

Program and Course Structure

School of Business Studies

BBA

**Finance and Accounting
(ACCA)**

Batch (2018-2021)

School of Business Studies

1.1 Program Structure- BBA (ACCA) Program

This Document describes the BBA – Finance and Accounting programs educational objectives, outcomes and mapping of the courses of 135 credits to be spread over a period of 3 yrs with compulsory industry internship.

1.2 Vision, Mission and Core Values of the School

Vision of the SBS

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

Mission of the SBS

- 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
- Community

1.3 Program Educational Objectives (PEO) BBA ACCA

The BBA (Accounting and Finance) program educational objectives are defined in Para in 1.3.1 and mapped in Para 1.3.2.

1.3.1 The educational objective of the BBA program of SBS is:

- PEO1:** To provide students with a basic theoretical knowledge and understanding of organizations, their management and the environment in which they operate.
- PEO2:** To provide students with first-hand experience of a managerial and/or management-related role and of how organizations operate in practice.
- PEO3:** To provide students with an integrated understanding of the important functions within management and the way in which they interact and acquire new skills.
- PEO4:** To develop students' critical analysis of and reflection upon management issues and their ability to undertake serious, deep and well-rounded research in selected areas.
- PEO5:** To prepare students for a career in management or management-related fields and develop their capability to contribute to society at large.
- PEO6:** To enhance students' lifelong learning skills, communication skills and personal development.
- .

1.3.2 Map PEOs with Mission Statements:

PEO Statements	School Mission 1. Create a stimulating and flexible multicultural learning environment for students as well as faculty	School Mission 2 Leverage academic research to form strong industry linkages	School Mission 3 Develop a culture that strongly promotes innovation and entrepreneurship	School Mission 4 Develop deep disciplinary knowledge, problem solving ability, leadership, communication and interpersonal skills
PEO1: To provide students with a basic theoretical knowledge and understanding of organizations, their management and the environment in which they operate.	1	1	2	2
PEO2: To provide students with first-hand experience of a managerial and/or management-related role and of how organizations operate in practice.	2	2	2	3
PEO3: To provide students with an integrated understanding of the important functions within management and the way in which they interact and acquire new skills	2	2	1	3

PEO4: To develop students' critical analysis of and reflection upon management issues and their ability to undertake serious, deep and well-rounded research in selected areas	1	2	2	3
PEO5: To prepare students for a career in management or management-related fields and develop their capability to contribute to society at large	1	2	3	2
PEO6: To enhance students' lifelong learning skills, communication skills and personal development	2	2	2	2

Note: The Number signifies correlation between the programme outcome and educational objectives as given below.

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

1.3.3 Program Outcomes (PO's) of BBA program of School of Business Studies

After completion of the program, the students should be able to:

PO1: Ability to apply the knowledge of business and management concepts to address the various managerial issues and complex problems by investigating and analyzing the problem's situation and context.

PO2: Understand the impact of professional business decisions and solutions in the societal and environmental context and also demonstrate knowledge towards sustainability.

PO3: Demonstrate thinking skills, creativity and innovation orientation in understanding and addressing the issues relating to the global business environment.

PO4: Apply ethical policies and practices of the profession to be a socially responsible and ethical management professional.

PO5: Exhibit leadership behavior, interpersonal & cross-cultural skills, communication skills and a commitment towards lifelong learning.

PO6: Apply and practice their entrepreneurial knowledge, skills and traits to become self employed and job creator.

PSO (Program specific objectives)

PSO1: Demonstrate knowledge of various advanced accounting issues within a global framework

PSO2: Graduates will exhibit professional competence to do their higher studies, research, and lifelong learning in the area of Management and Finance.

PSO3: Understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards and a unique opportunity to achieve an internationally recognized qualification

1.3.4 Mapping of Program Outcome of BBA Program with its Program Educational Objectives

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
Ability to apply the knowledge of business and management concepts to address the various managerial issues and complex problems by investigating and analyzing the problem's situation and context.	2	2	3	1	2	2
Understand the impact of professional business decisions and solutions in the societal and environmental context and also demonstrate knowledge towards sustainability	2	1	2	2	1	1
Demonstrate thinking skills , creativity and innovation orientation in understanding and addressing the issues relating to the global business environment	1	1	2	2	2	2
Apply ethical policies and practices of the profession to be a socially responsible and ethical management professional	1	2	3	2	2	2
Exhibit leadership behavior , interpersonal & cross-cultural skills, communication skills and a commitment towards lifelong learning	1	3	1	1	1	2
Apply and practice their entrepreneurial knowledge, skills and traits to become self employed and job creator	1	3	2	2	2	3

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.5 Program Outcome Vs Courses Mapping Table:

The BBA (Finance and Accounting) of 135 credits. The courses of the program have been mapped with program outcomes in the Para 1.3.5.1

1.3.5.1 COURSE ARTICULATION MATRIX

Semester	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
Sem-1	Principles of Management	3	2	3	3	2	1	-	1	-
	Functional English-I	-	1	2	1	3	1	-	1	-
	Financial Accounting	1	1	1	1	-	1	2	1	2
	Basic Business Maths	3	2	1	-	-	1	-	1	-
	Business Economics	2	3	2	1	-	-	-	1	-
	Open elective-I	1	-	1	1	3	2	-	1	-
Sem-2	Marketing Management	3	3	1	1	1	1	-	1	-
	Economic Environment of Business	2	3	2	1	-	1	-	2	-
	Computer Application in Business	1	-	1	-	-	3	1	1	-
	Business Statistics	3	1	1	-	-	1	-	1	1
	Organisational Behaviour	3	1	1	2	3	2	-	2	-
	*Cost Accounting & Performance Management	1	1	1	1	-	1	2	1	2

	Functional English-II	1	1	2	-	3	2	-	1	-
	Open elective-II	1	1	1	-	1	3	1	1	1
Sem-3	Human Resource Management	3	3	2	3	3	-	-	1	-
	*Corporate Financial Reporting	2	1	2	2	2	1	3	1	3
	Environmental Studies	2	2	3	3	-	1	-	1	-
	*Management Accounting	1	1	1	-	2	2	2	1	2
	*Business Law	3	1	2	2	-	1	1	1	1
	*Global Business Environment	3	2	3	1	-	1	-	1	-
	Open elective-III	1	1	1	1	3	1	1	1	1
Sem-4	CAS	1	1	1	1	-	3	2	1	2
	Business Research Methods	2	2	1	1	1	1	-	3	1
	*Income Tax- Law & Practice	1	1	2	2	-	2	2	2	2
	*Corporate Law	3	2	3	2	-	2	1	1	-
	*Financial Management	2	2	1	1	-	2	2	2	2
	Open Elective-IV	1	1	1	1	3	1	1	1	1
Sem-5	*Audit and Assurance	2	1	2	1	1	1	1	1	1
	E-Business	1	1	3	-	2	-	-	1	-

	Business Communication	2	1	-	-	3	2	1	1	1
	Summer Training	1	1	1	1	1	3	-	-	-
	Investment management	1	1	1	1	1	-	2	3	2
	Industrial law	2	1	1	1	1	1	-	1	-
	Micro finance and rural credit	1	1	1	-	-	1	2	3	2
Sem-6	*Advance Financial Management	1	1	1	-	-	1	2	2	3
	*Strategic business leader	1	1	1	3	1	1	-	1	-
	*Advance performance management	1	1	1	-	-	-	3	1	1
	Research Report	1	1	1	1	1	3	-	1	1
	Fundamentals of derivatives	2	1	2	-	-	-	2	2	3
	Insurance & Risk management	1	2	1	-	-	-	2	1	3

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

***ACCA recommended courses**

Program Structure Template

Name of School

Program / Branch

Batch: 2018-2021

TERM: I

S.No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite	Type of Course ¹ : 1. CC 2.AECC 3. SEC 4. DSE
				L	T	P			
Theory Subjects									
1.		BBA 143	Principles of Management	4	0	0	4		CC
2.		BCM 115	Financial Accounting	4	0	0	4		CC
3.		BBA 142	Business Economics	4	0	0	4		CC
4.		MTH 129	Basic Business Mathematics	4	0	0	4		AECC
5.			Open elective-I	2	0	0	2		AECC
6.		FEN 101/103	Functional English-I	1	0	0	1		SEC
Practical/Viva-Voce/Jury									
7.		ENP 102	Functional English-1 (Lab)	1	0	0	1		SEC
TOTAL CREDITS							20		

¹ CC: Core Course, AECC: Ability Enhancement Compulsory Courses, SEC: Skill Enhancement Courses, DSE: Discipline Specific Courses

Program Structure Template
Name of School
Program / Branch
Batch: 2018-2021, TERM: II

S.No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite	Type of Course ² : 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
Theory Subjects									
1.		BBA 144	Marketing Management	4	0	0	4		CC
2.		BBA 147	Economic Environment of Business	4	0	0	4		CC
3.		BBA 150	Cost Accounting & Performance Management	4	0	0	4		CC
4.		BBA 148	Organisational Behaviour	4	0	0	4		CC
5.			Open elective-II	2	0	0	2		AECC
6.		BBA 146	Business Statistics	4	0	0	4		DSE
7.		BBP 152	Computer application in Business	2	0	0	2		AECC
8.		FEN 101/103	Functional English-II	1	0	0	1		SEC
Practical/Viva-Voce/Jury									
9.		ENP	Functional English-II (Lab)	1	0	0	1		SEC
TOTAL CREDITS							26		

² CC: Core Course, AECC: Ability Enhancement Compulsory Courses, SEC: Skill Enhancement Courses, DSE: Discipline Specific Courses

Program Structure Template

Name of School

Program / Branch

Batch: 2018-2021

TERM: III

S.No .	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite	Type of Course ³ : 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
Theory Subjects									
1.		BBA 253	Human Resource Management	4	0	0	4		CC
2.		BCM 235	Corporate Financial Reporting	4	0	0	4		CC
3.		BBA 267	Business Law	4	0	0	4		CC
4.		BCM 209	Management Accounting	4	0	0	4		CC
5.		BBA 054	Environmental Studies	2	0	0	2		AECC
6.		BCM 223	Global Business Environment	4	0	0	4		DSE
7.			Open Elective-III	2	0	0	2		AECC
Practical/Viva-Voce/Jury									
TOTAL CREDITS							24		

³ CC: Core Course, AECC: Ability Enhancement Compulsory Courses, SEC: Skill Enhancement Courses, DSE: Discipline Specific Courses

Program Structure Template

Name of School

Program / Branch

Batch: 2018-2021

TERM: IV

S.No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite	Type of Course ⁴ : 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
Theory Subjects									
1.		BCM 233	Income Tax- Law & Practice	4	0	0	4		CC
2.		BCM 211	Corporate Law	4	0	0	4		CC
3.		BBA 210	Financial Management	4	0	0	4		CC
4.		BBA 258	Business Research Methods	4	0	0	4		DSE
5.			Open Elective-IV	2	0	0	2		AECC
6.									
Practical/Viva-Voce/Jury									
		BBP 206	Computerized accounting system (CAS)	3	0	0	3		AECC
TOTAL CREDITS							21		

⁴ CC: Core Course, AECC: Ability Enhancement Compulsory Courses, SEC: Skill Enhancement Courses, DSE: Discipline Specific Courses

Program Structure Template

Name of School

Program / Branch

Batch: 2018-2021

TERM: V

S.No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite	Type of Course ⁵ : 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
Theory Subjects									
1.		BCM 322	Audit and Assurance	4	0	0	4		CC
2.		BBA 268	Business Communication	4	0	0	4		CC
3.			E-Business	4	0	0	4		DSE
4.		BCM 313/BCM 311	Investment management/ Industrial law/ Micro finance and rural credit *(Any one to be chosen)	4x 2	0	0	8		DSE
Practical/Viva-Voce/Jury									
5.			Summer Training	4	0	0	4		SEC
TOTAL CREDITS							24		

⁵ CC: Core Course, AECC: Ability Enhancement Compulsory Courses, SEC: Skill Enhancement Courses, DSE: Discipline Specific Courses

Program Structure Template

Name of School

Program / Branch

Batch: 2018-2021

TERM: VI

S.No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite	Type of Course ⁶ : 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
Theory Subjects									
1.		BCM 327	Advance Financial Management	4	0	0	4		CC
2.		BCM333	Strategic Business Leader	4	0	0	4		CC
3.		BCM 328	Advance performance management	4	0	0	4		CC
4.		BCM 334	Fundamentals of derivatives/Insurance and risk management*(Any one to be chosen)	4	0	0	4		DSE
5.									
6.									
Practical/Viva-Voce/Jury									
7.			Research Report	4	0	0	4		SEC
TOTAL CREDITS							24		

⁶ CC: Core Course, AECC: Ability Enhancement Compulsory Courses, SEC: Skill Enhancement Courses, DSE: Discipline Specific Courses

Course Modules

Business Economics

School:		School of Business Studies
Batch :		BBA (2018 – 2021)
Program:		BBA (HR)
Current Academic Year:		2018- 19
Branch: -		Semester-1
1.	Course Code	BBA 142
2.	Course Title	Business Economics
3.	Credits	04
4.	Contact Hours	4-0-0
	Course Status	Compulsory
5.	Course Description	Business Economics is an introductory course that teaches the fundamentals of microeconomics. This course introduces microeconomic concepts, supply and demand analysis, theories of the firm, Perfect competition and Imperfect Competition. The course attempts to develop a student's ability to think about the economic forces at work in society and give detailed knowledge of microeconomics.
6.	Course Objective	<ul style="list-style-type: none"> - To make students understand the basic idea behind business economics. - To make students illustrate various market forces of demand, and supply. - Describe various approaches to production decisions and processes. - To make students examine the significance of costs, and identify these costs in a given economic decision. - Real life examples with illustrations of different market structures under which businesses are undertaken, pertinent regulatory laws, applications of such laws in case of market failure with case studies

7.	Course Outcomes	<p>On completion of this course the learners will be able to</p> <p>CO 1 Understand that economics is about the allocation of scarce resources, that scarcity forces choice, tradeoffs exist and that every choice has an opportunity cost</p> <p>CO 2 List the determinants of the demand and supply for a good in a competitive market and explain how that demand and supply together determine equilibrium price.</p> <p>CO 3 Describe the general concept of elasticity for different variables in the demand or supply function and the effect of a given elasticity on economic outcomes</p> <p>CO 4To define opportunity costs, demonstrate how they affect economic decisions, and identify these costs in a given economic decision</p> <p>CO 5 Distinguish between and identify the key characteristics of perfect competition and imperfect competition</p>	
8.	Outline syllabus		CO Mapping
	Unit A	The Central Concepts of Economics	
	A 1	Introduction to business , Relevance of economics in business	CO1
	A 2	Definition of economics, Scarcity & efficiency: The twin themes of economics Microeconomics vs. Macroeconomics	CO1
	A 3	The Three problems of economic organization	CO1
	Unit B	Basic Elements of Demand and Supply	
	B 1	Demand Schedule, determinants of demand, demand curve, market demand, shifts in demand	CO2
	B 2	Supply Schedule, determinants of supply, supply curve, shifts in supply	CO2
	B 3	Equilibrium of Supply and Demand	CO2

