गोंय विद्यापीठ
ताळगांव पठार,
गोंय – ४०३ २०६
फोन : +९१-८६६९६०९०४८

(Accredited by NAAC)

ATMANIRBHAR BHARAT
SWAYAMPURNA GOA

Goa University
Taleigao Plateau, Goa-403 206
Tel : +91-8669609048
Email : registrar@unigoa.ac.in
Website : www.unigoa.ac.in

GU/Acad –PG/BoS -NEP/2024/94 Date: 14.05.2024

Ref: GU/Acad –PG/BoS -NEP/2023/102/25 dated 14.06.2023

CIRCULAR

In supersession to the above referred Circular, the Syllabus of various specializations for Semesters III to VIII for the Bachelor of Commerce Programme approved by the Standing Committee of the Academic Council in its meeting held on 10th May 2024 is enclosed. The common syllabus of the Semester I and II approved earlier is also enclosed.

The Dean/ Vice-Deans of the Goa Business School and Principals of the Affiliated Colleges offering the Bachelor of Commerce Programme are requested to take note of the above and bring the contents of the Circular to the notice of all concerned.

(Ashwin Lawande)
Assistant Registrar – Academic-PG

To,

The Principals of Affiliated Colleges offering the Bachelor of Commerce Programme.

Copy to:

1. The Director, Directorate of Higher Education, Govt. of Goa
2. The Dean, Goa Business School, Goa University.
3. The Vice-Deans, Goa Business School, Goa University.
4. The Chairperson, BOS in Commerce.
5. The Controller of Examinations, Goa University.
6. The Assistant Registrar, UG Examinations, Goa University.
7. Directorate of Internal Quality Assurance, Goa University for uploading the Syllabus on the University website.

Specialization	Course Code
Semester I and II	
Common for all Specializations	COM
Semester III to VIII	
Financial Accounting	CFA
Cost Accounting	CCA
Business Management	CBM
Banking and Financial Services	CBF

Note: All courses which are offered under more than one specializations during Semester III to VIII are also indicated with COM Course code.

Exit Options:

Award of Certificate in Commerce after Completion of One Year

Students exiting on completion of 1 year (2 Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Certificate in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits as per OA-38.14.2(v)(c).

Award of Diploma in Commerce after Completion of Two Years

Students exiting on completion of 2 years (4 Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Diploma in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits as per OA-38.14.2(v)(c).

Common Programme Structure for Semester I & II

Semester I			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-100	Financial Accounting	4
Minor	COM-111	Principles and Practice of Management	4
Multidisciplinary (Any 1)	COM-131	Accounting for Non-Accountants	3
	COM-132	Fundamentals of Stock Market	3
	COM-133	Marketing for Beginners	3
	COM-134	Geography of Natural and Commercial Resources of Goa	3
	COM-135	Microeconomics	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-141	Computer Applications in Business	3 (1T+2P)
	COM-142	Business Mathematics I	3 (1T+2P)
	COM-143	Soft Skills and Personality Development	3 (1T+2P)
	COM-144	Business Documentation	3 (1T+2P)
	COM-145	Innovation and Start-ups	3 (1T+2P)
Common Value Added	To be opted from the available common value-added courses approved by the respective Board of Studies.		2+2
		Total Credits	**20**
Semester II			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-101	Elements of Cost	4
Minor	COM-112	Fundamentals of Banking	4
Multidisciplinary (Any 1)	COM-136	Warehouse and Inventory Management	3
	COM-137	Tourism and Hospitality Management	3
	COM-138	Management of Micro, Small and Medium Enterprises	3
	COM-139	Geography of Commercial Activities in Goa	3
	COM-140	Economics of Financial Investments	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-146	Business Data Processing and Networking	3 (1T+2P)
	COM-147	Business Mathematics II	3 (1T+2P)
	COM-148	Corporate Secretaryship	3 (1T+2P)
	COM-149	Introduction to Agripreneurship	3 (1T+2P)
	COM-150	Spreadsheet Applications for Business	3 (1T+2P)
Common Value Added	To be opted from the available common value-added courses approved by the respective Board of Studies.		2+2
		Total Credits	**20**

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-100
Title of the Course: Financial Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop conceptual and practical knowledge of financial accounting. 2. To acquaint learners with skills of recording various kinds of business transactions. 3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013. 4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.	
Content:	**Unit 1: Accounting Fundamentals and Depreciation Accounting** Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation – Sinking Fund Method and Insurance Policy Method.	**15 hours**
	Unit 2: Accounting from Incomplete Records Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.	**15 hours**
	Unit 3: Company Final Accounts Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.	**15 hours**
	Unit 4: Investment Accounting Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Ex-interest/dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.	**15 hours**

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	1. Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education. 2. Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting (11th Ed.), Pearson Education. 3. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. 4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 5. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. 6. Goyal, B. K. and Tiwari, HN, (2021). Financial Accounting (6th Ed.), International Book House 7. Goldwin, Alderman and Sanyal (2016). Financial Accounting (2nd Ed), Cengage India Private Limited. 8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. 9. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 10. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic accounting concepts, conventions and accounting standards. 2. Record various kinds of business transactions. 3. Prepare the financial statements as per Companies Act, 2013. 4. Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-111
Title of the Course: Principles and Practice of Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable the learners to describe the competitive landscape of a company using Porter's five force model. 2. To acquaint the learners with skills to interpret the relevance of delegation and decentralization of authority in an organization. 3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination.	
Content:	**Unit 1: Introduction to Management** Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model. **Unit 2: Planning and Organising** Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types. **Unit 3: Staffing and Leading** Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles.	**15 hours** **15 hours** **15 hours**

	Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication. **Unit 4: Control and Coordination** Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Emerging issues in Management.	**15 hours**
Pedagogy:	Lectures, Classroom discussions and Case study	
Reference/ Readings:	1. Tripathi, P. C. & Reddy, P.N. (2010). Principles of Management (Fourth ed.). Tata Mc Graw Hill Education Pvt. Ltd., New Delhi. 2. Chandan, J. S. (2004). Management, Theory & Practice (Second ed.). Vikas Publishing House, New Delhi. 3. Prasad, L. M. (2000). Principles and Practice of Management (Fifth ed.). Soultan Chand & Sons. 4. Jain, V. (2010). Management Theory & Practice (First ed.). International Book House, New Delhi. 5. Prasad, M. (2008). Management Concepts & Practices. (Fourth ed.). Himalaya Publishing House, Mumbai. 6. Subba Rao, P., & Venkatram T. K. (2010). Management Theory & Practice (First ed.). Himalaya Publishing House, Mumbai. 7. Moshal, B. S. (2009). Principles of Mangement (First ed.).Ane Books Pvt. Ltd., New Delhi. 8. Barton, G., & Thakur, H. (1997). Management Today, Principle & Practice (First ed.). Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Describe the competitive landscape of a company using Porter's five force model. 2. Interpret the relevance of delegation and decentralization of authority in an organization. 3. Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. Eucidate the principles and major techniques of control and apply the principles and techniques of coordination.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-131
Title of the Course: Accounting for Non Accountants
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Students of any stream other than commerce is eligible to take the course.	
Course Objectives:	Objectives of the Course are: 1. To enable learners from non-commerce background to acquire basic knowledge of financial accounting. 2. To equip the learners with the skills of recording transactions. 3. To impart skills for preparation of accounts of trading organizations and professionals.	
Content:	**Unit 1: Introduction to Accounting and Accounting Principles**	**10 hours**
	Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Basic Accounting Terms (Conceptual Knowledge) – Transactions, Assets, Liabilities, Capital, Expenditure- Capital and Revenue; Income – Revenue and Capital; Gain, Profit/Surplus, Loss/Deficit, Voucher, Journal and Ledger, Subsidiary Books of Accounts, Debtors, Creditors, Posting, Casting, Balancing, C/F, C/D, Debit, Credit, Financial Year, Depreciation, Financial Statement, Final Account, Cash Flow. Basis of Accounting – Cash, Accrual and Hybrid. Accounting Systems: Double Entry system and Single-entry system (accounting for incomplete records). Accounting Principles: Concepts and Conventions.	
	Unit 2: Recording of Transactions	**15 hours**
	Identification of transactions and events for recording. Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account; Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation. Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions and posting to various ledger accounts, Preparation of Cash Book and Trial Balance. Practical Problems on Journalising, Posting, preparation of various ledgers including cash book and trial balance.	
	Unit 3: Preparation of Financial Statement from Complete and Incomplete Records	**20 hours**

