impart the known and the impart and the impart and while business	wieage of						
6	Course	economics as a subject and its importance while business.							
U	Outcomes	On completion of this course the learners will be able to:	nt of aboics						
	Outcomes	<b>CO1</b> . Examine the concepts of economics from the viewpoin making	iit of choice						
			aaihilitiaa						
		<b>CO2</b> . Illustrate society"s trade-offs by using a production po frontier (or curve)	ssibilities						
		CO3. Explain the determinants of demand and supply							
		CO4: Understand the theory of consumer behavior							
		CO5: Describe the behavioral economics approach to understand	etanding						
		decision making.	standing						
		CO6: Applicability of Economic tools & theories to practical scen	arios &						
		problems	iarios &						
7	Course		1. 1						
	Description	This course introduces economic concepts and principles							
		useful in understanding the general economic environmental in the single second and the second secon	nent within						
0		which businesses and other organisations operate.	COMension						
8	Unit 1	Total de dien de Françoise	CO Mapping						
		Introduction to Economics	CO1 CO2						
	A	Famous Economist of India like- Kautilya,	CO1, CO2						
	D	GopalKrishna Gokhale, D.R. Gadgil, Dr. Ram	GO1 GO2						
	В	Introduction: Economics, Meaning, Kinds, Law Of	CO1, CO2						
		Demand, Law Of Marginal Diminishing Utility,							
		Elasticity Of Demand ,Concept	CO1 CO2						
	С	And Measurement Of Elasticity Of Demand Price,	CO1, CO2						
		Incoming Cross, Elasticity Determinants Of Elasticity Of							
	TI:4 2	Demand Importance Of Elasticity Of Demand							
	Unit 2	Cost Concepts & Curves	GO1 GO2						
	A	Theory Of Cost: Short Run And Long Run Cost Curve	CO1, CO2						
	7	Traditional And Modern Approaches.	G02 G04						
	В	Function: Law Of Variable Proportion; Properties Ride	CO2, CO4						



С	-	oination And Expansion Path; And External Economics And	CO2, CO4	
Unit 3	<b>Types of Competition</b>			
A	A. Perfect Compe Determination.	CO1, CO3		
В	Monopoly: Meaning A Monopoly; Equilibriur		mination Of Price Under rm/Industry	CO3, CO4
С	Monopolistic Compo Price And Output Dete Competition		MeaningAndCharacteristics; n Under Monopolistic	CO3, CO6
Unit 4	Phases of Business Cy	ycles		
A	•		And Its Causes; Theory Of vity Theory Of Modern Theory,	CO1, CO3, CO4
В		rmination	Of Wage Rate Under Perfect	CO1, CO3, CO4
С	Concept: Modern Th Theories Of Interest Theories Of Profit.		of Rent: Interest Concept- And oncept And	CO4, CO6
Unit 5	Money & its Functio	ns		
A	Concept of Money-Its Credit Creation	Functions	s, Quantity Theory of Money,	CO5, CO6
В	Commercial Banks-Ro	ole and Fu		CO5, CO6
С	; Basic Elements of E-	Banking;	Monetary Policy in India	CO5, CO6
Mode of examination	Theory, concepts and o	data interp	pretation	
Weightage	CA MTE		ETE	
Distribution	25% 2	5%	50%	
Text book/s*	<ol> <li>Geetika, "Manag Education 2nd Ed.</li> <li>Thomas &amp; Mau Concepts and App ,McGraw HillEducat</li> <li>3.</li> </ol>			
Other References			al Economics -1E", Vrinda  Arthashastra, Vrinda , J.P.,	





CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	1	1	2	2	2
CO2	2	2	2	1	2	2	1	1	3	2	2
CO3	3	3	1	2	1	2	2	2	2	2	3
CO4	2	3	2	2	2	2	1	2	3	2	2
CO5	2	2	2	1	2	2	2	1	2	2	3
CO6	2	2	1	1	2	1	1	1	2	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### RESEARCH BASED LEARNING

School: SSBS		Batch: 2023-2027
Prog	gramme:	Current Academic Year: 2024-2025
	om./ B.Com.(	
	s./ Hons. With	
Res	earch Branch:	Term: :I V
1	Course Code	RBL002
1	Course Code	KDL002
2	Course Title	Research Based Learning :2 (RBL2)
3	Credits	0
4	Contact Hours	0-0-4
	(L-T-P)	
	Course Status	Compulsory (Audit)
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course	On the completion of this Course, the students would be able to:
J	Outcomes	CO1: The student will be able to identify the research gap.
	2 2 2	CO2: The student will be able to understand importance of research objectives.
		CO3: The student will be able to able to frame the research objectives.
		CO4: The student will be able to identify the research tools to fulfil research
		objectives.
		CO5: The student will be able to identify the research methodology to implement
		the research study.
		CO6: The student will be able the schedule the research work flow.
7	Course	Research-based learning (RBL) presents as an alternative learning model that can
	Description	develop the critical thinking skills. The research-based learning is conducted
		under constructivism which covers four aspects: learning which constructs
		student's understanding, learning through developing prior knowledge, learning
		which involves social interaction process, and meaningful learning which is
		achieved through real-world experience. The major focus is to engage students in
		the inquiry process where they formulate questions, conduct investigations, apply
		information and media to learning, and generate products that illustrate
		learning. The 5E learning cycle adopted for RBL leads students through five
		phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in
Q	Outling evilabee	greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based
		learning will be conducted in third Term:(audit), forth Term: (audit), fifth
		Term: (2 credit), and sixth Term: (2 credit).
		The course content includes:
		<ul> <li>Publishing research paper and development of the product/process</li> </ul>
		/case that the students work on during the Term: to demonstrate
		identified problem through extensive literature.
		• Students work on the projects in teams with <b>four</b> students per team,
		and teams may form in interdisciplinary nature.



	The deliverables for the projects include submission of	f reports on
	regular basis as per the rubrics.	
	• The students also present their work at the end of the T	erm: in the
	presence of external experts in the form of Writte	
	communication components are intertwined with	
	_	
	deliverables through required project reports and o	orai project
	presentations.	_
	It is recommended that the all activities are to be record	_
	basis and proper documents are to be maintained by s faculty mentor.	tudents and
	• The report should be prepared in the consultation of	the faculty
	guide and the student should be in regular touch with guide to complete the work.	-
	The content of the research report should be original and	I not copied
	from any other sources. To justify this, the student has t	_
	plagiarism of the report through Turn tin software. The	
	should be less than 25%. The plagiarism report has to	
	within the research report at the end.	oc attached
	<ul> <li>The student should submit the soft copy of the research r</li> </ul>	enort to the
	guide and after getting his/her approval and signature	
	report should be submitted.	c, the imai
	report should be submitted.	
	The report should be original and shall be submitted after checking fo	r plagiarism.
	Please note the following guidelines for the preparation and submit	ission of the
	report:	
	RBL 2: The review of work in progress would be in two phases in Rl	BL 2(R1 and
	R2) Annexure I/R2.11/R2.2	
	R1	
A	Research Gap: Important issues or ideas were raised, which may not	CO1, CO2
	have been represented in the literature cited. The gaps in current	
	knowledge were clearly identified, and significant directions and	
	approaches that fill these gaps were identified.	202
В	Formulation of Research Objectives: All objectives of the proposed	CO3
	work are well defined	CO2
С	Identify & prioritize relevant constraints and requirement specification: Accurately identifies & prioritize all relevant	CO3
	constraints, additional information and tools/formulas needed to	
	solve the problem.	
	R2	
A	Methodology: Methodology for addressing the identified research	CO4
	problem. Steps to be followed to solve the defined problem are	
	clearly specified	
В	Planning & Scheduling: Developed a comprehensive plan and	CO5
	schedule of research work activities/ tasks with realistic due dates.	
С	Distribution of work among Team: Followed appropriate	CO6
Oral C	distribution of research work	
	ication (Presentation), Report Writing and Submission after ev	very review
mode of	CA and oral and written presentation	
 1v10uc 01	Cri and oral and without presentation	





examination		
Assessment	CA	Presentation and report
Criteria	25%	75%
Reference books.	do economists do economics? Edward E Malhotra, N., Nunan, D., & Birks, D. approach. Pearson.	undations of research in economics: how lgar Publishing. (2017). Marketing research: An applied h: an integrated approach 2nd edition. FT

POs/ Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	3	2	1	3	2	3
CO2	2	-	2		2	3	1	1	2	2	3
CO3	3	2	3	1	-	2	1	1	3	2	-
CO4	2	1	2	3	2	2	2	1	3	2	3
CO5	1	2	2	3	3	1	1	1	2	1	3
CO6	1	2	2	3	3	2	2	1	1	1	3

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### RUBRICSFORRESEARCHBASEDLEARNING (RBL-2) FirstReview (R1):UG\_RBL-2\_R2.1

		EXCELLENT	Review (R1):UG_RBL-2_ GOOD	AVERAGE	POOR
	Parameters	Marks(>6to≤8)	Marks(>4 to≤6)	Marks(>1 to≤4)	Marks(0or1)
A.	Research Gap(CONos.)	• Important issuesorideaswere raised, which may not Have been represented in the literature cited. The Gapsin current Knowledgewere clearly identified, and Significant directions and approaches that fill These gapswere identified.	• Related literaturewascredibly summarized. The gaps incurrentknowledge were identified, and Directions and approaches that fill These gaps were identified.	• Related literaturewas summarized. The gaps incurrent knowledge and approaches that fill these gaps were not identified.	• Related literaturewasnotwell summarized. The gaps incurrentknowledge and approaches that fill these gaps were not identified.
В.	Formulation ofResearchObj ectives (CONos.)	• Allobjectivesof the proposed work arewelldefined.	• Good justification to theproposedobjectiv es.	• Only someobjectives of theproposedworkarewe ll defined.	Objectives     ofthe proposed work     areeithernotidentified     or     not well defined.
C.	Identify &prioritizerele vantconstraints andrequiremen tspecification( CONos.)	Accuratelyiden tifies & prioritize allrelevantconstraints,ad ditional informationand tools/formulasneededtos olvethe problem.	Accuratelyid     entifies &     prioritizemost     relevantconstraints,     additionalinformation     andtools/formulasnee     ded     tosolvetheproblem.	Accuratelyid entifies & prioritizesome relevantconstraints, additionalinformation andtools/formulasnee dedto solvetheproblem.	Minimallyid entifies & prioritizerelevant constraints,informatio nandtools/formulas neededtosolvetheprob lem.
D.	OralCommunic ation(Presentati on)(CONos.)	• Contents ofpresentationareap propriateand well delivered.Propereye  contact withaudience Andclearvoicewith Goodlanguage	Contents     ofpresentationarefinebu     tnotwell delivered.Eye     contactwithfewpeople  Withclearvoice	Contents     ofpresentationareap     propriatebutnot     welldelivered.Eye     contactwithfew     peopleandunclear     voice	• Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writingand Submission(CO Nos.)	<ul> <li>All the necessary information isincluded.</li> <li>Referencesand Citationsareappropriate and wellmentioned.</li> <li>Report Organisedaccordingto Thegiventemplateand submitted within the deadline.</li> </ul>	<ul> <li>Necessary informationisincluded with someirrelevant information.</li> <li>Referencesand citationsareappropriate butnotmentionedwell.</li> <li>Report partiallyfollowsthe giventemplateand submissionexceedsthe</li> </ul>	<ul> <li>Importantinf ormationisleftout.</li> <li>In-sufficient referencesand citations</li> <li>Report partiallyfollowsthe giventemplateand submissionexceedsthe givendeadline.</li> </ul>	<ul> <li>Irrelevant information isincluded.</li> <li>References andcitationsarenot appropriate</li> <li>Notfollowed thetemplate guidelines.</li> </ul>



SecondReview(R2): UG RBL-2 R2.2

	SecondReview(R2): UG_RBL-2_R2.2								
	Parameters	EXCELLENT	GOOD	AVERAGE	POOR				
	T drumeters	Marks(>6to≤8)	Marks(>4to≤6)	Marks(>1to≤4)	Marks(0or1)				
<b>A.</b>	Methodology (CONos.)	<ul> <li>Excellent methodologyfor addressingtheidentified Researchproblem</li> <li>Steps tobe Followedtosolvethe Definedproblemare clearlyspecified.</li> </ul>	<ul> <li>Good methodologyfor Addressingthe identifiedresearch Problem</li> <li>Workflowto befollowedisspecified butdetailingisnot done.</li> </ul>	<ul> <li>Methodology goes someway towardsaddressingthe identifiedresearch problem</li> <li>Stepsare mentionedbutunclear.</li> </ul>	<ul> <li>Selected methodologydoesnot satisfactorilyaddress theidentifiedresearch problem</li> <li>Steps tobe followedtosolvethe definedproblemare notspecifiedproperly.</li> </ul>				
В.	Planning&Sche duling (CONos.)	Developedaco mprehensive plan andschedule of researchwork activities/ taskswithrealisticduedat es	Developedaco mprehensive plan andschedule of researchactivities/tasks butidentifiedunrealistic duedates	Developed aplan and schedule thatomittedsignificant researchactivities/task s	Did     notdevelop aplan     andschedule of     researchworkactiviti     es/tasks				
C.	Distribution ofworkamongT eam(CONos.)	• Followedappro priatedistributionofresear chwork	Followedin- appropriatedistributiono fresearchwork	• Followedun- evendistributionofresea rchwork	• Followedinap propriatedistribution of research work				
D.	OralCommunic ation(Presentati on)(CONos.)	Contents     ofpresentationareap     propriateand well     delivered.Propereye     contact withaudience     Andclearvoicewith     Goodlanguage	• Contents ofpresentationarefinebu tnotwell delivered.Eye contact withfewpeople Withclearvoice	Contents     ofpresentationareap     propriatebutnot     welldelivered.Eye     contactwithfew     peopleandunclear     voice	Contents     ofpresentation are     notappropriateandn     ot     welldelivered.Poor     deliveryof     presentation				
Е.	Report Writingand Submission(CO Nos.)	<ul> <li>All the necessary information isincluded.</li> <li>Referencesand Citationsareappropriate and wellmentioned.</li> <li>Report Organizedaccordingto Thegiventemplateand submitted within the deadline.</li> </ul>	<ul> <li>Necessary informationisincluded with someirrelevant information.</li> <li>Referencesand citationsareappropriate butnotmentionedwell.</li> <li>Report partiallyfollowsthe giventemplateand submissionexceedsthe givendeadline.</li> </ul>	<ul> <li>Importantinf ormationisleftout.</li> <li>In-sufficient referencesand citations</li> <li>Report partiallyfollowsthe giventemplateand submissionexceedsthe givendeadline.</li> </ul>	<ul> <li>Irrelevant information isincluded.</li> <li>References andcitationsarenot appropriate</li> <li>Notfollowed thetemplate guidelines.</li> </ul>				



# Project Monitoring Form: RBL-2FirstReview(R1):UG\_RBL-2\_R2.1

AnnexureR2.1
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NameofSchool	
Nameof Department	
ProjectsubjectcodeandTerm:	
AcademicSession	
Date of Evaluation	
Guide'sName	

ProjectTitle:

		RUBRICS FORRB	L-2					
		EXCELLENT-Marks( >6 to≤8)		Nameof	Nameof			
	nen1	GOOD–Marks (>4to≤6	)	Student1	Student2			
	por	AVERAGE-Marks (>1to	≤4)			OverallComment(s)byCommitteeMembers		
	Component	POOR-Marks(0or1)		SystemID	SystemID			
	<u> </u>	Sub-Components Max Mark s		MarksObtained	Marks Obtained			
		ResearchGap(CONos.)	8					
		Formulation of ResearchObjectives(CO Nos.)						
FirstReview(R1):	3L-2_R2.1	Identify & prioritizerelevant constraints andrequirementspecificat ion (CONos.)	8					
irstRev	UG_RBL	Oral Communication(Present ation)(CONos.)	8					
臣	<u> </u>	Report Writing andSubmission(CON os.)	8					
		Guide's Marks	10					
		Total Marks	50			SignatureofPanelMembers		



#### SecondReview(R2): UG\_RBL-2\_R2.2

AnnexureR2.2

NameofSchool	
Nameof Department	
ProjectsubjectcodeandTerm:	
AcademicSession	
Date of Evaluation	
Guide's Name	

Pr	ojectTi	tle:	· · · · · · · · · · · · · · · · · · ·	·····	·····			
		RUBRICS FORRBI	<b>-2</b>					
		EXCELLENT-Marks(>6 to≤8)		Nameof	Nameof			
	ent	GOOD–Marks (>4to≤6)		Student1	Student2			
	pon	AVERAGE-Marks (>1to≤	(4)			OverallComment(s)byCommitteeMembers		
	Component	POOR-Marks(0or1)		SystemID	SystemID			
		Sub-Components	Sub-Components Mark Marks Obtained s		Marks Obtained			
<u></u>		Methodology(CONos.)	8					
w(R2)	R2.2	Planning & Scheduling (CONos.)	8					
levie	3L-2_	Distributionof workamongTeam(CO Nos.)	8					
Second Review (R2):	UG_RBL	Oral Communication(Present ation)(CONos.)	8					
Š		Report Writing andSubmission(CON os.)	8					
		Guide's Marks	10					
		Total Marks	50			SignatureofPanelMembers		



	School: SSBS		Batch: 2023-2026/2027					
	Programme: .Com./ B.Com.( ons./ Hons. With Research	Current Academic Year: 2023-2024						
	Branch:	Term:: VI						
		ARP	Course Name :					
1	Course Code	306	Campus to Corporate					
2	Course Title		Campus to Corporate					
3	Credits		2					
4	Contact Hours (L-T-P)		1-0-2					
	Course Status		Active					
5	Course Objective	employelemen traits, a brandin abilities industry this Te	ance holistic development of students and improve their ability skills. Provide a 360 degree exposure to learning ts of Business English readiness Programme, behavioural achieve softer communication levels and a positive selfing along with augmenting numerical and altitudinal s. To up skill and upgrade students' across varied y needs to enhance employability skills. By the end of rm:, a will have entered the threshold of his/her 4 <sup>th</sup> of employability enhancement and skill building activity e.					
6	Course Outcomes	CO1: I description manager CO2: Bright practical CO3: Description CO4: Address on the CO5: Description CO5: Description CO6:	uild negotiation skills to get maximum benefits from deals in life scenarios.  evelop skills of personal branding to create a brand image and adding equire higher level competency in use of logical and analytical g such as direction sense, strong and weak arguments evelop higher level strategic thinking and diverse mathematical sthrough building analogies, odd one out emonstrate higher level quantitative aptitude such as average, proportions, mixtures & allegation for making business					