	Unit C	Supply and Demand : elasticity and Applications	
	C 1	Price elasticity of Demand, Income elasticity of Demand & Cross price elasticity of demand	CO3
	C 2	Price Elasticity of Supply	CO3
	C 3	Applications to major business issues	CO3
	Unit D	Production and Cost	
	D 1	Introduction to Inputs and Production Function, Total, Average & marginal product	CO4
	D 2	Economic analysis of Costs, Fixed Cost and variable cost, marginal cost	CO4
	D 3	Opportunity costs	CO4
	Unit E	Market	
	E 1	Revenue Concept, Perfect Competition : Features, Price and output determination	CO5
	E 2	Monopoly, Monopolistic Competition: Features, Price and output determination	CO5
	E 3	Oligopoly : concept of cartel	CO5

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30% One quiz and one assignment due after completion of every unit	20%	50%	
	Text book/s*	<ol style="list-style-type: none"> 1. Principles of Managerial Economics (available for free download a. http://www.saylor.org/site/textbooks/Principles%20of%20Managerial%20Economics.pdf) 2. Microeconomics: Theory and Applications Dominick Salvatore 3. Harris Neil, Business Economics – Theory and Application, 2001, Butterworth-Heinemann 4. D. Salvatore :Schaum’s Outline: Principles of Economics: TMH, (latest edition) 			
	Other References	Guided study will include text readings, articles on contemporary issues in business economics, assignments, case analysis and power point presentations			

COs,POs Mapping:

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	1	1	2	1	1	1	1
CO2	2	3	2	1	1	1	...	1	1	2
CO3	2	2	2	2	1	2	....	1	1	1
CO4	3	1	1	2	1	2	....	1	..	1
CO5	2	3	2	1	1	1	....	1	1	1

Principles of Management

School:		SBS
Batch :		2018-21
Program:		BBA
Current Academic Year:		2018-19
Branch:		Semester-1
1.	Course Code	BBA 143
2..	Course Title	Principles of Management
3.	Credits	
4.	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5.	Course Objective	<ol style="list-style-type: none"> 1. To understand the concepts of management as and how it can be applied to current environment of the workplace. 2. To describe planning process and its importance, evaluation and limitations. 3. To know basic organizational structure and levels of hierarchy. 4. To understand how managers direct, communicate and motivate employees through leadership.
6.	Course Outcomes	<p>CO1: The student will be able to describe various functions of management.</p> <p>CO2: The student will be able to explain the various theories and principles related to management.</p> <p>CO3: The student will be able to apply the elements of organizing and directing in taking managerial decisions.</p> <p>CO4: The student will be able to analyse various organizational designs and challenges for managing the organization effectively.</p>

7.	Course Description	<p>The main aim of this course is to develop the understanding about the basic concepts, principles and various theories of management for the benefit of the students aspiring for acquiring managerial positions in national or international organizations in the upcoming future. The course delivers the deep knowledge about the essential functions of management i.e. Planning, Organising, Staffing, Directing & Controlling. It also provides the awareness the nature and evolution of management.</p> <p>This course also emphasises on conceptual clarity, working of business processes and applications of basic management concepts in the organizations.</p>	
8.	Outline syllabus		CO Mapping
	Unit 1	Introduction to Management and Evolution of Management Theories	
	A	Management: Concept and Function, Levels of Management, Managerial roles and skills	CO1
	B	Management Science or Art, Management as Profession, Administration Vs Management	CO1
	C	Classical Management theory: F. W. Taylor, Fayol's principles	CO1,CO2
	Unit 2	Managing Contemporary Planning	
	A	Introduction of planning, Types of Plan: Budget, Policy, Procedure, methods, and rules	CO1
	B	Introduction to strategic, operational, and tactical planning	CO1,CO4
	C	Planning process and limitations	CO1
	Unit 3	Managing Contemporary Organization	
	A	Defining organization structure- Division of work, Departmentalization, Hierarchy (Chain of command and Span of Control)	CO1,CO4
	B	Authority, Responsibility and Delegation, Centralization and Decentralization	CO1
	C	Common organizational Designs- Traditional Designs (Simple, Functional, divisional), Contemporary Designs (Team structures, Matrix/project structures, boundary less organization)	CO1,CO4

	Unit 4	Directing			
	A	Meaning and Significance of Directing			CO3,CO4
	B	Meaning and Importance of Communication, Motivation			CO1,CO3
	C	Meaning and Importance of Leadership, Supervision			CO3,CO3
	Unit 5	Controlling			
	A	Concept and process of control in organisation			CO1
	B	Types of control - Feedback, Feed forward, Concurrent			CO1
	C	Challenges before future Managers			CO4
	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA		ETE	
		30%		50%	
	Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007			
	Other References	Koontz O'Donnel – Principles of Management Management by VSP Rao, Excel Publications Robbins & Coulter – Management, Prentice Hall of India, 9th edition			

COs,POs Mapping:

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	1	1	1	3	2	2	2
CO2	1	1	1	1	2	1	2	2	2	1
CO3	2	1	1	1	2	1	2	2	2	1
CO4	1	1	1	2	2	1	2	2	2	1

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

Financial Accounting

School:		School of Business Studies
Batch :		2018-2021
Program:		B.COM (Hons)
Current Academic Year:		2018-2019
Branch:		(Accounts and Finance) Semester-1
1.	Course Code	BCM 115
2.	Course Title	Financial Accounting
3.	Credits	4
4.	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5.	Course Objective	<p>1. This course is designed to acquaint the student with the framework within which accounting operates and the different stages of accounting process.</p> <p>2. To provide the student knowledge of the various components of the financial statements of a firm and enabling him to apply this knowledge to understand the annual report of a firm.</p> <p>3. Understand the concepts on consignment, hire purchase and branch accounting.</p>
6.	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>1. Define the terms related to accounting and the accounting cycle.</p> <p>2. Explain the financial transactions of a firm through the examination of relevant data.</p> <p>3. Construct the accounting data of a firm using various quantitative inputs of a relevant period.</p> <p>4. Analyse the effect of changes in these inputs on the financial position of a firm.</p>
7.	Course Description	This course enables the students to understand the fundamentals of Financial Accounting. The course introduces them to the basic concepts of bookkeeping and the language of business. They learn to find out the outcome of a business and to interpret the same.

8.	Outline syllabus		CO Mapping
	Unit 1	Theoretical Framework of Accounting	
	A	Meaning, need, scope, and functions of accounting. Book keeping vs. Accounting, Users of accounting information, Branches of accounting. Bases of accounting; cash basis and accrual basis	CO1
	B	Basic accounting concepts and conventions: entity, money measurement, going concern, cost, realization, periodicity, consistency, prudence (Conservatism), materiality and full disclosures	CO1
	C	An overview of Indian accounting standard (IndAS) and IFRS. Accounting Equation	CO1
	Unit 2	Mechanics of Accounting	
	A	Journalizing transactions: Rules of debit and credit, Journal entry	CO2, CO3
	B	Ledger Posting, Subdivision of journal and Trial Balance	CO2, CO3
	C	Rectification of errors, Capital and Revenue expenditure & receipts, Difference between capital expenditure and revenue expenditure	CO1, CO2
	Unit 3	Depreciation Accounting	
	A	Depreciation Accounting- meaning and objective of depreciation accounting, causes of depreciation	CO1
	B	Methods of depreciation- Fixed installment method	CO3, CO4
	C	Methods of depreciation- Diminishing balance method	CO3, CO4
	Unit 4	Final Accounts	
	A	Preparation of Trading account	CO2, CO3
	B	Profit and Loss Account	CO2, CO3
	C	Preparation of Balance Sheet with adjustments. Reserves and Provision.	CO3, CO4
	Unit 5	Specialized Accounts	
	A	Consignment: Features, Accounting treatment in the books of the consignor and consignee	CO2, CO3
	B	Accounting for Hire Purchase Transactions: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, theoretical understanding of stock and debtors system	CO2, CO3
	C	Accounting for Branches (Inland): Concept of depended branches; theoretical understanding of stock and debtor's system, branch final accounts system and wholesale basis system. Independent branch- concept	CO1

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%2,	
	Text book/s*	1. An Introduction to Accountancy, Maheshwari, S.N., Vikas Publication			
	Other References	<ul style="list-style-type: none"> Fundamentals of Accounting, V.P. Patti, Excel Books, New Delhi Financial Accounting, R.S.Singhal, Anand Publication Basic Accounting, Rajni Sofat & Preeti Hiro, Eastern Economy Edition Financial Accounting, Dr. M. Shukla & Dr. S.P. Gupta, Sahitya Bhawan Publication Accounting and Financial Analysis & Management, Agarwal & Agarwal, Pragati Prakashan, Meerut 			

Cos,POs Mapping:

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

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

Basic Business Mathematics

School:	SBS
Batch :	2018-2021
Program:	B.B.A
Current Academic Year:	2018-19
Branch:	Semester-1
1. Course Code	MTH 129
2. Course Title	Basic Business Mathematics
3. Credits	4
4. Contact Hours (L-T-P)	3-0-1
Course Type	Compulsory
5. Course Objective	<ol style="list-style-type: none"> 1. To introduce the concept of business mathematics 2. This course helps to make awareness of the utility of mathematical concepts. 3. This course leads student to develop quantitative ability. 4. This course would expose the students to have the mathematical skills needed to pursue careers in education, business, and/or industry.
6. Course Outcomes	<p>CO1: The student will be able to identify applications of mathematics.</p> <p>CO2: The student will be able to demonstrate mathematical skills required in mathematically intensive areas in commerce such as Finance.</p> <p>CO3: The student will be able to use equations, formulae, and mathematical expressions and relationships in a variety of contexts.</p> <p>CO4: The student will be able to analyze business problems which can be solved mathematically.</p> <p>CO5: The student will be able to choose mathematical tools accordingly.</p> <p>CO6: The student will be able to develop mathematical ideas from basic axioms.</p>
7. Course Description	<p>People in business, economic and social sciences are increasingly aware of the need to be able to handle a range of mathematical tools. This modules includes analytical and critical thinking skills.</p>

8.	Outline syllabus		CO Mapping
	Unit 1	Basic Review	
	A	Percentages- Application of percentage	CO1, CO2
	B	Profit & Loss	CO1, CO2
	C	Problems based on percentages, profit & loss	CO1, CO2
	Unit 2	Data Interpretation	
	A	Ratio and proportions.	CO1, CO2
	B	Data Interpretation : Tabulation	CO2, CO4
	C	Problems based on Ratio, Proportion & Tables.	CO2, CO4
	Unit 3	System of Linear Equations	
	A	Linear equation, Slope of line, intercepts of linear equation.	CO1, CO3
	B	Solve the system of linear equations graphically, substitution and elimination method	CO3, CO4
	C	Formulation & Application of system of equations- Word Problem	CO3, CO6
	Unit 4	Quantitative Ability	
	A	Time & Distance: Speed problems; Average speed problems	CO1, CO3, CO4
	B	Time & Work: Problems related to work with respect to time.	CO1, CO3, CO4
	C	Problems based on Time	CO4, CO6
	Unit 5	Interest Calculations	
	A	Simple Interest: Definition , Formula of S.I ,Problems based on simple interest	CO5, CO6
	B	Compound Interest: Definition, Formula for C.I, problems based on compound interest	CO5, CO6
	C	Difference between Simple and Compound Interest. Problems based on Interest	CO5, CO6

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	R.S Aggarwal, Quantitative Aptitude, S Chand.			
	Other References	1. Eugene Don, Joel J. Lerner, "Schaum's Outline of Basic Business Mathematics", Tata McGraw-Hill 2. M.Raghavachari, Mathematics for Management, Tata McGraw-Hill			

COs, POs Mapping:

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	1	1	1	2	...	1	1	1
CO2	2	2	1	1	1	2	1	2	1	1
CO3	2	3	2	1	1	2	2	1	1	2
CO4	2	3	1	1	1	2	1	2	1	1
CO5	1	2	1	1	1	2	...	1	1	2
CO6	2	3	1	1	1	2	....	1	1	1

Economic Environment of Bussiness

School:		SBS
Batch :		2018 -2021
Program:		BBA (HR)
Branch:		Semester-2
Current Academic Year:		2018-19
1.	Course Code	BBA 147
2.	Course Title	Economic Environment of Bussiness
3.	Credits	4
4.	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5.	Course Objective	The objective of this course is to familiarize the students with the concepts of the macro-economic environment of business. This course systematically explores the external environment in which businesses operate – legal & regulatory, macroeconomic, cultural, political, technological and natural. Attention will be more on some of the recent changes in the economic environment particularly in the Indian context.
6.	Course Outcomes	On successful completion of this module students will be able to: CO1: Understand the concept, significance and changing dimensions of Business Environment. CO2: Identify various types of Business Environment and tools for scanning the Environment. CO3: To interpret the role of economic systems, economic planning, government policies and its impact on business. CO4: Analyze the importance of Multinational corporations, foreign investment and international institutions in business.
7.	Course Description	This course helps learners to understand how the economic environment affects businesses and how government policies, especially financial and monetary policies, impact on business. Learners will increase their awareness of how international economic events and organizations influence business.

8.	Outline syllabus		CO Mapping
	UNIT A	Nature and Dynamics of Business Environment	
	Topic 1	The concept of Business Environment	CO1,CO2
	Topic 2	Significance of Business Environment	CO1,CO2
	Topic 3	Impact of Environment on Business and strategic decisions (PESTEL and SWOT analysis)	CO1,CO2
	UNIT B	Political Environment and Economic Systems	
	Topic 1	Market Economy or Capitalism(Evolution of capitalism and its features)	CO1, CO2
	Topic 2	Planned Economy or Command Economy	CO1,CO2
	Topic 3	Mixed Economy	CO1,CO2
	UNIT C	Economic Growth and Development	
	Topic 1	Economic Growth and Development	CO1, CO3
	Topic 2	Methods to Calculate National Income	CO1, CO3
	Topic 3	Real Income and Nominal Income	CO1, CO3
	UNIT D	MACRO ECONOMIC POLICIES	
	Topic 1	Monetary Policy	CO3
	Topic 2	Fiscal Policy	CO3
	Topic 3	India's Import –Export Policies	CO3
	UNIT E	GLOBAL/ INTERNATIONAL ENVIRONMENT	
	Topic 1	Globalisation	CO4
	Topic 2	Foreign Investment	CO4
	Topic 3	Multinational Corporations	CO4

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Justin Paul. Business Environment: Text and cases.			
	Other References	1. Mishra S K &Puri V K - Economic Environment of Business (Himalaya Publishing House, 3 rd Edition). 2. Adhikari M- Economic Environment of Business (Excel Books), 2000, 8th ed, Sultan Chand 3. Francis Cherunilam – Business Environment, Text and Cases (Himalaya Publishing House, 8 th Edition). 4. N. Gregory Mankiw- Principles of MacroEconomics, Cengage Learning			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	1	1	2	1	2	1	2
CO2	2	3	2	1	1	1	2	2	1	2
CO3	2	2	2	2	1	2	1	2	1	2
CO4	3	1	1	2	1	2	...	1	1	1

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

Cost Accounting and Performance Management

School:	SBS
Batch :	2018- 2021
Program:	B.COM/ B.COM ACCA/BBA ACCA
Branch:	Semester-2
Current Academic Year:	2018- 2019
1. Course Code	BBA 150
2. Course Title	Cost Accounting and Performance Management
3. Credits	4
4. Contact Hours (L-T-P)	04-0-0
Course Status	Compulsory
5. Course Objective	<ol style="list-style-type: none"> 1. This course is designed to acquaint the student with the basic concepts used in cost accounting and various methods involved in cost ascertainment. 2. To provide the student knowledge about use of costing data for planning, control and decision making 3. To apply relevant knowledge, skills and exercise professional judgment in applying performance management techniques in different business contexts and to contribute to the evaluation of performance of an organization
6. Course Outcomes	<p>On completion of this module the student will be able to:</p> <ol style="list-style-type: none"> 1. Describe the basic concepts of cost and cost accounting system in the organization. 2. Identify and understand the accounting for material, labour and inventory. 3. Apply the practical knowledge used on cost sheet, computation of wages, bonus schemes and overhands 4. Analyze the cost sheet, contract costing and process costing problems
7. Course Description	Cost accounting provides key data to managers for planning and controlling, as well as data on costing products, services, and Labor.