	Preparation of final account for Trading concerns: Trading and Profit & Loss Account and Balance Sheet for a sole proprietor/Firm with basic adjustments; Accounts from Incomplete Records; Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using statement of Affairs method. Accounting for Professionals: Preparation of Income and Expenditure Account and Balance sheet for Professionals (Doctors, Lawyers, Accountant)	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ashok, S. (2012). Financial Accounting for Manegers. Lexix Nexix Butterworths. 2. David, H. and Robert, A. (2018). Accounting Text and Cases.Tata McGraw Hill Education Pvt Ltd. 3. Hanif , M. and Mukharjee, A.(2019). Modern Accountancy.Tata McGraw Hill Pvt ltd. 4. Karthikayan,M., Karunakaran, M. (2013). Corporate Accounting. Discovery Publishing House Pvt Ltd. 5. Khan and Jain (2013). Advanced Accountancy Vol I. Kalyani Publisher. 6. Khan and Jain (2022). Management Accounting. Tata McGraw Hill Education Pvt Ltd. 7. Latitha, R., and Rajsekaran, V. (2018). Financial Accounting. Pearson India Binding House. 8. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). Advanced Accountancy Vol I. Vikas Publishing House Pvt Ltd. 9. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). Corporate Accounting. Vikas Publishing House Pvt Ltd. 10. Paul, S.K (2012). Accountancy. New Central Book Agency. 11. Pillai, R.S and Bhagavati, U.S. (2011). Fundamentals of Advanced Accounting Vol I. S Chand and Co Pvt. 12. Pipara Gyan B. (2023). Balance sheet Decoded. Taxmann Publications Private Limited 13. Ramachandran N., Kumar Kakani, R. (2012). Financial Accounting for Management. Tata McGraw Hill Education Pvt Ltd. 14. Shukla,M.C and Grewal , T.S (2017). Advanced Account Vol I. S Chand and Co Ltd. 15. Shukla,M.C and Grewal , T.S (2017). Introduction to Accountancy. S Chand and Co Ltd . 16. Stittle J., and Robert, W. (2008). Financial Accounting. Sage Publication.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain various terms used in accounting. 2. Record accounting entries and prepare trial balance. 3. Prepare profit and loss account and balance sheet from complete and incomplete records. 4. Prepare Income and Expenditure Account and Balance sheet for Professionals	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-132
Title of the Course: Fundamentals of Stock Market
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop a comprehensive understanding of the primary market. 2. To familiarize learners with the framework of the secondary market. 3. To acquaint learners with the trading and settlement procedures on the Indian stock exchanges.	
Content:	**Unit 1: Primary Market** An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Intermediaries, Functions of Primary Market – Methods of floatation of Capital – Challenges of New Issues Market – SEBI measures for the primary market-IPO	**15 hours**
	Unit 2: Secondary Market Secondary Market: Meaning, Functions of Secondary Market – Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market –Listing of Securities: Meaning – Merits and Demerits, Delisting of Securities.	**15 hours**
	Unit 3: Trading and Settlement in Indian Stock Exchanges Indian Stock Exchanges: BSE – BOLT System – NSE –– NEAT system – Market types, order types – Clearing and Settlement systems in Indian Stock Exchanges - Transaction Cycle – Clearing & Settlement Process – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement- Auction - Stock Market Indices, (BSE Sensex, NSE Nifty, Sectoral Indices)	**15 hours**
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Pandian, P. (2012) Security Analysis and Portfolio Management (2nd Ed.), Vikas Publishing House Pvt. Ltd. 2. Avadhani, V. A. (2022). Investment and Securities Market in India (10th Ed.), Himalaya Publishing House. 3. Chandra, P. (2021). Investment Analysis and Portfolio Management (6th Ed.), Tata McGraw – Hill. 4. Agarwal, S. (2000). A Guide to Indian Capital Market, Bharat Publishers. 5. Kevin, S. (2022). Security Analysis and Portfolio Management (3rd Ed.), PHI Learning Pvt. Ltd. 6. NISM's Securities Markets Foundation module, (2022) 7. Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners Module, Workbook from NSE (Latest Editions)	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Describe the working of the Indian stock markets. 2. Discuss the regulatory framework for stock exchanges in India. 3. Examine the trading and settlement systems in Indian stock exchanges. 4. Comprehend Indian stock market indices

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-133
Title of the Course: Marketing for Beginners
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of various concepts of marketing. 2. To acquaint learners with the knowledge of marketing mix and the skill to develop effective marketing strategy. 3. To acquaint learners with recent trends in marketing and to enable them to understand legal issues in marketing.	
Content:	**Unit 1: Introduction to Marketing** Marketing: Meaning, Nature, Scope of marketing, Need and Importance of Marketing. Selling v/s Marketing. Marketing Philosophies; Marketing Mix (7P's of marketing). Marketing Environment: Concept and importance of marketing environment, Micro and Macro environmental factors. Consumer behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.	**15 hours**
	Unit 2: Marketing Mix Decisions Product: Meaning and classification of product. Product life cycle and marketing mix. Branding: concept, functions and qualities of good brand name. Packaging and Labelling- concept and functions; Place; Pricing: Concept, Factors affecting price of a product, Pricing strategies; Promotion: Advertising, Personal selling, sales promotion, Public relation, direct marketing; Distribution channel: Meaning, types and strategies.	**15 hours**
	Unit 3: Recent Trends in Marketing Digital marketing: Meaning, types, Benefits. Traditional marketing v/s Digital marketing. Marketing for services: Meaning, scope and importance. Green marketing, social marketing, Rural marketing, Relationship marketing, Influencer marketing. Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing, Consumerism and need for consumer protection.	**15 hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Kotler, Philip. (2003). Marketing Management. Prentice Hall 2. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition) Pearson Education. Indian edition. 3. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi. 4. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice. 5. Gandhi, J.C. (1987). Marketing a Managerial Introduction. Tata McGraw Hill. 6. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill. 7. Patni, M. (2018). Digital Marketing (1st ed.). Literature house.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the concepts of marketing. 2. Develop the skills to analyze marketing mix. 3. Familiarize about the current trends in marketing 4. Discuss ethical and legal issues in marketing.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-134
Title of the Course: Geography of Natural and Commercial Resources of Goa
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To orient the learners about physical and socio-economic settings of Goa. 2. To enable learners to appreciate the economic prospects of the State and enlighten them of its imminent problems. 3. To apprise the learners with regional disparity and regional planning in Goa	
Content:	**Unit 1: Geographical Setting, Physical and Human Resources of Goa**	**15 hours**
	A. Introduction, Location- Relative and Absolute, Areal extent, boundaries. Physiographic Divisions: Mountains, Plains and Plateaus Climate: Characteristics, seasons and influence on economic activities in Goa River systems: Features and their economic importance. Mineral wealth and Soils: Types and distribution. B. Human Resources: Decadal growth (1900 onward), influencing Factors, density, and taluka -wise distribution, age-sex structure, literacy status, rural-urban composition, changes in the occupational structure after liberation, migration patterns/current trends, and its socio-economic impacts.	
	Unit 2: Development of Socio-economic Resources and Infrastructure (changes from pre- to post-liberation period)	**15 hours**
	Water supply works and irrigation projects, Power resources and limitations, Transport: modes, (special reference to KTC, Konkan railway, Dabolim airport, Mopa airport, Mormugao port) Telecommunication and Information Technology, Health care and educational facilities	
	Unit 3: Regional Disparity and Regional Planning in Goa	**15 hours**
	Variations in levels of socio-economic development (high, medium and low) in the physiographic divisions of Goa (Coastal, Midland and Ghat talukas). The recent changes in the rural -urban divide, Rural-urban continuum.	