7	Course Description	level-4 of quant, aptitude and logical reasoning	
8	Unit 1	Outline syllabus - ARP 306  Ace the Interview	CO
	A	HR Sensitization ( Role Clarity   KRA   KPI   Understanding JD )   Conflict Management	CO1
	В	Negotiation Skills   Personal Branding	CO3, CO4
	С	Uploading & Curating Resumes in Job Portals, getting Your Resumes Noticed   Writing Cover Letters   Relationship Management	CO1, CO3
	Unit 2	Introduction to APTITUDE TRAINING- Reasoning- Logical/ Analytical	
	Α	Sitting Arrangement & Venn Diagrams   Puzzles   Distribution   Selection	CO4
	В	Direction Sense   Statement & Conclusion   Strong & Weak Arguments	CO4
	С	Analogies, Odd One out   Cause & Effect	CO5
	Unit 3	Quantitative Aptitude	
	Α	Average , Ratio & Proportions, Mixtures & Allegation	CO6
	В	Geometry-Lines, Angles & Triangles	CO6
	С	Problem of Ages   Data Sufficiency - L2	CO6
	Unit 4	Verbal Abilities-4	
	Α	Antonyms and Synonyms	CO1
	В	Idioms and Phrases	CO2
	Unit 5	Problem Solving and Case Studies	
	Α	Real time Case Study Solving Exercises	CO4
	В	Intra student Mock Situation Handling Exercises	CO4
	Evaluation Weightage	(CA)Class Assignment/Free Speech Exercises / JAM - 60%   (ETE) Group Presentations/Mock Interviews(MIP's)/GD/ Reasoning, Quant & Aptitude- 40%	
	Text book/s*	Wiley's Quantitative Aptitude-P Anand   Quantum CAT - Arihant Publications   Quicker Maths- M.  Tyra   Power of Positive Action (English, Paperback, Napoleon Hill)   Streets of Attitude (English, Paperback, Cary Fagan, Elizabeth Wilson) The 6 Pillars of self-esteem and awareness - Nathaniel  Brandon   Goal Setting (English, Paperback, Wilson Dobson	



Cos	P	PO	PS	PSO	PSO						
	O1	2	3	4	5	6	7	8	O1	2	3
ARP302.1	-	-	-	-	1	2	1	2	-	-	-
ARP302.2	-	-	-	-	1	2	1	2	-	-	-
ARP302.3	-	-	-	-	1	2	1	2	-	-	-
ARP302.4	1	-	-	-	1	2	1	2	-	-	-
ARP302.5	1	-	-	-	1	2	1	2	-	-	-
ARP302.6	1	-	-	-	1	2	1	2	-	-	-

1. Slight (Low) 2-Moderate (Medium)

3-Substantial (High)



# **UG Commerce**

[B.Com./ B.Com.( Hons./ Hons. with

Research)]

Term: V

**Course Modules** 



## CORPORATE ACCOUNTING

Sch	nool: SSBS	Batch: 2023-2027						
	gramme:	Current Academic Year: 2025-2026						
<b>B.</b> (	Com./ B.Com.(							
	ns./ Hons.							
Wi	th Research							
	Branch:	Term:: FIFTH						
1	Course Code	C010501T / BCN301						
2	Course Title	Corporate Accounting						
3	Credits	5						
4	Contact	5-0-0						
	Hours							
	(L-T-P)	COMPANICODA						
_	Course Type	COMPULSORY	1 07 1 10					
6	Course Objective  Course	Construct the financial statements of company within the frame 2. Develop a process for redemption of Preference shares 3 Restructuring of capital structure in the financial statement company ltd. 4. Calibrate the procedure involved in Amalgamatic 5. Calibrate the procedure involved in Absorption of companies implication of unethical accounting practices on the society	. Construct the of Joint stock on of companies s 6. Explain the					
0	Outcomes	After successful completion of course the students would be able to -						
		CO1.knowledge of the concepts related to the						
		monetary transactions of a company						
		CO2.understand the need for these financial						
		transactions in a company						
		CO3.apply the various concepts to value the different components						
		affecting the financial statements of acompany	ents of acompany					
		CO4.analyse these components in the light of their effect on CO5. evaluate the various accounting procedures in light of dynamenvironmental changes CO6. Develop the procedure involved in Amalgamation of compa	nic					
7	Course Description	This course covers the characteristics of the India environment and its financial reporting requirements for c expands on advanced financial accounting issues, such as, non-current assets, accounting for intangible assets, a liabilities and owners' equity, and provides a comprehensive consolidation issues and equity investments.	ompanies, and accounting for ccounting for we coverage of					
8			CO Mapping					
	Unit 1							
	A	Shares:Features, TypesofShares,	CO1, CO2					
	В	Between Preference Shares And Equity Shares, Share	CO1, CO2					



С	-	s Types. Issues		And ReIssue Of	CO1, CO2
Unit 2					
A	<b>Debentures:</b> Debentures, P	CO1, CO2			
В		And Loss Prices Profit And Lo		oration, Methods neorporation.	CO2, CO4
С		s,GeneralInstru			CO2, CO4
	Balance Sneet	And Statemen	t Of Profit A	naLoss	
Unit 3					
A	Valuation C Goodwill, Ne		Meaning	And Nature Of	CO1, CO3
В		Of Valuation ationOfShares			CO3, CO4
C Unit 4	· ·	odsOf Valuation			CO3, CO6
A	Accounting For Accounting Sta	: Amalgamation ndard 14	Of Companie	s As Per Indian	CO1, CO3, CO4
В		acteristics And C	Objectives Of A	Amalgamation	CO1, CO3, CO4
С	Kinds Of Amal Reconstruction	CO4, CO6			
Unit 5					
A	Meaning and in Activity, Finan	nportance of casl	h flow statem	ent, operating	CO5, CO6
В	Investing Activ V Financial Sta	CO5, CO6			
С	Ratio analysis	its meaning, acos, Interpretat	dvantages an	d disadvantages, , Common size	CO5, CO6
Mode of examination	THEORY				
Weightage	CA	MTE	ETE		
Distribution	25%	25%	_	50%	
Text book/s*		.RadhaswamiM ny(Hindi andEi		ccountsSultanCha	
Other		N AndMahesh		porate	
References		ikas Publishing		•	



POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	3	2	2	1	1	3	2	2	3	3	2
CO2	3	3	1	-	-	3	1	1	3	3	2
CO3	3	2	2	1	2	3	2	1	3	3	3
CO4	3	3	1	-	2	3	2	1	3	3	2
CO5	3	3	1	1	2	3	1	1	3	3	3
CO6	3	3	1	1	2	-	-	2	2	2	-



### GOODS & SERVICES TAX

Sch	nool: SSBS	Batch: 2023-2027								
B.C Ho	ogramme: Com./ B.Com.( ns./ Hons. th Research	Current Academic Year: 2025-2026								
	Branch:	Term:: V								
1	Course Code	C010502T / BCN302								
2	Course Title	GOODS & SERVICES TAX								
3	Credits	5								
4	Contact Hours (L-T-P)	5-0-0								
	Course Type	COMPULSORY								
5	Course Objective	To enable the students to learn the concepts indirect tax and pre-GST period to post- GST period. To understand the indirect taxes (GST) in the Indian and global economy and its the economic development.	importance of contribution to							
6	Course Outcomes	After successful completion of course the students would be CO1.knowledge of the concepts related to the monetary to a company CO2.understand the need for these financial transactions	ransactions of							
		CO3.apply the various concepts to value the different conaffecting the financial statements of a company CO4.analyse these components in the light of their effect company CO5 evaluate the various accounting procedures in light cenvironmental changes.  CO6:To understand the implications of GST on the taxable consumers, dealers and of thesociety at large and its changes	on the							
7	Course Description	The GST module is a comprehensive guide to the Good Tax regulations. GST course covers the practical aspects Service Tax (GST) including registration, returns accounting and recording of GST transactions.	s of Good and							
8			CO Mapping							
	Unit 1									
	A	Indirect Tax: Meaning, Features, Difference	CO1, CO2							
	-	Between DirectAndIndirectTax,								
	В	Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax SystemDuring Pre GST Era.	CO1, CO2							
	С	GST Meaning Advantages, Disadvantages Of Evaluation OfGST, Structure Of GST, CGST, SGST,IGSTUTGST,And Important Definition	CO1, CO2							



Unit 2 A	Time Of Supply: Meaning Of Goods And Services, TOS	CO1, CO2
В	Under Reverse Charge Mechanism Invoicing Provisions,ProvisionsRelatedWithChangeChang esIn GSTRate.	CO2, CO4
С	Place Of Supply: POS Meaning, POS Of Goods And	CO2, CO4
	Services, Intra state And Interstate Supply. Value Of	
	Supply: Meaning, Provisions RelatedWith Determination	
	Of Value Of Supply OfGoods And Services,	
	Determination Of GST Liability	
Unit 3	·	
A	<b>Input Tax Credit ITC</b> : Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC,	CO1, CO3
В	Matching, Reversal And Reclaim Of ITC. <b>Payment Under GST:</b> Manner Of Payment Of GST Liability, Concept Of Electronic	CO3, CO4
С	Cash Credit And Liability Ledger, Refund Of Excess	CO3, CO6
	GST. Return: Meaning, Purpose And Importance,	
	Different Types Of Return, Due Date Of Filing Return,	
	Assessment Under GST: Meaning, Types Sales	
	Assessment, Provisional Assessment, Summary	
	Assessment, Best Judgment	
Unit 4		
A	Registration: Meaning Of Final Registration	CO1, CO3, CO4
В	Compulsory Registration, and Procedure	CO1, CO3, CO4
C Unit 5	Cancellation Of Registration	CO4, CO6
A	Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records	CO5, CO6
В	Invoice: Format, Types Debit And Credit Note, Voucher Audit:	CO5, CO6
С	, Types Mandatory, Departmental And Specific Audit,	CO5, CO6
	Penalty	
	And Under GST, E -Way Bill.	
Mode of	THEORY	
examination		
Weightage	CA MTE ETE	
Distribution	25% 25% 50%	
Text book/s*	Malhotra XE and Agarwal goods and services tax Agra	
	India Sahib Bhawan PublicationEnglish andHindi	



Other References	AgarwalRajkeadvancedhandbookonGSTbackground materialonmodelGST	
	lawSahityaBhawanPublications	

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	2	2	-	1	1	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	1	2	2	-
CO3	2	2	-	1	1	1	1	1	2	2	-
CO4	2	3	2	1	1	1	1	1	2	2	-
CO5	1	1	2	2	2	1	2	1	1	1	-
CO6	1	1	2	2	2	1	1	2	1	1	_



### **BUSINESS FINANCE**

SBS	Batch: 2023-2027							
me:	Current Academic Year: 2025-2026							
B.Com.(								
ons.								
earch								
nch:	V							
se Code	C010503T / BCN303							
rse Title	BUSINESS FINANCE							
redits	4							
ontact	4-0-0							
lours -T-P)								
se Type	Core							
ourse	This course is designed to provide students with a foundation of	of both personal						
jective	and corporate business finance concepts and applications							
ourse tcomes	After successful completion of course the students would be <b>CO1</b> : Describe the basic concepts and key terms used in F Management.							
	CO2: Infer the relevance of decision making under variou alternatives.	s available						
	<ul> <li>CO3: Apply the various tools and techniques used in finar making for shareholders" wealthmaximization.</li> <li>CO4: Distinguish amongst the various alternatives in the valuation of firm.</li> <li>CO5: Evaluate the various financial decisions in the light environment</li> <li>CO6: This course is to help students understand the conceptual</li> </ul>	view of of changing						
ourse cription	Business Finance.  This course is a survey of the basic principles and con the financial management of a business enterprise							
		CO Mapping						
nit 1								
A	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting	CO1, CO2						
В	Meaning Nature And Importance Investment Decisions	CO1, CO2						
С	Evaluation Criteria	CO1, CO2						
nit 2								
A	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt	CO1, CO2						
В	Preference Shares, Equity Shares And Retained Earnings, Combined(Weighted)	CO2, CO4						
С	Cost Of Capital, Capitalization- Meaning ,Over	CO2, CO4						
С								



Unit 3				
A	Dividend Pol Models, Source		n Dividend Policies, Dividend	CO1, CO3
В	Long Term Fu Significance	CO3, CO4		
С	Determinants O	f Working Capi	<mark>tal</mark>	CO3, CO6
Unit 4				
A	Time value of Notice business finance		simple and Compound interest in	CO1, CO3, CO4
В	Capital Marke Functions And	N /	e Market (B) Secondary Market Exchange	CO1, CO3, CO4
С	(BSE, NSE,) Composition A	•	: Indian Money Markets-	CO4, CO6
Unit 5	•			
A	Meaning and in Activity, Finance		h flow statement, operating	CO5, CO6
В			ethod of cash flow statement	CO5, CO6
С	Financial State	ements analysi	s Ratio analysis its meaning,	CO5, CO6
	advantages a			
	Interpretation			
	analysis	or railo, con	mion size statements, frenc	
Mode of examination	THEORY			
Weightage	CA	MTE	ETE	
Distribution	25%	25%	50%	
Text book/s*	Avadhani V A	Financial Sys	tem	
	Bhalla VK Mo	dern Working	Capital Management	
Other	Khan NY And			
References	Management 7	Tax And Proble	emsPandey	
	I M Financial	Management		

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	2	2	-	1	1	1	1	1	2	2	-
CO2	2	2	1	1	1	1	2	1	2	2	-
CO3	2	2	-	1	1	1	1	1	2	2	-
CO4	2	3	2	1	1	1	1	1	2	2	-
CO5	1	1	2	2	2	1	2	1	1	1	
CO6	1	1	2	2	2	1	1	2	1	1	



## Monetary Theory & Banking in India

School: SSBS		Batch: 2023-2027								
Pro B.C	ogramme: Com./ B.Com.( ns./ Hons.	Current Academic Year: 2025-2026								
	ns./ Hons. th Research									
**1	Branch:	Term:: V								
1	Course Code	C010505T / BCN305								
2	Course Title	Monetary Theory and Banking in India								
3	Credits	3								
4	Contact	3-0-0								
•	Hours	J-0-0								
	(L-T-P)									
	Course Type	DSE								
5	Course Objective	This course explores a wide range of topics involving money, financial institutions and financial markets, and the links between the financial sector and the central bank. We also examine the importance of banks and other financial institutions in the economy, and how information asymmetries and regulation have shaped their evolution.								
6	Course	After successful completion of course the students would be	able to -							
	Outcomes	<b>CO1-</b> Discuss the working model of financial systems and its application in Current retrospective.								
		CO2- Identify the critical components and roles of the	e Financial System and							
		the systematicunderstanding of instruments managing the market.								
		CO3-Demonstrate the correct understanding & analysis for working of Monetary								
		Theory &movement of Interest Rates with all macro and micro economic factors.								
		CO4-Assess the different financial institutions working in Indian economy and its								
	impact ondifferent economic indicator movements.									
CO5-Appraise the Financial market terminology and anticipate movem prices and get the systematic understanding of Money and Capital M. CO6: The course expose the students to the working for money and financial in India										
7	Course	This course has two main objectives. One is to study the role played by banks in								
	Description									
		regulation, the role of banks in financial intermediation, and the significance of bank								
		behavior in monetary policy.	CO.16 :							
8	TT*4 4		CO Mapping							
	Unit 1	M. D. 41. 42. 41. 36. 50. 36.	CO1 CO2							
	A	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components	CO1, CO2							
	В	Meaning And Changing Relative Importance Of Each	CO1, CO2							
		Component, High Powered Money	232, 332							
	С		CO1, CO2							
	Unit 2		,							



<u> </u>	T 11 D 11	α .	D 0 1.1	0.0	CO1 CO2
Α	Indian Banki	-		Of	CO1, CO2
		Commercial	Banks, Importance	And	
	Function				
В	Structure Of (	Commercial Ba	anking System In Ind	lia.	CO2, CO4
				G02 G04	
С	Regional Rura	CO2, CO4			
Unit 3					
A	Development	CO1, CO3			
		Main Features,	,		
	Allocation Of				
В	Problem Betw	een The Gover	CO3, CO4		
	Commercial S				
С		And Inter- F	CO3, CO6		
	Between Larg	the state of the s			
	Borrowers.				
Unit 4					
A	TheReserveBa	netarv	CO1, CO3, CO4		
	And Credit Co	,,			
В	Main Features		CO1, CO3, CO4		
<u> </u>	T. C. D. C.		GO4 GO6		
C	Interest Rates:	CO4, CO6			
TT .*4 F	DepositRate,etc				
Unit 5					
A	Process Of Cree	dit Creation By l	CO5, CO6		
В		Of Money Suppl	CO5, CO6		
С	Case Analysis		CO5, CO6		
Mode of	THEORY				
examination					
Weightage	CA	MTE	ETE		
Distribution	25%	25%	50%		
Text book/s*	Saha SK India				
	andEnglish) D				
	ChandralokPra				
Other		lian Financial S			
References	AndPractice				
	Andriactice				



Pos/ Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	P08	PSO 1	PSO 2	PSO 3
CO1	2	1	1	3	1	1	2	1	2	2	2
CO2	3	2	2	1	3	1	2	1	1	3	2
CO3	1	3	3	2	2	1	2	1	3	2	3
CO4	3	1	1	1	1	1	2	1	3	1	1
CO5	2	-	2	2	2	1	1	1	-	-	3
CO6	2	-	2	2	2	1	1	1	-	1	3



## Research Based Learning: 3 (RBL3)

Scho	ool: SSBS	Batch: 2023-2027
Programme: B.Com./B.Com.( Hons./ Hons. With Research		Current Academic Year: 2025-2026
Branch:		Term:: V
1	Course Code	RBL003
2	Course Title	Research Based Learning :3 (RBL3)
3	Credits	1
4	Contact Hours (L-T-P)	0-0-2
	Course Status	Compulsory
5 Course Objective		The purpose of this course is that the student can publish the work of research.
6 Course		On the completion of this Course, the students would be able to:
Outcomes		CO1: The student will be able the schedule the research work flow.
		CO2: The student will understand what is data (primary and secondary)
		CO3: How data collection can be done with sampling technique.
		CO4: The student will understand the importance of data management
		CO5: The student will learn to examine the data collection tool validity and
		reliability
		CO6: The student will be able to execute the work flow of their research plan.
7	Course	Research-based learning (RBL) presents as an alternative learning model that can
	Description	develop the critical thinking skills. The research-based learning is conducted
		under constructivism which covers four aspects: learning which constructs
		·
		student's understanding, learning through developing prior knowledge, learning
		which involves social interaction process, and meaningful learning which is
		achieved through real-world experience. The major focus is to engage students in
		the inquiry process where they formulate questions, conduct investigations, apply
		information and media to learning, and generate products that illustrate
		learning. The 5E learning cycle adopted for RBL leads students through five
		phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in
		greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based
		learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (4 credit), and sixth Term: (4 credit).
		The course content includes:
		Publishing research paper and development of the product/process
		/case that the students work on during the Term: to demonstrate
		identified problem through extensive literature.
		• Students work on the projects in teams with <b>four</b> students per team,



A	MAAC
ITY	(A+)
arles	ACCREDITED

	<ul> <li>and teams may form in interdisciplinary nature.</li> <li>The deliverables for the projects include submission or regular basis as per the rubrics.</li> <li>The students also present their work at the end of the Tempersence of external experts in the form of Written communication components are intertwined with deliverables through required project reports and or presentations.</li> <li>It is recommended that the all activities are to be record basis and proper documents are to be maintained by staculty mentor.</li> <li>The report should be prepared in the consultation of guide and the student should be in regular touch with guide to complete the work.</li> <li>The content of the research report should be original and from any other sources. To justify this, the student has to plagiarism of the report through Turnitin software. The should be less than 25%. The plagiarism report has to within the research report at the end.</li> <li>The student should submit the soft copy of the research guide and after getting his/her approval and signatur report should be original and shall be submitted after checking for Please note the following guidelines for the preparation and submit report:</li> <li>RBL 3: The review of work in progress would be in two phases in R</li> <li>Annexure 4,6,8 /R3.1/R3.2/R3.3. All review will be done</li> </ul>	Ferm: in the en and oral the project oral project oral project of on regular students and the faculty the faculty of the faculty of the end or copied to check the end of the plagiarism be attached or plagiarism. The final or plagiarism ission of the end
	examiners R3.1	
A	Formulation of Work Flow or Block Diagram: All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified	CO1
В	Relevancy of theory if any with respect to the Problem Identified: Applying the theory correctly and clearly establishes their relevance	CO1
С	Initial Implementation: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	CO2
	R3.2	
A	Data Collection tools if any required to be developed	CO3
В	Testing the reliability and validation of the data collection tool.	CO3
C	Data collection, sampling design and collection of data scheduling	CO4
A	Explanation of the purpose and need of the problem identified:  Detailed and extensive explanation of the purpose and need of the project	CO5
В	Work flow followed and specified: mainly data collection both primary or secondary	CO6



	MARKET
	4- 4
7	At
	The same
	ACCREDITED

C	Scrutiny of data and validating the data.		CO6			
	Oral Communication (Presentation), Report Writing and Submission after process					
-	CA and oral and written presentation					
Assessment	CA	Presentation and report				
Criteria	25%	75%				
Reference books.	Medema, S., & Samuels, W. (1996). Foundations of research in economics: how do economists do economics? Edward Elgar Publishing.  Malhotra, N., Nunan, D., & Birks, D. (2017). Marketing research: An applied approach. Pearson.  Wilson, A. M. (2006). Marketing research: an integrated approach 2nd edition FT Prentice Hall.					