8.	Outline syllabus		CO Mapping
	Unit 1	An Overview of Cost Accounting and performance management	
	A	Concept of Cost, Costing and Cost Accounting. Tools of Cost Accounting, Installation of Costing system in an organization. Classification of cost.	CO1
	B	Cost Unit and Cost centres, Objectives and Limitations of cost accounting	CO1
	C	Performance Management – Meaning and Conceptual framework, Management tools to evaluate performance	CO1
	Unit 2	Element of Costs- Material management	
	A	Accounting for material- ordering receiving and issue- material inventory account- Methods of pricing material issues- FIFO, LIFO, HIFO	CO2, CO4
	B	Inventory control – Meaning and objectives, techniques of inventory control and management –E.O.Q and ABC- Analysis, computation of E.O.Q.	CO2, CO4
	C	Inventory control and techniques - Stock levels and Just in Time, Computation of different stock levels.	CO2, CO4
	Unit 3	Element of costs-Accounting and Control of Labour & Overhead	
	A	Computation of Wages and bonus schemes- Halsey and Rowan premium plan, Taylor's differential piece rate plane	CO3, CO4
	B	Concept and treatment of Idle Time, Overtime. Labour Turnover- Meaning and Calculation	CO3, CO4
	C	Overhead classification: Allocation, Absorption and Apportionment. Apportion the costs to various departments	CO3, CO4
	Unit 4	Unit costing (output)	
	A	Cost sheet- meaning and purpose, treatment of stocks, Preparation of cost sheet	CO1, CO4
	B	Contract costing- understand the meaning and features of a contract and types of industries in which contract costing method is used.	CO1, CO4
	C	Calculation of profit or loss when contract is completed. Calculation of profit or loss when contract is incomplete	CO4
	Unit 5	Process Costing	
	A	Process costing- meaning and types of industries in which Process costing method is used	CO1, CO3
	B	Preparation of Process Account, Normal vs. Abnormal wastage or losses. Understanding the meaning of By-products and Joint products	CO3, CO4
	C	Meaning and need of Reconciliation of Cost and Financial Accounts.	CO1, CO2

Mode of examination	Theory/Jury/Practical/Viva			
Weightage Distribution	CA	MTE	ETE	
	30%	20%	50%	
Text book/s*	Dr. M.N. Arora Vikas Publishing House, New Delhi			
Other References	<ol style="list-style-type: none"> 1. Cost & Management Accounting, By- Ravi M Kishore (taxmann) 2. Basic Costing- theory & Practice, By- A. K. Singhal (vayu education India) 3. Cost management – P.C.Tulsian (Tata Mc Graw Hill) 4. Cost and Management Accounting, by-S.P Jian & K.L.narang (kalyani publishers) 5. Cost Accounting- by-Thakur (excel) 6. https://www.youtube.com/watch?v=YG9xOWT3KVM (Cost concept) 			

Program outcomes & Course outcome mapping table:

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

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

Organizational Behaviour

School:		SBS
Batch :		2018-21
Program:		BBA
Current Academic Year:		2018-19
Branch:		Semester-2
1.	Course Code	BBA148
2.	Course Title	Organizational Behaviour
3.	Credits	04
4.	Contact Hours (L-T-P)	3-1-0
	Course Status	Compulsory
5.	Course Objective	<p>This course aims to improve students understanding of human behaviour in organization and the ability to lead people to achieve more effectively toward increased organizational performance and effectiveness.</p> <p>After completing this course, students should be able to:</p> <ul style="list-style-type: none"> • Understand individual behavior in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories. • Understand group behavior in organizations, including communication, leadership, power and politics, conflict, and negotiations. • Understand the organizational system, including organizational structures, human resources, and change.
6.	Course Outcomes	<p>CO1: To list and define basic organizational behaviour principles, and describe how these influence behaviour in the workplace.</p> <p>CO2: To understand the concepts of OB to influence and manage behaviour in the organization systems.</p> <p>CO3: To demonstrate development of essential people management and good team working skills.</p> <p>CO4: To analyse the behaviour of individuals and groups in organisations in terms of organisational behaviour theories, models and concepts</p>
7.	Course Description	<p>This course provides a comprehensive analysis of individual and group behaviour in organizations. Its purpose is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life.</p>

8.	Outline syllabus		CO Mapping
	Unit 1	Introduction to OB	
	A	Concept, Meaning, nature and significance of OB	CO1
	B	Contributing Disciplines, Models of OB	CO1
	C	Challenges and limitations of OB	CO1
	Unit 2	Individual Differences	
	A	Perception – Meaning, Factors influencing perception, Errors- Halo Effect, Stereotype, Projection	CO2, CO4
	B	Attitudes- components, functions and job related attitude	CO2, CO4
	C	Personality- Determinants, Trait Theory- Big 5 Model, MBTI, Freudian Theory of personality	CO2, CO4
	Unit 3	Learning and Motivation	
	A	Learning Concepts and Theories- Classical, Operant, and social learning theory	CO2, CO4
	B	Motivation– Concept, types and importance	CO2, CO4
	C	Theories of Motivation- Hierarchy of needs, Two factor theory	CO2, CO4
	Unit 4	Groups and Teams	
	A	Group: Concept, Types of Groups, Group Development Process (Tuckman),	CO2, CO4
	B	Team: Meaning, Difference between groups and teams, types of teams	CO2, CO3
	C	Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique, Social Loafing and Group think	CO2, CO3
	Unit 5	Leadership and Organizational Change	
	A	Leadership Theories- Trait theory, Behavioral theory (Ohio, Michigan, Managerial Grid)	CO2, CO4
	B	Situational (path goal theory); Difference between leader and manager	CO2, CO4
	C	Change: Concept, Kurt Lewin’s Model, Resistance to change, Overcoming resistance to change	CO2, CO4

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Aswathappa K. - Organizational Behavior, Himalaya Publishing House			
	Other References	1. Kavita Singh, "Organization Behavior", Pearson ed. 2010 2. L. M. Prasad "Organizational Behavior", Sultan Chand and Sons			

Program outcomes & Course outcome mapping table:

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	1	2	1	2	1	3	2	1	2
CO2	3	3	3	1	3	2	1	2	2	1
CO3	3	2	3	2	3	2	2	1	2	1
CO4	2	2	3	1	3	2	2	1	1	1

Marketing Management

School:	School of Business Studies
Batch:	2018-21
Program:	B.Com./BBA
Current Academic Year:	2018-19
Branch:	Semester-2
1. Course Code	BBA144
2. Course Title	Marketing Management
3. Credits	4
4. Contact Hours (L-T-P)	4-0-0
Course Status	Compulsory
5. Course Description	This course is aimed at imparting to the students a broad-based understanding of the principles and practices of the marketing function in business organizations
6. Course Objectives	1. To help the students understand marketing concepts and principles in the light of real-life marketing practices in the contemporary world 2. To familiarize the students with the marketing environment and the elements of the marketing-mix for making effective marketing plans
7. Course Outcomes	CO1: The student will be able to identify the different components of the prevailing marketing environment. CO2: The student will be able to explain the different steps in the consumer decision process. CO3: The student will be able to prepare the market segmentation plan and positioning strategy for a given product. CO4: The student will be able to explain the components of marketing mix for a given product. CO5: The student will be able to decide the promotional tools for a given product.

8.	Outline Syllabus		CO Mapping
	Unit A		
	A1	Core concepts of marketing; selling versus marketing	CO1
	A2	Marketing environment	CO1
	A3	Value chain	CO1
	Unit B		
	B1	Consumer versus customer	CO2
	B2	Factors influencing consumer behavior	CO2
	B3	Consumer decision-making	CO2
	Unit C		
	C1	Market segmentation – geographic, demographic, psychographic, behavioural	CO3
	C2	Targeting	CO3
	C3	Positioning and repositioning of products	CO3
	Unit D		
	D1	Product versus brand; classification of products; new product development; product life cycle; packaging and labeling	CO4
	D2	Product-mix decisions	CO4
	D3	Factors influencing pricing; types of pricing	CO4
	Unit E		
	E1	Channels of distribution; types of marketing intermediaries	CO5
	E2	Advertising, publicity and public relations	CO5
	E3	Sales promotion, direct marketing and personal selling	CO5

	Mode of Examination	Theory			
	Weightage distribution	CA	MTE	ETE	
		30%	20%	50%	
	Textbook/s	<ul style="list-style-type: none"> ‘Marketing Management – A South Asian Perspective’ by Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha (Pearson) 			
	Other References	<ul style="list-style-type: none"> ‘Marketing Management – Global Perspective, Indian Context’ by V. S. Ramaswamy and S. Namakumari (Om Books) ‘Marketing Management’ by Rajan Saxena (McGraw-Hill) 			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	1	1	1	1	1	1	1
CO2	2	2	2	1	1	1	1	1	2	1
CO3	2	2	2	1	1	1	...	1	1	1
CO4	2	2	2	1	1	1	...	1	1	1
CO5	2	2	2	1	1	1	...	1	1	1

Business Statistics

School:		SBS
Batch :		2018-2021
Program:		BBA
Current Academic Year:		2018-19
Branch:		Semester: II
1.	Course Code	BBA146
2.	Course Title	Business Statistics
3.	Credits	4
4.	Contact Hours (L-T-P)	3-1-2
Course Type		Compulsory
5.	Course Objective	<p>1. People in business, economic and social sciences are increasingly aware of the need to be able to handle a range of statistical tools.</p> <p>2. This foundation module is designed to fill this need into several practical and powerful applications of statistics.</p> <p>3. The idea is to present the basic statistics and emphasis the application of statistics for management problems.</p> <p>4. The emphasis is on developing competence in using basic statistical methods in understanding and interpreting data.</p> <p>5. The module also aims on getting students familiarize with the usage of basic tools and techniques in obtaining statistical measure and interpreting the same.</p>
6.	Course Outcomes	<p>At the end of the course students will be able to:</p> <p>CO1: The student will be able to identify basic numerical processes within a statistical context.</p> <p>CO2: The student will be able to interpret data in view of evidences.</p> <p>CO3: The student will be able to solve various problems of statistics.</p> <p>CO4: The student will be able to analyze data make predictions of the future</p>
7.	Course Description	<p>In this course, you will learn how to apply statistical tools to analyze data, draw conclusions, and make predictions of the future. The course will begin with data distributions, followed by probability analysis, sampling, hypothesis testing, inferential statistics, and, finally, regression.</p>

8.	Outline syllabus		CO Mapping
	Unit 1	Introduction to Statistics and Representation of Data	
	A	Statistics- Definition and functions. Scope and limitations of statistics.	CO1
	B	Collection of data and formulation of frequency distribution. Diagrammatic presentation of data-bar graph and pie charts.	CO1,CO2
	C	Graphical presentation of frequency distribution- Histograms, ogive curves	CO1,CO2, CO3
	Unit 2	Sampling and Probability	
	A	Introduction, concept of population, Sampling, Probability sampling and non Probability Sampling	CO1
	B	Basic Probability, Conditional Probability	CO1, CO3
	C	Applications of Probability	CO2,CO3
	Unit 3	Measures of Central Tendency	
	A	Arithmetic Mean and its properties. Methods of calculating Mean The Weighted Arithmetic Mean, Correcting incorrect mean	CO1,CO2
	B	Median and Mode, Significance of median and mode, Relation among Mean, median and Mode.	CO1.CO2. CO3
	C	Partition values: quartiles ,deciles and percentiles	CO2,CO3
	Unit 4	Measures of Dispersion	
	A	Introduction to Dispersion, range, IQR, quartile deviation.	CO1,CO2
	B	Methods of calculating Mean deviation	CO2,CO3
	C	Methods of calculating standard deviation and coefficient of variance.	CO3,CO4
	Unit 5	Relationship Between Variables	
	A	Basic Linear correlation (Two variables), Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient.	CO1,CO2
	B	Simple and Multiple Linear regression	CO3,CO4
	C	Problems based on correlation and regression	CO3,CO4

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	<ul style="list-style-type: none"> Gupta S.P., Gupta, M.P. , Business Statistics, Sultan Chand & Co 			
	Other References	<ul style="list-style-type: none"> Vohra N D ,Business Statistics, Tata McGraw Hill, Sharma J.K , Business Statistics, Pearson 			

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

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

Computer Applications in Business

School:		SBS
Batch :		2018-21
Program:		BBA
Current Academic Year:		2018-19
Branch:		Semester: II
1	Course Code	BBP 152
2	Course Title	Computer Applications in Business
3	Credits	2
4	Contact Hours (L-T-P)	0-0-2
	Course Type	Compulsory
5	Course Objective	<div><div>1. To provide students an in-depth understanding of why computers are essential components in business, education and society.</div><div>2. To introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.</div><div>3. To gain a working knowledge of Microsoft Office Suite ; Word, Excel, Access and PowerPoint.</div><div>4. To give an insight into Internet and its usage.</div></div>
6	Course Outcomes	<div>CO1 : The student will be able to identify various programs, system software and applications.</div> <div>CO2 : The student will be able to describe the utility of computers in business and society.</div> <div>CO3 : The student will be able to solve common business problems using appropriate Information Technology applications and systems.</div> <div>CO4: The student will be able to classify various types of networks, network standards and communication software.</div> <div>CO5: The student will be able to evaluate on-line e-business system through internet web resources</div> <div>CO6 : The student will be able to organize and work with files and folders.</div>
7	Course Description	In this introductory course, students will become familiar with the basic principles of a computer, including the internal hardware, the operating system, and software applications. Students will gain practice in using key applications, such as word processors, spreadsheets, and presentation

		software, as well as understand social and ethical issues around the Internet, information, and security.	
8	Outline syllabus		CO Mapping
	Unit 1	Basic Concepts	
	A	Definition and Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Software; Input Output Devices. Data and Information. Concept of File and Folder in a computer	CO1, CO2
	B	System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system. Microsoft Windows	CO1,CO2
	C	Application software: General Purpose Packaged Software and tailor made software , Saving data in a secondary storage device	CO1,CO2
	Unit 2	Microsoft Word	
	A	Introduction to word Processing; Working with word document, Opening an existing document/creating a new document; Saving, Selecting text, Editing text, Finding and replacing text.	CO2, CO3
	B	Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup, Inserting a table, wrap text, Insert a flow chart or shape in a word document	CO2, CO3
	C	Perform Mail Merge in a word document ; envelopes and labels in mail merge ; How to convert table to text and Vice Versa	CO2, CO3,CO6
	Unit 3	Spreadsheet Ms Excel	
	A	Spreadsheet Concepts; Copying formulas, Operators, Relative & Absolute cell referencing within formulas Common functions, Sum / Average / Max / Min etc.	CO2, CO3,CO6
	B	Count / COUNTA / COUNTBLANK function. Presenting Chart Inserting Charts- LINE, PIE, BAR. How to change chart layout and other chart options.	CO2, CO3,CO6
	C	Insert various Arithmetic Operators and Formulas, Logical Operations (If and other Functions. Sorting and Filtering of data. HLookup and VLookup functions	CO2, CO3,CO6
	Unit 4	MS Powerpoint	
	A	What is importance of creating presentation? Opening a new presentation , inserting slides and formats, numbering of slides , slide sorter	CO2, CO3
	B	Slide Transition , slide show, setting up slide show using animation. Inserting picture and video in a powerpoint slide	CO2, CO3
	C	Changing position of slides in a presentation. Changing the design of slides. Inserting sound in powerpoint slide. How to print handouts from a powerpoint presentation?	CO2, CO3,CO6
	Unit 5	Internet	
	A	Definition and basics of Internet: Owner of Internet, Usage of Internet and benefits to the society. Anatomy of Internet, World Wide Web; Internet Protocols, search Engines, URL , Browser, Social Media and Networking. HTTP & HTTPS	CO4, CO5
	B	Important terms associated with Internet:	CO4,CO5