	Measures and efforts towards promoting Balanced Regional Development in Goa.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Almeida, J. C. (2013). Goa-Administration and Economy before and after 1962. Civitas & Broadway Publishing House. Panaji, Goa. 2. Alvares, C. (2002). Fish Curry and Rice, The Goa Foundation, Mapusa, Goa. 3. Angle, P. (2001). Goa: An Economic Update. The Goa Hindu Association Kala Vibag, Mumbai. 4. Gomes, O. J. F. (2002) Goa, National Book Trust India, New Delhi. 5. Govt. of Goa, Economic Survey of Goa, DPSE publication, Govt. Printing Press, Panaji, Goa. 6. Govt. of India: Gazette of Goa, Daman & Diu (1973): Govt. Printing Press, Panaji-Goa. 7. Kane, R.& Shivdasani, M. (2004). Destination Next: Goa. Shree Multimedia Vision Ltd, Mumbai. 8. Sawant, N. (2022). Goa's Landscape Through Maps.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Describe the physical, and socio-economic resources available in Goa. 2. Analyze the socio-economic resources and infrastructure in the State (after Liberation). 3. Comprehend the efforts of the State government towards promoting balanced regional development of the State. 4. Analyze the regional disparities prevailing in Goa.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-135
Title of the Course: Microeconomics
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To equip the learners with the theoretical concepts in microeconomics. 2. To analyze the decision-making process of consumers, producers, entrepreneurs, and business managers. 3. To develop abilities to identify and analyze various pricing strategies and apply them to real world situations. 4. To make the students understand the different market structures.	
Content:	**Unit 1: Demand Analysis and Consumer Behavior** Basis of consumer behavior- concept of utility, marginal utility, and total utility. Diamond water paradox. Law of Diminishing Marginal utility and Law of Equi-marginal utility. Demand-concept and meaning. Law of Demand, demand curve, types of demand, Determinants of demand, changes in demand vs movements on the same demand curve (graphically explained). Elasticity of demand- types – price, income, cross and advertising elasticities of demand. Some applications of the theory of demand -subsidies, income tax and labor supply. **Unit 2: Supply Analysis and Production Theory** Supply- concept and meaning. Law of supply-supply curve, factors affecting supply, changes in supply vs movements on the same supply curve (graphically explained). Elasticity of supply and its types. The production function-concept. Short run and long run production functions. Law of variable proportions and Laws of returns to scale. Production decision with the help of isoquants. **Unit 3: Cost and Revenue Analysis** Meaning of Cost. Types of costs- private and social costs, accounting and economic cost, explicit and implicit costs-opportunity cost. Short run cost (SC) and Long run Cost (LC). Classification of costs - Total Cost (TC), Total Fixed Cost (TFC), Total Variable Cost (TVC), Average Cost (AC), Average Fixed Cost (AFC), Average Variable Cost (AVC) and Marginal Cost (MC), (formulae and shape of curves to be covered). Revenue meaning. Classification of revenues - Total Revenue (TR), Average Revenue (AR), Marginal Revenue	**13 hours** **12 hours** **20 hours**

	(MR), Short run Revenue (SR) and long run Revenue (LR) (formulae and shape of curves to be covered). Relation between cost, revenue and output using Break-Even Point (BEP) analysis- Break Even Analysis: Meaning, assumptions, break even chart and calculation of Break-Even Quantity and Break-Even Sales, contribution margin, - formulae and problems, limitations. Managerial Applications of BEP analysis- Safety Margin, targeted sales volume and expected profits (Numerical problems to be solved). Introduction to different market structures- meaning and features- Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja. H. L., (2019), 'Advanced Economic Theory (Microeconomic Analysis)'. S. Chand Limited, New Delhi. 2. Geetika, G. P. & Roy Choudhury. P., (2018), 'Managerial Economics' (3rd edition). Tata McGraw Hill Education Pvt Ltd, New Delhi. 3. Pindyck, R.S., Rubinfeld D. L and Mehta P. L., (2001) Microeconomics, Pearson Education. 4. Appannaiah, H.R. & Reddy, P. N. (2010) Economics for Business, Himalaya Publishing House New Delhi. 5. Pal, S. (2014), 'Managerial Economics: Cases & Concepts', Trinity Publishers, New Delhi. 6. Dholakia, R, and Oza, A., (1999). 'Microeconomics for Management Students', 2nd edition, Oxford Publishers, New Delhi. Latest edition. 7. Atmanand. (1999) 'Microeconomics of the Corporate Sector.' Excel Books,1st edition New Delhi. Useful Web links https://dishtavo.dhe.goa.gov.in/ https://www.business.com/articles/in-pursuit-of-profit-applications-and-uses-of-breakeven-analysis/. https://www.economist.com/economics-a-to-z https://www.economicshelp.org/	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Interpret the fundamental theories and models in demand and supply analysis. 2. Apply various cost and revenue concepts and their behavior under various market structures in the short and long run. 3. Analyze the price output decisions under various market structures. 4. Apply the different pricing strategies to solve real- world business problems and managerial case studies.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-141
Title of the Course: Computer Applications in Business
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide skills in data capturing, presentation, and report formatting. 2. To provide an understanding of essentials of Information Technology, Internet Applications and Emerging Technologies. 3. To develop skills in efficient search techniques and online collaboration tools.	
Content:	**Unit 1: Information Technology Basics**	**10 hours**
	Information: Prerequisites of Information, Need for Information Technology and its advantages; Information Technology : Definition and components; Data : Definition, Types, Data Representation, Number system and Coding Schemes(ASCII and UNICODE); Parts of a Computer: CPU, Memory, Input/ Output Devices, Auxiliary Memory; Software – Definition, Relationship between Hardware and Software, Categories of Software, OS - definition & functions Role of Information Technology in : Business, Mobile Computing, Health Services, Public Sector, Media, Defence Services, Education and Publication.	
	Unit 2: Internet Applications and Emerging Technologies	**5 hours**
	Internet – role and importance, Web Browser, IP Addressing – Public Vs Private, Static Vs Dynamic; WWW & related protocols; Internet Applications. Cloud Computing: Meaning, Features, & Service models, Advantages and disadvantages, Mobile Computing: Meaning, Business Applications of Mobile computing, Virtual reality & Augmented Reality: Meaning and applications, IoT - Internet of Things: Meaning & Applications	
	Unit 3: Practicals	**10 hours**
	<u>Lab 1</u> Basic Computer Skills Surfing the Internet, Use of Email and Search Engines Securing your device Installation and Configuration of any free Antivirus Package eg. AVG/Avast etc., Online Sharing and Collaboration	