**COURSE** 

#### ARTICULATION MATRIX

Pos/ Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	P08	PSO 1	PSO 2	PSO 3
CO1	2	1	1	3	1	1	2	1	2	2	2
CO2	3	2	2	1	3	1	2	1	1	3	2
CO3	1	3	3	2	2	1	2	1	3	2	3
CO4	3	1	1	1	1	1	2	1	3	1	1
CO5	2	-	2	2	2	1	1	1	-	-	3
CO6	2	-	2	2	2	1	1	1	-	1	3

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)





FirstReview(R1):UG\_RBL-3\_R3.1

	FirstReview(R1):UG_RBL-3_R3.1  EXCELLENT GOOD AVERAGE POOR						
	Parameters	Marks(>6to ≤8)	Marks(>4to≤6)	Marks(>1to ≤4)	Marks(0or1)		
А.	Formulation ofWorkFlowor Block Diagram(CON o.)	<ul> <li>All objectives of the proposed workare well defined.</li> <li>Steps to be followed to solve the defined problemare clearly specified.</li> <li>Projectisco</li> </ul>	<ul> <li>Good justification to theproposedobjectives.</li> <li>Workflowto</li> <li>befollowedis specified butdetailing isnotdone.</li> </ul>	<ul> <li>Incomplete justification to theproposedobjectiv es.</li> <li>Stepsare mentionedbut unclear.</li> </ul>	<ul> <li>Only someobjectives of theproposedworkar e well defined.</li> <li>Stepstobe followedtosolve the defined problemare not specified properly.</li> <li>Basic</li> </ul>		
	ofmethodsoralg orithms withrespect to theProblemIde ntified (CONo.)	mpletely groundedin computing theories and techniques. Applies them toproblem correctly and clearly establishes their relevance.	computingframework for project;applies principles andalgorithms correctly toproblemdomain.	principles andtechniques relevant toproject are included,but some are missing.Failstodevelo p completetheoretical ordesignframework for project.	understanding ofcomputing principles.Fails to apply themwithinspecificpr oblemdomain.		
C.	InitialImpleme ntation(CONo.)	• Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	• Implements the solution in a manner that addresses multiple contextual factors of the problem in a surface manner.	• Implements the solution in a manner that addresses the problem statement butignores relevant contextual factors.	• Implements the solution in a manner that does not directly address the problem statement.		
D.	OralCommunic ation (Presentation)( CONo.)	• Contents ofpresentationareap propriateand well delivered.Propereye  contactwithaudience andclear voicewith goodlanguage	• Contents of presentation are finebut not well deliver ed. Eye contact with few people with clear voice	• Contents ofpresentationareap propriate butnot well delivered.Eye  contactwith few peopleandunclear voice	• Contents ofpresentation are notappropriate and no t welldelivered. Poor delivery of presentation		
Е.	Report Writingand Submission(CO No.)	<ul> <li>All the necessaryinformationi s included.</li> <li>References andcitationsare appropriateandwell mentioned.</li> <li>Report organisedaccordingto thegiventemplateand</li> </ul>	<ul> <li>Necessary informationisincluded withsome irrelevantinformation.</li> <li>References andcitationsare appropriate butnot mentionedwell.</li> <li>Report partiallyfollowsthe</li> </ul>	<ul> <li>Important informationis leftout.</li> <li>In-sufficient references and citations</li> <li>Report partially follows the given template and submission exceeds</li> </ul>	<ul> <li>Irrelevant information isincluded.</li> <li>References andcitationsarenot appropriate</li> <li>Notfollowed thetemplate guidelines.</li> </ul>		



submi deadli	itted within the ine.  Giventemplateand submission exceed the given deadline	ds	
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Acond Review(R2):UG RBL-3 R3.2

	Acond Review(R2):UG_RBL-3_R3.2						
	Parameters	EXCELLENT	GOOD	AVERAGE	POOR		
		Marks(>6to ≤8)	Marks(>4to≤6)	Marks(>1to ≤4)	Marks(0or1)		
<b>A.</b>	Implementation of all the modules (Debugging the code, if any)( CONos.)	<ul> <li>Code         isreadableand         properuse of either top-         downapproach/bottom-         upapproach.</li></ul>	<ul> <li>TheProgram meadheres to part of thequestionandiscorrec t.</li> <li>Appropriated ocumentation ofErrorLogfil es</li> </ul>	<ul> <li>The         Programmepartiallyad             herestopartofthequesti             onandispartiallycorrec             t.             No             documentation</li></ul>	<ul> <li>The Programmedoesnotsol vetheoriginal problem or isincorrect.</li> <li>No documentation of ErrorLogfiles</li> </ul>		
В.	Integration ofalltheModule s(CONos.)	<ul> <li>TheProgrammeis completely modular,more than one level offunctioncalls.</li> <li>Modules are integrateds moothly with minimaler ors.</li> </ul>	<ul> <li>TheProgram meis fairly modular withseveralfunctioncal ls.</li> <li>Modulesarein tegratedwitherrors.</li> </ul>	<ul> <li>The         Programmeispartially             modular withseveral             function calls.             No             integration</li></ul>	ThewholePr ogrammeconsistsofth emainmoduleonly.		
C.	EvaluateOutcom es interms ofObjective Achieved (CONos.)	• 80% Objectives are achievedaspertimefram e	• 60 % Objectives achieved aspertime frame	• 40% Objectives achieved as pertimeframe	• Lessthan40 %Objectivesnotachie ved as per timeframe		
D.	OralCommunic ation (Presentation)( CONos.)	• Contents ofpresentationareappr opriate and welldelivered. Proper eyecontact with audienceandclearvoic ewith goodlanguage	• Contents of presentation are finebut not well delivered. Eye contact with fewpeople with clear voice	• Contents ofpresentationareap propriate but notwell delivered. Eyecontactwithfewp eopleandunclear voice	• Contents ofpresentation are notappropriate and notwell delivered. Poordelivery ofpresentation		
Е.	Report Writingand Submission(CO Nos.)	<ul> <li>All thenecessary informationis included.</li> <li>References and citations areappropriate and wellmentioned.</li> <li>Reportorgani zed according tothe given template and submitted within the</li> </ul>	<ul> <li>Necessaryinf ormationisincluded with someirrelevantinform ation.</li> <li>References and citations areappropriate but notmentioned well.</li> <li>Reportpart ially follows the giventemplate and d</li> </ul>	<ul> <li>Important information is leftout.</li> <li>Insufficientreferences and citations</li> <li>Reportpart ially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Irrelevant informationisinclu ded.</li> <li>References and citations are notappropriate</li> <li>Not followed the templateguidelines.</li> </ul>		



	• • • • • • • • • • • • • • • • • • • •	(DA) TIC	DDT 4	D2 2
Reviewbyinter	nalcommitte	:e(R3):U(+	KBL-3	R3.3

		Reviewbyinter	$nalcommittee(R3):UG\_R$		
	Parameters	EXCELLENT	GOOD	AVERAGE	POOR
	Parameters	Marks(>6to ≤8)	Marks(>4to≤6)	Marks(>1to ≤4)	Marks(0or1)
<b>A.</b>	Explanation ofthepurposea nd need of theproblemide ntified (CONos.)	Detailed andextensive explanation of the purpose andneed of the project	Well explained the purposeandneedofthep roject	• Averageex planationofthepurp ose and need oftheproject;	No explanationofthepur pose and need oftheproject
В.	Work flowfollowed andspecified(Flo wchart/ Block Diagram)(CON os.)	• Workflow orsteps to be followed tosolve the definedproblemarecle arlyspecified.	Work flow tobefollowedisspecifi ed but detailingisnotdone.	• Steps arementioned butunclear.	• Incomplete and improperspecificati on.
C.	ProjectModu lesproperlyI mplemented with correctresult s (CO Nos.)	All modules are working with correct output.	Modules areworking but with fewincorrectoutput	• Few Modules are notworking with correctoutput.	No     Moduleis working.
D.	OralCommunic ation (Presentation)( CONos.)	• Contents ofpresentationareappr opriate and welldelivered. Proper eyecontact with audienceandclearvoic ewith goodlanguage	• Contents of presentation are finebut not well delivered. Eye contact with fewpeople with clear voice	• Contents of presentation are ap propriate but notwell delivered. Eyecontact with few people and unclear voice	• Contents of presentation are notappropriate and notwell delivered. Poordelivery of presentation
E.	Report Writingand Submission(CO Nos.)	All thenecessary informationis included.     References and citations areappropriate and wellmentioned.     Reportorgani zed according tothe given template and submitted withinthedeadline.	<ul> <li>Necessaryinf ormationisincluded with someirrelevantinform ation.</li> <li>References and citations areappropriate but notmentionedwell.</li> <li>Reportpart ially follows thegiven template and submission exceeds thegiven deadline.</li> </ul>	Important information is leftout.     Insufficientreferences and indications     Reportpart is leftows the given template and submission exceeds the given deadline.	<ul> <li>Irrelevant informationisinclu ded.</li> <li>References and citations are notappropriate</li> <li>Not followed the templateguidelines.</li> </ul>



## Project Implementation Form: RBL-3FirstReview(R1): UG\_RBL-3\_R3.1

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Name of School	
Name of Department	
ProjectsubjectcodeandTerm:	
AcademicSession	
Date of Evaluation	
Guide's Name	

ProjectTitle:

		RUBRICSFORRB	L-2				
	t	EXCELLENT-Marks(>6to≤8		Name	Name		
	Component	GOOD-Marks(>4to≤	ofStuden t1	ofStuden t2			
		AVERAGE-Marks (>1t	(0≤4)			OverallComment(s)byCommitteeMembers	
		POOR-Marks(0or1)		SystemID	SystemID		
		Sub-Components	Max Mark s	Marks Obtained	Marks Obtained	_	
		Formulation ofWorkFlow or Block Diagram(CONos.)	8				
R1):	K1): R3.1	Relevancy of methodsoralgorithms with respect to the ProblemIdentified(CO Nos.)	8				
FirstReview(R1):	RBL-3	Initial Implementation(CON os.)	8				
irstR	FirstKe UG_R	Oral Communication(Pres entation) (CONos.)	8				
Y		Report Writing andSubmission(CON os.)	8				
		Guide's Marks	10				
		Total Marks	50			Signature of Panel Members	



#### Second Review(R2):UG\_RBL-3\_R3.2

Annexure06

Na	ameof	f Department				
Pr	oject	subjectcodeandTerm:				
A	caden	nicSession				
Da	ate of	Evaluation				
Gı	uide's	s Name				
Pro	oiectT	Fitle:				
	J					
		RUBRICSFORRB				
	1	EXCELLENT–Marks(	>010≦8	Name	Name	
	nent	GOOD–Marks(>4to≤6)		ofStuden t1	ofStuden t2	
Component	ıboı	AVERAGE-Marks (>1t	o≤4)			OverallComment(s)byCommitteeMembers
	POOR-Marks(0or1)		SystemID	SystemID		
	)	Sub-Components	Max Mark s	Marks Obtained	Marks Obtained	
<b>:</b>		Implementation of allthe modules (Debuggingthecode,ifan y) (CONos.)	8			
ew(R2	_R3.2	Integration of all theModules (CONos.)	8			
SecondReview(R2):	_RBL-3	Evaluate Outcomes interms of ObjectiveAchieved(C ONos.)	8			
Seco	$\overline{\mathrm{UG}}_{-}$	Oral Communication(Pres entation) (CONos.)	8			
		Report Writing andSubmission(CON os.)	8			

 $Review by internal committee (R2): UG\_RBL-3\_R3.3$ 

10

50

Name of School	Annexure
Name of Department	
<b>-</b>	
ProjectsubjectcodeandTerm:	

Guide's Marks

**Total Marks** 

Name of School

**SignatureofPanelMembers** 



AcademicSession	
Date of Evaluation	
Guide's Name	

ProjectTitle:.....

	RUBRICSFORRB EXCELLENT-Marks(>		Name	Name	
Component	GOOD-Marks(>4to≤6	6)	ofStuden t1	ofStuden t2	
	AVERAGE-Marks (>1t			OverallComment(s)byCommitteeMembers	
	POOR-Marks(0or1)		SystemID	SystemID	
	Sub-Components	Max Mark s	Marks Obtained	Marks Obtained	
se(R2)	Explanationofthepurpo se and need of theproblemidentified (CONos.)	8			
Reviewbyinternalcommittee(R2) :UG_RBL-3_R3.3	Work flow followed andspecified (Flowchart/ BlockDiagram) (CONos.)	8			
yinternalcon _RBL-3_R3.3	Project ModulesproperlyImple mented withcorrectresults(CON os.)  Oral Communication(Pres entation) (CONos.)				
iewby UG_F					
Rev	Report Writing andSubmission(CON os.)	8			
	Guide's Marks	10			
	Total Marks	50			
Co	Research Paper in mmunication(Evaluationwi bedoneintheNext	11	Yes/No	Yes/No	
	Term:)				Signature of Panel Members

School: SSBS Batch: 2023-2027



B.C	gramme: com./ B.Com.( ns./ Hons. With	Current Academic Year: 2025-2026				
	is./ Hons. With earch					
	nch:	Term:: V				
1	Course Code	INC001				
2	Course Title	Industry Connect				
3	Credits	2				
4	Contact Hours (L-T-P)	0-0-4				
	Course Status	Qualifying				
5	Course Objective	Introduce and Acquaint Students with the Concept and Significance of Summer Internship     Familiarize Students with functioning of various departments of organization where the students go for the internship				
		<ul><li>3. Explain the Basic Structure and Content of Summer Internship Report</li><li>4. Explain the Relevance and significance of Summer Internship Project.</li></ul>				
6	Course Outcomes	CO1: Understanding the fundamentals of internship CO2: Applying the knowledge gain into the practical perspective CO3Examining the functioning of various departments of organization where the students go for the internship CO4: Analyzing the internal and external factors affecting the business and taking the decision				
		CO5: Hypothesizing the problem of the organization and reviewing it CO6: Solving the problem and writing the final internship report				
7	Course Description	This course enables students to get practical knowledge of how to do a job, various functions of an organization and will enable them to appreciate the work/job environment.				
8	Outline syllabus					
		Guidelines for Research Report				
		Every student has to do minimum four to six weeks' mandatory summer internship in any industry/company.  All students have to submit the details of their summer internship to their respective faculty guides and based on student's internship, all students need to prepare summer internship project report also, which will be evaluated for 100 marks (60 internal and 40 external)				
		Please consider the following points for the preparation of project report:				
	1.	Topic for Project Report  The selected topic should be problem oriented as well as product, market and industry specific.				
		• It must have the potential to make a significant research work of products or services in relation to the identified problem.				
		• It should pertain to original and individual work performance. Exactly same work will not be accepted from students. All the same reports will be cancelled and will result in zero marking for the students.				
	2.	All students must have summer internship completion/experience certificate from the organization they are joining. This certificate must be attached in the summer internship report.				