		Modem, Router, IP Address, Wi-fi, Gateway, Internet Service Provider, Firewall, Malware, Difference between website and webpages. Meaning of different extensions of website address			
	C	Emailing, Creating email addresses. How to write an email? How to attach files in an email? What are spam mails? Encryption and Authentication of data.			CO4,CO5
	Mode of examination	Practical			
	Weightage Distribution	CA	MTE	ETE	
		60 %	N/A	40 %	
	Text book/s*	1: Pradeep K.Sinha; Priti Sinha; Information Technology; PHI 2: Poonam Yadav, Praveen Kumar; Computer Fundamentals 3: Microsoft Excel Bible by John Walkenbach, Wiley India.			
	Other References	1. Turban, Rainer, Potter, Introduction to Information Technology, John Wiley. 2. Information Technology for Management: Ramesh Behl (Tata Mc Graw Hill).			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO2	PSO3	PSO4
CO1	1	1	1	1	1	1	...	1	1	1
CO2	2	1	2	2	1	2	...	1	2	1
CO3	2	2	1	2	1	3	1	2	2	...
CO4	1	1	2	1	2	1	1	1	1	1
CO5	2	1	2	2	1	2	....	...	...	...
CO6	1	1	2	2	2	3	...	1	1	1

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

Business Law

School:	School of Business Studies		
Batch :	2018-21		
Academic Year:	2019		
Program:	BBA (All specialisations) /BCom/BBA ACCA/BCom ACCA		
Branch: -	Semester: III		
1	Course Code	BBA 267	
2	Course Title		
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Compulsory	
5	Course Description	This course introduces the student to the concept of Law and basics of the Indian Legal System. It further covers Laws that govern business transactions like Contract, Sale of Goods, Negotiable Instruments and Consumer Protection.	
6	Course Objective	The purpose of the course is to enable students:- 1. Acquaint with the Indian Legal System. 2. Describe how the legal framework affects both businesses as well as individuals 3. Prepare them to apply the various laws to a given situation (case studies) 4. Develop concise legal arguments in a logical manner and improve upon communication and interpersonal skills.	
7	Course Outcomes	CO1: To appreciate the Indian Legal System. CO2: To demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. CO3: To distinguish between various kinds of negotiable instruments. CO4: To identify the rights available to a consumer and describe the process of filing a consumer complaint.	
8	Outline syllabus		CO Mapping
	Unit A	Introduction to Law	
	A 1	What is law? What are the institutions that enforce law? Hierarchy of Courts in India	CO1
	A 2	Understanding The Indian Constitution: Fundamental Rights and Duties, Writs, Public Interest litigation	CO1
	A 3	What is Alternate Dispute Resolution? Its importance	CO1

	Unit B	Indian Contract Act 1872			
	B 1	What is a contract? Social vs. Business Agreements. How is a contract made?			CO2,
	B 2	Types of contracts, Essentials of a valid contract,			CO2
	B 3	Quasi contract. Discharge of contract, Breach of contract and its remedies, Special Contract(Brief overview) - Contract of Indemnity, Guarantee, Bailment, Pledge, Agency			CO2
	Unit C	Sale of Goods Act 1930			
	C 1	What is a contract for sale of goods? Similarities with and modification to general contract law provisions.			CO2
	C 2	Transfer of property. Conditions and warranties - caveat emptor. Performance of contract of sale.			CO2
	C 3	Rights of unpaid seller. Remedies for breach of contract for sale.			CO2
	Unit D	Negotiable Instruments Act 1881			
	D 1	What are negotiable instruments? Types of negotiable instruments. Parties to instruments.			CO2,CO 3
	D 2	Holder and Holder in due course,			CO2,CO 3
	D 3	Dishonor of Negotiable Instruments			CO2, CO 3
	Unit E	Consumer Protection Act 1986			
	E 1	Important definitions under the Act. Rights of consumers. Who can file complaints?			CO2, CO4
	E 2	Consumer Courts: District Forum, State Commission, National Commission			CO2, CO4
	E 3	How to file complaints? Remedies available under the Act.			CO2, CO4
	Mode of examination	End Term Examination			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	<ul style="list-style-type: none"> Business Law, PC Tulsian& Bharat Tulsian, Third edition, McGraw Hill Education (Pvt) Ltd 			
	Other References	<ul style="list-style-type: none"> Business and Corporate Laws, Dr Harpreet Kaur, LexisNexis Singh, Avtar, <i>Mercantile Law</i>, 8th ed., 2006, Reprinted 2008, Eastern Book Company Kuchhal, M.C., <i>Mercantile Law</i>, 7th ed., 2009, Vikas Publishing House Gulshan, S.S., <i>Business Law</i>, 3rd ed., 2006, Excel Books 			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	2	2	-	1	1	2	1
CO2	2	1	1	2	1	-	1	1	2	2
CO3	3	2	2	2	2	1	1	1	1	1
CO4	2	1	1	1	1	2	1	1	1	2

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

Corporate Financial Reporting

School:	School of Business Studies	
Batch :	2018-2021	
Program:	B.COM (Hons)	
Current Academic Year:	2018-2019	
Branch: Accounts and Finance	Semester: III	
1	Course Code	BCM 235
2	Course Title	Corporate Financial Reporting
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. This course is designed to gain ability to understand the items of financial statements and consolidated financial statements 2. To analyze the financial statements using Ratio Analysis. 3. To interpret the basic framework of financial reporting in terms of inventory and long-lived assets.
6	Course Outcomes	<p>On completion of this module the students will be able to:</p> <ol style="list-style-type: none"> 1. Define the concept of financial statements and the various items in financial statements. 2. explain the reporting of these items in the financial statements. 3. construct the linkages among the four financial statements. 4. analyze the financial statements using popular techniques.
7	Course Description	<p>This course enables the students to understand about the various financial statements used for reporting purposes by a company. They will get a general understanding of the newly introduced IFRS and reporting of some peculiar items under IFRS. The linkages between the various financial statements will be brought to light and they will be taught to analyse the statements using financial ratios. The students will also understand the meaning and preparation of Consolidated financial statements.</p>

8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Financial Reporting	
	A	Introduction of Financial Reporting and its significance in business. Purpose and users of financial reports	CO1
	B	Understanding how business activities are classified for financial reporting purposes	CO1, CO2
	C	Understanding of Ind AS and IFRS	CO1
	Unit 2	Understanding Financial statements and Consolidated Financial Statements	
	A	Meaning and types of financial statements	CO1, CO2
	B	Understanding of various items of Income Statement and forms Income Statement (Comparative and Common Size Income Statement), Understanding of various items of Balance Sheet and forms of Balance Sheet (Comparative and Common Size Balance Sheet)	CO2, CO3
	C	Theoretical understanding of Consolidated Financial Statements, Preparation of Consolidated Balance Sheet	CO2, CO3
	Unit 3	Ratio analysis	
	A	Meaning, Objectives, Advantages and Limitations of Ratio analysis	CO4
	B	Types of ratios- Liquidity ratios, Profitability ratios, Activity ratios, Solvency ratios	CO4
	C	Practical problems related to above ratios	CO4
	Unit 4	Inventory Accounting	
	A	Theoretical understanding of costs included in inventories and costs recognized as expenses in the period in which they are incurred	CO2, CO3
	B	Understanding different inventory valuation methods (LIFO, FIFO, and Weighted Average). Theoretical concept of Periodic and Perpetual inventory systems	CO2, CO4
	C	Theoretical understanding of how inflation and deflation of inventory costs affect the financial statements and ratios of companies.	CO4
	Unit 5	Long-lived Assets	
	A	Theoretical understanding of costs that are capitalized and costs that are expensed in the period incurred- how they affect financial statements and ratios	CO2, CO3
	B	Compare financial reporting of following intangible assets- purchased, internally developed, acquired	CO1, CO2
	C	Understanding Leasing (Capital and Operating Lease) and how leasing rather than purchasing assets affects financial statements. Understanding how financial lease and operating lease affect financial statements from the perspective of both lessor and lessee	CO1, CO2

	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Analysis of Financial Statements- T.S. Grewal, Sultan Chand and Sons Pvt. Ltd.			
	Other References	1. Financial Reporting and Analysis, Book-3, SchweserNotes for the CFA Exam, Level-1. Fundamentals of Corporate Accounting- J.R. Monga, Mayur Paperbacks.			

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

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

Human Resource Management

School:		SBS
Batch:		2018-2021
Program:		BBA
Current Academic Year:		2019-2020
Branch:		Semester: III
1	Course Code	
2	Course Title	Human Resource Management
3	Credits	04
4	Contact Hours (L-T-P)	4-0-0
Course Status		Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. To impart basic knowledge about HRM concepts. 2. To build students' interest and capability to perform basic HRM functions and tasks. 3. To familiarize students with the different aspects of managing people in the organization through the process of acquisition, development and retention. 4. To apply the principles and techniques of human resource management gained through this course.
6	Course Outcomes	<p>The student will be able to:</p> <p>CO1: Identify current issues and challenges, emerging trends, key concepts and terminologies of human resource management.</p> <p>CO2: Describe each of the major HRM functions and processes of manpower planning, job analysis, recruitment, selection, training and development, compensation and benefits, and performance appraisal.</p> <p>CO3: Apply the various functions and techniques of human resource management.</p> <p>CO4: Analyse the dynamics of how the human resource department and the company strategically work together to improve employee' job satisfaction and return on investment.</p>

7	Course Description	The course has been designed to enable the students to learn about the exciting world of today's Human Resources Management.This course also focuses at providing the students the inputs on how to link the HRM functions to thecorporate strategies, to understand HR as a strategic resource, to learn the concept and functions of human resource management.Further, this coursehighlightsimportantHR challenges and Issues that are faced by managers and employees in today's business environment.	
8	Outline syllabus		CO Mapping
	Unit 1	Basics of HRM	
	A	Human Resources- Meaning; Concept &Scope; Evolution of HRM, PM Vs HRM, SHRM Vs HRM	CO1, CO4
	B	HRM: HRM Functions-Managerial & Operative; Current Issues & Challenges, HR as competitive advantage	CO1, CO4
	C	Objectives of HRM, Role of HR Manager, HR Plans &Policies	CO1, CO4
	Unit 2	Manpower Planning & Recruitment	
	A	Job Analysis-meaning-Job Description & Job Specification, Implications of Job Analysis	CO2, CO3
	B	Manpower Planning- Purpose & Process, Demand & Supply Forecasting Techniques	CO2, CO3
	C	Recruitment-Concept, Sources, Process	CO2, CO3
	Unit 3	Selection & Induction	
	A	Selection Concept- Meaning & Purpose	CO2, CO3
	B	Selection Process (From Screening to Induction)	CO2, CO3
	C	Induction / Orientation-Concept & Process	CO2, CO3
	Unit 4	Training	
	A	Training-Importance, objectives & Process (ADDIE Model),Difference b/w Education, Training & Development	CO2, CO3
	B	Methods of Employee Training – On the Job Methods(Apprenticeship, Mentoring & Job Rotation)	CO2, CO3
	C	Training-Off the Job Methods (Lectures,Vestibule Training, Case Analysis)	CO2, CO3
	Unit 5	Performance Appraisal & Compensation	
	A	Job Evaluation, Concept and Objectives of Performance Appraisal, Process of Performance Appraisal	CO2, CO3
	B	Rating & Ranking Method, Forced Distribution, 360 Degree Appraisal, Errors in Performance appraisal	CO2, CO3
	C	Basic concept of Compensation, Direct & Indirect Compensation Components	CO2, CO3

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	<ul style="list-style-type: none"> Human Resource Management, K Aswathappa, McGraw Hill, New Delhi 			
	Other References	<ul style="list-style-type: none"> Human Resource Management: Text and Cases, Rao VSP, Second edition, Excel Books, New Delhi. Fundamentals of Human resource Management, Decinzo Robbins, Eleventh Edition, Wiley 			

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	1	2	2	3	2	2	2
CO2	2	1	1	1	1	1	3	2	2	2
CO3	3	1	2	2	2	3	2	1	1	1
CO4	3	2	1	1	1	2	2	1	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Environmental Studies

School:	SBS
Batch :	2018-21
Program:	BBA
Current Academic Year:	2019-20
Branch:	Semester: III
1 Course Code	BBA 054
2 Course Title	Environmental Studies
3 Credits	2
4 Contact Hours (L-T-P)	2-0-0
Course Type	Compulsory
5 Course Objective	<ol style="list-style-type: none"> 1. To understand the basic concepts of environment management and the issues faced therein. 2. To provide an understanding of the natural environmental resources, hazards faced and control measures 3. To understand the social issues surrounding environment management. 4. To get an understanding of the various acts ,policies developed to protect the environment.
6 Course Outcomes	CO1:The student will be able to have knowledge about fundamentals of environment and the ecosystem CO2: The student will be able to understand about hazards faced by environment along with the growing energy needs ,environment impact assessment green technologies and green design CO3: The student will be able to relate to the various acts for environmental protection and to green solutions CO4: The student will be able to analyse impact of climate change and pollution on environment and green solutions
7 Course Description	This course enables students to understand their natural environment while also comprehending its conservation and management in a better manner. The course focuses on the natural environmental resources and their effective utilization.