	Create documents, spreadsheets and presentations online, Share and collaborate in real time, Safely store and organize your work, Control who can see your documents Data capture using Google Forms Create data forms to capture data for Event Registration, Event Feedback, Customer feedback/satisfaction on a product or service and Order Request OS Basic Installation of Operating System , Demonstrate features of any MS Windows based OS or any of the Linux flavor , Identification of Directories , Setting up computer, Add a printer, Check device drivers, Installation of software, Users and administrative rights for installation	
	Lab 2 Report Formatting using Word Processing (MS Word or any similar Open Source software) Draft an official letter for job interview invitation/ job appointment/ invitation to a business trade show event, use mail merge to input the recipients list linking with database. Given a project report in PDF format transfer to word processor software and format to include title page, specified Paragraph and Page Formating (page size, orientation, line spacing, font type and font size, Indent, bullets, paragraph formatting) details, Acknowledgement page, Table of contents page, List of figures page, List of Tables page, bibliography, references, distinct headers for each chapter, page numbering in roman for initial pages and normal from first chapter. The document should be checked for spelling errors and corrected appropriately. Create / Upload a document in a collaboration software like Google docs. Share and collaborate in real time, Safely store and organize your work, Control who can see your documents.	**30 hours**
	Lab 3 Presentation Software (MS- Powerpoint or any similar Open Source software) Preparing presentation in areas such as Customer satisfaction/ feedback, product analysis, job satisfaction using the data obtained through data capture tool, including appropriate slide animation, sound recording, slide timings, customer feedback video. Export the presentation as video or save as slide show. Prepare handouts for audience.	**20 hours**
Pedagogy:	Lectures, Practical Lab Sessions, Presentations	
Reference/ Readings:	1. Sinha, P. K., & Sinha, P. (2014), Computer Fundamentals (Sixth ed.), BPB Publications	

	2. Leon, A., & Leon, M. (1999), Fundamentals of Information Technology (First ed.), Leon Press 3. Arvind Babu, M. C., Anandamurugan, S., & Priyaa, T. (2016), Cloud Computing (First ed.), Laxmi Publications Pvt Ltd 4. Bahga, A., & Madisetti, V. (2015), Internet of Things: A Hands-On Approach, (First ed.), University Press 5. https://www.howstuffworks .com 6. https://www.panola.edu/media/825/download?attachment/ itsw1401.pdf
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the concepts of Information Technology. 2. Discuss significance and applications of Internet Applications. 3. Discuss significance and applications of Emerging Technologies. 4. Demonstrate practical skills in Application software.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-142
Title of the Course: Business Mathematics I
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Elementary Mathematics	
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics necessary in the areas of Economics, Finance, Commerce and Management 2. To demonstrate modelling of descriptive problems into mathematical formulae for solving business problems. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Economics.	
Content:	**Unit 1: Mathematics of Finance** • Ratio, Proportions, Percentage • Simple Interest, Compound Interest • Annuity **Unit 2: Set Theory and Solutions of Algebraic Equations** • Sets: Definition, Representation, Types of sets, Operations on Sets, Power set, De Morgan's laws. • Relations and Functions, Domain, Co-domain, Range • Quadratic Equations **Unit 3: Calculus** • Derivatives and its applications: Definition, Computational formulae, Algebra of derivatives, derivatives of composite functions. Increasing/decreasing functions, Maxima and Minima. (Definition and Interpretation) • Integration and its applications: Definition, standard forms, Algebra of integration, Integration by parts, definite integrals. **Practicals** List of Practicals (Each practical of two hours each) UNIT I • Ratio • Proportions • Work and Time • Unit conversion (SI to metric, metric to SI) • Discounts • Profit and Loss • Compound Interest (compounded annually, half-yearly, quarterly, monthly) • EMI using interest on reducing balance and flat interest rate • Future value • Present value	**5 hours** **5 hours** **5 hours** **60 hours**

	UNIT II
	• Venn diagram
	• Principle of inclusion and exclusion
	• Graph of a function
	• Roots of quadratic equation
	• Numerical Solution of Algebraic Equations:
	  • Bisection method
	  • Regula-Falsi method
	  • Newton-Raphson method
	UNIT III
	• Cost/ Demand/ Revenue, Marginal Cost/ Demand/ Revenue
	• Elasticity of demand, supply
	• Increasing/decreasing functions
	  ○ Maxima and minima
	  ○ Area under a curve
	  ○ Consumer Surplus
	  ○ Producer's Surplus
	• Numerical Differentiation using:
	  ○ Newton's Forward difference
	  ○ Backward difference method
	  ○ Divided difference method
	• Numerical Integration using:
	  ○ Trapezoidal rule
	  ○ Simpson's one-third formula
	  ○ Weddle's formula
	Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.

Pedagogy:	Lectures, Practicals
Reference/ Readings:	1. Clendenen, G., & Salzman, S. (2015). Business Mathematics (Global Edition), Pearson Education. 2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications (Ane's Student Edition), Lakshi Publishers. 3. Dikshit, A., & Jain, J. K. (2009). Business Mathematics, Himalaya Publishing House. 4. Sastry, S. S. (2012). Introduction to Numerical Analysis (Fifth Edition), Prentice Hall India Learning Pvt. Ltd. 5. Cain, J., & Emeritus, R. C. (2000). Mathematics for Business Careers (Fifth Edition), Pearson Education. 6. Eugene, D., & Lerner, J. (2009). Schaum's Outline of Basic Business Mathematics (Second Edition), McGraw-Hill Education. 7. Hilderbrand, F. B. (2003). Introduction to Numerical Analysis (Second Edition), Dover Publications Inc. 8. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.

Course Outcomes:	After completion of this course, the learners will be able to: 1. Solve problems in the areas of business calculus, simple and compound interest account, loan and consumer credit. 2. Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds. 3. Evaluate and select financial arrangements which are best for a consumer. 4. Demonstrate and use calculus in the areas of Commerce, Economics and Finance.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-143
Title of the Course: Soft Skills and Personality Development
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide soft skills training and practical orientation. 2. To acquaint learners with the personality traits and self-development 3. To enable learners to place emphasis on goal setting and self-development.	
Content:	**Unit 1: Introduction to Soft Skills**	**15 hours**
	Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.	
	Unit 2: Personality Development (Practical)	**30 hours**
	Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building- Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.	
	Unit 3: Self Development and Goal Setting (Practical)	**30 hours**
	Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.	
Pedagogy:	Lecture, Classroom Discussion, Presentation, Case Study, Role Play	
Reference/ Readings:	1. Stein, S. J. & Howard, E. B. (2011). The EQ Edge: Emotional Intelligence and Your Success. Canada: Wiley & Sons. 2. Petes, S. J., & Francis. (2011). Soft Skills and Professional Communication. New Delhi: Tata McGraw-Hill Education. 3. Dorch, P. (2013). What Are Soft Skills? New York: Execu Dress Publisher. 4. Kamin, M. (2013). Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders. Washington, DC: Pfeiffer & Company. 5. Klaus, P., Jane R., & Molly, H. (2007). The Hard Truth about Soft Skills. London: HarperCollins E-books.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Explain the different soft skills and their importance. 2. Identify the different personality traits and its implications. 3. Prepare self - SWOC analysis, planning and goal setting. 4. Apply various soft skills.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-144 Title of the Course: Business Documentation
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enhance business document presentation skills. 2. To improve competence in business correspondence and documentation. 3. To acquaint learners with skills of business report writing.	
Content:	**Unit 1: Business Document Presentation** Business, commercial and managerial vocabulary- terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations; Use of digital platforms in business documentation and communication; Document sharing and collaborative working; Privacy and data security issues in business documentation	**15 hours**
	Unit 2: Business Correspondence and Documentation (Practical) Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds; Legal documentation for bank transactions; Property documentation; Contract of employment; Memorandum, inter- office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.	**30 hours**
	Unit 3: Report Writing (Practical) Format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in report; Citations and References; File Management.	**30 hours**
Pedagogy:	Lectures, Presentations, Case study, Role Play, Seminars	
Reference/ Readings:	1. Raman, M., & Sharma, S. (2015). Technical Communication - Principles and Practice (Third ed.). Delhi: Oxford University Press. 2. Sharma, R.C. & Krishna, M. (2017). Business Correspondence and Report Writing (Fifth ed.). Tata McGraw Hill Publishing Company Limited. 3. Sinha, K. K (2012). Business Communication (fourth ed.). Galgotia Publishing Co., Karol Bagh, New Delhi. 4. Pal, R. & Korlahalli, J. S. (2012). Essentials of Business Communications. (First ed.). Sultan Chand & Sons. 5. Taylor, S. (2012) Model Business Letters, Emails and Other Business Documents (7th ed.), FT Publishers.	