	The Report will consist of the following:
3.	a. Cover page on specified format
	b. Certificate from College, signed by the Faculty Supervisor
	c. Certificate from Summer Training Organization
	d. Preface
	e. Acknowledgement
	f. Table of Contents
	g. Suggested headings (You may incorporate more topics as per your learning)
	<ul> <li>About the summer training organization and the industry</li> <li>Work done in the company (Students' Profile in Company)</li> <li>Brief history of the organization</li> <li>Organizational structure</li> <li>Performance</li> <li>Products/services</li> <li>Competitors</li> <li>SWOT analysis</li> <li>Problems encountered</li> <li>Solutions / Recommended</li> </ul>
	Solutions / Recommended     Key Learnings
4.	The average size of Report must be 30 - 40 A-4 pages, typed in Times New Roman font size 12, with 1.5 spacing. Chapter Headings and Major Headings must be in Font Size 16 and Sub Headings in Size 14. The margin should be 1-inch on top, right and bottom sides and 1.5-inch margin on left side.
5.	The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on.
6.	In Bibliography of References, detailed reference is required for each data source, whether it is a book, journal, magazine, newspaper, government publication or a website. The format of providing reference:  Book
	Baron Robert A., <i>Psychology</i> , Pearson Education, Fifth Edition, 2008  Journal Kahneman D and Tversky Amos., <i>Prospect Theory: An Analysis of Decision under Risk</i> , Econometrica, Volume 47, No. 2, 1979, Page 263 – 291  Magazine Money Today, October 30, 2008, <i>A Road Map to Retirement</i> , Pg 49  Newspaper Business Standard, 16 March 2009, <i>Regulation of Banks</i> , Pg 12  Website
	RBI Bulletin, March 2009, http://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/BUL0309.pdf
Mode of examination	Theory





Weightage	CA	ETE	
Distribution	60%	40%	

#### **Course Articulation Matrix**

Pos	PO	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos	1										
CO1	2	2	2	1	1	3	1	1	1	1	1
CO2	2	3	1	_	-	3	2	2	2	2	2
CO3	2	2	2	1	2	3	2	2	2	2	2
CO4	2	3	1	-	2	3	2	2	2	2	2
CO5	2	2	1	1	2	2	2	2	2	2	2
CO6	1	1	2	1	3	3	2	2	2	2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)



# **UG** Commerce

[B.Com./ B.Com.( Hons./ Hons. with Research)]

**Term: VI** 

**Course Modules** 



## ACCOUNTING FOR MANAGERS

Sch	ool: SSBS	Batch: 2023-2027					
B.C Hor	gramme: Com./ B.Com.( ns./ Hons. With tearch	Current Academic Year 2025-2026					
	Branch:	VI					
1	Course Code	C010601T/BCN306					
2	Course Title	Accounting for Managers					
3 4	Credits Contact Hours (L-T-P)	5 5-0-0					
	Course Type	COMPULSORY					
5	Course Objective	The objective of this course is to introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements.					
6	Course Outcomes	After successful completion of course the students would be able to CO1: Ability to understand the concept of Managerial Accounting the basic forms and norms of Managerial Accounting.  CO2: Ability to understand the terminologies associated with the Managerial Accounting and control along with their relevance.  CO3: Ability to identify the appropriate method and techniques Managerial Accounting for solving different problems.  CO4: Ability to apply basic Managerial Accounting principles to business and industry related issues and problems.  CO5: Ability to understand the concept of Budgetary Control, Contact Statement, Fund Flow Statement, Break Even Analysis etc.  CO6: Demonstrate the practical application of various financial decitechniques to facilitate & solve complex business problems	e field of  of o solve  Cash Flow				
7 8	Course Description Outline syllabus						
	Unit 1	Introduction to Management Accounting	Mapping				
	A	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting, Cost and Management Accounting.	CO1, CO2				
	В	Techniques, Objectives and Importance. Management Accountant- Duties, Functions and Responsibility	CO2,CO4				
	С	Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.	CO2,CO3				
	Unit 2	Ratios Analysis					





В	Ratios-					
	Ratio Analysis-Meaning and objectives, Different types of ratio analysis- Liquidity Ratios Solvency Ratios					
C	Profitability Ratios, Activity Ratios and Market Capitalization Ratios					
Unit 3	Promability Rat			CO3,C04		
A	Duginaga Dud		nd Budgetary Control ing of Budget and Budgeting,	CO3,CO4		
Λ			d importance, Essentials ofeffective	CO3,CO-		
	Budgeting	illitations an	d importance, Essentials oferfective			
В		of Budgets	Flexiblebudget and Zero Based	CO3,CO4		
Б			exible Budget- significance &	003,00		
	Preparation.	Duaget & TR	oxiole Budget Significance &			
С		ing: Meaning	, Determination of Profit volume	CO3,CO4,		
			nake or by Decision, Selection of most	O5		
	, ,	,	ven Analysis: Concept and Practical			
	-		Analysis and margin of safety			
Unit 4			ing and Variance Analysis			
A	Standard Costing and Variance Analysis: Meaning and Objectives of					
		_	f Standard, Variance Analysis:	CO1,CO		
В	Material and Labour Variance. Reporting to Management:					
	Meaning, Objectives, Principles of Reporting,					
С	Meaning, Objectives, Principles of Reporting, Importance of					
	Reports, Class	sification of R	eports, Reporting at different Levels of	O5		
	Management.					
Unit 5			n Flow statement	CO3,CO4		
A	Meaning and objectives of Cash Flow Statement, Fund flow					
	statement vs. Cash flow statement, cash flow statement vs. cash					
			n-cash transactions, flow of cash			
В			tatement as per Indian Accounting	CO3,C04		
	Standard (AS-	·3) Revised				
C				CO3,CO4, O5,CO6		
Mode of	Theory			03,000		
examination	1110013					
Weightage	CA	MTE	ETE			
Distribution	25%	25%	50%			
Text book/s*	Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction toManagement Accounting, Prentice Hall of India,Delhi.					
Other Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall ofIndia, Delhi						





#### **COURSE ARTICULATION MATRIX**

POs	PO	PO	PO	PO	PO	PO	PO7	PO8	PSO	PSO	PSO
COs	1	2	3	4	5	6			1	2	3
CO1	2	1	1	1	1	2	1	1	2	2	-
CO2	2	2	1	-	1	2	2	1	2	3	-
CO3	2	3	1	1	1	2	1	2	2	3	-
CO4	2	3	1	1	1	2	1	2	2	3	1
CO5	2	2	1	1	1	2	1	2	2	2	1
CO6	2	2	1	1	1	2	1	1	2	2	1

1-Slight (Low) 2-Moderate (Medium) 3- Substantial (High)



## **AUDITING**

Sch	ool: SSBS	Batch : B.COM- 2023-2027							
Programme: B.Com./ B.Com.( Hons./ Hons. With Research		Current Academic Year-2025-2026							
Bra	nch:	VI							
1	Course Code	C010602T/BCN307							
2	Course Title	Auditing							
3	Credits	5							
4	Contact Hours (L-T-P)	5-0-0							
	Course Type	COMPULSORY							
5	Course Objective	The objective of an audit of financial statements is to enable the auditor to express opinion whether the financial statements are prepared, in all material respects, accordance with an identified financial reporting framework.							
6	Course Outcomes	. After successful completion of course the students would be able to - CO1: Define and describe the objective and general principles of Audi Assurance engagements. CO2: Ability to understand the imparting knowledge about the principle methodsof auditing and their application CO3: Identify the significance of auditing principles & extend the linkag developing a foundation to apply the theoretical concepts in understandin process of auditing related engagements. CO4: Apply & carry out the preparation of an Audit Plan and Programm and its execution/ with its related /Understanding the use and evaluation Internal control systems by Auditors. CO5: Explain the General Considerations in relation to appointment/QualificationsDisqualification of Auditors in the Companies. CO6:Analyze and reporting mechanism and statement on review and reporting to discuss current developments in auditing services.							
7	Course Description	The course covers an introduction to audit, the need and importance of planning of auditing, the auditing procedures and an introduction to Financial Reporting Standards.	<i>U</i> ,						
8		Outline syllabus	CO Mapping						
	Unit 1								
	A	Methodology of Accounting, Auditing and Fraud risk management in <b>Kautilya'sArthshastra</b> .	CO1, CO2						
	В	Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing	CO2,CO4						
	С	Pronouncements on accepted Auditing practices, Internal	CO2,CO3						
		Control and the need for its evaluation by the Auditor.							
	Unit 2	Auditor.							



	Audit in depth, test checking					
В	test checking, Auditor"sApproach to statistical sampling, Routine checking	CO3,CO4				
С	vouchers, verification and valuation of assets and liabilities, Auditor "sReportonProfitandLossAccount andBalance Sheet.	CO3,C04				
Unit 3						
A	<b>Audit of Limited Companies:</b> Qualifications and Appointment of Company Auditors	CO3,CO4				
В	their powers, duties and liabilities as per Company Act 2013.	CO3,CO4				
С	Enquiries underSection 227 (IA), Audit of share capital, share transfer and managerial remuneration					
Unit 4						
A	Audit of Public Sector Undertaking and Banks	CO1,CO3				
В	Special features concerning Audit of departmental					
С	undertakings, Statutory Corporations and Government Companies,	CO3,C04,				
Unit 5						
A	Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies	CO3,CO4				
В	Cost Audit: Importance of cost audit, Provisions regarding cost audit,	CO3,C04				
С	Cost Audit report, Tax and Social Audit. <b>Internal Audit:</b> Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor	CO3,CO4, O5,CO6				
Mode of examination	Theory					
Weightage	CA MTE ETE					
Distribution	25% 25% 50%					
Text book/s*	Gupta Kamal: Contemporary Auditing, TATA Mc Graw, NewDelhi Tandon, B.N.: Principles of Auditing, S. Chand & Company, NewDelhi					
Other References	PargareDinkar: Principles and practices of Auditing, Sultan Chand, NewDelhi					





#### **COURSE ARTICULATION MATRIX**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	2	1	1	2	2	-
CO2	2	2	1	-	1	2	2	1	2	3	-
CO3	2	3	1	1	1	2	1	1	2	3	-
CO4	2	3	1	1	1	2	1	2	2	3	1
CO5	2	2	1	1	1	2	1	2	2	2	1
CO6	2	2	1	1	1	2	1	2	2	2	1

1-Slight (Low) 2-Moderate (Medium) 3- Substantial (High)



## **Business Ethics and Corporate Governance**

Sch	ool: SSBS	Batch: 2023-2027							
B.C Hor	gramme: Com./ B.Com.( ns./ Hons. With earch	Current Academic Year 2025-2026	Current Academic Year 2025-2026						
Bra	nch:	Term:: VI							
1	Course Code	C010606T/BCN311							
2	Course Title	<b>Business Ethics and Corporate Governance</b>							
3 4	Credits Contact Hours (L-T-P)	4-0-0							
	Course Type	Core CC							
5	Course Objective	Corporate governance deals with the complex set of relationships between corporation and its board of directors, management, shareholders, and or stakeholders.							
6	Course Outcomes	This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario. After successful completion of course the students would be able to -  CO1: Define and describe concepts related to corporate governance and business ethics CO2: Explain the various models related to corporate governance and business ethics CO3: Apply the principles and approaches in taking governance and ethical decisions. CO4: Analyse business situations in view of models and principles related to governance and ethics. CO5: Synthesize various approaches to recommend contextually appropriate approach to deal with issues related to governance and ethics CO6; Awareness of Corporate Governance norms & process. CO6: The students can be able to aware of Corporate Governance and its implications in Indian Scenario and role of various interested parties towards company.							
7	Course Description	After completing this course you will be able to:  Value the shareholder and stakeholder rights and responsibilities. Ad principles of direction and management. Understand the significance of au its composition and responsibilities. Implement best practices on corporate	dit committee,						
8		Outline syllabus	CO Mapping						
	Unit 1								
	A	Values – Importance, Sources of Value Systems, Types, Values	CO1, CO2						
	В	Values, Loyalty and EthicalBehaviour, Values across Cultures	CO2,CO4						
	С	Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	CO2,CO3						
	Unit 2								
	A	The Ethical Value System – Universalism, Utilitarianism, Distributive	CO2,CO3						
	В	Justice, SocialContracts, Individual Freedom of Choice, Professional Codes; Culture	CO3,CO4						



С	Ethical Values	in different		CO3,C04			
			LTA!	CO3,C04			
TT 24.0	Cultures, Cultur	re and Individua	Etnics				
Unit 3	T 1 T 1 T	D 1 .: 1: 1	between Law and Ethics, Other Bodies in	G02 G04			
A	enforcing Ethic	CO3,CO4					
В	Behaviour, Imp		Business Ethics; Social Responsibilities of ection	CO3,CO4			
С	C Environmental Protection, Fair Trade Practices, Fulfilling all						
	National oblig	gations under	various Laws, and well- being of	O5			
	Customers						
Unit 4							
A	Corporate Governance: Issues, need, corporate governance code						
В	transparency &	CO2,C03					
С	role of auditor	CO3,C04,C					
				O5			
Unit 5							
A	Global issues of	f governance,acc	counting and regulatory framework	CO3,CO4			
В	corporate scan	ns, committees	inIndia and abroad	CO3,C04			
С	corporate social	responsibility.		CO3,CO4,C			
				O5,CO6			
Mode of	Theory						
examination							
Weightage	CA	MTE	ETE				
Distribution	25%	25%	50%				
Text book/s*	Kitson Alan- I	Ethical Organis	ation,Palgrave				
	L. T. Hosmer:						
Other	S. K. Chakrabo						
References							

## **COURSE ARTICULATION MATRIX**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos POs											
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



## Research Based Learning: 4 (RBL4)

Sch	ool: SSBS	Batch: 2023-2027						
	gramme:	Current Academic Year: 2025-2026						
B.C	om./ B.Com.(							
Hor	s./ Hons. With							
Res	earch							
Bra	nch:	Term:: VI						
1	Course Code							
2	Course Title	Research Based Learning :4 (RBL4)						
3	Credits	1						
4	Contact Hours (L-T-P)	0-0-2						
	Course Status	Compulsory						
5	Course Objective	The purpose of this course is that the student can publish the work of research.						
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able the manage data						
		CO2: The student is able to demonstrate the data analysis						
		CO3: The student is able to draw inferences from the available data.						
		CO4: The student is able to represent the data analysis.						
		CO5: The student will compile the study in form of project or research paper.						
		CO6: The student will be able to publish research						
		paper/patent/prototype/copyright.						
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.						
8	Outline syllabus	<u>                                       </u>						
	1	Guidelines for Research Based Learning Report						
		As per course-curriculum of BBA /B.com /BA (eco) the Research based						
		learning will be conducted in third Term: (audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit).						
		The course content includes:						
		• Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate						

	<ul> <li>identified problem through extensive literature.</li> <li>Students work on the projects in teams with four studen and teams may form in interdisciplinary nature.</li> <li>The deliverables for the projects include submission of regular basis as per the rubrics.</li> <li>The students also present their work at the end of the T presence of external experts in the form of Writte communication components are intertwined with deliverables through required project reports and or presentations.</li> <li>It is recommended that the all activities are to be record basis and proper documents are to be maintained by staculty mentor.</li> <li>The report should be prepared in the consultation of guide and the student should be in regular touch with guide to complete the work.</li> <li>The content of the research report should be original and from any other sources. To justify this, the student has the plagiarism of the report through Turnitin software. The should be less than 25%. The plagiarism report has to within the research report at the end.</li> <li>The student should submit the soft copy of the research report should be submitted.</li> <li>The report should be original and shall be submitted after checking for Please note the following guidelines for the preparation and submit report:</li> </ul>	Ferm: in the n and oral the project oral project of on regular tudents and the faculty the faculty the faculty of the copied to check the eplagiarism be attached report to the e, the final or plagiarism. It is not copied to the e, the final or plagiarism.
	RBL 3: The review of work in progress would be in two phases in R2 R2) Annexure R4.1/R4.2/R4.3/R4.4/10/12/14/16. All review will Internal examiners	BL 2(R1 and be done by
	R4.1	
A	Overall Project Implementation: All defined objectives are achieved.	CO1
В	Data analysis/product analysis	CO1
С	Synchronization of Design & Implementation	CO2
	R4.2	
A	Enhanced Implementation/ completion of objective number: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	CO3
В	Result Verification: The project is completely tested against the requirements mentioned in the objectives of the project.	CO3
C	Validity of Result, Assumption and System Model if any	CO4
	R4.3	



A	Quality of Solution/ Result analyses: A clearly tied to proposed objectives and of fashion.	· · · · · · · · · · · · · · · · · · ·	CO5			
В	Result Analysis, discussion, conclusion Results are presented in very appropriate Project work is well summarized and coin the project are well specified.  R4.4(External	CO6				
A	Objectives and information Methodolog All objectives of the proposed work are followed to solve the defined problem are	CO5				
В	All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.					
С	Project demonstration /final presentation	CO6				
Oral Communi process	ication (Presentation), Report Writing	and Submission after e	very review			
Mode of examination	CA and oral and written presentation					
Assessment	CA	Presentation and report				
Criteria	25%	75%				
Reference books.	Medema, S., & Samuels, W. (1996). Foundations of research in economics: how do economists do economics? Edward Elgar Publishing.  Malhotra, N., Nunan, D., & Birks, D. (2017). Marketing research: An applied approach. Pearson.  Wilson, A. M. (2006). Marketing research: an integrated approach 2nd edition. FT Prentice Hall.					

#### **COURSE ARTICULATION MATRIX**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos POs											
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



## RUBRICS FOR RESEARCH BASED LEARNING (RBL -4)

First Review (R1): UG\_RBL-4\_R4.1

	Downstons	EXCELLENT	GOOD	AVERAGE	POOR
	Parameters	Marks ( >6 to ≤8 )	Marks (>4 to $\leq 6$ )	Marks ( >1 to ≤4 )	Marks ( 0 or 1)
<b>A.</b>	Overall Project Implementation (PO No.)	<ul> <li>All defined objectives are achieved.</li> <li>Each module working well and properly implemented</li> <li>All modules are well integrated and system working is accurate.</li> </ul>	<ul> <li>are achieved.</li> <li>Each module working well and properly implemented</li> <li>Integration of all modules not done and system working is not very satisfactory.</li> </ul>	<ul> <li>Some of the defined objectives are achieved.</li> <li>Modules are working well in isolation and properly implemented.</li> <li>Modules are not properly integrated.</li> </ul>	<ul> <li>Defined objectives are not achieved.</li> <li>Modules are not in proper working form that further leads to failure of integrated system.</li> </ul>
В.	Synchronization of Design & Implementation (PO No.)	<ul> <li>All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.</li> </ul>	outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.	<ul> <li>Only few of the outcomes/ outputs are tied to proposed objectives so need major improvement.</li> </ul>	<ul> <li>The outcomes/ outputs are not clearly tied to proposed objectives.</li> </ul>
C.	Oral Communication (Presentation) (PO No.)	<ul> <li>Contents of presentation are appropriate and well delivered. Proper eye contact with audienceand clear voice withgood language</li> </ul>	<ul> <li>Contents of presentation are fine but not well delivered. Eyecontact with few people with clear voice</li> </ul>	<ul> <li>Contents         ofpresentation         areappropriate but         notwell delivered.         Eyecontact with         fewpeople and unclear         voice</li> </ul>	<ul> <li>Contents of presentation are notappropriate and notwell delivered. Poor delivery of presentation</li> </ul>
D.	Report Writing and Submission (PO No.)	<ul> <li>All the necessary information is included.</li> <li>References and citations are appropriate and well mentioned.</li> <li>Report organised according to the given template and submitted within the deadline.</li> </ul>	<ul> <li>Necessary information         is included with some         irrelevant information.</li> <li>References and citations         are appropriate but not         mentioned well.</li> <li>Report partially follows         the given template and         submission exceeds the         given deadline.</li> </ul>	<ul> <li>Important information is left out.</li> <li>In-sufficient references and citations</li> <li>Report partially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Irrelevant information is included.</li> <li>References and citations are not appropriate</li> <li>Not followed the template guidelines.</li> </ul>



Second Review (R2): UG RBL-4 R4.2

			Review (R2): UG_RBL-4_I			
	Parameters	EXCELLENT	GOOD	AVERAGE	POOR	
		Marks (>6 to ≤8)	Marks ( >4 to ≤6 )	Marks (>1 to ≤4)	Marks ( 0 or 1)	
<b>A.</b>	Enhanced Implementation/ completion of objective number (COs Nos.)	<ul> <li>Implements the solution in a manner thataddresses thoroughly and deeply multiplecontextual factors of the problem.</li> </ul>	Implements the solution in a manner thataddresses multiple contextual factors of theproblem in a surface manner.	<ul> <li>Implements the solution in a manner thataddresses the problem statement but ignoresrelevant contextual factors.</li> </ul>	• Implements the solution in a manner that does not directly address the problemstatement.	
В.	Result Verification (COs Nos.)	<ul> <li>The project is completely tested against the requirements mentioned in the objectives of the project.</li> </ul>	<ul> <li>Verification of project is satisfactory.</li> </ul>	oroject • Little verification • No verification of project is accomplished.		
C.	Validity of Result, Assumption and System Model (COs Nos.)	<ul> <li>Validation options are identified across all the levels.</li> </ul>	Validation options are identified across most of the levels (>80% levels have validation options identified).	<ul> <li>Validation options are partially identified across most of the levels.</li> </ul>	<ul> <li>No validation of project is accomplished.</li> </ul>	
D.	Oral Communication (Presentation) (CO Nos.)	<ul> <li>Contents of presentation are appropriate and well delivered. Proper eye contact with audienceand clear voice withgood language</li> </ul>	Contents of presentation are fine but not well delivered. Eyecontact with few people with clear voice	<ul> <li>Contents         ofpresentation         areappropriate but         notwell delivered.         Eyecontact with         fewpeople and         unclear voice</li> </ul>	<ul> <li>Contents ofpresentation are notappropriate and notwell delivered.Poor delivery ofpresentation</li> </ul>	
Е.	Report Writing and Submission (CO Nos.)	<ul> <li>All the necessary information is included.</li> <li>References and citations are appropriate and well mentioned.</li> <li>Report organized according to the given template and submitted within the deadline.</li> </ul>	Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline.	references and citations	<ul> <li>Irrelevant information is included.</li> <li>References and citations are not appropriate</li> <li>Not followed the template guidelines.</li> </ul>	