8	Outline syllabus		CO Mapping
	Unit 1	Fundamentals of environment	
	A	Fundamentals of Environment: Basic concepts on environment, environment management –definition ,importance , environmental degradation, Multidisciplinary nature of environment	CO1, CO2,CO3
	B	Ecosystems ad ecological succession	CO1
	C	Global environmental issues: global warming and climate change, acid rains	CO2 ,CO3 ,CO4
	Unit 2	Energy resources	
	A	Renewable & Non Renewable Resources of energy and Deforestation	CO1 ,CO2,CO4
	B	Water Resources: use and overutilization of surface and ground water, floods & droughts	CO1, CO2 ,CO3
	C	Energy Resources – growing energy needs, energy resources and global development	CO2 ,CO3
	Unit 3	Biodiversity and pollution	
	A	Biodiversity & its conservation	CO2 ,CO3
	B	Environmental Pollution	CO1 , CO4
	C	Control measures for air, water and soil pollution; nuclear hazards	CO3
	Unit 4	Environment protection	
	A	Social Issues in Environment: Environment Protection Act, Ozone layer depletion and nuclear accidents ,approaches with regard to environment protection	CO2 ,CO4
	B	Human Population – human health, human rights and environment	CO3
	C	Wildlife protection act, issues in enforcement of environmental legislations and public awareness	CO4
	Unit 5	Green Solutions	
	A	Environmental Impact Assessment	CO1 ,CO2 ,CO3
	B	Environmental Standards, Green Technologies and green solutions	CO2 CO3 ,CO4
	C	Green architecture and green design	CO2,CO3

	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Principles of Environmental Studies: <u>Monoharachary</u> C 2006			
	Other References				

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	-	-	1	1	1	-	-	-	-	-
CO2	-	-	2	2	2	-	-	-	-	-
CO3	-	-	2	2	2	-	-	-	-	-
CO4	-	-	2	2	1	-	-	-	-	-

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Global Business Environment

School:	School of Business Studies			
Batch :	(2018 – 2021)			
Program:	BCOM/BBA ACCA			
Current Academic Year:	2018-19			
Branch: -	Economics & IB Semester: 3 rd			
1 Course Code	BCM 223			
2 Course Title	Global Business Environment			
3 Credits	03			
4 Contact Hours (L-T-P) (3-0-0)			Contact Hours	30
			Workshops	10
			Project/Field Work	10
			Assessment	10
			Guided Study	15
			Total hours	75
Course Status	Compulsory			
5 Course Description	<p>The course describes the various micro, industry factors that affect the business organizations, industries, countries and world at large. Also, this course describes the spread of trade, investment, and technology across borders and the ways in which these factors affects firms, workers, and communities in developed and developing countries. The focus of this course is also to describe the advantages and disadvantages .</p>			
6 Course Objective	<ol style="list-style-type: none"> 1. To make students identify the contemporary scenario of global trade 2. To make students explain the role of different components contributing to globalization 3. To make students illustrate the role of FDI in global trade 4. To make students categorise the types of barriers to international trade 5. To make students identify the role of trade blocs in present global business environment 			
7 Course Outcomes	<p>After the completion of this course the students will be able to:</p> <p>CO1: Identify the contemporary scenario of global trade. K1</p> <p>CO2: Explain the role of different components contributing to globalization. K2</p> <p>CO3: Illustrate the role of FDI in global trade. K3</p> <p>CO4: Categorise the types of barriers to international trade. K4</p> <p>CO5: Identify the role of trade blocs in present global business environment. K4</p>			

8	Outline syllabus			CO Mapping
	Unit A	India and Global trade		
	A 1	The Macro economic variables: NI, exports and imports		CO1, K1
	A 2	The world trade and India's role in it		CO1, K1
	A 3	The top ranking businesses of the world		CO1, K1
	Unit B	The Globalization Index		
	B 1	Indices of globalization		CO2, K2
	B 2	WEF and globalization: key indicators of globalization		CO2, K2
	B 3	International organizations and international trade		CO2, K2
	Unit C	International trade and FDI		
	C 1	Role of FDI in international trade		CO3, K3
	C 2	Norms of FDI and their justifications		CO3, K3
	C 3	Ways in which FDI can flow in an economy		CO3, K3
	Unit D	Barriers to international trade		
	D 1	Tariff Barriers and implications		CO4, K4
	D 2	Non Tariff Barriers and implications		CO4, K4
	D3	The gainers and losers from barriers to trade		CO4, K4
	Unit E	Trade Blocs		
	E 1	Types of trade Blocs		CO5, K4
	E 2	and role of trade Blocs		CO5, K4
	E 3	The role of trade Blocs in global business environment		CO5, K4
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	<ul style="list-style-type: none"> International Business: Environment and Operations: John Daniels, Lee Radebaugh, Pearson Publications. International Business Management: S C Gupta, Ane Publications 		
	Other References	<ul style="list-style-type: none"> The International Business Environment: Text and Cases: Anant K. Sundaram, J. Stewart Black, PHI Publications 		

CO PO Matrix:

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO 1	2	-	-	-	-	-	-	-	-	-
CO 2	2	2	-	-	-	-	-	-	-	-
CO 3	-	2	-	-	-	-	-	-	-	-
CO 4	2	1	-	-	-	-	-	-	-	-
CO 5	-	2	-	-	-	-	-	-	-	-

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Management Accounting

School:		SBS
Batch :		2018- 2021
Program:		B.COM/ B.COM ACCA/BBA ACCA
Current Academic Year:		(2019- 2020)
Branch:		Semester: III
1	Course Code	BCM 209
2	Course Title	Management Accounting
3	Credits	4
4	Contact Hours (L-T-P)	04-0-0
	Course Status	Compulsory
5	Course Objective	<p>1. The course introduces the students to contemporary management accounting concepts and techniques which facilitates the management in internal decision-making.</p> <p>2. Understanding of the tools used to design and develop costing systems; preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis, pricing decisions, inventory issues and costs of quality etc.</p> <p>3. A sound understanding of the theoretical concepts particularly in the context of Standard costing /variance and activity based costing</p>
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1: Identify and describe the objective and general principles of Management Accounting and emerging tools of management accounting.</p> <p>CO2: Apply the practical approach of various tools and techniques such as Marginal costing, budgets and Budgeting for planning and controlling</p> <p>CO3: Analyze the practical approach of Standard costing and variance analysis.</p> <p>CO4: Analyze and examine Activity based Costing and Responsibility Accounting in an organization.</p>
7	Course Description	<p>This course provides students with an understanding of management accounting concepts related to the management functions of planning, control, and decision making. The course covers management accounting fundamentals and introduces a range of management accounting tools, including process costing, variance analysis, activity based costing and the balanced scorecard, 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 to assess these through cost-benefit analysis.</p>

8	Outline syllabus			CO Mapping
	Unit 1	An overview of Management Accounting		
	A	Concept and Meaning of Management Accounting, Objectives and advantages of Management Accounting.		CO1
	B	Difference Between Cost and Management accounting, difference between financial and management accounting, role and functions of management accounting.		CO1
	C	Scope & Limitations of Management Accounting. Tool and techniques of management accounting.		CO1
	Unit 2	Marginal Costing		
	A	Marginal costing meaning and advantages, assumption of marginal costing. Cost volume Profit (CVP) analysis.		CO2, CO3
	B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation		CO2, CO3
	C	Breakeven point and its analysis, margin of safety meaning and calculation.		CO4
	Unit 3	Budget and Budgetary control		
	A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control		CO3, CO4
	B	Different types of Budget- financial budget, master budget, zero based budget and rolling budget		CO3, CO4
	C	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget		CO3, CO4
	Unit 4	Standard costing and variance analysis		
	A	Concept and features of Standard costing, Variance Analysis –meaning and classification		CO1, CO4
	B	Calculations of Material cost variances, price, usage and mix variance.		CO2, CO4
	C	Labour cost variance, Labour rate and efficiency variances		CO4
	Unit 5	Activity based Costing and Responsibility Accounting		
	A	Activity based Costing-meaning and objectives. Calculation of Activity based costing		CO1, CO3
	B	Responsibility accounting- meaning and advantages of responsibility accounting. Types of responsibility centers.		CO3, CO4
	C	Emerging tools of management accounting- life cycle costing, kaizen costing and back flush costing		CO1
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage	CA	MTE	ETE
	Distribution	30%	20%	50%

Text book/s*	Management Accounting-Debarshi Bhattacharyya (Pearson Publication)		
Other References	R.P.Rustagi-Fundamentals of management accounting- Taxmann		
	R.S.Singhal -Management accounting-‘Anand’		
	Khan and Jain- “Management Accounting” (Tata McGraw Hill)		
	Pandey I.M - “Management Accounting” (Vikas)		

Program outcomes & Course outcome mapping table

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

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

FINANCIAL MANAGEMENT

School:		SBS
Batch :		2018 -21
Program: BBA		
Current Academic Year:		2019-20
Branch:		Semester: IV
1	Course Code	BBA 210
2	Course Title	FINANCIAL MANAGEMENT
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1.To acquaint the students with the concepts of Financial Management and the significance of decision making in finance. 2.To highlight the necessity of managing current assets and current liabilities 3. To appreciate the relevance of capital structure and dividend decisions with respect to its impact on valuation of the firm.
6	Course Outcomes	On completion of this module, the students will be able to CO1:describe the basic concepts and key terms used in Financial Management. CO2:infer the relevance of decision making under various available alternatives. CO3: apply the various tools and techniques used in financial decision making for shareholders' wealth maximization. CO4:distinguish amongst the various alternatives in the view of valuation of firm.
7	Course Description	This is an introductory course in Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems.

8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Financial Management	
	A	Nature, concept and functions of financial management	CO1
	B	Finance vs. accounting, Objective of financial management; Profit maximization vs. wealth maximization	CO1
	C	Time value of money- Meaning and Objectives, present & future value, simple & comp. interest, annuity (Ordinary Annuity & Annuity Due), Perpetuity .	CO1,CO2
	Unit 2	Capital Budgeting	
	A	Meaning and concepts of capital budgeting, need of capital budgeting.	CO1, CO2
	B	Practical Problems on Discounted Cash Flow Techniques: Discounting Payback period, NPV, PI, IRR	CO3, CO4
	C	Practical Problems on Non Discounted Cash Flow Techniques: Payback period and ARR	CO3, CO4
	Unit 3	Working Capital Management	
	A	Concept and need of working capital management, determinants of working capital requirements, working capital cycle	CO1
	B	Receivable management- meaning and objectives Cash management- meaning and objectives, Motives of Holding cash	CO1
	C	Inventory management- meaning and objectives, Techniques of Inventory management - EOQ, ABC Analysis.	CO1, CO3
	Unit 4	Capital Structure and Cost of Capital	
	A	Meaning and objective of Capital structure, optimum capital structure.	CO1
	B	Capital structure theories- Theoretical concepts of NI, NOI, Traditional.	CO4
	C	Cost of capital- concept and meaning, Cost of Debt, Cost of Equity (Zero-Growth Dividends, Constant Growth in Dividends), Cost of Preference Share, Calculation of WACC.	CO3, CO4
	Unit 5	Dividend decisions	
	A	Dividend policy- meaning & concept, concept of retained earnings, factors influencing dividend policy, concept of Bonus shares and Rights Shares.	CO1, CO2
	B	Walter's model of dividend policy and its application	CO3, CO4
	C	Gordon model of dividend policy and its application	CO3, CO4

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	R.P. Rustagi- Financial Management- (Taxmann Publication)			
	Other References	Financial Management: I. M. Pandey (Vikas Publication)			
		Financial management: Theory and Practice, Prasanna Chandra (Mc-Graw Hill)			
		Financial Management: Text, Problems and Cases, M Y Khan and P K Jain, Mc Graw Hill Publication			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	1	1	3	-	-	-	-
CO2	2	3	1	1	1	3	-	-	-	-
CO3	2	3	1	1	1	3	-	-	-	-
CO4	2	3	1	1	1	3	-	-	-	-

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

Business Research Methods

School:		SBS
Batch :		2018-21
Program:		
Current Academic Year:		2019-20
Branch: -		Semester: IV
1	Course Code	BBA 258
2	Course Title	Business Research Methods
3	Credits	4
4	Contact Hours (L-T-P)	3-1-1
	Course Status	Compulsory
5	Course Description	Business Research Methods equips students with the skills to develop and undertake a research dissertation. It provides the theoretical and practical preparation for business research. The course covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and a research proposal in addition to the pragmatics of ethics and project management. Peer review, skill development workshops and practice exercises are the key learning strategies.
6	Course Objective	1.To Prepare students for conducting an independent study including formulating research questions and selecting a research approach, applying research methodology 2.Designing a study and selecting specific methods and techniques appropriate for answering the questions 3. TO Develop practical skills in developing instruments for both qualitative and quantitative methods 4. To provide deeper knowledge and experience in applying commonly used qualitative and quantitative research methods to the research process
7	Course Outcomes	CO1: Establish the concept of Business research and research process CO2: Develop a research proposal as the basis for a Research Project CO3:Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications of the research CO4: Recognize, and take account of, the importance of ethical conduct in undertaking research
8	Outline syllabus	CO Mapping
	Unit A	Introduction to Research in Business
	A 1	Reasons to study the Business Research
	A 2	Planning and Strategy for Business Research
	A 3	Parameters of Good Research, Working of Research Industry

	Unit B	The Research Process			
	B 1	Introduction to research process, designing the research Question			CO1
	B 2	Introduction of Designing the Study, Sampling Design			CO2
	B 3	Introduction to Pilot testing, Data Collection , Reporting			CO2
	Unit C	Business Research Requests and Proposals			
	C 1	Types of research proposals			CO2
	C 2	Structuring the Research Proposals			CO2
	C 3	Evaluating the research proposals			CO2
	Unit D	Research Design			
	D 1	Introduction to research design			CO3
	D 2	Exploratory, Descriptive, Causal Studies			CO3
	D 3	Designing Surveys			CO3
	Unit E	Ethics in Business Research			
	E 1	Introduction to Research Ethics			CO4
	E 2	Ethics and the Sponsor			CO4
	E 3	Professional Standards			CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Cooper, D. R., Schindler, P. S., & Sun, J. (2006). <i>Business research methods</i> (Vol. 9). New York: McGraw-Hill Irwin.			
	Other References	Kothari, C. R. (2004). <i>Research methodology: Methods and techniques</i> . New Age International.			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	1	1	1	3	3	1	1
CO2	3	3	2	1	2	3	1	2	1	3
CO3	3	3	2	2	1	3	1	3	2	3
CO4	3	3	3	1	1	3	1	3	3	3

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Corporate Law

School: School of Business Studies

Batch : 2018-20

Program: B.Com/BBA

Current Academic Year: 2018-19

Branch: Semester: IV

1	Course Code	BCM 211
2	Course Title	Corporate Law
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	The objective is to enable students to understand the impact of Companies Act, role of the Securities and Exchange Board of India (SEBI), and the impact of scams etc.
6	Course Outcomes	On the completion of the course the student will be able to: CO1: To outline the process of incorporation of a Company CO2: To describe the financial structure of the company CO3: To explain the various types of director and meetings CO4: To illustrate the responsibility of the Company to the society CO5: To summarize the effect of other regulations affecting the functioning of the companies.
7	Course Description	The course introduces the students to the basics of Company Law.
8	Outline syllabus	CO Mapping
	Unit 1	
	A	Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil
	B	Types of companies, Promoters, Formation and incorporation of a company.
	C	Memorandum of association. Doctrine of ultra vires. Articles of association. Doctrine of indoor management and its exceptions

	Unit 2	Financial Structure and Membership	
	A	Meaning of the term 'Capital', Shares – Kinds, Equity Shares and Preference Shares (including distinction), Raising of Capital, Public issue of shares, Right Shares/Bonus Shares	CO2
	B	Salient features of Prospectus, Shelf Prospectus, Red-Herring Prospectus, Statement in lieu of Prospectus, Share capital, Liability for untrue statement in Prospectus.	CO2
	C	Debentures – Characteristics, Kinds of Charges, Allotment of Shares, Essentials of Valid Allotment, Demat Account, Members vs. Shareholders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members	CO2
	Unit 3	Company Management and Meetings	
	A	Directors - Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Removal of Directors, Powers and Liabilities of Directors, Remuneration of Directors	CO3
	B	Meetings – Annual General Meeting, Extraordinary General Meeting, Statutory requirements – Notice, Agenda, Quorum, Proxy, Chairperson, Methods of Voting, Resolution – Ordinary and Special Resolution distinguished, Minutes	CO3
	C	Prevention of oppression and Mismanagement	CO3
	Unit 4	Winding up and CSR	
	A	Meaning, Modes of Winding up,	CO4
	B	Official Liquidator and his Duties	CO4
	C	Corporate Social Responsibility -Provisions in Companies Act 2013	CO4
	Unit 5	Emerging areas	
	A	Increasing Role of SEBI	CO5
	B	Brief Overview of Securities and Contract Regulation Act	CO5
	C	Brief Overview of Competition Act 2002	CO5