	6. Shinley, T. (2016) Communication for Business (fourth ed.). Pearson Education. 7. Khanna, J. K. (2013). Documentation and Information-Services, Systems & Techniques. (Fifth ed.) Y.K. Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Demonstrate business document presentation skills. 2. Display competence in business correspondence. 3. Display competence in business documentation. 4. Prepare business reports.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-145
Title of the Course: Innovation and Start-ups
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop an entrepreneurial mind-set. 2. To acquaint learners with skills to develop a business model. 3. To enable learners to explore funding and growth opportunities.	
Content:	**Unit 1: Introduction to Startups and Entrepreneurship** Introduction to Entrepreneurship, Factors influencing Entrepreneurship, Characteristic of Entrepreneur; Process and Phases of Entrepreneurship, Types of Entrepreneurs, Barriers to entrepreneurship, Entrepreneurship Motivation Theories, Entrepreneurship Models - Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company); Skills of an Entrepreneur, Ethics and Entrepreneurship	**15 hours**
	Unit 2: Exploring Business Opportunity, Developing a Business Model and Starting up (Practical) Exploring Business Opportunity: Self-Discovery, Environment Scanning for idea generation, Problem Identification and Idea Generation, Spotting Trends, Creativity and Innovation, Idea Evaluation; Developing a Business Model: Team, Market Understanding, Product/ Market Fit, Customer Validation, Business Model Canvas Preparation, Preparation of Business model and Business Plan; Translating Business Model into Startup: Business Planning (Finance, HR, Marketing, Distribution, Production Plan, Networking), Obtaining Business Licenses, Applicability of Regulations	**30 hours**
	Unit 3: Startup Growth and Expansion (Practical) Identifying Growth Opportunities, Funding Sources of Entrepreneurship for Growth, Retention & Expansion Strategies, Expansion model, Maximizing Profits, Determine appropriate exit strategies for entrepreneurs; Identify Funding Agencies both private and government aided, Cases in various types of fundings: Debt Funding, Bootstrap, Seed, Series A; Organizational Assistance by government for startup and various policies;	**30 hours**

	Incubation Centres – role, support and mentorship, prototyping and stakeholder connects, startup scaling.	
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Ramachandran, K. (2008). Entrepreneurship Development, McGraw Hill 2. Katz, J., & Green, R. (2020). Entrepreneurial Small Business (6th Ed.), McGraw Hill 3. Byrd, M. J., & Megginson, L. C. (2012). Small Business Management an Entrepreneur's Guidebook (7th Ed.), McGraw Hill 4. Fayolle, A., & Lyon, E. M. (2007) Entrepreneurship and new value creation: The Dynamic of the Entrepreneurial Process. Cambridge University Press. 5. Hougaard S. (2005) The Business Idea: The Early Stages of Entrepreneurship. Springer 6. Lowe, R., & Mariott, S. (2006) Enterprise: Entrepreneurship & Innovation. Butterworth Heinemann 7. Dana, L. (2013). World Encyclopedia of Entrepreneurship, Edward Elgar. 8. Akhouri, M. M. P., & Mishra, S. P. Udyamita (in Hindi) MMP. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop an entrepreneurial mind-set by learning key skills. 2. Create and validate a business model and business plan. 3. Explore business funding opportunities. 4. Explore business growth opportunities.	

Semester II
Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-101 Title of the Course: Elements of Cost
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with various cost concepts and cost classification 2. To familiarize the learners with material cost and employee cost 3. To acquaint learners with classification of and accounting for overhead costs. 4. To enable learners to prepare cost sheet.	
Content:	**Unit 1: Introduction to Cost Accounting** Meaning, Scope, Objectives, Limitations of Cost Accounting; Installation of a Costing System; Cost Centre, Cost Unit, Cost Classification; Overview of elements of cost; Role of Cost Accountant in an organisation.	**10 hours**
	Unit 2: Elements of Cost: Material and Employee Cost Material: Meaning & Need, Essentials of Material Control; Functions of Purchase Department; Purchase Requisition, Stores Control; Issue of Materials: Methods of pricing of material issues- FIFO, LIFO and Weighted Average Price method, Economic Order Quantity (EOQ); Cost Accounting and treatment of losses- Wastage, scrap, spoilage and defectives. Employee Cost: Attendance & Payroll procedures, Elements of wages; Employee Turnover: Causes, Methods of calculating Employee Turnover; concept of idle time and overtime; System of wage payments and methods: Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey Premium Plan & Rowan Plan.	**20 hours**
	Unit 3: Elements of Cost: Overheads Meaning, Importance & Classification of Overheads; Cost Allocation & Apportionment, Basis of Apportionment, Methods of Primary & Secondary Distribution; Overhead Absorption Rates. Activity Based Costing (ABC).	**15 hours**
	Unit 4: Cost Sheet Cost Sheet: Meaning, Characteristics, Objectives, Limitations; Preparation of Cost Sheet, Estimated Cost Sheet	**15 hours**

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	1. Jain S. P., & Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana. 2. LAL, B. M., Nigam, B., & Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi. 3. Bhar, B. K. (2012). Cost Accounting- Methods & Problems. Academic Publishers Calcutta 700073. 4. Maher, M. W., & Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc. 5. Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi 6. Khan, M. Y., & Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain various concepts in cost accounting. 2. Identify and account for elements of material and employee costs. 3. Identify and account for elements of overhead costs. 4. Prepare cost sheet.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-112
Title of the Course: Fundamentals of Banking
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the structure, types, and systems of banking. 2. To impart knowledge of functions, types of customers and banker-customer relationship. 3. To familiarize the learners with Negotiable Instruments 4. To equip the learners with the basics of e-banking	
Content:	**Unit 1: Introduction to Banking**	**10 hours**
	Origin of Modern Banking in India, Meaning and Definition of Banking. Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks. System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.	
	Unit 2: Functions, Types of Customers and Banker-Customer Relationship Primary Functions	**20 hours**
	Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid. DEMAT Account: Meaning and Functions. Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit. Secondary Functions and other Functions Utility Function, Agency Function and Other Fee Based Services	
	Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC. Banker-Customer Relationship – General and Termination.	
	Unit 3: Negotiable Instruments	**15 hours**
	Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque.	

	Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement. Paying Banker: Introduction-meaning-Role-Functions-Duties. Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.	
	Unit 4: E-Banking in India Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking. ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)– Meaning, Features and Functions. NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).	**15 hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	**Books:** 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand. 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann. 3. Indian Institute of Banking and Finance,(2010). Banking Products and Services. Taxmann. 4. Indian Institute of Banking and Finance (2015). Principles & Practices of Banking (3rd Ed). Macmillan Education. 5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann. 6. Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan. 7. Agarwal O P, (2012). Modern Banking of India (2nd Ed.). Himalaya Publishing House. 8. Srivastava P K, (2013). Banking: Theory and Practice (12th Ed). Himalaya Publishing House. 9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4th Ed.) S. Chand. 10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12th Ed). Himalaya Publishing House. **Journals:** 1. The Indian Banker, published by Indian Banker Association 2. Bank Quest, published by Indian Institute of Banking and Finance 3. Trends and Progress of Indian Banking (Annual) published by RBI. **Websites:** 1. Reserve Bank of India - www.rbi.org.in 2. Indian Institute of Banking and Finance - www.iibf.org.in	

	3. Indian Banker's Association - www.iba.org.in 4. Institute of Banking Personal Selection - www.ibps.in 5. Institute of Finance, Banking and Insurance - www.ifbi.com 6. State Bank of India - www.onlinesbi.sbi 7. National Payment Corporation of India - www.npci.org.in
Course Outcomes:	After the completion of this course, the learners will be able to: 1. Explain the structures, types and systems of banking. 2. Explain the functions, types of customers and banker-customer relationship. 3. Elucidate negotiable instruments. 4. Practice e-banking.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-136
Title of the Course: Warehouse and Inventory Management
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with strategic aspects of warehousing. 2. To familiarize learners with warehouse management technology. 3. To familiarize learners with operations of warehouse. 4. To provide knowledge of Inventory and Logistics Management	
Content:	**Unit 1: Strategic Aspects of Warehousing** Introduction, Objectives, Different Types of Customers in Warehousing, Importance of Warehouse in a Value Chain, Warehouse Location, Modern Warehouse Operations, World-class Warehousing **Unit 2: Warehouse Information, Technology Aids in Retail warehouse Management, and Warehouse Operations** Warehouse Information Introduction, Objectives, Importance of Warehouse Information, Decision Making Using Warehouse Information, ICT Applications in a Warehouse Technology Aids in Retail Warehouse Management Introduction, Objectives, Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID). Warehouse and its Operations Introduction, Objectives, Warehouse Structure, Warehouse Operations, Receiving inventory, Picking inventory, Locating inventory, Organising inventory, Despatching inventory, Equipment Used for a Warehouse. **Unit 3: Inventory and Logistics Management** Inventory Management Types and Characteristics of Inventory, Inventory Functionality, Terms Associated with Inventory Management, Planning the Inventory Resource, Components of Inventory Logistics Management Introduction, Logistics Management: Concept and Objectives, Integrated Logistics Management, Logistics and Supply Chain	**10 hours** **20 hours** **15 hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Farahani, R. (2011). Logistics Operations and Management: Concepts and Models. Elsevier	

	2. Greene, J. H. (1997). Production and Inventory Control Handbook. McGraw-Hill. 3. Piasecki, D. J. (2009). Inventory Management Explained: A Focus on Forecasting, Lot Sizing, Safety Stock, and Ordering Systems. Ops Publishing. 4. Price, P. M., & Harrison, N. J. (2015). Warehouse Management and Inventory Control (Second Ed.). Access Education 5. Rangarajan, V. R. (2022). Basics of Warehouse and Inventory Management: (The pillars of business Logistics) India Specific Edition (Second ed.). Notion Press. 6. Richards, G. (2021). Warehouse Management: The Definitive Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse. Kogan Page. 7. Saxena, J. P. (2003). Warehouse Management and Inventory Control (Second ed.). Vikas Publishing House.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain strategic aspects of warehousing. 2. Demonstrate application of warehouse management technology. 3. Summarise operations of warehouse. 4. Perform Inventory and Logistics Management functions.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-137
Title of the Course: Tourism and Hospitality Management
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the fundamentals of tourism and challenges for sustainable tourism. 2. To enable learners to understand and describe various types of tourism and their constituents. 3. To enable learners to acquire skills in understanding the dynamics of hospitability.	
Content:	**Unit 1: Introduction to Tourism** Meaning and Definition of tourism and tourism-related terms - Tour, Tourist, Tourism Market, Tourism Resources, Tourism Product, Travel agent, Tour operator. Nature, Characteristics, and Importance of Tourism. Tourism Products, Features of Tourism Product, Type of Tourism Products, Difference between Tourism Products and other products, the 5 A's of Tourism Product: Attraction, Accessibility, Accommodation, Amenities and Affordability. Social evils of Tourism Industry – Responsible Vs Irresponsible Tourism – Sustainable Tourism. **Unit 2: Types and Forms of Tourism** Types of tourism: Domestic, International; Inbound, Outbound, Inter-regional, Intra-regional. Forms: - Leisure, Business, Cultural, Religious, Sports, Medical, Adventure, Eco-Tourism, Green Tourism, Heritage Tourism, Sustainable Tourism, Cultural Tourism, Agri-Tourism and Rural Tourism. Factors affecting the growth of tourism, demand and supply factors for tourism, motivations in Tourism - Push and Pull factors Constituents of the tourism industry: Primary Constituents: Accommodation, Food, Transport, Intermediaries, Government Organizations; Secondary Constituents: Shops and Emporiums, Handicrafts and Souvenirs **Unit 3: Hospitality and its Related Sectors** Origin, growth and nature of the Hospitality Industry, Factors affecting Hospitality and Tourism Industry, Employment Opportunities in the Hospitality Industry, Various sectors comprising the hospitality industry - lodging/accommodation, event planning, theme parks, transportation, cruises, Tourism and Hospitality in the 21st	**15 hours** **15 hours** **15 hours**

	century – Global gaming and Casino operations – Recent trends, The future of travel and tourism around the world	
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Goeldner, C. R. &Brent Ritchie, J. R. (2011). Tourism: Principles, Practices, Philosophies, Wiley India, 2. Seth, P. N., & Bhat, S. S. (2010). An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 3. Bhatia, K. (2010). An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 4. Bhatia, K. (2010). International Tourism, Sterling Publishers Private Limited. 5. Cooper, C., Fletcher, J., Gilbert, D., & Wanhill, S. (2008). Tourism: Principles and Practice, Pitman Publishing. 6. Davison, R. (2008). Tourism. Pitman Publishing. 7. Smith, M., & Puczkó, L. (2015). Health and Wellness Tourism.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop awareness about the concept of Tourism 2. Explain various forms of Tourism. 3. Identify the challenges for tourism development. 4. Identify the latest developments in Tourism and Hospitality industry.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-138
Title of the Course: Management of Micro, Small and Medium Enterprises
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the concept of MSME's and different stages of starting MSMEs 2. To acquaint learners with various functional areas of managing micro, small and medium enterprises 3. To familiarize learners to various Institutional Support, and incentives to MSMEs	
Content:	**Unit 1: Introduction to Micro Small and Medium Enterprises (MSMEs)** Concept of MSME, definition of MSME in India, Characteristics of MSMEs; Evolution of MSME, Role and significance of MSMEs in economic development, Challenges and opportunities of MSME in India; Identifying the Business opportunity, Business opportunities in various sectors - goods and service; Formalities for setting up an enterprise, Locational factors of Enterprise – steps in setting up an enterprise – Environmental aspects in setting up; Rural entrepreneurship – Women entrepreneurship	**15 hours**
	Unit 2: Functional areas of Management of MSMEs Production Management: factors influencing choice of technology Material management- Purchasing- need and importance, Inventory Control-need and importance. Marketing Management: factors affecting choice of channels, Problems faced by SSI units and remedies to overcome the problems. Financial Management: Fixed and Working capital- factors considered, sources and management of fixed and working capital. Problems faced by SSI units. Man Power Requirements- unskilled, semi-skilled, skilled, contract and casual workers. Sources of recruitment in MSMEs, Problems faced: employee turnover, employee absenteeism, employee shortage, and maintenance of employees.	**15 hours**
	Unit 3: Institutional Support, Incentives and Subsidies to MSMEs Forms of Financial support - Long term and Short-term financial support; Sources of Financial support, Development of Financial Institutions, Investment Institutions; Central level institutions; State level	**15 hours**