Third Review (R3): UG\_RBL-4\_R4.3

		EXCELLENT	ird Review (R3): UG_RBL- GOOD	4_R4.5 AVERAGE	POOR
	Parameters	Marks (>6 to ≤8)	Marks (>4 to ≤6)	Marks (>1 to ≤4)	Marks (0 or 1)
A.	Quality of Solution/ Result analyses (COs Nos.)	All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.	` '	` ′	
В.	Result Analysis, discussion, conclusion and Future Suggestions (COs Nos.)	<ul> <li>Results are presented in very appropriate manner in project report.</li> <li>Project work is well summarized and concluded.</li> <li>Future extensions in the project are well specified.</li> </ul>	<ul> <li>good manner in project report.</li> <li>Project work summary and conclusion is not very appropriate.</li> <li>Future extensions in the project are specified.</li> </ul>	not much satisfactory in project report.  Project work summary and conclusion is not very appropriate.  Future extensions in the project are well specified.	presented properly in project report.  Project work is not summarized and concluded.  Future extensions in the project report are not specified.
C.	Oral Communication (Presentation) (COs Nos)	<ul> <li>Contents of presentation are appropriate and well delivered. Proper eye contact with audienceand clear voice withgood language</li> </ul>	<ul> <li>Contents of presentation are fine but not well delivered. Eyecontact with few people with clear voice</li> </ul>	<ul> <li>Contents         ofpresentation         areappropriate but         notwell delivered.         Eyecontact with         fewpeople and unclear         voice</li> </ul>	<ul> <li>Contents ofpresentation are notappropriate and notwell delivered.Poor delivery ofpresentation</li> </ul>
D.	Report Writing and Submission (COs Nos.)	<ul> <li>All the necessary information is included.</li> <li>References and citations are appropriate and well mentioned.</li> <li>Report organized according to the given template and submitted within the deadline.</li> </ul>	<ul> <li>Necessary information is included with some irrelevant information.</li> <li>References and citations are appropriate but not mentioned well.</li> <li>Report partially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Important information is left out.</li> <li>In-sufficient references and citations</li> <li>Report partially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Irrelevant information is included.</li> <li>References and citations are not appropriate</li> <li>Not followed the template guidelines.</li> </ul>



Review by External Expert (R4): UG\_RBL-4\_External

		EXCELLENT	GOOD	AVERAGE	POOR
	Parameters	Marks (>6 to ≤8)	Marks (>4 to ≤6)	Marks $(>1 \text{ to } \leq 4)$	Marks (0 or 1)
<b>A.</b>	Objectives and information Methodology of the Proposed Work (COs Nos.)	<ul> <li>All objectives of the proposed work are well defined; Steps to be followed to solvethe defined problemare clearly specified</li> </ul>	<ul> <li>Few Objectives of the proposed work are well defined; Steps to be followed to solve the defined problemare partially specified</li> </ul>	<ul> <li>Average justification to the objectives proposed; Steps are mentioned but unclear; without justification toobjectives.</li> </ul>	<ul> <li>Objectives of the work are eith defined; Incompleteand improp</li> </ul>
В.	Synchronization of Design & Implementation (COs Nos.)	<ul> <li>All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.</li> </ul>	<ul> <li>Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.</li> </ul>	<ul> <li>Most of the outcomes/ outputs are clearly tied to proposed objectives but the organization is not clear or logical.</li> </ul>	The outcomes/ outputs are not of
C.	Project Demonstration (Modules properly Implemented with correct results) (COs Nos.)	All modules are working with correct output.	Modules are working but with few incorrect output	Few Modules are not working with correct output.	No Module is working.
D.	Oral Communication (Presentation) (COs Nos)	<ul> <li>Contents of presentation are appropriate and well delivered.</li> <li>Proper eye contact with audienceand clear voice withgood language</li> </ul>	Contents of presentation are fine but not well delivered. Eyecontact with few people with clear voice	Contents ofpresentation     areappropriate but notwell     delivered. Eyecontact with     fewpeople and unclear voice	<ul> <li>Contents ofpresentation are not delivered. Poor delivery ofprese</li> </ul>
Е.	Report Writing and Submission (COs Nos.)	<ul> <li>All the necessary information is included.</li> <li>References and citations are appropriate and well mentioned.</li> <li>Report organized according to the given template and submitted within the deadline.</li> </ul>	<ul> <li>Necessary information is included with some irrelevant information.</li> <li>References and citations are appropriate but not mentioned well.</li> <li>Report partially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Important information is left out.</li> <li>In-sufficient references and citations</li> <li>Report partially follows the given template and submission exceeds the given deadline.</li> </ul>	<ul> <li>Irrelevant information is includ</li> <li>References and citations are no</li> <li>Not followed the template guid</li> </ul>



#### Project Verification and Validation Form: RBL-4 First Review (R1):UG\_RBL-4\_R4.1

Annexure 10

	N	Name of School					
	N	Name of Department					
	P	Project subject code and Term:					
	A	Academic Session					
	Ι	Date of Evaluation					
	(	Guide's Name					
Proje	ct Titl	le:	•••••		•••••	•••••	
		RUBRICS FOR RBL	-2				
,	<b>±</b>	EXCELLENT – Marks (>6 to ≤8)		Name of Student1	Name of Student2		
nen		GOOD – Marks (>4 to ≤6	)	Name of Student1	Name of Student2		
[od]	1 <b>b</b> 0	AVERAGE – Marks (>1 to ≤4)		-		Overall Comment(s) by Comm	
(	Component	POOR – Marks ( 0 or 1)	_	System ID	System ID	S. S. M. Sommon (b) S.J. Comm.	
		Sub-Components	Max Marks	Marks Obtained	Marks Obtained		
R1):	_R4.1	Overall Project Implementation (CO No.)	8				
First Review (R1):	ı	Synchronization of Design & Implementation (CO No.)	8				
st Rev	RBL-4	Oral Communication (Presentation) (CO No.)	8				
Firs		Report Writing and Submission (CO No.)	8				
Res	search	Paper in Communication (CO No.)	8				
		Guide's Marks	10				
		Total Marks	50			Signature of Panel Me	
			Second R	eview (R2):UG_RBL-	4_R4.2		
	N	Name of School				Annexure 12	
	N	Name of Department					
	T	Project subject code and Term					

**Academic Session** 



Date of Evaluation	
Guide's Name	

Project Title:

		RUBRICS FOR RBL-2  EXCELLENT – Marks (>6 to ≤8)					
Jt .	EXCELLENT – Marks ( >6 to ≤8 )  GOOD – Marks ( >4 to ≤6 )			Name of	Name of		
			ner	Student1	Student2		
	Component	AVERAGE - Marks (>1 t	to ≤4)			Overall Comment(s) by Committee Members	
	Col	POOR – Marks ( 0 or 1)		System ID	System ID		
		Sub-Components	Max Marks	Marks Obtained	Marks Obtained		
33):	7	Enhanced Implementation/ completion of objective number (COs Nos.)	8				
ew (F	L_R4.2	Result Verification(COs Nos.)	8				
Second Review (R2):	RBL-4	Validity of Result, Assumption and System Model (COs Nos.)	8				
econd	$\mathbf{G}_{\mathbf{L}}$	Oral Communication (Presentation) (CO No)	8				
S.		Report Writing and Submission (CO No)	8				
		Guide's Marks	10				
	Total Marks 50				Signature of Panel Members		



## Third Review(R3):UG\_RBL-4\_R4.3

**Annexure 14** 

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:

	RUBRICS FOR RBI	[ <b>-</b> 2			
ıt	EXCELLENT – Marks (>6 to ≤8)		Name of	Name of	
Component	GOOD – Marks (>4 to ≤6)  AVERAGE – Marks (>1 to ≤4)		Student1	Student2	One well Common and (a) has Common these
mpc					Overall Comment(s) by Committee Members
Co	POOR – Marks ( 0 or 1	l)	System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
<b>R3</b> ):	Quality of Solution/ Result analyses (COs Nos.)	8			
Third Review (R3): UG_RBL-4_R4.3	Result Analysis, discussion, conclusion and Future Suggestions (COs Nos.)	8			
	Oral Communication (Presentation) (COs Nos)	8			
Thir	Report Writing and Submission (COs Nos.)	8			
Rese	earch Paper Publication (COs Nos.)	8			
Guide's Marks		10			
	Total Marks	50			Signature of Panel Members



#### Review by External Expert (R4):UG\_RBL-4\_External

**Annexure 16** 

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:

	RUBRICS FOR RBL-2		Name of Student2			
ent	EXCELLENT – Marks ( >6 to ≤8	Name of Student1				
00	GOOD – Marks (>4 to ≤6)		Student2	Overall Comment by		
Component	AVERAGE - Marks (>1 to ≤4)				External Experts	
ပိ	POOR – Marks ( 0 or 1)		System ID	System ID		
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained		
External R4):	$\label{lem:objectives} Objectives \ and \ information Methodology \ of \ the \\ Proposed Work (COs\ Nos.)$	8				
Exter (R4): _Exte	Synchronization of Design & Implementation (COs Nos.)	8				
Review by External Expert (R4): JG_RBL-4_Externa	Project Demonstration (Modules properly Implemented with correct results) (COs Nos.)	8				
view Exp	Oral Communication (Presentation) (COs Nos)	8				
Re UG	Report Writing and Submission (COs Nos.)	8				
	Guide's Marks	10				
	Total Marks	50				
	Minimum Criteria to Fulfill in last two Term:s (One Option is applicable for each Grade)					
Maximum 'C' Grade: 01 Research Paper is neither published/ submitted nor accepted OR A prototype is neither developed nor designed with a patent (utility) is not even published  For Other Grades above 'C' Grapublished in SCI/ SCOPUS/ WoS/ I Journal or 01 Research Paper in Grades above 'C' Grapublished in SCI/ SCOPUS/ WoS/ I Springer/ PubMed indexed journal functional with a patent (utility) is provided in the protocol of the p		PubMed Indexed erence Proceedings MDPI / Elsevier / RA product is fully	'C' Grade / Other Grade above 'C"	'C' Grade / Other Grade above 'C"	Signature of External Experts	

SCHO	OOL:	TEACHING DEPARTM	ENT:	ACADEMIC	F	OR STUDENTS BATCH –		
SSBS		Community Connect		SESSION:2025-2026		.Com./ B.Com.( Hons./ Hons.		
				BATCH: 2023-2027	W	ith Research		
1	Course Code	CCU108			•			
2	Course Title	Community Connect	Community Connect					
3	Credits	2	2					
3.01	(L-T-P)	(0-0-4)						
4	Learning	Co	ontact I	Hours	20			
	Hours	Pro	oject/F	ield Work	20			
		As	ssessme	ent	10			
			uided S		10			
			otal hou		60			
5	Course					work is to expose our students		
	Objectives	to different social issues f	-			2		
						better understanding of problems, may be socially, medically,		
		economically, or otherwise		age position in the	society	, may be socially, medically,		
				k will help our studer	nts to co	onnect their class-room learning		
		with practical issues/prob						
6	Course	CO1: Students learn to be sensitive to the living challenges of disadvantaged communities.						
	Outcomes	CO2: Students learn to appreciate societal realities beyond textbooks and classrooms						
		CO3: Students learn to apply their knowledge via research, and training for community benefit						
		CO4: Students learn to w	ork on	socio-economic projec	ets with t	eamwork and timely delivery		
		CO5: Students learn to en	ngage v	vith communities for m	eaningfi	ul contribution to society		
		CO6: Students learn to as	ssess in	spacts of community en	ngageme	nt on the society		
7	Theme	Major Sub-themes for re	esearcl	n:				
		a. Impact of	f gover	nment projects in com	munity			
		b. Social issues						
		c. Environn	nent iss	ues				
		d. Economic	c issues	S				
		e. Technolo		_				
		f. HR issue	s affect	ing Community				
		g. Marketin	ng issue	s affecting Community	<b>7.</b>			
		h. Other ind	dustrial	issues affecting comm	unity.			
8.1	Guidelines for Faculty Members	It will be a group assignment (10 to 12 students), the student will work together as a team, they have to survey at least 250 respondent, and the faculty guide will guide the students and approve the project title and help the student in preparing the questionnaire and final report (the faculty member will collect all the questionnaires of survey and final report and submit to CCC coordinator within stipulated time).						
					d carry	at least 20 questions (Including		



8.2	Role of CCC- Coordinator	demographic questions).  The topic of the research should be related to social, economical or environmental issues concerning the common man.  The report should contain 2,500 to 3,000 words and relevant charts, tables and photographs.  The student shouldsubmit the report to CCC-Coordinator signed by the faculty guide.  The students have to send the hard copy of the Report and PPT to CCC coordinator and then only they will be allowed for External Exam.  The CCC Coordinator will supervise the whole process and assign students to faculty members.  UG- BA, BCOM, BBA the students will be allocated to faculty member (mentors/faculty member) in odd term.
8.3	Layout of the Report	Abstract(250 words)  a. Introduction b. Literature review(optional) c. Objective of the research d. Research Methodology e. Finding and discussion f. Conclusion and recommendation/ Suggestion( The report without recommendation/suggestion will not be accepted) g. References  Note: Research report should base on primary data.
8.4	Guideline for Report Writing	Title Page: The following elements must be included:  • Title of the article; • Name(s) and initial(s) of author(s), preferably with first names spelled out; • Affiliation(s) of author(s); • Name of the faculty guide and Co-guide  Abstract: Each article is to be preceded by a succinct abstract, of up to 250 words, that highlights the objectives, methods, results, and conclusions of the paper.  Text: Manuscripts should be submitted in Word.  • Use a normal, plain font (e.g., 12-point Times Roman) for text. • Use italics for emphasis. • Use the automatic page numbering function to number the pages. • Save your file in docx format (Word 2007 or higher) or doc format (older Word versions)  Reference list:  The list of references should only include works that are cited in the text and that have been published or accepted for publication.  The entries in the list should be in alphabetical order.  Journal article  Hamburger, C.: Quasimonotonicity, regularity and duality for nonlinear systems of partial differential equations. Ann. Mat. Pura Appl. 169, 321–354 (1995)  Article by DOI  Sajti, C.L., Georgio, S., Khodorkovsky, V., Marine, W.: New nanohybrid materials for biophotonics. Appl. Phys. A (2007). doi:10.1007/s00339-007-4137-z  Book



	EXTERNAL ASSESSMENT :  The students should submit the soft copy of the PPT to CCC-Coordinator signed by the faculty guide within specified time.	
	EXTERNAL ASSESSMENT :	
	SUBMISSION OF THE REPORT WRITING :	
	DATA ANALYSIS :	
	COLLECTION OF DATA :	
	PREPARATION OF QUESTIONNAIRE :	
	CONCEPTUALIZATION & REVIEW OF LITERATURE:	
Important	INITIATION OF THE COMMUNITY CONNECT PROJECT :	
	Appendices	
	Project report	
	Content	
	Coverpage Acknowledgement	
	The Design of the Cover page to report will be given by the Coordinator- CCC	
Format:	The report should be Spiral/ hardbound	
	For authors using EndNote, Springer provides an output style that supports the formatting of in-text citations and reference list.  EndNote style (zip, 2 kB)  Tables:All tables are to be numbered using Arabic numerals.  Figure Numbering:All figures are to be numbered using Arabic numerals.	
	www.issn.org/2-22661-LTWA-online.php	
	Word Abbreviations, see	
	http://physicsweb.org/articles/news/11/6/16/1 (2007). Accessed 26 June 2007 Always use the standard abbreviation of a journal's name according to the ISSN List of Title	
	Cartwright, J.: Big stars have weather too. IOP Publishing PhysicsWeb.	
	Online document	
	Broy, M.: Software engineering — from auxiliary to key technologies. In: Broy, M., Denert, E. (eds.) Software Pioneers, pp. 10–13. Springer, Heidelberg (2002)	
	Book chapter	
	Geddes, K.O., Czapor, S.R., Labahn, G.: Algorithms for Computer Algebra. Kluwer, Boston (1992)	
	Format:  Important Dates:	

9	Course Evaluation		
9.01	<b>Continuous Assessment</b>	25%	
	Questionnaire design	10 Marks	
Report Writing		15 Marks	
9.02	ETE(Project Report)	75%	

## COURSE ARTICULATION MATRIX



POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos											
CO1	-	1	-	-	1	1	-	-	-	1	1
CO2	-	2	1	-	2	1	1	-	-	2	2
CO3	-	2	-	2	1	1	-	-	-	1	2
CO4	-	2	2	2	2	1	-	-	-	2	2
CO5	-	2	2	2	2	1	1	-	-	2	2
CO6	-	2	2	2	2	1	1	-	-	2	2

1: Low 2: Moderate 3: High



# **UG Commerce**

[B.Com./ B.Com.( Hons./ Hons. with

Research)]

Term: VII

**Course Modules** 



# ADVANCED STATISTICAL TECHNIQUES

Sc	hool: SSBS	Batch: 2023-2027								
Pr	ogramme:	Current Academic Year: 2026-2027								
В.	Com./ B.Com.(									
Ho	ons./ Hons.									
Wi	ith Research									
Br	anch:	Term: VII								
1	Course Code	BCN401								
2	Course Title	Advanced Statistical Techniques								
3	Credits	4								
4	Contact Hours	4-0-0								
	(L-T-P)									
	Course Status	Compulsory								
5	Course	The objectives of the course are to:								
	Objective	1. Impart the students with basic level knowledge and	understanding of							
		statistical techniques used in commerce and business finance								
		2. Equip the student with tools and techniques of statistics	so as to evaluate							
		factors that influence business operation								
		3. Prepare the students to apply Statistical methods and profi	icient use of tools							
		for modeling and analysis of business data								
		4. Facilitate the students to apply								
6	Course	After successful completion of course the students would	l he able to							
U	Outcomes	CO1: Enumerate various probability distributions with								
	Outcomes	applications	i then business							
		CO2: Summarize various methods for decision making under	uncertainty							
		CO3: Construct Null and Alternative Hypothesis and a	•							
		hypothesis test	appropriate							
		CO4: Analyze and draw various control charts								
		CO4: Evaluate regression output given by excel								
		CO5: Produce various components of a time series								
		CO6: Demonstrate the practical application of various statist	ical techniques to							
		solve complex business problems.								
7	Course	This course in statistics is designed to provide with the ba								
	Description	methods of statistical analysis for processes and produc								
		objective of the course is to increase the extent to which star	_							
		embedded in management thinking for decision making under	r uncertainties.							
			1 1 1							
		Know that data are only crude information and not knowled								
		The sequence from data to knowledge is: from Data to I Information to Facts, and finally, from Facts to Knowledge								
		becomes fact when the data can support it. Fact becomes known	ation when it becomes relevant to your decision problem. Information							
		used in the successful completion of decision process.								
		and in the successful completion of accision process.								
		It is already an accepted fact that "Statistical thinking wi	ll one day be as							
		necessary for efficient citizenship as the ability to read and v								
		ahead of our time.								
8	Outline Syllabus									
	Unit 1	Probability and Decision Theory								
	A	Probability and Expectation: Approaches to probability.	CO1,CO2,CO4							