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	The New Company Law, Dr N.V. Paranjape, Central Law Agency			
	Other References	<ul style="list-style-type: none"> Singh, Avatar, <i>Introduction to Company Law</i>, 10th ed., 2006, Eastern Book Co. Singh, Avatar, <i>Company Law</i>, 15th ed., 2007, Reprinted 2009, EBC Web store The Companies Act 2013 			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1	3	2	2	-	-	1	1	1
CO2	2	1	1	2	1	-	1	1	1	-
CO3	2	2	2	2	2	1	2	1	1	1
CO4	2	1	1	1	1	2	2	1	1	1
CO5	2	1	3	1	2	-	1	2	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

COMPUTERIZED ACCOUNTING SYSTEM

School: SBS Batch: 2018-21 Program: BBA Current Academic Year: 2019-20 Branch: Semester: IV		
1	Course Code	BBP 206
2	Course Title	COMPUTERIZED ACCOUNTING SYSTEM
3	Credits	2
4	Contact Hours (L-T-P)	1-0-1
	Course Status	Compulsory
5	Course Objective	<ul style="list-style-type: none"> • This course helps students to work with well-known accounting software i.e. Tally ERP.9. • Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software • Accounting with Tally certificate course is not just theoretical program, but it also includes continuous practice, to make students ready with required skill for employability in the job market. • The objective of the course is to acquaint students with the accounting concept, tools and techniques influencing business organization.
6	Course Outcomes	At the completion of the course students will be able to: CO1: Define the basic concepts of accounting in Tally ERP9 CO2: Understand Stock groups, Inventory accounting and GST in India. CO3: Apply and illustrate inventory accounting in Tally CO4: Explain and analyze GST in Tally.
7	Course Description	Computerized Accounting involves making use of computers and accounting software to record, store and analyze financial data. A computerized accounting system brings with it many advantages that are unavailable to analog accounting systems .
8	Outline syllabus	CO Mapping
	Unit 1	Introduction to Tally ERP9
	1 A	Basics of Accounting: Accounting Terminology, Golden Rules of Accounting, GAAP etc.
	1 B	Introduction of Tally: Getting functional with Tally ERP9 and Introduction to Accounting Vouchers.
	1 C	Finalization of Accounts including Profit and Loss, Balance Sheet and Cash Flow Statement and Interpretation

	Unit 2	Accounts with Inventory			
	2 A	Stock Groups, Stock items and Stock Categories			CO1,CO-2
	2 B	Units of measurement and Creation of Godowns/Locations			CO1,CO-2
	2 C	Creating Inventory Masters for different manufacturing units.			CO1, CO-2
	Unit 3	Advanced Accounting in Tally ERP9			
	3 A	Different Actual and Billed Quantities, Cost Centres and Cost Categories			CO2, CO-3
	3 B	Bill of Materials (BoM), Bill-wise details			CO2,CO-3
	3 C	Preparation of Budgets and Stock Valuation			CO2,CO-3
	Unit 4	Working of GST			
	4 A	Basics of GST and TDS			CO3,CO-4
	4 B	Returns and Forms, Valuation Rules			CO3,CO-4
	4 C	TDS and GST, Practical sessions			CO3,CO-4
	Unit 5	Project Work			
	5 A	Project on Preparation of Final Accounts			CO-4
	5 B	Project on Accounts with Inventory Calculations			CO-4
	5 C	Project on GST and TDS Applications			CO-4
	Mode of examination	Practical/Viva			
	Weightage Distribution	CA	MTE	Practical/Viva	
		60%	0%	40%	
	Text book/s*	A textbook of Computer Accounting – Michael Fardon			
	Other References	✓ Financial Accounting: Concepts and Applications– J R Monga, Mayoor Publications ✓ Financial Reporting and Analysis- Elliott and Elliott, Prentice Hall International			

CO-PO Mapping:

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	-	2	2	-	-	-	-
CO2	2	-	1	-	2	-	-	-	-	-
CO3	2	1	-	-	3	-	-	-	-	-
CO4	1	-	-	1	-	2	-	-	-	-

Income Tax-Law and Practices

School: SBS Batch : 2017- 2020 Program: B.COM/ B.COM ACCA/BBA ACCA Current Academic Year: (2019-2020) Branch: Semester: IV		
1	Course Code	BCM 233
2	Course Title	Income Tax-Law and Practices
3	Credits	4
4	Contact Hours (L-T-P)	04-0-0
	Course Status	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. This module provides the basic knowledge about the structure of direct tax and GST 2. It provides the basic knowledge about the levy of tax. 3. It deals with all the provisions for computation of total income of the employee. 4. It also aims to provide practical knowledge regarding payment of direct tax
6	Course Outcomes	<p>CO1: Describe the concept of Tax and its significance. demonstrate the different key terms used in income tax law</p> <p>CO2: Discuss the Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company, Association of Persons.</p> <p>CO3: Solve the practical problems in computation of taxable income under the different heads of income.</p> <p>CO4: Illustrate to compute the tax liability of individual.</p>
7	Course Description	This course is an introduction to fundamental concepts of Indian taxation, including the definition of income, the computation of tax liability, exclusions from income, basis, deductions available for individuals in computing taxable income, and assignment of income. This course is design for B.COM (Hons) as well ACCA.

8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Income Tax	
	A	Introduction to the income tax: meaning and features. Direct tax vs. Indirect Tax, an introduction to GST, Component of GST- SGST, CGST and IGST, Tax avoidance vs. tax evasion	CO1
	B	Assessment Year, Previous Year, Casual income, person, Assessee, Gross Total Income, Total Income,	CO1
	C	Agricultural Income- Meaning and computation, Difference between exemption and deduction	CO, CO3
	Unit 2	Residential status	
	A	Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company, Association of Persons (AOPs).	CO2
	B	Receipt of Income, Accrual of Income, Income deemed to accrue or arise in India; Indian income vs. Foreign income, Tax incidence on an individual, Tax Rates and Computation of Tax	CO 2, CO3
	C	Income Exempt from Tax under section 10, Different heads of Income	CO1, CO2
	Unit 3	Computations of Income from Salary	
	A	Basis of charge of salary income, Different forms of salary, tax provisions of Pension and Gratuity, Different Allowances- fully Taxable, fully Exempted and partially taxable. Computation of House rent allowances	CO3
	B	Perquisites – When taxable and not taxable, Valuation of perquisites for rent free accommodation and motor car,	CO3
	C	Tax treatment of Provident Fund, Deductions from Salaries, Deduction under section 80C and 80 D, Problems on computation of Salary Income	CO3, CO4
	Unit 4	Computations of Income from House property and Business	
	A	Basis of Charge, Determination of Annual Value Under Section 23, Computation of Annual Value/Net Annual Value	CO1, CO3
	B	Deductions from Income under the head House Property, computation income from house property	CO2
	C	Computation of Income under the head “Profits and Gains from Business or Profession	CO3, CO4
	Unit 5	Computations of Income from capital gain and other sources	
	A	Capital gain- meaning and types, Capital assets, Transfer of capital assets	CO1
	B	Computation of short term capital gain and long term capital gain.	CO3, CO4
	C	Income from others sources- meaning and chargeability, Computation of Income from Other Sources	CO1, CO3

	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi			
	Other References	2. Systematic approach to income tax-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) 4. Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication)			

Program outcomes & Course outcome mapping table

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

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Audit and Assurance

School: School of Business Studies Batch : 2018-2021 Program: B.COM /BBA ACCA-V Current Academic Year: 2020-2021 Branch:Semester: V		
1	Course Code	BCM 322
2	Course Title	Audit and Assurance
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> 1. This subject aims to provide a basic working knowledge and understanding of the concept of Auditing and an overview of the process of carrying out the assurance engagements. 2. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit. 3. Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. 4. Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity & its environment, assesses the risk of material misstatement, planning of audit and understanding the process of verification and vouching.
6	Course Outcomes	<p>CO1: Define and describe the objective and general principles of Audit and Assurance engagements.</p> <p>CO2: Identify the significance of auditing and assurance principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing & assurance related engagements.</p> <p>CO3: Apply & carry out the preparation of an Audit Plan and programme and its execution/ with its related /Understanding the use and evaluation of Internal control systems by Auditors.</p>

		CO4: Explain the General Considerations in relation to the appointment/Qualifications Disqualification of Auditors in the Companies and reporting mechanism and statement on review and reporting. Discuss current developments in auditing and other assurance services.
7	Course Description	The course is aimed for the students Studying B.COM (ACCA) and majoring in Accounting and Finance. The goal of this course is to provide students with an overview of Audit and assurance of financial statements taking into account current practices adopted globally. The discipline introduces assurance as a service, its regulation standards and the process and chronology of audit to the students. The aim of this course is to ensure students understand the different aspects of Auditing & assurance process and the assessment of internal controls and gathering of evidence on an assurance engagement.
8	Outline syllabus	
	Unit 1	Fundamentals of Auditing and Assurance-Framework
	A	Introduction to the concept of Auditing and Assurance. /Meaning of Audit/Principal aspects to be covered in Audit/Benefits of Auditing & Limitation of Auditing.
	B	External Audits- Corporate Governance- Professional Ethics , ACCA Code of Ethics and Conduct vs ICAI Code of Ethics.
	C	Internal Audit and Governance, Differences between External and Internal Audit , The Scope of Internal Audit Function ,outsourcing and internal Audit assignments.
	Unit 2	Audit Planning and Risk Assessment
	A	Audit Plan & Audit Programme/Advantages and Disadvantages, Audit Evidence, Essentials of Audit evidence, Factors considered while obtaining audit evidence and techniques of obtaining Audit evidence.
	B	Assessment of Audit Risks –Understanding the entity and its environment –Frauds –Audit planning process and Documentation.
	C	Concept materiality, Concept of True and Fair Disclosure of Accounting policies, Materiality in planning and performing audit, analytical procedures and SA on external confirmations. Audit Working papers and obtaining certificate from Management.
	Unit 3	Internal Control
	A	Internal Control Systems – Concept, Environment, Inherent limitation, Accounting and Financial controls, Internal control. The Use and evaluation of Internal control Systems by Auditors.

	B	Computerized Information System, Internal Check and Internal Audit.	CO3,CO4						
	C	General IT controls and applications- Control objectives, procedures and activities, Communication on Internal control.	CO3,CO4						
	Unit 4	Audit Documentation & Testing							
	A	Vouching and Verification, Audit working papers , Audit files , Audit of Cash Transactions, Audit of Trading Transactions, and Analytical Procedures.	CO1,CO3						
	B	Audit of Ledgers and Balance Sheet and Verification of Assets and Liabilities.	CO2,C03						
	C	Audit Sampling and other means of Testing, the audit of specific items- computer assisted audit techniques-The work for others-Not for profit organization.	CO3,CO4						
	Unit 5	Analytical Review and Reporting Procedures							
	A	Review and Reporting Subsequent events- Purpose /Responsibilities , Procedures.	CO3,CO4						
	B	Going Concern – significance, importance and needs written representations- Audit finalizations	CO3,CO4						
	C	Final review- Audit Reports- basic Elements –Unmodified audit opinions/Audit of Limited Companies/ Section 177 of the Companies Act,2013 and allied provisions therein.	CO3,CO4						
	Mode of examination	Theory							
	Weightage Distribution	<table><tr><td>CA</td><td>MTE</td><td>ETE</td></tr><tr><td>30%</td><td>20%</td><td>50%</td></tr></table>	CA	MTE	ETE	30%	20%	50%	
CA	MTE	ETE							
30%	20%	50%							
	Text book/s*	Kamal Gupta, Ashok Arora : Fundamentals of Auditing: Tata McGraw Hill Education Limited 9. Kamal Gupta : Contemporary Auditing: Tata McGraw Hill Education Limited							
	Other References	Audit and Assurance ,Kaplan Publishing ,2016 Audit and Assurance ,BPP learning Media Ltd Institute of Chartered Accountant of India –Auditing and Assurance Standards.							

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	1	2	-	2	2	2	-	-
CO2	1	2	2	-	-	-	1	2	-	-
CO3	-	-	2	2	2	2	2	2	2	-
CO4	-	-	2	2	2	2	2	2	2	-

MICRO FINANCE AND RURAL CREDIT

School: School of Business Studies (SBS)

Batch : 2016-19

Program: B.B.A

Current Academic Year: 2010 -21

Branch: Semester: 5 (Finance)

1	Course Code	
2	Course Title	MICRO FINANCE AND RURAL CREDIT
3	Credits	3
4	Contact Hours (L-T-P)	4-0-1
	Course Type	Discipline Specific Elective
5	Course Objective	The objective is to Make the students understand the Concept of Micro Finance and Rural Credit . This is a very new and Exciting area of Study and became popular across the Globe after Md Yunus of Banagladesh won the Nobel Peace Prize for Promoting this Concept . The study can give the insight to the Students to use this for the development and Growth of Our Country.
6	Course Outcomes	On completion of this module the student will be able to: CO1.Describe the Concept of Micro Finance and its ability to bring Social Changes. CO2. Discuss the Important work done by some of the Key Innovators in this Concept. CO3. Select the right strategy of Growth and Changing the livelihood.. CO4. Assess the different Models of Micro Finance and have a conceptual understanding. CO5. Choose the right mix of Rural Development. CO6 Prepare the application aspects of all the concept of Rural Development and its ability to change the different aspects.
7	Course Description	The course talks about the development of Micro Finance and Rural Credit and understanding of Conceptual meaning of these two aspects.
8	Outline syllabus	
	Unit 1	Introduction To Micro Finance
	A Concept	Concept of Micro Finance and Micro Credit
	B Evolution	Evolution of Micro Finance in South Asia with Focus on Grameen Bank Model of Bangladesh founded by Muhammad Yunus.
	C Regulatory and Growth in India	Growth of Micro Finance with special focus on Indian Perspective . Regulatory aspect of Micro Finance in India.
		CO Mapping
		CO 1, CO2
		CO 1,CO2
		CO 1,CO2

	Unit 2	Micro Finance and Livelihood Approach	
	A Social Security	Micro Finance and Social Security .	CO 2, CO 3
	B Livelihood approach	Livelihood approach of Micro Finance and strategies to Growth through all round Development.	CO 2, CO 3
	C SHG Group	Importance of Self Help Group (SHG) for Sustainable Model Creation and Challenges.	CO 2, CO 3
	Unit 3	Models of Micro Finance	
	A Models	Different Models of Micro Finance (NABARD,BASIX and BANDHAN Models)	CO 2,CO 4
	B Problems and Prospects	Success Stories , Problems and Prospects of Micro Financing in Rural Areas.	CO 2, CO4
	C Entrepreneurial Development	Micro Finance and Entrepreneurial Development. Specific Cases of Rural Women.	CO 2,CO 4
	Unit 4	Concept of Rural Credit	
	A Concept	Rural Credit System and Role of Rural Credit in Rural Development.	CO 5
	B Evolution	Evolution and Growth of Rural Credit System In India.	CO 5
	C Agri Credit	Agricultural Committee and Agricultural Credit Review Committee.	CO 5
	Unit 5	Growth of Rural Credit	
	A Non Farm Credit	Rural Credit to Non-farm Sector, Credit for small and marginal entrepreneur	CO 5, CO6
	B Role Of Government Institution	Role of Government Institutions towards facilitating Rural Credit.	CO 5, CO6
	C Role of Non Government Institution	Role of Non- Government/ Semi Government / Quasi-Government Institutions. Growth and Present trend of Rural Financing towards Small scale and Cottage Industries	CO6

	Mode of examination	Theory /Practical/Viva			
	Weightage Distribution	CA 30%	MTE 20%	ETE 50%	
	Text book/s*	Micro Credit Financing in India- Dr Monika Bohra Rural Credit in India- C.S .Rayudu			
	Other References	The students should read on Normal and One Economical Paper daily and should keep them updated on all the Concept through various websites.			