	institutions, Other agencies, Commercial Bank - Institutional aids for MSME's development – Role of SIDO, MSMEDI, NSIC, GIDC, EDC, DIC, GHRSSIDC, KVIC, EDI-India, NIESBUD, SIDBI, SFC, DRDA, GCCI and commercial banks (objectives, functions/schemes) Meaning, Need and Issues of Incentives. Incentives and Subsidies offered by Government of Goa and incentives and subsidies offered by Central Government. PMRY scheme, CMRY scheme, Seed Capital Assistance Scheme, Horticulture kiosk scheme in brief	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work.	
Reference/ Readings:	1. Paul, B., & Jim, D. H. (2010). Small Business Entrepreneurship. Palgrave Macmillan publishers. 2. Vasant, D. (2003). Small Scale Industries and Entrepreneurship. Himalayan Publishing House. 3. Suman, K. C. (2013). Micro Small and Medium Enterprises in India Hardcover. Raj Publications. 4. Pednekar, A. P. (2013). Entrepreneurship Management. Himalaya Publishing House. 5. Aneet, M. A. (2009). Small and Medium Enterprises in Transitional Economies, Challenges and Opportunities. DEEP and DEEP Publications. 6. Poornima, M. C. (2019). Entrepreneurship Development Small Business Enterprises. Pearson. 7. Khanka, S.S. (2017). Entrepreneurial Development, S. Chand. Delhi 8. Norman, H, S., & Jeffrey R. C. (2017). Essentials of Entrepreneurship and Small Business Management. Pearson.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the concept of MSMEs. 2. Elaborate the different stages of starting the MSMEs. 3. Explain various functional areas of managing MSMEs. 4. Identify the Institutional Support and incentives available to MSMEs	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-139
Title of the Course: Geography of Commercial Activities in Goa
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To orient the learners to comprehend the prevailing pattern and limitations of Resource Utilization in Goa. 2. To enable the learners to appreciate the development of various economic activities in the State in the post-Liberation era. 3. To motivate the learners to carry out further study and research in these areas.	
Content:	**Unit 1: Geographical Study Primary Activities in Goa** Agriculture: Significance of agriculture to Goa, Factors affecting agriculture in Goa: physical, economic, social and technological. Status and features of agriculture during pre-liberation period, Changes in post- liberation period and Current problems associated with Goan agriculture. Cropping seasons and Farming Types-khazan land, horticulture, Vaingan, Puran Xeti, Government Schemes to promote agriculture in Goa. Animal Husbandry: Dairy and poultry farming and their place in Goan economy, Government schemes to promote poultry and dairy farming in the State. Fishing: Types (shore and inland fisheries), fishing jetties, production, changes, problems and future prospects.	**15 hours**
	Unit 2: Geographical Study of Manufacturing in Goa Industrial scenario in pre-liberation Goa, importance of industries to Goa, Stages of Industrial Development during post-liberation period, Role of GIDC, Industrial Estates. Types of Industries: House Hold, Handicrafts, Small Scale Industries, Medium and Large-Scale Industries. Study of Industries: Chemicals and Fertilizers, Pharmaceutical, Shipbuilding, Electronic and Software industries.	**15 hours**
	Unit 3: Geographical study of Tertiary Activities Tourism: Meaning, types of tourists, tourist seasons and arrivals. Major tourist attractions (natural, historical, religious-socio-cultural), leading destinations and tourism infrastructural	**10 hours**

	facilities in the State. Role of GTDC. Positive and negative - Economic, socio- cultural, political and environment impacts. Diversification efforts and future prospects. Trade: Internal (intra-state and inter-state) and foreign trade– composition, direction, changes and future prospects. Field trip and report Local field trip/ local survey of a place of physical, social, economic and cultural importance and submission of a Report to that effect is compulsory (to be Pre- conducted, submitted to the Course Instructor and Assessed minimum one month before the announcement of SEE Schedule).	**5 Hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Almeida, J. C. (2013). Goa-Administration and Economy before and after 1962. Civitas & Broadway Publishing House. Panaji, Goa. 2. Alvares, C. (2002). Fish Curry and Rice, The Goa Foundation, Mapusa, Goa. 3. Angle, P. S.: An Economic Review of Goa, 1992. 4. Angle, P. (2001). Goa: An Economic Update. The Goa Hindu Association Kala Vibag, Mumbai. 5. Gomes, O. J. F. (2002) Goa, National Book Trust India, New Delhi. 6. Govt. of Goa, Economic Survey of Goa, DPSE publication, Govt. Printing Press, Panaji, Goa. 7. Govt. of India: Gazette of Goa, Daman & Diu (1973): Govt. Printing Press, Panaji-Goa. 8. Jakati, D. (2019). Resource Geography of Goa. Scholars World, Delhi. 9. Kane, R.and Shivdasani, M. (2004). Destination Next: Goa. Shree Multimedia Vision Ltd, Mumbai. 10. Sawant, N. (2022). Goa's Landscape Through Maps. 11. The Navhind Times. (2011). Goa 24x7: The Insider's Guide to Goa. Navhind Papers and Publications, Panaji, Goa	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the utilization of physical and socio- economic resources for development of primary activities in Goa. 2. Analyze the major developments witnessed in the manufacturing sector of Goa in the post-Liberation period. 3. Comprehend the advances and problems of tertiary sector in Goa. 4. Gain first hand information of concepts taught in the class through field work.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-140
Title of the Course: Economics of Financial Investments
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the need of financial planning and investment. 2. To acquaint the learners with various traditional and modern investment avenues. 3. To explain the functioning of different types of investment options. 4. To enable the learners to design an investment portfolio.	
Content:	**Unit 1: Financial Planning and Investment Decisions** Meaning and Need for Financial Planning; Factors influencing Financial Planning (Returns, Risk, Liquidity, Marketability, Tax Benefit, Inflation, Safety); Need and scope of Financial Planning Services; Components of Financial Planning: Defining Financial Goals (Goal Value, Investment Horizon, Funding the Goal); creating a Risk Profile of an Investor, Designing Investment Portfolio. **Unit 2: Traditional Investment Avenues** Banking Products and services: Types of Bank Deposit accounts, Savings Account, Current Account, Recurring Deposit Account, Fixed Deposits, Flexi-deposit Account, Public Provident Fund, Sukanya Samruddhi Yojana; Sovereign Gold Bonds. Types of Bank Loans: Short-term, Medium term and Long -term (examples and present interest rate structure to be discussed in light of Nationalised and Private banks); Post Office Investment: Savings Account, Recurring Deposit, Time Deposit, Monthly Income Scheme, Senior Citizen Savings Scheme, National Saving Certificates (VIIIth Issue), Kisan Vikas Patra, Mahila Samman Saving Certificate, National Pension System (All Citizen Model), Atal Pension Yojana. Insurance Products: Types of Life Insurance Policies (Money Back Policy, Endowment Policies, Pension Policies, ULIP, Term Insurance Policies, Whole Life Policies). Types of General Insurance Policies; Health Insurance policy and its Plan, Property Insurance, Motor Insurance, Pet Insurance, Loan Insurance. **Unit 3: Mutual Fund Investment** Meaning and Features of Mutual Funds; Benefits and Cost of Investing in Mutual Funds; Types of Mutual Fund Products (Equity, Debt, Hybrid, Solution Oriented, and	**10 hours** **15 hours** **20 hours**

	others). Types of Equity Schemes, Debt Schemes, Hybrid Schemes, Solution Oriented Schemes and Other Schemes; Systematic Transactions (Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan, Switches). Analysis of Mutual Fund Fact Sheet (practical component); Calculation of Present value, Future Value, Redemption Amount, Absolute Return, Compounded Annual Growth Rate, Standard Deviation, alpha beta, Extended Internal Rate of Return, Sharpe ratio (Numerical).	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies	
Reference/ Readings:	1. Khan, M.Y. (2009), Indian Financial System (Sixth ed.), Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2. Pandian, P.(2013) Security Analysis and Portfolio Management (second ed.), Vikas Publishing house, UP. 3. Investment Advisor Level 1 (2016), National Institute of Securities Market, Taxmann Publications Ltd. Mumbai 4. Mutual Funds Products and Services (2010) Indian Institute of Banking and Finance, Taxmann Publications Ltd. Mumbai. 5. Registrars to an Issue and Share Transfer Agents- Mutual Fund (2015). National Institute of Securities Market, Taxmann Publications Ltd. Mumbai. 6. Securities Market Foundation (2018), National Institute of Securities Market. Taxmann Publications Ltd. Mumbai. 7. Tripathi, V. & Panwa, R. N. (2020), Investing in Stock Markets, (Fifth ed.), Taxmann Publication Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the fundamental concepts of financial planning and Investment Products. 2. Examine the various traditional and modern avenues of Investment. 3. Analyse the working of different Investment Products. 4. Evaluate the different goals of financial planning and creating an investment portfolio of an individual investor.	