		Addition, mult							
				m, Mathematical Expectation.					
	В	Probability D		nomial, Poisson, Exponential	CO1,CO2,CO4				
	С	Statistical Dec	CO1,CO2,CO4						
	Unit 2		l Hypothesis T	lysis, Decision tree					
	A	Sampling and	CO1,CO2						
	71	sampling, Sampli	*						
				ation and interval estimation,					
		Properties of a							
	В	Hypothesis Te	CO1,CO2,CO3						
				dard deviations. Small sample					
		tests -t and F	tests. Design of	of Experiments and analysis of	,				
		variance							
	C			quare test, Sign test, Median	CO1,CO2				
			correlation test						
	Unit 3	Regression A		regression analysis, Simple	G01 G02 G02				
	A	linear regression	CO1,CO2, CO3						
	В	Multiple linear	CO1,CO2, CO3						
	С	Using excel to	CO1,CO2, CO3						
	Unit 4	Statistical Qu							
	A	Concept of Q QC	uality Control,	Parameters and Variables of	CO1,CO2, CO5				
	В			& R charts. Interpret charts by	CO1,CO2, CO5				
	С	plotting P char		a la a sub a	CO1 CO2 CO5				
	Unit 5	Analysis of Ti	s by plotting C	cnarts	CO1,CO2, CO5				
	A		Importance, Uti	lity	CO1,CO2				
	B			ohical Methods, Semi-Average					
	Б		ie Method of M		CO1,CO2				
	С			dices, Decomposition of Time	CO1,CO2				
		Series		, r	,				
	Mode of								
	examination								
	Weightage	CA	MTE	ETE					
	Distribution	25%	25%	50%					
	Text book/s*			n, Statistics for Management					
		Prentice-Hall							
	Other		1. Spiegel, M.R. Theory and Problems of Statistics, Schaum						
	References	Publishing Co.		D					
			ir D., Complete	e Business Statistics, McGraw					
		Hill, 1999.	onard I Marri	al E Dobl Docio Statistics for					
				al F. Pohl, Basic Statistics for cGraw Hill International (2nd					
		ed.)	Leonomics, Wi	Coraw Tilli lintillatioliai (2110					
1 1									



PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	P08	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	1	1	1	2	2
CO2	3	3	3	3	2	2	1	2	2	2	2
CO3	3	2	2	2	2	1	1	1	2	2	2
CO4	3	2	2	2	2	1	2	1	2	2	2
CO5	2	2	2	2	2	1	1	1	2	3	2
CO6	2	1	2	3	2	1	3	1	2	2	1



#### LEGAL ENVRONMENT FRAMEWORK

	School: SSBS	Batch: 2023-2027							
	gramme: B.Com./	Current Academic Year: 2026-2027							
	Com.( Hons./ Hons.								
	th Research								
	nch:	Term:: VII							
1	Course Code	BCN402							
2	Course Title	Legal Environment Framework							
3	Credits	4							
4	Contact Hours (L-T-P)	4-0-0							
	Course Type	Compulsory							
	Course Requisite	<b>Attendance:</b> Students are required to have a minimum of 65% regular	r attendance in this						
		course during the term. Those who fall short of attendance are not	able to clear this						
		course. Those students who do not meet the attendance requirement wil	ll not be allowed to						
		sit in examinations.							
5	<b>Course Objective</b>	The purpose of this course is to:							
		1. Introduce the legal framework that affects organisations and its operation	ations.						
		2. Improve the ability to recognize and manage the legal risks.							
		3. Encourage critical thinking in order to examine legality of a business	ss situation						
		4. Develop capacity for analysis, research and problem solving skills w the Legal framework.	ithin the context of						
6	<b>Course Outcomes</b>	On the completion of the course the student will be able to:							
		CO1: Describe the Legal Framework within which the business operate	es.						
		CO2: Infer the need of Legal compliances that affects businesses.							
		CO3: Identify the issues; recognize potential problems in day to day bu	siness activities.						
		CO4: Plan, execute and take decisions to undertake financial practice relevant laws.	s that comply with						
		CO5: Integrate legal knowledge for business advantages such as risk minimization.	elimination or risk						
		<b>CO6</b> : Apply the legal provisions in order to facilitate & solve the problems.							
7	Course Description	The course introduces the student to the Legal Framework within which required to operate.	n the businesses are						
8		Outline syllabus							



Unit 1	Law Relating to Transfer of Property	
A Introduction to TOPA,1882	Important definitions; types of properties; movable and immovable property; properties which cannot be transferred;	CO1, CO2,CO5
B Doctrines and Concepts	rule against perpetuities; lis pendens; provisions relating to sale	CO1, CO2,CO5
C Specific Transfers	Mortgage, charge, lease, gift and actionable claim.	CO1, CO2,CO5
Unit 2	Insurance Law	
A Introduction to IRDA, Act,1938	Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act – An overview - Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999	CO3,CO4
B Concept & defintions	IRDA (Investment) Regulations 2000	CO3,CO4
C IRDA Guidelines for SEBI	IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines.	CO3,CO4
Unit 3	Law relating to Consumer Protection and Competition	
A Introduction to CPA,1986	The Consumer Protection Act 1986: Rights of Consumer, Consumer dispute, Consumer Dispute Redressal Agencies	CO2,CO3
B Competition Laws	Competition Act 2002 - Anti competitive agreements, Abuse of dominant position, Combination, Regulation of Combinations	CO2,CO3
C Competition Commission	Competition Commission of India and its powers	CO3,CO4,CO5
Unit 4	Law relating to Pollution Control and Environmental Protection	
A Pollution Control laws- Introduction	Concept of sustainable development, biodiversity and carbon credit	CO4,CO5
B Concepts & Doctrines	Law relating to prevention and control of air pollution and water pollution	CO4,C05
C EPA,1986, NGT	Environment (Protection) Act, 1986;National Green Tribunal	CO4,C05
Unit 5	Law relating to Intellectual Property	
A Concept of IPR	Copyright, Patent ,Trademarks	CO3,CO4,CO5
B Laws relating	Geographical Indications	CO3,CO4,CO5



to GE									
C	Valuation of In	tellectual Proper	ty	CO3,CO4,CO5					
Valuation		* *							
procedures									
Mode of			Theory						
examination			•						
Weightage	CA	MTE	ETE						
Distribution	25%	25%	50%						
Text book/s*	Legal Aspects	of Business,	Text, Jurisprudence and cases, Daniel						
	Albuquerque, C	Oxford Universit	y Press,						
Other	Kuchhal, M.O	Kuchhal, M.C., Mercantile Law, 7th ed., 2009, Vikas Publishing							
References	House								
	Gulshan, S.S.,	Business Law, 3:	rd ed., 2006, Excel Books						
	Tulsian, P.C., F	Business Law, 2r	nd ed., 2001, Tata McGraw-Hill						
	Sir Dinshaw F	ardunji Mulla,	revised by Dr. Poonam Pradhan Saxena,						
	Mulla's The Tra	ansfer of Propert	y Act						
	Sanjiva Row,	revised by Just	ice K. Shanmukham & Shrinivas Gupta,						
	Transfer of Pro	perty Act (with	Model Forms of Sale Deed, Agreement to						
	Sell, Mortgage	, Lease Deed, C	Gift Deed, Partition Deed, Assignment of						
	Actionable Cla	im etc.) (in 2 Vo	ls)						
	K.C Mishra an								
	CENGAGE lea	rning, Delhi.							
	Kenneth A.	Abraham, Ken	neth S. Abraham Insurance laws and						
	Regulation: Ca	ses and Material	, Foundation Press.						

	Course Afficulation Matrix											
POs COs	PO1	PO2	PO3	PO4	PO5	PO6	P07	P08	PSO1	PSO2	PSO3	
CO1	2	2	1	2	-	2	2	1	2	2	-	
CO2	1	2	2	-	-	-	1	2	1	2	-	
CO3	-	-	2	2	2	2	1	2	2	2	2	
CO4	-	-	2	2	2	2	1	1	2	2	2	
CO5	1	1	2	1	1	1	1	2	-	1	-	
CO6	2	1	2	3	1	3	1	1	2	1	1	

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



# **Managerial Economics**

Sc	hool: SSBS	Batch: 2023-2027									
Pr	ogramme:	Current Academic Year: 2026-2027									
	Com./ B.Com.( ons./ Hons.										
	ons./ Hons. ith Research										
	anch:	Term:- VII									
1	Course Code	BCN403									
2	Course Title	Managerial Economics									
3	Credits	4									
4	Contact Hours (L-T-P)	4-0-0									
	Course Status	DSE									
5	Course	The course aims to acquaint the students with micro and	d macroeconomic								
	Objective	fundamentals required for business analysis									
6 Course On successful completion of this module students intended to:											
		CO1. Understand the fundamentals of managerial economics									
		production, price and supply which helps them in doing busing									
		CO2. Analyze various forms of production function like Isoquand finding out optimal combinations of inputs.	uant and Isocost								
		CO3. Examine the cost function and differences between sho	rt-run and long-								
		run cost function.									
		CO4. Recognize the industry structure at firm level to develop production									
		strategies with profit maximization and elucidate the basic ma	arket models of								
		perfect competition, imperfect competition, and how price an	d output are								
		determined in each model.	_								
		CO5. Derive IS-LM framework and learn functioning of asse	t market								
		equilibrium. CO6. Identify a simple contemporary economic model sucl	as the eggregate								
		supply/aggregate demand model and describe the interrel									
		prices, income and interest rates and other macroeconom	1 0								
		business cycles, trade cycle and exchange rates.	is issues swell us								
7	Course	This course provides an overview of economic tools and an	* * *								
	Description	available to the manager for business decision making. It in	•								
		as pricing, forecasting, demand analysis, production and	· ·								
8	Outline Syllabus	macroeconomic policy as it affects the business environment.									
0	Unit 1	Demand and The Firm									
	A	Consumer Behaviour: Cardinal and Ordinal approaches to	CO1,CO2,CO4								
	_	the derivation of the Demand Function.									
	В	Revealed preference approach. The theory of attributes –	CO1,CO2,CO4								
		Demand for Consumer Durables.	G01 G02 G01								
	С	Firm Theory: Objective of the firm; theory of the growth of	CO1,CO2,CO4								
	Unit 2	the firm: Marrice and Penrose  Production and Cost									
	A	Production: Law of variable proportions. Returns to scale.	CO1,CO2								
	11	Production function: concept of productivity and	001,002								
		technology.									



В	Producers' equalisation Isocost.	uilibrium. Isoqu	ants ridgeline, Isoclines,	CO1,CO2				
С	Cost Function	Classification	of costs, short run cost	CO1.CO3				
			en returns to scale and return to					
		run cost functio						
Unit 3	Market and P							
A	Market Forms			CO4				
В	Price Taker: M	Ionopoly power	r. Oligopolistic behaviour:	CO4				
		ckelberg Mode						
С			Supply of factors of	CO4				
	Production. Eu							
Unit 4	Product and Asset Market Equilibrium:							
A	Product Market	et: Derivation o	f IS function. Demand for real	CO5				
	cash balances:							
В	Endogenous m	CO5						
С		. Derivation of real LM function. Real IS – LM framework						
Unit 5	Aggregate De	Aggregate Demand & Supply, and Trade Cycles						
A			function. Demand	CO1,CO6				
	Management.	Philips Curve.						
В	Aggregate sup	ply and the price	ce level.	CO1,CO6				
C	Real business	cycles. Exchan	ge rate, trade balance, net	CO1,CO6				
	savings, macro	economics mo	vements in an open economy.					
Mode of	Theory							
examination			1					
Weightage	CA	MTE	ETE					
Distribution	25%	25%	50%					
Text book/s*			cro Economics, Macmillan					
			ic analysis, Norton.					
			Rubinfeld and Prem L. Mehta,					
			ducation, New Delhi					
Other		N., Managei	ial Economics, Himalaya					
References	Publishing Ho	use						



POs/Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### ADVANCED MANAGERIAL ACCOUNTING

Sc	chool: SSBS	Batch: 2023-2027						
B.	rogramme: B.Com./ Com.( Hons./ Hons. With esearch	Current Academic Year: (2026- 2027)						
Bı	ranch:	Term:: VII						
1	Course Code	BCN404						
2	Course Title	Advanced Managerial Accounting						
3	Credits	4						
4	Contact Hours (L-T-P)	4-0-0						
	Course Status	DSE						
5	Course Objective	The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control. Preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis and pricing decisions. A sound understanding of the concepts in the context of Standard costing /variance and activity based costing.						
6	Course Outcomes	On completion of this module the student will be able to:						
		CO1: Describe the objective of Management Accounting and develop competence with their usage in managerial decision making and control						
		CO2: Classify and discus the tools and techniques for analyzing of financial information						
		C03: Apply the practical approach of various tools and techniques for managerial decision making						
		CO4: Analyze the practical approach of Standard costing and variance analysis.						
		CO5: develop competence by using various tools and techniques in managerial decision making and control.						
		CO6: Demonstrate the application of Management accounting techniques to address complex business problems.	-					
7	Course Description	This course provides management accounting concepts related to the management functions of planning, control, and decision making. The course covers a range of management accounting tools, including Ratio analysis, variance analysis, and activity based costing and standard costing, as well as						
		behavioral responses to management accounting information. Students are introduced to the application of management accounting tools for pricing,						
		budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how						
8	Outline syllabus	to assess these through cost-benefit analysis.	СО					
0	Outime synabus		Mapping					
			Mapping					



Unit 1 A	An overview of Managerial Accounting and tools of financial statement analysis  Concept, meaning and objectives of management accounting, Tool and techniques of management accounting, Scope of management accounting, Cost used for management decisions making- Out of Pocket, Differential, Sunk Costs, Opportunity Cost and Replacement Cost.						
В	Comparative financial statement, Comm	on-size statement, trend analysis		CO1,CO2,			
С	Ratio Analysis-Meaning and objectives, Solvency Ratios and Profitability Ratios.			CO1,CO2, CO5			
Unit 2 A	Variable Costing and CVP analysis  Variable and Absorption Costing - Concor Marginal costing. Advantages and ass		able Costing	CO2, CO3			
В	Techniques of CVP analysis-contribution calculation, Breakeven point chart and meaning, decision making and calculation	on, Profit volume ratio analysis, impits analysis, angle of incidence, marg		CO2, CO3			
C Unit 3	Short-Run Managerial Decisions – Managerial Decisions – Make/Buy, Ad Product-Mix, Pricing Decisions. Budget and Budgetary control	Managerial Decision Making Proces		CO3,CO4			
A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control. Different types of Budget						
В	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget						
С	Responsibility Accounting- meaning and advantages of responsibility accounting. Types of responsibility centers						
Unit 4 A	Standard costing and variance analysis  Concept and features of Standard costing, Variance Analysis –meaning and classification, Calculations of material cost variances, price and usage and mix variance						
В	Labour cost variance, Labour rate and efficiency variances						
С	Overhead Variances- Variable Overhead Variances and Fixed Overhead Variances, Sales Variances, Reporting of Variance to Management						
Unit 5 A	Cash flow statement and Activity based Costing  Meaning and objectives of Cash Flow Statement, distinction between a cash flow statement and cash book, Various cash and non-cash transactions, flow of cash						
С	Preparation of Cash Flow Statement as p  Activity based Costing-meaning and obj  System vs. ABC.	er Indian Accounting Standard (AS-3)		CO3, CO4,CO5 CO1, CO2			
Mode of examinatio	Theory/Jury/Practical/Viva						
Weightage	CA	MTE	ETE				
Distribution	25%	25%	50%				
Text book/s* Other References	k/s* er R.P.Rustagi-Fundamentals of management accounting- Taxmann						
	Khan and Jain- "Management Account						
	Pandey I.M - "Management Accounting" (Vikas)						





POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



### **Management Process and Organizational Behaviour**

Scho	ool: SSBS	Batch: 2023-2026									
Prog B.Co Hon Reso	gramme: om./ B.Com.( s./ Hons. With earch	Current Academic Year: 2026-2027									
Brai		Term:: VII									
1	Course Code	BCN405									
2	Course Title	Management Process and Organizational Behaviour									
3	Credits	04									
4	Contact Hours	4-0-0									
	(L-T-P) Course Status	DSE									
5	Course Objective	This course aims to improve students understanding of bas management and human behaviour in organization and the ability to achieve more effectively toward increased organizational preffectiveness.  After completing this course, students should be able to:  To understand the concepts of management as and how it to current environment of the workplace.	y to lead people erformance and								
		<ul> <li>To know individual behaviour in organizations, includatitudes, job satisfaction, emotions, moods, perso perception, decision making, and motivational theories.</li> <li>To comprehend group behaviour in organization communication, leadership, power and politics, conflict, a</li> <li>To explore the organizational system, including organization human resources.</li> </ul>	onality, values, ons, including nd negotiations.								
6	Course Outcomes	After successful completion of course the students would be CO1: To gain expertise in the area of management principles, and they impact the workplace.  CO2: To comprehend the concepts of OB and its role to influence behaviour in the organization systems.  CO3: To demonstrate development of essential people management team working skills.  CO4: To analyse the behaviour of individuals and groups in organ terms of organizational behaviour models and concepts  CO5: To critically evaluate the various theories related to management organizational behavior.  CO6: To develop the ability to understand human behavior at indiand organizational level at work.	and manage and good isations in ment and vidual, group								
7	Course Description	This course provides conceptual knowledge of management and d of individual and group behaviour in organizations. Its purpose is understanding of how organizations can be managed more effective same time enhance the quality of employees work life.	to provide an								
8	Outline syllabus		CO Mapping								
	Unit 1	Introduction to Management and Evolution of Management Theories									



A	Management: Managerial roles and skills, Emerging Issues in management: Corporate social responsibility, Whistle blowing, Ethical issues	CO1
В	Managerial Functions - Planning, Organising, directing & controlling: Concept & process	CO1
С	Comparative study of management practices in India, Japan, USA and china with reference to planning, organizing, directing and controlling	CO1,CO5
Unit 2	Introduction to OB	
A	Concept, Meaning, nature and significance of OB	CO2,
В	Contributing Disciplines, Models of OB	CO2, CO4
C	Challenges and limitations of OB, OB in a global context	CO2,
Unit 3	Individual Differences	
A	Perception – Meaning, Factors influencing perception, Perceptual Errors, Attribution theory, Managerial application of perception	CO2,
В	Attitudes- components, Job Satisfaction: Concept & Factors	CO2,
С	Personality- Determinants, Trait Theory- Big 5 Model, MBTI,	CO2,
	Freudian Theory of personality	CO4,CO5
Unit 4	Learning and Motivation	
A	Learning Concepts and Theories- Classical, Operant, and social learning theory	CO2, CO5
В	Motivation – Concept, types and importance	CO2
С	Theories of Motivation- Hierarchy of needs, Two factor theory, Vroom's expectancy theory	CO2, CO5
Unit 5	Group and Leadership	
A	Group: Concept, Group Development Process (Tuckman), Group Characteristics	CO2, CO3,CO4
В	Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique	CO2, CO6
С	Leadership Theories- Trait theory, Behavioral theory (Managerial Grid), Situational Leadership (Blanchard theory), Likert's leadership Style	CO2,CO5, CO6
Mode of	Theory	
examination		
Weightage	CA MTE ETE	
Distribution	25% 25% 50%	
Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007 Aswathappa K Organizational Behavior, Himalaya Publishing House	
Other References	Koontz O'Donnel – Principles of Management	
	<ol> <li>Kavita Singh, "Organization Behavior", Pearson ed. 2010</li> <li>L. M. Prasad "Organizational Behavior", Sultan Chand and</li> </ol>	
	Sons	



POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

School: SSBS		Batch: 2023-2026								
Prog	gramme:	Current Academic Year: 2026-2027								
B.Co	om./ B.Com.(									
	s./ Hons. With									
	earch									
Brar		Term:: VII								
1	Course Code	BCP401								
2	Course Title	Project								
3	Credits	3								
4	Contact Hours (L-T-P)	0-0-6								
	Course Status	Compulsory								
5	Course Objective	<ol> <li>Introduce and Acquaint Students with the Concept and Significance of Research Report</li> <li>Familiarize Students with research and its tools &amp; techniques</li> <li>Explain the Basic Structure and Content of Research Report</li> <li>Explain the Relevance and significance of Research.</li> </ol>								
6	Course Outcomes	CO1: Describe the fundamentals of writing a Project Report CO2: Classify the various tools and techniques of writing research report CO3 Apply the methods used in Research Analysis CO4: Analyzing the meaning from the results of research analysis CO5: Interpret the results and findings and provide recommendations. CO6: Solving the problem and writing the final Project Report								
7	Course Description	This course enables students to do research with use and application of various tools and techniques learnt for the research. It will enable them to appreciate the relevance of research and interpretation of the data.								
8	Outline syllabus									
		Guidelines for Research Report								
		As per course-curriculum of BBA VI Term:, every student needs to prepare a research report in VI Term:, which is of 6 credits and of 100 marks. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:  • The report should be prepared with the guidance of the faculty guide and the student should be in regular touch with the faculty guide to complete the work.								
		The content of the research report should be original and not copied from								
		any other sources. To justify this, the student has to check the plagiarism								
		of the report through Turnitin software. The plagiarism should be less								
		than 25%. The plagiarism report has to be attached within the research								
		report at the end.								
		• The student should submit the soft copy of the research report to the guide								
		and after getting his/her approval and signature, the final report should be submitted.								
		Following are the guidelines for the structure and format of the research								



#### report:

- The font size should be headings 16, subheadings 14 and content 12 and it should be written in Times New Roman format.
- The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on.
- The Research report should follow the following sequence:
- 1 Title page
- 2 Certificate from College
- 3 Student Declaration
- 4 Acknowledgement
- 5 -Preface
- 6 Table of contents
- 7. Chapter 1
- (a) Introduction ...