Program Outcome Vs Course Outcomes Mapping Table:

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

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

E-Business

School: SBS
Batch: BBA (2018-21)
Program: BBA
Current Academic Year: :2020-21
Branch: Semester: V

1	Course Code	
2	Course Title	E-Business
3	Credits	4
4	Contact Hours (L-T-P)	3-1-1)
	Course Status	
5	Course Description	This undergraduate course is intended to teach and understand to the students the principles and practices of the E-business in industry
6	Course Objective	The course aims: <ol style="list-style-type: none"> 1. Acquaint students with a fundamental understanding of the environment and strategies in e-business/e-commerce 2. Provide an overview of the hardware, software, servers, and the parts that make up the enabling “railroad” for e-business/e-commerce. 3. Provide a fundamental understanding of the different types and key components on business models in e-business/e-commerce 4. Understand the traditional and new communication/marketing approaches that create competitive advantage in e-business/e-commerce
7	Course Outcomes	The student will be able to: CO1: To define the students with an in-depth understanding of the E-business. CO2: To make the students describe an E-Business approach for E-business practices with decision making CO3: The students should interpret the issues relating to the changing global business environment

8	E-business		CO Mapping
	Unit A	Introduction & Business Models	
	A 1	<ul style="list-style-type: none"> Early business information interchange efforts – Emergence of the Internet – the emergence of WWW; Advantages and disadvantages of e-commerce. 	CO1
	A 2	<ul style="list-style-type: none"> E-Business models - C2C, C2B, B2B models. 	CO1,CO2
	A 3	<ul style="list-style-type: none"> Value Chain model, advertising model, community model manufacturer model. 	CO1, CO2
	Unit B	Network Infrastructure	
	B 1	<ul style="list-style-type: none"> Network Infrastructure supporting electronic commerce; Role of World Wide Web 	CO1, CO2,
	B 2	<ul style="list-style-type: none"> Internet Client-Server Applications; Networks and Internets, Internet Standards and Specifications 	CO1, CO3
	B 3	<ul style="list-style-type: none"> Client-Server Network Security, Security Threats, Data and Message Security 	CO1, CO2, CO3.
	Unit C	E-Marketing & Advertising	
	C 1	<ul style="list-style-type: none"> Traditional Marketing Vs. Digital Marketing; Online Marketing, Case study 	CO1,CO2
	C 2	<ul style="list-style-type: none"> New Age Information Based Marketing, Advertising on Internet 	CO2,CO3
	C 3	<ul style="list-style-type: none"> The Online Marketing Process 	CO1, CO2
	Unit D	Consumer Oriented Electronic Commerce	
	D 1	<ul style="list-style-type: none"> Consumer-Oriented Applications, Mercantile Process Models – Consumer Perspective, Merchant Perspective 	CO1, CO3
	D 2	<ul style="list-style-type: none"> E-Payment Systems – Types, Digital Token Bases Systems, Smart Cards, Credit Card Based Systems, Risks & Design, Case study 	CO1,CO2, CO3
	D 3	<ul style="list-style-type: none"> Main concepts in internet banking, Digital payment requirements, Electronic Cash 	CO1,CO4
	Unit E	E-CRM	
	E 1	<ul style="list-style-type: none"> Customer Relationship Management on the Internet, Case study 	CO1, CO3
	E 2	<ul style="list-style-type: none"> Online CRM Capabilities & Its Impact On Business 	CO1, CO2, CO3
	E 3	<ul style="list-style-type: none"> E-SCM – Supply chain management, Ways to Reduce Inventory, Case study 	CO1,CO3

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	1. Strauss, J., El-Ansary, A., & Frost, R., <i>E-Marketing</i> , 4 th Edition, Prentice Hall of India 2. Kalakota & Whinston, <i>Frontiers of Electronic Commerce</i> , Pearson Education			
	Other References	Joseph, S.J., P.T., (2012) <i>E-Commerce: An Indian Perspective</i> , (4th edition), New Delhi: PHI Learning			

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	-	1	2	3	2	3
CO2	2	1	2	-	2	1	2	2	3
CO3	3	2	3	1	1	1	3	2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Business Communication

School: SBS

Batch: 2018-21

Program: BBA

Current Academic Year: 2020-21

Branch:Semester: V

1	Course Code	BBA 268
2	Course Title	Business Communication
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory /Elective/Open Elective
5	Course Objective	<p>The objectives are:</p> <ol style="list-style-type: none"> 1. To make students understand basics of Business Communication and their functional relationship with business & management. 2. To hone students' writing skills. 3. To develop their Speaking and listening skills. 4. To enable students to apply various communication skills effectively.
6	Course Outcomes	<p>CO1: The students will be able to understand basics of Business Communication and their relevance to business growth.</p> <p>CO2: The students will be able to develop speaking skills.</p> <p>CO3: The students will be able to draft effective professional documents.</p> <p>CO4: The students will be able to apply various communication skills for business/Professional growth.</p>
7	Course Description	<p>This course is designed to give students a comprehensive view of communication, its scope and importance in business and professional world. The course aims at developing skills of effective written and oral communication in students. It will provide students the tools necessary to make their way in different business and corporate environments.</p>
8	Outline syllabus	CO Mapping
	Unit 1	Business Communication
	A	Introduction of Business Communication
	B	Forms & Flows of Business Communication
	C	Process of and Barriers to Communication

	Unit 2	Non-Verbal Communication			
	A	Role of Non-Verbal Communication			CO1, CO4
	B	Classification of Non-Verbal Communication			CO1, CO4
	C	Practical exposure & guidelines for developing Non-Verbal Communication			CO1, CO4
	Unit 3	Articulation Skills			
	A	Paralinguistic feature, Art of Speaking, Goals of Speaking, Styles of Speaking, Guidelines for developing speaking skills			CO2
	B	Extempore, Speech Delivery			CO2
	C	Debate			CO2
	Unit 4	Writing Skills			
	A	7 Cs of Communication			
	B	Letter Writing: Sales, Order, Complaint, Adjustment, Claim, Enquiry letters			
	C	Email Writing, WhatsApp Messaging in Professional/Formal Environment			
	Unit 5	Listening Skills			
	A	Listening as a management tool			
	B	Barriers to listening			
	C	Guidelines for improving listening skills			
	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	P.D.Chaturvedi & Mukesh Chaturvedi, Business Communication: Concepts, Cases, and Applications. Pearson			
	Other References				

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	3	2	2	2	1	--
CO2	2	1	2	1	3	2	--	1	--	--
CO3	3	3	2	3	3	2	1	1	--	--
CO4	3	2	2	2	3	2	2	1	1	--

Industrial Law

School: School of Business Studies

Batch : 2018-21

Program: BCom /BCom ACCA

Current Academic Year: 2020-21

Branch:Semester: V

1	Course Code	BCM311
2	Course Title	Industrial Law
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Discipline Specific Elective
5	Course Objective	The objective of this course is to give a basic orientation to the students about industrial rules and regulations. It seeks to make students aware of the economic cost and expenses incurred to organisations in circumstances of disputes between employer and employee as well under the social security legislations.
6	Course Outcomes	On the completion of the course the student will be able to: CO1: To describe the issues in labour-management relations CO2: To appraise the employers of the labour compliances in an organisation/factory CO3. To know and utilize the benefits of various social security legislations CO4: To identify the grounds of entitlement of workers to payment of wages, gratuity and bonus CO5: To explain the various welfare provisions available to woman and children, issues relating to contract Labour .
7	Course Description	The course introduces the students to the basics of Industrial Law.
8	Outline syllabus	CO Mapping
	Unit 1	
	A	Industrial Disputes Act, 1947: Definition – Appropriate Government, Industry, Authorities CO1,CO2
	B	Industrial Disputes Act, 1947: Strikes Lockouts, Lay Offs, Retrenchment and Closure, Grievance Redressal Machinery CO1,CO2
	C	The Trade Union Act, 1926 –Membership, Registration, Rights and Liabilities of Trade Union members CO1

	Unit 2	Laws related to Health, Safety and Welfare			
	A	The Factories Act 1948: (Provisions related to Health, Safety and Welfare)			CO2
	B	The Employee Compensation Act, 1923 Provisions – Employers liability for compensation (S-3 to 13)			CO2
	C	Rules as to Compensation (Sec 4 to Sec 9) (14 A & 17)			CO2
	Unit 3	Social Legislation			
	A	Employee State Insurance Act 1948			CO3
	B	Employees Provident Fund Act 1952			CO3
	C	Unorganised Workers' Social Security Act, 2008			CO3
	Unit 4	Laws Related To Compensation Management			
	A	The Payment of Wages Act 1948			CO4
	B	Payment of Bonus Act, 1965 – Meaning, Eligibility and Disqualification, (No calculations)			CO4
	C	The Payment Of Gratuity Act, 1972 (No calculations)			CO4
	Unit 5	Miscellaneous Laws (Basic provisions)			
	A	Maternity Benefit Act, 1961			CO5
	B	Child Labour (Prohibition & Regulation) Act, 1986			CO5
	C	Contract Labour (Regulation & Abolition) Act, 1970.			CO5
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Labour and Industrial Laws, P.K.Padhi, Second Edition, PHI publications			
	Other References	<ul style="list-style-type: none"> • Introduction to Labour and Industrial Law, Avtar Singh and Harpreet Kaur, Third edition, LexisNexis • Handbook of Industrial Law, N.D.Kapoor, Twelfth updated edition, Sultan Chand and Sons • Malik, P.L., (2001) Industrial Law, Vol. 1 & 2, Easter Book Company • Malhotra, The Law of Industrial Disputes, (1988) • Misra S.N., Labour and Industrial Laws (1997), Central Law Publications, Allahabad. • Bare Acts <ul style="list-style-type: none"> ○ Industrial Disputes Act, 1947 ○ Maternity Benefit Act, 1961 ○ Contract Labour (Regulation & Abolition) Act, 1970. ○ Child Labour (Prohibition & Regulation) Act, 1986 			

		<ul style="list-style-type: none"> ○ The Payment Of Gratuity Act, 1972 ○ The Payment of Wages Act 1948 ○ Payment of Bonus Act, 1965 ○ Unorganised Workers' Social Security Act, 2008 ○ Employees Provident Fund Act 1952 ○ Employee State Insurance Act 1948 ○ The Workmen's Compensation Act, 1923 ○ The Trade Union Act, 1926 	
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POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	-	-	-	1
CO2	2	1	1	3	1	-	1	2	1
CO3	2	2	1	3	2	1	1	2	1
CO4	2	2	1	3	1	2	1	2	1
CO5	2	2	1	1	2	-	-	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Investment Management

School: SBS Batch : 2016-19 Program: B.COM / BBA ACCA Current Academic Year: 2020 Branch: Semester: VI		
1	Course Code	BCM 313
2	Course Title	Investment Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Discipline Specific Elective
5	Course Objective	<ul style="list-style-type: none"> • Introduction to various kinds of investments. • Understand primary and secondary markets and their functioning • Understand the various ways of valuation of investments. • Introduction to Portfolio management and Financial Derivatives
6	Course Outcomes	On completion of this module the student will be able to: CO1. Describe key terms and concepts of financial market. CO2. Estimation of risk and return for investment in Share, Debentures and Bonds. CO3. Calculate market value of equity share and debentures CO4. Classify various innovations in financial derivatives
7	Course Description	Investment Management deals with the understanding of key concepts and terms of financial markets, calculation of risk and return for various investment avenues, calculation of intrinsic value of shares and debentures and also an insight for financial derivative market.
8	Outline syllabus	CO Mapping
	Unit 1	Overview of Capital Market
	A	Introduction to capital market: Primary and Secondary market
	B	Stock Exchange – Introduction and function, New Issue Markets - Meaning, process and parties to an IPO and their roles.
	C	Regulatory Mechanism: SEBI and its role in Investor Protection.

	Unit 2	Risk & Return			
	A	Theoretical concept of Risk and Return			CO1,CO2
	B	Types of risks: systematic and unsystematic risk and other components of risk			CO1,CO2
	C	Measures of risk and return (calculation)			CO2
	Unit 3	Valuation of Bonds			
	A	Nature and Concept of bonds Types of bonds			CO2,CO3
	B	Yield to Maturity, Yield to Call			CO3
	C	Valuation of bond			CO3
	Unit 4	Valuation of Equity			
	A	Nature of equity instruments Types of Shares Valuation of Preference shares			CO1,CO3
	B	Valuation of Equity: Dividend Discount Models – Single Period model, Multi Period model, Zero Growth model, Constant Growth model, Variable Growth model			CO2,CO3
	C	Valuation through PE ratio			CO2,CO3
	Unit 5	Portfolio and Financial derivatives			
	A	Theoretical concept of Portfolio, Diversification Theoretical concept of Portfolio Risk & return			CO1,CO4
	B	Introduction to Mutual Funds: Meaning, Structure, Advantages and Types.			CO1,CO4
	C	Introduction to Financial Derivatives: Meaning, Characteristics and types: Forward contracts, Future Contracts, Option Contracts.			CO1,CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	3. Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.) 4. Chandra P - Investment Analysis and Portfolio Management (Tata Mc Graw Hill)			
	Other References	1. Chandra P - Investment Analysis and Portfolio Management (Tata Mc GrawHill) 2. Fischer and Jordan - Security Analysis and Portfolio Management (Prentice-Hall, 1996, 6th edition) 3. Ranganatham - Investment Analysis and Portfolio			

		Management (Pearson Education, 1st Ed.) 4. Bodie, Kane, Marcus & Mohanti - Investment and Indian Perspective (TMH, 6th Ed.). Online Resources: www.sebi.gov.in www.amfiindia.com www.capitalmarket.com www.nsdl.co.in www.bseindia.com www.bondmarkets.com www.nse-india.com etc	
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POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1	2	1	1	1
CO2	2	3	1	1	-	2	1	1	1
CO3	2	2	1	1	1	2	1	1	1
CO4	2	2	1	1	-	2	1	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

ADVANCED FINANCIAL MANAGEMENT

School: SBS Batch : 2018-21 Program: BBA/B.Com. ACCA Current Academic Year: 2020 - 2021 Branch: Semester :VI		
1	Course Code	BCM327
2	Course Title	ADVANCED FINANCIAL MANAGEMENT
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1.To acquaint the students with the concepts of AdvancedFinancial Management and the significance of decision making in finance. 2. To highlight the necessity of managing different risks associated with financing. 3. To appreciate the relevance of different tools used for risk management.
6	Course Outcomes	On completion of this module, the students will be able to CO1:describe the role & responsibilities of Financial Manager. CO2:estimate the risk associated with the project. CO3:apply different tools used to hedge interest rate risk and foreign currency risk. CO4:compare the risk associated with different proposals and prioritize the investment.
7	Course Description	This is an introductory course in Advanced Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems.
8	Outline syllabus	CO Mapping
	Unit 1	Role & Responsibilities of Financial Manager
	A	-Understand the Key Areas of Responsibility for the Financial Manager. - Understand Agency theory and Strategies for the resolution of stakeholder conflict.
	B	-Objective, Purpose, Content and Key Requirements of Integrated Reporting. -Understand Behavioral Finance and Efficient Market Hypothesis. -Discuss different types of biases as an investor.
	C	-Concept, calculation & implication of Macaulay Duration, -Concept, calculation & implication of Modified Duration.

		-Concept, Calculation & Implication of Risk adjusted WACC - Concept, calculation & implication of Adjusted present value technique (APV).	
	Unit 2	International Operations & International Investment Appraisal	
	A	-Discuss practical reasons for International Trading. - Understand different types of Trade Barriers. -Discuss Trade agreements & common markets with reference of (WTO, IMF, World Bank).	CO1, CO2
	B	-Understand Strategic Issues for MNCs. -Calculation for Forecasting foreign exchange rates by Parity, cross rate & changing inflation rates method.	CO3, CO4
	C	-Understand the impact of taxation, intercompany cash flows and remittance restrictions. -Calculation of Working Capital requirement in foreign projects. -Calculation of NPV & Free cash flows in foreign projects	CO2
	Unit 3	The Financing Decision & Option Pricing	
	A	-Understand Modigliani and Miller's Theory - Static Trade- off Theory & Pecking order theory	CO2
	B	-Overview of Specific Debt Financing Options like Bond Issue, Debenture Issue, Convertible Bond Issue, Mezzanine Finance, Syndicated Loan. -Overview of Specific foreign currency financing options like Eurocurrency Loans, Syndicated Loans, Syndicated Credits, Multiple Option Facilities, Euronotes, Eurobonds.	CO2, CO4
	C	- Introduction of Call Option, Put Option & drivers of option value, also the effects of drivers of option value. - Understand the Black-Scholes model & how it is used to value call options	CO4
	Unit 4	Foreign Exchange Risk Hedging & Strategic Aspects of Acquisitions	
	A	- Introduction to various types of forex risk. -Introduction, advantages & disadvantages of Forward contracts. - Characteristics & Forecasting Future Contracts. - Introduction & calculations of Currency options.	CO3, CO4
	B	-Types of Merger & Acquisitions. - The reasons for growth by acquisition or merger	CO1
	C	-Definition & sources of Synergy, Defences against hostile takeover bids. -Understand the advantages & disadvantages of different forms of consideration for a takeover.	CO2, CO4
	Unit 5	Interest Rate Risk Hedging	
	A	- Introduction & Calculation of Interest rate risk & Forward	CO2, CO4

		Rate Agreements (FRAs). -Introduction of Options on FRAs			
	B	- Introduction & Calculation of Interest Rate Futures & Options on Interest Rate Futures			C02, CO4
	C	- Introduction of Caps, Floors & Collars - Comparison of options & Futures			C03, CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30	20	50	
	Text book/s*	Advanced Financial Management by Association of Chartered Certified Accountants (ACCA)- (Kaplan Publishing)			
	Other References	Advanced Financial Management, Becker Educational Development Corp., 2016			
		Advanced Financial Management, Kaplan Publishing, 2016			
		Advanced Financial Management, BPP Learning Media Ltd., 2016.			

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

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Advanced Performance Management

School: School of Business Studies

Batch : 2018-2021

Program: B.COM/ BBA ACCA-VI

Current Academic Year: 2010-2021

Branch:Semester: VI

1	Course Code	BCM328
2	Course Title	Advanced Performance Management
3	Credits	3
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> Provide relevant knowledge, skills to the students for exercising professional judgment in selecting and applying strategic management accounting techniques in different business contexts. Enable the students in realising the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics. Equip students to contribute to the evaluation of performance of an organisation and its strategic development. Align the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations.
6	Course Outcomes	<p>CO1: Define and describe the Strategic Planning and Control models for assessing the organizational performance.</p> <p>CO2: Identify the key external influences on Organizational performance.</p> <p>CO3: Apply appropriate strategic performance measurement techniques for improving organization performance.</p> <p>CO4: Explain the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure.</p>
7	Course Description	<p>This course examines the importance of an effective performance management system in helping organizations define and achieve short and long term goals. It explains and reinforces the concept that performance management is not a one-time supervisory event, but an ongoing process of planning, facilitating, assessing, and improving individual and organizational performance.</p>

8	Outline syllabus		CO Mapping
	Unit 1	Strategic Planning & Control	
	A	Concepts of Strategy, Strategic planning ,levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance management and its role in strategic planning and Control.	CO1, CO2
	B	Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter's generic strategies and 5 forces model.	CO2,CO4
	C	Changes in the business structure, Environmental and ethical Issues.	CO2,CO3
	Unit 2	Impact of Risk & Uncertainty on Organizational performance	
	A	Concept of risk and uncertainty /Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management.	CO2,CO3
	B	Assess the impact of different risk appetities of stake holders on performance management. Risk analysis techniques assessing business performance.	CO3,CO4
	C	Evaluate how risk and uncertainty play an important role in the long term strategic planning and decision making,	CO3,C04
	Unit 3	Performance Management systems and Designs	
	A	Understanding of the performance management systems and designs, Measures of Corporate performance, measuring divisional and evaluating functional performance.	CO3,CO4
	B	Sources of management information and Recording and processing methods,	CO3,CO4
	C	Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data.	CO3,CO4
	Unit 4	Strategic Performance and Measurement	
	A	Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA	CO1,CO3
	B	Divisional performance and Transfer pricing issues.	CO2,C03
	C	Non-Financial Performance indicators & Performance	CO3,C04

		Management and Strategic Human Resource Management issues.			
	Unit 5	Performance Evaluation & Corporate Failure			
	A	Alternative views of performance measurement and management.			CO3,CO4
	B	Strategic performance issues in complex business structures.			CO3,CO4
	C	Predicting and preventing corporate failure			CO3,CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	ACCA- Advance Performance Management- KAPLAN PUBLISHING			
	Other References	ICWA-Cost Accounting/Advance performance reporting			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	1	2	-	2	2	2	-	-
CO2	1	2	2	-	-	-	1	2	-	-
CO3	-	-	2	2	2	2	2	2	2	-
CO4	-	-	2	2	2	2	2	2	2	-

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Insurance and Risk Management

School: SBS Batch : 2018 -2021 Program: BBA/ ACCA Current Academic Year: 2021 Branch: Semester:VI		
1	Course Code	BBA
2	Course Title	Insurance and Risk Management
3	Credits	4
4	Contact Hours (L-T-P)	(4 – 0 - 0)
	Course Type	Discipline Specific Elective
5	Course Objective	1. To acquaint the students with the concept and conduct of Insurance business. 2. To highlight the legal aspects of insurance contracts. 3. To comprehend the working of insurance business.
6	Course Outcomes	On completion of this module, the students will be able to CO1. Identify with the concept of risk management and insurance; legal aspects and the working of insurance business. CO2. Infer the relevance of various insurance categories and products. CO3. Illustrate the process followed by insurance companies and policyholders to get into insurance contract and executing the claims. CO4. Distinguish amongst the various insurance products available in the market.
7	Course Description	This course serves as an introduction to risk management and Insurance is one of the tools to respond to risk. The subject is aimed at providing an insight to Insurance business; principles of insurance, insurance products, insurance regulation, claim settlement procedures and Customer service.
8	Outline syllabus	CO Mapping
	Unit 1	Risk Management and Introduction to Insurance
	A	Concept of risk, Peril, Hazard, Classification of risk, Meaning and Objective of Risk Management, Risk Management techniques – Risk Avoidance, Risk Retention, Risk reduction, Risk Financing. CO1
	B	Meaning of Insurance, Conceptual Framework, Characteristics, Functions, Nature and Scope of Insurance. CO1
	C	History and Development of Insurance; Role and importance of insurance to individuals, business, society and in economic development. Introduction to Reinsurance. CO2,CO4
	Unit 2	Legal aspects and types of Insurance
	A	Insurance Contract and Fundamental principles of insurance being specific contract – Utmost Good Faith, Insurable Interest, Indemnity and its Corollaries, Co-insurance, Condition of average CO1
	B	Concept of Proximate Cause, Adhesion, Waiver & Estoppel, Endorsement, Assignment, Alteration and Nomination. Determination of Premium and Bonuses. CO1
	C	Introduction to Life Insurance – Concept, Benefits and Basic terms, General Insurance (Fire Insurance, Marine Insurance, Auto Insurance, Liability Insurance, Travel Insurance, Medical or Health Insurance) CO2,CO4

	Unit 3	Life Insurance Products and Underwriting			
	A	Traditional Products – Term Assurance, Whole Life Plans, Endowment plans, Money back plans and variations			CO2, CO4
	B	Non Traditional Products - Market Related plans – ULIPs, Annuities, Pension plans and Key Rider benefits.			CO2, CO4
	C	Underwriting – Meaning, Importance/Need, Medical Underwriting, Non-medical underwriting and Source of information – Proposal and its scrutiny- Medical report, Agents' confidential report, Role of Actuaries.			CO3
	Unit 4	Claim Settlement and Customer Service			
	A	Types of claim in Life insurance, Policy servicing – Claims processing, Persons entitled to payment, Rules for Maturity claims, Death claims, Early claims.			CO1, CO3
	B	Customer Service – customer needs, concept of high quality service, Communication and customer relationship, Ethical behaviour, Role of agents in customer services.			CO1, CO3
	C	Grievance Redressal - Overview, Integrated Grievance Redressal System, Consumer Disputes Redressal agencies, Grievance cell in IRDA, Insurance Ombudsman.			CO1, CO3
	Unit 5	Insurance Regulations in India			
	A	The need for regulation, introduction of Insurance Act.1938, IRDA (Authority) – duties, powers and its functioning			CO1, CO3
	B	IRDA Regulation 2015 (Obligations of Insurers to Rural or Social Sectors); IRDA Regulation 2000(Insurance: Advertisements and Disclosure);			CO1, CO3
	C	IRDA Regulation 2000(Licensing of Insurance Agents), Appointment, Code of Conduct, Suspension ;IRDA (Protection of Policy Holders Interest)			CO1, CO3
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Risk Management & Insurance – S. Arunajatesan, T.R. Viswanathan			
	Other References	1.Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi) 2. GangulyAnand - Insurance Management (New Age International Publishers, New Delhi) 3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York) 4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi)			

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

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Strategic Business Leader

School: SBS Batch : 2018-2021 Program: BBA B.COM/BBA ACCA Current Academic Year: 2021 Branch:Semester: VI		
1	Course Code	BCM 333
2	Course Title	Strategic Business Leader
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1. Understand the concept of leadership, organizational culture and overall ethical culture of an organization. 2. Understand the strategic position of the organization versus internal and external environment of the firm. 3. Understand the role of CSR and governance issues that may exist in an organization. 4. Understand risk profile, internal control and audit system of an organization. 5. Understand innovation, performance excellence and change management of an organization.
6	Course Outcomes	CO1: The student will be able to apply leadership and ethical skills in the context of an organization CO2: The student will be able to evaluate various feasible strategic options available to a firm CO 3 The student will be able to evaluate the effectiveness of the governance and the agency system of an organization. CO4: The student will be able to analyse and evaluate risk profile and audit system disruptive technologies and leading and managing projects. of an organization
7	Course Description	This course gives an overview of what does the strategic business leader needs to be cognizant of before taking decisions in terms of strategy, leadership, governance, risk, audit and innovation landscape of the organization.

8	Outline syllabus			CO Mapping
	Unit 1	Leadership		
	A	Qualities of leadership		CO 1
	B	Leadership and organizational culture		CO 1
	C	Professionalism, ethical codes and the public interest.		CO 1
	Unit 2	Strategy		
	A	Concepts of strategy		CO 2
	B	External analysis and competitive forces		CO 2
	C	Internal analysis and strategic choice		CO 2
	Unit 3	Governance		
	A	Agency; Stakeholder analysis and CSR		CO 3
	B	Governance scope and approaches; reporting to stakeholder		CO 3
	C	The board of directors and public sector governance.		CO 3
	Unit 4	Risk, Organizational Control and Audit		
	A	Risk Identification, assessment and measurement		CO 4
	B	Managing, monitoring and mitigating risk		CO 4
	C	Internal control, audit and compliance		CO 4
	Unit 5	Innovation, performance excellence and change management		
	A	Disruptive technologies and enabling success		CO 5
	B	Change management		CO 5
	C	Leading and managing projects		CO 5
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	Strategic Business Leader Exam Kit Sept 2018-June 2019		
	Other References	None		

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

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

FUNDAMENTALS OF DERIVATIVES

School: SBS Batch : 2018-2021 Program: B.COM Current Academic Year: 2020-21 Branch: Semester: VI		
1	Course Code	B. COM/BBA ACCA
2	Course Title	FUNDAMENTALS OF DERIVATIVES
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Discipline Specific Courses
5	Course Objective	1. To provide students with an understanding of the basic tools employed in managing financial risks. 2. To emphasis on how firms use a range of derivative instruments including forward, futures, options, and swap contracts to manage financial price risks. 3. To make available students with a strong theoretical base and sound analytical skills.
6	Course Outcomes	On completion of this module, the students will be able to CO1: describe the basic types of derivatives, their payoff functions, their developments, and the economic roles they play in the financial markets CO2: explain the mechanism of futures and forward contracts and trading strategies using these derivatives. CO 3 : explain the mechanism of Call and Put options and various pricing models CO4: apply the various tools and techniques used in hedging the risks for enhancing the value of the firm. CO5: understand the swap as a tool for risk hedging and various types of swap contracts.
7	Course Description	This is an introductory course in Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in derivatives, risk and insurance through the use of theory questions and practical problems.

8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Derivatives and Risk Management	
	Introduction to Derivatives	Introduction and types of Derivatives Instruments	CO1
	Role and Development	Role of Derivatives in Hedging Risks , Development of Derivatives Trading in Indian Financial	CO2
	Risk Management	Introduction to risk management , types and various means of managing risk- limitation of risk management	CO2
	Unit 2	Futures and Forward	
	Basic of Forward and Future	Future contracts, Equity Futures, Index Futures, Forward Contracts- Positive Aspects and Negative Aspects of Forward Contracts	CO1
	Pricing of Forward and Future	Stock Future and Stock Index Future	CO3
	Basic Market Concepts and Mechanics	Standardisation of Derivatives Contracts and other basic Concepts	CO1, CO4
	Unit 3	Options	
	Introduction to Options	Meaning and its Silent Features, Types of Options- Call Option and Put Options, Stock Options, Index Options.	CO1
	Determinants	Factors Determining Option Values	CO1
	Option trading strategies	Bionomical Model and Black & Scholes Model for option Valuation	CO3, CO4
	Unit 4	Trading with options	
	Principles of option trading	Basic principles of option trading, strategies involving a single option and a stock,	CO1
	Spreads	Spreads, vertical spreads, combinations	CO3,CO4
	Option Strategy	Hedging with option- fixed hedging, the concept of fixed hedge, naked and covered strategy, stop-loss strategy, zero cost option strategy.	CO1
	Unit 5	Swaps	
	Basics of Swaps	Meaning and Salient Features, Types of Swaps	CO1
	Currency Swaps	Meaning and Mechanism of Currency swaps, Exchange of Interest rates in Currency Swaps	CO1, CO2
	Interest Rate Swaps	Meaning and Role of Interest Rate Swap	CO1, CO2

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Derivatives and Risk Management --- Srivastava Rajiv (Oxford University Press)			
	Other References	1. Derivatives & Risk Management, 1e --- Varma, J R (Tata McGraw- Hill Publishing) 2. Derivatives – Principles and Practice; Sundaram, Das (McGraw Hill Education, Indian Edition) Online Resources: www.capitalideasonline.com www.sebi.gov.in www.capitalmarket.com www.icicidirect.com www.bseindia.com www.nse-india.com www.debttonnet.com www.amfiindia.com www.nsdl.co.in www.bondmarkets.com www.motilaloswal.com			

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

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