Explain the concept you have undertaken for research work. Why is this of special interest for research work? How can the study contribute to enrichment of prevalent information on this topic?

8. Chapter - 2

Literature Review

Identify at least 3 international and 3 national research papers closely related to your topic.

Mention about 100 words write up on each topic pertaining to: what, where, how and on whom was the research done in addition to the outcome of the research. Also mention what is the takeaway for your research from respective research paper/article.

- 9. Chapter 3
- (a) Research Methodology

Research objective, Hypothesis, Type of research, Population and Sampling based on the review of literature and the data availability (secondary or primary) decide what do you want to find and why. Specify the assumptions in the form of null and alternate hypothesis.

- 10 Chapter 4
- (a) Analysis (Tabulation, Graphs, Charts)

Hypothesis testing if required to do with the any analytical tools



	11. Chapter - 5						
	(a) Findings		£				
	(b) Suggestions						
	(c) Limitations						
	(d) Conclusions	3	£				
	15. Bibliograph	hy					
	Provide references according to APA format at the end of your work.						
	APA Forma to	be followed: for	reference: http://www.apastyle.org/				
	Author, A. A., Author, B. B., & Author, C. C. (year). Article title. Journal Title,						
	volume number	(issue number),	page numbers. doi:xx.xxxxxxxxxxxxx				
	16 Appendix						
	Questionna	ire	≰ etc.				
	17. Plagiarism	report					
	Please ensure	that the work is	s original and the prescribed format is to be strictly				
	followed						
Mode of	Theory						
examination	CA	ETE					
Weightage	CA 60%	40%					
	00%	40%					
on							



POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1



# **UG Commerce**

[B.Com./ B.Com.( Hons./ Hons. with Research)]

**Term: VIII** 

**Course Modules** 



# **CORPORATE FINANCE & POLICY**

Sch	ool: SSBS	Batch - 2023-2026 / 27								
B.C Hor	gramme: Com./ B.Com.( ns./ Hons. With search	Current Academic Year: 2026-2027								
	nch: Accounting Finance	Term:: VIII								
1	Course Code	BCN406								
2	Course Title	Corporate Finance and Policy								
3	Credits	4								
4	Contact Hours (L-T-P)	4-0-0								
	Course Type	Compulsory								
5	Course Objective	The primary objective of this course is to make familiar the st various financial aspects in a corporation. Finance is consid- mainstay in any corporation without which it cannot func- knowledge of financial workings becomes imperative.	lered to be the							
6	Course Outcomes	After completing the course, students should be able to: CO1- Identify the various concepts related to financial flows in any corporation CO2- Prepare the numerical statements related to these financial flows CO3- illustrates the linkages among the various monetary decisions taken in a corporation CO4- Analyse the various financial decisions taken in any corporation CO5- Evaluate the financial decisions in light of changing internal and external environment of any corporation CO6: Demonstrate the practical application of financial Management techniques to facilitate & solve complex business problems.								
7	Course Description	This course is targeted to provide the students with insights into the monetary aspects in a corporation from the view point of a financial The topics aim to build the analytical capabilities of the students is related to raising as well as utilization of the fund flows in the corporation dynamic environment. The course would be dealing with investment and finance decisions.	al manager. n matters poration in a							
8	Outline syllabus		CO Mapping							
	Unit 1	Introduction to Corporate Finance and Policy	o mapping							
	A	Meaning of Corporate Finance, Traditional versus Modern financial manager, Comparison between Company's stakeholder groups, Principal-Agent relationship, conflicts and mitigation, Functions and responsibilities of company's BOD and other committees	CO1							
	В	Objectives of Financial Manager: Price Maximization vs. Wealth Maximization, Risk-Return framework for financial decision making	CO1							
	С	Behavioural Finance vs. Traditional Finance: Implications on types of investors, Contemporary issues in financial management	CO1							
	Unit 2	Capital Budgeting and Analysis								
	A	Meaning of Capital Budgeting, Categories of capital projects, Principles of Capital Budgeting	CO1, CO2							



В		back Period, Pro	NPV, IRR, Payback Period, fitability Index, Modified IRR,	CO3, CO4			
С	Capital Budgeti incorporating ri Equivalent meth method, Probab Scenario analys	CO5					
Unit 3	Cost of Capital	and Measures	of Leverage				
A	Meaning, Calcu	lation and Interp	oretation of WACC and g and calculation of Marginal	CO1, CO2			
В	Theories of Cap hypothesis with Off theory, Sign asymmetry on c	CO2					
С		erage, various t	ypes of risks, Calculation of age	CO2, CO3			
Unit 4	Dividends and						
A	Meaning of cash dividends, stock	ra dividends, liquidating k splits, reverse stock splits, nolder-of-record, ex-dividend and	CO1, CO5				
В	Models of divid MM hypothesis theory, Types of	CO2, CO3					
С	Compare and co earnings per sha repurchase meth (BVPS)	CO2, CO3					
Unit 5	Working Capit	al Managemen	t and M&As				
A	Meaning, Prima	Working Capital Management and M&As  Meaning, Primary and secondary sources of liquidity, Factors affecting working capital, Operating cycle, Cash conversion cycle					
В	Techniques of in Techniques of co Model, Techniques	ash managemen ues of Receivab	ement- ABC, EOQ and JIT, t- Baumol's model, Miller-Orr lles Management	CO4			
С		over gains, Valu	rs and Acquisitions: Types, ation and financing of M&As.  Demerger	CO4			
Mode of examination	Theory/Jury/Pra	actical/Viva					
Weightage	CA	MTE 25%	50%				
Distribution Text book/s*	25% Financial Mana Education						
Other References	1. Corpora Exam, L 2. Fundam Taxman						





#### **COURSE ARTICULATION MATRIX**

Cos POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### **International Trade and Business**

Scho	ool: SSBS	Batch : - 2023-2027								
Prog	gramme:	SESSION: 2026-2027								
	om./ B.Com.(									
	s./ Hons. With									
	earch									
Brar	nch: Accounting	Term:: VIII								
	Finance									
1	Course Code	BCN407								
2	Course Title	International Trade and Business								
3	Credits	4								
4	Contact Hours	4-0-0								
	(L-T-P)									
	Course Type	Compulsory								
5	Course	At the end of the module the students should be able:								
	Objective	1. To demonstrate understanding of the economic concepts of trad	e theory.							
		2. To demonstrate and compare the economic welfare effects of	f free trade and							
		protection.								
		3. To demonstrate understanding of the usefulness and problems	associated with							
		international business.								
		4. To demonstrate their critical understanding of trade policies								
6	Course									
	Outcomes	After successful completion of course the students would be	able to -							
		CO1: Know the business environments of different countries.								
		CO2: Comprehend theories related to international trade.								
		CO3: Differentiate the cultural, legal, economic, and political systematical systematics and political systematics.								
		CO4: Implement techniques to find relevant information regard	rding a country							
		selection.								
		CO5: Evaluate MNC's strategies for global expansion								
		CO6: Demonstrate the application of Global trade theories								
7	Course	Doing business across borders and cultures in an increasingly digi	talized world							
/	Description	can be a complex yet exciting affair. This course will analyse the								
	Description	consequences of international trade and business. Why nations trade								
		trade, and who gains (or not) from this trade, will be discussed for								
			_							
		understanding. Professionals must understand the relationships, between institutions, and environment that underlie international commerce. This course								
		extends ones knowledge of the global economy so that they can be								
		effective manager in business. It will also help participants to be a								
		citizen, understanding the major issues impacting government poli								
		globalization. The topics address both theoretical and practical din	•							
		global economy.								
8		CON								
	Unit 1	International trade and globalization.								
	A	Introduction and Overview, Globalization, National Differences	CO1							
		in Political Economy, IKEA in Saudi Arabia								
	В	Political Economy and Economic Development, India's	CO1							
		Economic Transformation								
	C	Differences in Culture, Islamic Capitalism, Walmart in China  National political sovereignty and the MNC.	CO1							
	Unit 2									



A	International Trade Theory	CO1, CO2
	Is China a New-mercantilist Nation?	
	The Rise of India's Drug Industry	
В	Political Economy of International Trade	CO3, CO4
	Country Selection Justification	
С	Foreign Direct Investment (FDI), FDI in China / India	CO5
	Regional Economic Integration, NAFTA and Globalization, The	
	Sovereign Debt Crisis	
Unit 3	Globalization's consequences for people, firms & nations	
A	Instruments of trade policy: basic tariff analysis; cost and	CO1, CO2
	benefits of tariffs; tariff analysis in partial and general	
	equilibrium framework	
В	The Foreign Exchange Market	CO2
	The International Monetary System	
С	The Global Capital Market,	CO2, CO3
	Did the Global Capital Markets Fail?	
	The Strategy of International Business	
Unit 4	Diplomacy, Tact and Respecting Host Culture	
A	The Organization of International Business, Entry Strategies and	CO1, CO5
	Strategic Alliances, MNCs in India	
В	Exporting, Importing and Countertrade,	CO2, CO3
	Export Strategy at MNCs	
С	Global Production, Outsourcing, and Logistics,	CO2, CO3
	Building the Strategy	
Unit 5	Multinational business strategy	
A	Global Marketing and R&D, Building a Global Brand	CO1
В	Managing Expatriates at MNCs	CO4
С	Analysis of MNCs Performance	CO4
Mode of	Theory/Jury/Practical/Viva	
examination		
Text book/s*	Financial Management, M.Y. Khan and P.K. Jain, McGraw Hill	
	Education	
Other	Corporate Finance, Book-4, SchweserNotes for the CFA	
References	<ol> <li>Corporate Finance, Book-4, SchweserNotes for the CFA Exam, Level-1.</li> </ol>	
	,	
	2. Fundamentals of Financial Management, R.P. Rustagi,,	
	Taxmann	



# **COURSE ARTICULATION MATRIX**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos POs	S										
CO1	1	1	1	-	-	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1



# **APPLIED RESEARCH METHODS**

Sch	ool: SSBS	Batch : - 2023-2027							
	gramme:	Current Academic Year: 2026-2027							
	Com (Hons) with								
	search								
Bra	nch:	Term:: VII							
1	Course Code	BCN408							
2	Course Title	Applied Research Methods**							
3	Credits	4							
4	Contact	4-0-0							
	Hours								
	(L-T-P)								
	Course Type	Compulsory							
5	Course	To interpret and analyse a research problem							
	Objective	To apply some tools and techniques of statistical inference to res	search problems						
		for decision making	-						
		To provide understanding for extracting appropriate infor							
		research problem so as to perform a hypothesis test							
		To interpret outputs given by some statistical tools							
6	Course	After successful completion of course the students would be	able to -						
	Outcomes	<b>CO1:</b> Frame a research problem and infer an appropriate statistical	al technique that						
		may be applied to it to meaningful insight							
		<b>CO2:</b> Explain and setup the null and alternative hypotheses correct							
		<b>CO3:</b> Apply hypothesis testing techniques to research problems / i							
		CO4: Ddemonstrate basic knowledge and understanding of da	ta analysis and						
		interpretation in relation to the research process.							
		<b>CO5:</b> Choose the appropriate tool and technique for a research pro							
		CO6: Demonstrate the applicability of Research tools & tech	miques to solve						
7	C	complex business situations.	11						
7	Course	Research Methods equips students with the skills to develop a							
	Description	research dissertation. It provides the theoretical and practical business research The course covers the necessary skills and rec							
		literature review, qualitative and quantitative methods, and a research							
		addition to the pragmatics of ethics and project management. Pe							
		development workshops and practice exercises are the key learning							
8	Outline syllabu		CO Mapping						
	Unit 1	Introduction to Research and Scaling	Comapping						
	A	Introduction to Research: What is research, Types of research,	CO1						
		Problem identification, Research Design- Exploratory and							
		Descriptive, Formulation of research design, Writing of research							
		proposals, Research report, Impact factor of research journals,							
		Citation Index of research papers, Plagiarism, Copy right,							
		patents and intellectual property right							
	В	Attitude Measurement and Scaling: Types of Measurement,	CO1						
		Classification of scales, Single Item Vs. Multiple Item Scale,							
		Comparative Vs. Non-Comparative scale, Measurement error							
	C	QuestionnaireDesigning: Criterion, Types of questionnaire,	CO1						
		types of questions, Testing reliability and validity, Pilot testing							
	Unit 2	Hypothesis Testing							
	A	Formulation of null and alternative hypothesis, Level of	CO1,						



	Significance, Type I, Type II errors, Steps for hypothesis testing,	CO2,CO3
В	One tail and Two tailed tests  Parametric Tests: Test concerning single mean-Population	CO1,
В	variance known and unknown, Tests concerning single	CO2,CO3
	proportion, Test concerning difference between two means and	CO2,CO3
	two proportions, F-test	
C	Applying Excel/SPSS for carrying out aforesaid parametric tests	CO1,
		CO2,CO3,
		CO5
Unit 3	ANOVA	
A	Introduction-What is ANOVA? One Way ANOVA	CO1, CO2
В	Two Way ANOVA-One observation per cell, Two Way	CO1, CO2
	ANOVA-More than one observation per cell	
C	Applying Excel/SPSS for ANOVA;	CO1,
	Case Study:	CO2,CO4,
Timit 1	Non Donomotrio Tosts	CO5
Unit 4 A	Non Parametric Tests Chi Square Test- Goodness of fit, Run Test –Theoretically and	CO1,
A	by using SPSS, Sign Test-One sample and two sample-	CO1, CO2,CO3
	Theoretically and by using SPSS	CO2,CO3
B	Mann-Witney U test, Kruskal-Wallis test, Kolmogrov –Smirnov	CO1,
_	Test	CO2,CO3
C	Applying Excel/SPSS for non-parametric test	CO1,
_	Case Study:	CO2,CO3,CO
		4,CO5
Unit 5	Multiple Correlation And Regression Analysis	
A	Correlation: Introduction, Quantitative estimate of a Linear	CO1,CO4
	Correlation, Multiple Scatter Plot, Bivariate Correlation, Partial	
	Correlation Correlation Analysis using Excel/SDSS	
	Correlation Analysis using Excel/SPSS  Case Study: Salary Package of fresh graduates from B-	
	Schools in India	
В	Regression: Introduction, Standard Multiple Regression	CO1,CO4
	Assumption, Multiple regression model , Test of significance of	201,201
	Regression Parameters, Goodness of fit of regression equation,	
	Coefficient of Determination, Uses of regression analysis in	
	prediction	
C	Regression Analysis using Excel/SPSS;	CO1,CO4
3.5 3	Case Study: Savings and Loans Association-Profit margin	
Mode of	Theory and Practical	
examination	CA MTE ETE	
Weightage Distribution	CA MTE ETE 25% 25% 50%	
Text book/s*	C R Kothari, Research Methodology: Methods and Techniques,	
TEAL DOORS.	4 <sup>th</sup> Edition, New Age International, 2004	
Other	1.S.C.Agarwal&K.K.Khurana,Research Methodology and	
References	Statistical Analysis for M.Com, ,V K Publications (1	
	December 2008)	
	2. Sekaran Uma, and Bougie Roger, Research Methods for	
	Business, A Skill Building Approach, Wiley India.	



POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)



#### FINANCIAL MARKETS & INSTITUTIONS

a -	I GGDG	FINANCIAL MARKETS & INSTITUTIONS	
	ool: SSBS	Batch - 2023-2027	
	gramme: B.Com./	Current Academic Year: 2026-2027	
	Com.( Hons./ Hons.		
	th Research	D VIII	
	nch: -	Term:: VIII	
1	Course Code	BCN409	
2	Course Title	Financial Markets & Institutions	
3	Credits	4	
4	Contact Hours	4-0-0	
	Course Status	DSE	
5	Course Description	Financial Markets & Institutions studies the fundamental principles that govern financial markets and institutions. Financial markets, or markets for financial assets, play an important role in the efficient functioning of a market economy. Financial Institutions are any establishments that make these markets function efficiently. In the course students understand the workings of the Banking Industry, the role of regulatory and promotional institutions and the behavior of other financial institutions.	
6	Course Objective	<ul> <li>To make students understand the basic idea behind <i>financial markets and institutions</i>.</li> <li>Identify the functions of financial markets and institutions and examine their impact on the level of interest rates and interest differentials.</li> <li>Understand the relevance to financial markets and financial institutions, such as the flow of funds levels of interest rates to</li> </ul>	
		institutions, such as the flow of funds, levels of interest rates to current events or topical issues.	
7	Course Outcomes	On completion of this course the learners will be able to CO 1Understandbasics of financial markets, institutions and their regulatory environment CO 2Comprehend financial institutions and markets in the Indian financial system. CO3Apply the knowledge gained in the context of decision making in regard to financial markets CO 4Analysis of financial institutions and familiarize them with different aspects of financial markets and provide a conceptual framework CO 5Compilethe present system of financial markets, institutions and their regulatory environment CO6: Demonstrate the understanding of the Financial System & its functioning.	
8	Outline syllabus	5'	CO Mappin g
		verview of financial system uning and significance of Financial system; Nature and role of financial	CO1
	A 2 Comp	ponents of financial system (instrument, markets etc.), Financial system conomic development	CO1



A 3	Different financial innovations and developments in the financial Indian financial system	system,		CO1						
Unit B	Functioning of financial Market									
B 1	Structure of Indian money market, Instruments of money recent trends.	market	and	CO2						
B 2	Introduction to capital market, Primary market, Secondary function and role,	y mark	ets –	CO2						
В 3	Functionaries of stock exchange – brokers, sub brokers, depositor	ries		CO2						
Unit C	Regulatory and promotional Institutions									
C 1	Reserve Bank of India: Organization and management. Monetary policy	, Funct	ions,	CO3						
C 2	IRDA:role and functions of IRDA and role of Insurance sector to mobilizing savings									
C 3	The Securities and Exchange Board of India: Organ management, Functions	nization	and	CO3						
Unit D	Indian Banking System									
D 1	Commercial banks: Introduction, Functions, e-banking, recent de In commercial banking, co-operative banks	ks: Introduction, Functions, e-banking, recent developments								
D 2	<b>Non-banking financial institutions:</b> Concept, Role of NBFC, Ty NBFC, Regulation of NBFC			CO4						
	D 3 <b>Development banks :</b> Concept, Objectives and meaning of development banks, IFCI, ICICI, IDBI, IRBI, SIDBI									
Unit E	International Markets and other financial Institution									
E 1	Markets for Commercial Paper and Certificate of Deposits: C Market and Treasury Bills Market Derivatives market: Introduction, Benefit of derivatives, different derivative market		•	CO5						
E 2	International Markets: Difficulties of International trade, Foreig markets, Balance of payments, Risk management by using forwar		_	CO5						
E 3  Mode of examinatio	Foreign Capital Flow: Form of foreign capital, FDI and FII, Interfinancial instrument, raising funds from global market through AI Theory	rnationa	1	CO5						
n Weightage	CA	MTE	ETE							
Distribution	25% One quiz and one assignment due after completion of every unit	25%	50%							
Text book/s*	Text Book:									
Other	3. Financial Markets, Institutions and Services by SandeepG Guided study will include text readings, articles on contemporary									



References newspapers, assignments, case analysis and power point presentations

#### **COURSE ARTICULATION MATRIX**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	1	1	2	1	1
CO2	2	2	2	1	1	1	1	2	1	1	2
CO3	2	2	2	2	1	1	2	1	2	1	1
CO4	2	1	1	2	1		2	1	2	1	2
CO5	2	3	2	1	1	1	2	1	1	1	1
CO6	1	2	2	3	2	3	2	3	2	1	3



#### ADVANCED CORPORATE LAWS

Sch	ool: SSBS	Batch : - 2023-2027						
	gramme: B.Com./ Com.( Hons./ Hons.	Current Academic Year: 2026-2027						
	th Research							
	Branch:	Term:: VIII						
1	Course Code	BCN410						
2	Course Title	Advanced Corporate Law						
3	Credits	4						
4	Contact Hours (L-T-P)	4-0-0						
	Course Type	DSE						
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this						
		course during the term. Those who fall short of attendance are not able to clear this						
		course. Those students who do not meet the attendance requirement will not be allowed to						
		sit in examinations.						
5	Course Objective	In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. Further in view of the important developments that have taken place in the corporate sector after the introduction of The Indian Companies Act, 2013 the course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.						
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Define & describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors & decision making forums.  CO2: Identify different types of relationships amongst business entities and & understanding accounting procedures for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III.  CO3: Discover & appraise strategic, legal, and Corporate governance issues associated with establishing inter-collaborative relationship with the stakeholders.  CO4: Explain & analyze the ways corporations finance their activities – including the relationship between debt and equity finance, shares, debentures (including security interests.  CO5: Evaluate & and appreciation of the political, socio-economic and technical context of Corporate Laws and the development of Corporate Law in response to political, socio-economic and technical change.  CO6: Demonstrate the understanding of Corporate legal provisions to solve complex						
		business problems.						
7	Course Description	To give an insight into the advanced level Corporate Laws concepts and Governance principles to prepare the Students to gain expertise in understanding the working & administration of Companies and related requirements as per the Indian Companies Act,						



		2013 accounting guidelines/notifications.	
8		Outline syllabus	
	Unit 1	Introduction to Indian Company Law, Principles & Concepts	
	A Introduction to Indian Corporate Laws	Jurisprudence of Company Law; Meaning, Nature, Features of a company; Formation of a Company, MOA & AOA,	CO1, CO2
	B Backround of Corporate Laws	Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil, Doctrine of Indoor Management.	CO1, CO2
	C Key Concepts of the Indian Companies Act,2013.	Applicability of Companies Act; Definitions and Key Concepts under the Indian Companies Act, 2013.	CO1, CO2,
	Unit 2	Share Capital of the Company & Dividend Distribution	
	A Introduction to Share Capital & its types	Meaning and types of Capital, Prospectus, Offer for sale Issue of securities at a Premium ,Prohibition to Issue the shares at discount ,Concept of allotment of securities ,What is a share certificate. Employee Stock Option Scheme, Issue of shares on Preferential basis, Private Placement of Shares, Bonus Shares, Sweat Equity Shares 68 Buy Back of Securities, Reduction of Share capital	CO3,CO4
	B Debt Capital and its issuance	Debentures, Borrowing, Types of Borrowings, Debentures, Kinds of debentures, Broad Regulatory Framework for Debt Securities.	CO3,CO4
	C Divident declaration & payment	Introduction, Meaning and Definition of Dividend, Unpaid Dividend Account, Investor Education and Protection Fund Procedure for declaration and payment of interim dividend, Procedure for declaration and payment of final dividend	CO3,CO4
	Unit 3	Directors & Key Managerial Personnel & their Remuneration	
	A Management of Companies	Introduction ,Director Identification Number , Types of Directors ,Appointment/ reappointment, disqualifications, vacation of office, retirement, resignation and removal, and duties of directors , Disqualifications for appointment of director Removal of directors, Vacation of office by director ,Resignation of directors ,Rights and duties of directors ,Loans to directors	CO2,CO3
	B Appointment related Provisions	Appointment of key managerial personnel, Appointment of managing director, whole-time director or manager, Officer in default, Company secretary appointment, role and responsibilities, Role & responsibilities of company secretary, Removal of company secretary, Functions of company secretary, Remuneration of managerial personnel.	CO2,CO3
	C Remuneration of Directors	Remuneration of managerial personnel Disclosures by a director of his interest, Register of directors and key managerial personnel and their shareholding.	CO3,CO4
	Unit 4	Collective Decision Making forums - Meeting	
	A	Introduction ,Frequency of the meetings of the Board ,Meetings of	CO4,C05,CO6



Collective Decision making forums – Introduction	Board , Agen ,Quorum for Resolution by	da of Board/Co Board Meetin Circulation								
B Annual General Meeting & related Compliance		es of Resolution	Extraordinary General Meeting , Class as , Resolutions and Agreements to be filed	CO4,CO5,CO6						
C Meeting procedures	Persons entitl Explanatory ,Chairman of Ballot.	Notice of Meeting, Contents of Notice, Notice through Electronic Mode Persons entitled to receive Notice, Statement to be annexed to Notice-Explanatory Statement, Quorum for Meetings, Adjourned Meetings, Chairman of Meetings Proxies Voting Demand for Poll Postal Ballot.								
Unit 5			ation, Winding Up & Miscellaneous	CO3,CO4,CO5						
A Corporate Restructuring	Companies Admembers or carrangement amalgamation	Regulatory framework for merger/ amalgamation ,Provisions of Companies Act, 2013 Power to Compromise or make arrangements with members or creditors, Power of the Tribunal to enforce Compromise or arrangement , Merger and amalgamation of companies , Merger and amalgamation of a company with a foreign company, Power to acquire shares of								
B Winding up and Dissolution			Winding up by the Tribunal, Voluntary tered valuers, preferential payments.	CO3,CO4,CO5						
C Miscellaneous provisions under the Companies Act,2013.	Audit, Annua pursuant to Co of the Board Annual Return	Secretarial Audit ,Role of Company Secretary , Need for Secretarial Audit, Annual Report Board's Report , Disclosure in Board's Report pursuant to Companies Act, 2013 , Approval of the Board's Report Filing of the Board's Report , Procedure for preparation of board's report , Annual Return								
Mode of	Theory									
examination	CA	MTE	ЕТЕ							
Weightage Distribution	25%	25%	50%							
Text book/s*	S.N.Maheshwa Fundamentals o ICSI	ri, Corporate of corporate Laws	Laws Mukherjee &Hanif- J.R.Monga- Grewal and Gupta, Advanced Corporate Laws-							
Other References		ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY								





#### **COURSE ARTICULATION MATRIX**

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	1	1	2	-	2	1	1	1	2	-
CO2	2	1	2	-	-	-	2	1	-	1	-
CO3	-	-	2	2	2	2	1	1	2	2	2
CO4	-	-	2	2	1	2	1	1	1	2	2
CO5	1	1	1	2	1	1	2	1	-	1	-
CO6	1	2	1	1	3	3	2	1	1	2	



# E-COMMERCE & GOVERNANCE

School: SSBS		Batch- 2023-2027							
B.Con	amme: B.Com./ n.( Hons./ Hons. Research	Current Academic Year: 2026-2027							
Branc		Term:: VIII							
1	Course Code	BCN411							
2	Course Title	E-commerce Governance							
3	Credits	4							
4	Contact Hours (L-T-P)	4-0-0							
	Course Status	DSE							
5	Course	This postgraduate course is designed at imparting to the students a	general						
	Description	understanding of the fundamentals and practices of the e-commerce	•						
6	Course	1. To impart to the students an understanding the basics of e-comm							
	Objectives	2. To make the students develop an understanding of effective e-co							
	Julian	challenges decision-making							
		3. To help the students understand the theories of the modern-day	e-commerce						
		environment.							
7	Course	After successful completion of course the students would be	able to -						
	Outcomes	CO1: identify and describe key e-commerce concepts, theories, an							
		for analyzing a variety of e-commerce situations.	1						
		CO2: explain the e-commerce characteristics and the nature of cor	nnetition in						
		such markets	inpountain						
		CO3: interpret the insight and knowledge base of the various unde	rlving concepts						
		that are driving the e-commerce process model with customers as							
		perspective	araa jing						
		CO4: analyse EDI Electronic data interchange & security systems relevance of e-commerce	and its						
		CO5: evaluate the futuristic trends in a given e-commerce situation web designing issues.	n with technical						
		CO6: Demonstrate the understanding of E-Governance tools & ted	chniques to						
		solve complex business problems.	imques to						
		T							
8	Outline syllabus		CO Mapping						
	Unit A	Introduction							
	A 1	Overview of E-commerce; Introduction, E-commerce or	CO1, CO2						
		Electronic Commerce- An Overview, Electronic Commerce	, ,						
		- Cutting edge, Electronic Commerce Framework							
	A 2	Evolution of E-commerce: Introduction, History of	CO1, CO2						
		Electronic Commerce, Advantages and Disadvantage of E-	201, 202						
		commerce,							
	A 3	How the Internet and the web change business: strategy,	CO1						
	11.5	structure, and process, The Internet: Technology Background,	CO1, CO2						
		The Internet Today, Internet II- The Future Infrastructure, The	001,002						
		World Wide Web, The Internet, and the Web: Features							
	Unit B	E-commerce models							
	B 1	E-commerce Business Models, Major Business to Consumer	CO1, CO2						
	DI	E-commerce dusiness whouers, wagor dusiness to Consumer	CO1, CO2						





	(Dag) 1 :			(202)					
		CO2, CO3							
B 3		CO2, CO4							
			of e-commerce, Netwo	orks layers					
		tocols,							
C 1	Security threat	s in the e-c	commerce environment, [	<b>Technology</b>	CO1, CO4				
	solution.								
C 2	Management p	olicies, Busi	iness procedures Payment	system, E-	CO1, CO4				
	commerce payr	nent system.							
C 3					CO4, CO5				
Unit D			* *		-				
D 1									
		CO3, CO4							
D 2	U	CO4							
D 3		CO4, CO5							
		, , , , , ,							
Unit E	Future								
		CO5							
		CO5							
		CO5							
		203							
	Theory								
	СА	MTF	FTF						
TCAtOOOK/S	5. J. JOSEP								
Other	1. Kenneth C.								
References	Society, 4th Ed								
		2.Digital Marketing by Dr.Seema Gupta, McGraw Hill,							
	2.Digital Marke	eting by Dr.S	Seema Gupta , McGraw Hi	ill,					
	C 3 Unit D D 1  D 2 D 3  Unit E E 1 E 2 E 3  Mode of examination Weight Distribution Textbook/s  Other	business model Relationship of B 2 Business model B 3 Network I Infrastructure-Hierarchy, Ba & TCP/IP professor TCP/IP profes	business models, B2G, C2G Relationship of Transacti B 2 Business models in emergin B 3 Network Infrastructure Infrastructure- An Hierarchy, Basic Blocks & TCP/IP protocols, Unit C Security C 1 Security threats in the e- solution. C 2 Management policies, Busic commerce payment system C 3 Electronic billing presentm Unit D Applications D 1 Consumer online: The Behaviour, Basic Marke Technologies. D 2 E-tailing introduction, Com D 3 Online financial services, G servicess Unit E Future E 1 Digital marketing introduct E 2 Introduction to website des E 3 Social media marketing Mode of examination Weight Distribution CA MTE Distribution Textbook/s  S. J. Joseph, E-Commo	business models, B2G, C2C E-business Models Ba Relationship of Transaction Parties.  B 2 Business models in emerging E-commerce areas  Network Infrastructure: Introduction, Infrastructure— An Overview, The Hierarchy, Basic Blocks of e-commerce, Network & TCP/IP protocols,  Unit C Security  C 1 Security threats in the e-commerce environment, solution.  C 2 Management policies, Business procedures Payment commerce payment system.  C 3 Electronic billing presentment and payment  Unit D Applications  D 1 Consumer online: The Internet Audience and Behaviour, Basic Marketing Concepts, Internet Technologies.  D 2 E-tailing introduction, Common areas in online retail D 3 Online financial services, Online Travel Services, Or servicess  Unit E Future  E 1 Digital marketing introduction(P-O-E-M) Framework E 2 Introduction to website designing  E 3 Social media marketing  Mode of examination  Weight CA MTE ETE Distribution 25% 25% 50%  Textbook/s S. J. Joseph, E-Commerce: Business, Tech	B 2   Business models in emerging E-commerce areas				



# **COURSE ARTICULATION MATRIX**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
Cos POs											
CO1	1	1	1	-	1	1	1	1	1	1	2
CO2	1	1	2	1	1	1	2	1	2	1	2
CO3	2	1	1	1	2	1	1	1	1	2	1
CO4	3	3	2	2	1	3	2	1	2	2	2
CO5	-	1	2	3	2	1	2	1	1	-	1
CO6	1	1	2	1	3	1	2	1	1	1	1



School: SSBS		Batch: 2023-2027
Programme:		Current Academic Year: 2026-2027
B.Com./ B.Com.(		
Hons./ Hons. With		
	earch	
Brai		Term:: VIII
1	Course Code	BCP402
2	Course Title	Project**
3	Credits	9**
4	Contact Hours	0-0-18
	(L-T-P)	
	Course Status	Compulsory
5	Course Objective	<ol> <li>Introduce and Acquaint Students with the Concept and Significance of Research Report</li> <li>Familiarize Students with research and its tools &amp; techniques</li> <li>Explain the Basic Structure and Content of Research Report</li> </ol>
		4. Explain the Relevance and significance of Research.
6	Course Outcomes	CO1: Describe the fundamentals of writing a Project Report CO2: Classify the various tools and techniques of writing research report CO3 Apply the methods used in Research Analysis CO4: Analyzing the meaning from the results of research analysis CO5: Interpret the results and findings and provide recommendations. CO6: Solving the problem and writing the final Project Report
7	Course	This course enables students to do research with use and application of various
	Description	tools and techniques learnt for the research. It will enable them to appreciate the relevance of research and interpretation of the data.
8	Outline syllabus	
		Guidelines for Research Report
		As per course-curriculum of BBA VI Term:, every student needs to prepare a research report in VI Term:, which is of 6 credits and of 100 marks. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:  • The report should be prepared with the guidance of the faculty guide and the student should be in regular touch with the faculty guide to complete the work.
		The content of the research report should be original and not copied from
		any other sources. To justify this, the student has to check the plagiarism
		of the report through Turnitin software. The plagiarism should be less
		than 25%. The plagiarism report has to be attached within the research
		report at the end.
		• The student should submit the soft copy of the research report to the guide
		and after getting his/her approval and signature, the final report should be submitted.
		Following are the guidelines for the structure and format of the research



#### report:

- The font size should be headings 16, subheadings 14 and content 12 and it should be written in Times New Roman format.
- The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on.
- The Research report should follow the following sequence:
- 1 Title page
- 2 Certificate from College
- 3 Student Declaration
- 4 Acknowledgement
- 5 -Preface
- 6 Table of contents
- 7. Chapter 1
- (a) Introduction ...

Explain the concept you have undertaken for research work. Why is this of special interest for research work? How can the study contribute to enrichment of prevalent information on this topic?

8. Chapter - 2

Literature Review

Identify at least 3 international and 3 national research papers closely related to your topic.

Mention about 100 words write up on each topic pertaining to: what, where, how and on whom was the research done in addition to the outcome of the research. Also mention what is the takeaway for your research from respective research paper/article.

- 9. Chapter 3
- (a) Research Methodology

Research objective, Hypothesis, Type of research, Population and Sampling based on the review of literature and the data availability (secondary or primary) decide what do you want to find and why. Specify the assumptions in the form of null and alternate hypothesis.

- 10 Chapter 4
- (a) Analysis (Tabulation, Graphs, Charts)

Hypothesis testing if required to do with the any analytical tools



	11. Chapter - 5							
	(a) Findings							
	(b) Suggestions							
	(c) Limitations							
	d) Conclusions							
	15. Bibliography							
	Provide references according to APA format at the end of your work.							
	APA Forma to be followed: for reference: http://www.apastyle.org/							
	Author, A. A., Author, B. B., & Author, C. C. (year). Article title. Journal Title,							
	volume number (issue number), page numbers. doi:xx.xxxxxxxxxxxx							
	16 Appendix							
	Questionnaire \alpha etc.							
	17. Plagiarism report							
	Please ensure that the work is original and the prescribed format is to be strictly							
	followed							
Mode of	Theory							
examination								
Weightage	CA ETE							
Distribution	60% 40%							



POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	1	1	2	2	1
CO 2	2	2	1	2	2	1	2	1	2	2	2
CO 3	3	2	1	2	1	2	1	1	2	2	2
CO 4	3	3	1	2	2	1	1	2	2	2	3
CO 5	3	3	1	1	1	1	1	1	2	2	1
CO 6	3	3	1	2	2	2	1	1	3	2	1