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-146
Title of the Course: Business Data Processing and Networking
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop practical skills in data analytics. 2. To provide knowledge of data processing, data analysis and e-commerce. 3. To provide knowledge of computer networking.	
Content:	**Unit 1: Data Processing and Data Analysis** Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Data Classification; Data Processing – Steps involved in data processing, advantages of computers in data processing; Data analysis and forecasting - importance of data analysis in business, Data forecasting, its need, benefits of data forecasting, Data Integration: concept and how it works	**4 hours**
	Unit 2: E-Commerce Definition, E-commerce and Trade Cycle, Electronic Markets, Electronic Data Interchange and Internet Commerce, Types of E-commerce: Business to Business E-Commerce, Business to Consumer E-Commerce. Consumer to Consumer, Government to Consumer, Business to Government, Electronic Payment Systems: Smart Cards – Credit Cards – Wallets, Safe practices, Risks, E-Retail, Concept and Examples, Online shopping – Introduction, Safety measures (Encryption of data authentication, SSL, Digital signatures, Digital Certificates), E-Banking, Features and services, M-Commerce, Products and services	**5 hours**
	Unit 3: Basics of Computer Networking Networking basics, Need for computer networks, Types of networks-LAN, MAN, WAN, Network Components – H/W, Software, Communication channels, Network Devices, Network topologies.	**6 hours**
	Practicals **<u>Lab 1</u>** Spreadsheet (MS-Excel or any similar open source software) - Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet, - Formulas and Functions in Excel, operators in formula - Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date	**36 hours**

	and Time, Database and Text functions - Introduction to some more useful functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - What-if analysis, Logical tests (nested if functions), Goal seek, - Representing results graphically - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks - Pivot table, Scenarios - Summing through the sheets - Getting external data files into Excel - Macros - creation, editing and deletion of macros **Lab 2** Data Analytics - Assignments to analyse data available from Kaggle.com such as Analysis of demographic data, environment data, public expenditure using open source softwares. - Analyse data from annual reports of Companies and banks **Lab 3** E-commerce Website review Write a review of an E-Commerce Site visited include: Site description, Site Design, ease in navigation , process for purchasing items, security, privacy, customer service, best features of site, Target Audience, Revenue model, Marketing Strategies **Lab 4** Computer Networking Basic Networking Setup of PC, Network commands like ipconfig, ping, traceroute, nslookup etc, Setup of Home Router / Wifi Hotspot, Understanding of Firewall and Basic Firewall Setup, File and Printer Sharing, connecting to share, Finding out public address, connection speeds etc.	**8 Hours** **8 Hours** **8 Hours**
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Leon, A., & Leon, M., (1999), Fundamentals of Information Technology (First ed.), Leon Press 2. Kalakota, R., & Whinston, A.B., (2009), Frontiers of Electronic Commerce (Ninth ed.) , Pearson Education 3. Whiteley, D., (2000), E-Commerce: Strategy, Technologies And Applications (First ed.), Tata McGraw-Hill Education 4. Mathew, R. ,(2020), Business Analytics for Decision Making, (First ed.), Pearson Education 5. Vaudenay, S., (2011), A Classical Introduction to Cryptography, (First ed.), Springer	

	6. https://www.analyticsvidhya.com/blog/2021/11/a-comprehensive-guide-on-microsoft-excel-for-data-analysis/ 7. https://www.tutorialspoint.com/excel_data_analysis/excel_data_analysis_tutorial.pdf
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the concepts of data processing and data analysis and its applications in business 2. Elaborate the concepts of computer networking and e-commerce technology and its applications in business. 3. Develop skills of data analysis using relevant Application software. 4. Apply the Spreadsheet tools to solve business problems.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-147
Title of the Course: Business Mathematics II
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics required in the areas of Economics, Finance, Commerce and Management 2. To develop an ability in mathematical reasoning and general intelligence. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Business and Economics.	
Content:	**Unit 1: General Intelligence** A. Mathematical Logic • Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction B. General Aptitude and Logical Reasoning • Meaning and Prerequisites • Introduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning	**5 hours**
	Unit 2: Matrices and Determinants • Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix. • Determinants: Definition, Computation, Properties.	**5 hours**
	Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems • Coordinate system, Distance formula • Equation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. B. Progressions • Arithmetic Progression: Definition, formula for nth term, sum of first n terms • • Geometric Progression: Definition, formula for nth term, sum of first n terms	**5 hours**

	Practicals List of Practicals (Each practical of two hours each) UNIT I • Equivalence of logical statements • Syllogism (with two premises) • Syllogism (with more than two premises) • Alphanumeric series • Analogies: Numerical analogy, word analogy • Coding-Decoding • Directions • Clocks • Blood relations • Reasoning using Venn diagram • Speed, Distance and Time • Work and Time UNIT II • Matrix multiplication • Computing determinants of matrices • Minor, Adjoint of a matrix • Computing inverse of a matrix • Solution of system of equations using elimination method • Solution of system of equations by Matrix Inversion method • Solution of system of equations using Cramer's rule UNIT III • Finding equation of line (two-point form, slope-point form) • Finding equation of line (slope-intercept form, two-intercept form) • General equation of a line • Distance in coordinate system • Graphs of linear equations and inequalities • Graphical method for LPP • Practical problems on nth term of a A.P. • Practical problems on nth term of a G.P. • Computing sum of first n terms of A.P. • Computing sum of n terms of G.P. • Deflation, Inflation, Depreciation Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.	**60 hours**
Pedagogy:	Lectures, Practicals, Assignments	
Reference/ Readings:	1. Loney, S. L. (2019). The Elements of Coordinate Geometry, Math Valley Publishers. 2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications	

	(Ane's Student Edition), Lakshi Publishers. 3. Dikshit, A., & Jain J. K. (2009). Business Mathematics, Himalaya Publishing House. 4. Joshi N., & Chitale, S. G. (2015). A New Approach to Mathematical Techniques, Sheth Publishers. 5. Agarwal, R. S. (2018). A Modern Approach to Logical Reasoning (Second Edition), S. Chand Publications. 6. Vaidya, M.V., & Kumtha, A. P. (2022). Elementary Business Mathematics (Fifth Edition), Vipul Prakashan. 7. Seymour, L. (1998). Schaum's Outline of Set Theory and Related Topics (Second Edition), McGraw-Hill Education. 8. Sinha, N. (2020). Logical Reasoning and Data Interpretation for CAT (Seventh Edition), Pearson Education. 9. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Analyse and relate acquired mathematical concepts to problems in Business and Economics 2. Solve problems on general aptitude and logical reasoning in view of various competitive examinations. 3. Demonstrate ability to solve system of equations and its applications in Operations Research. 4. Apply mathematical logic in reasoning and constructing mathematical arguments to provide proofs.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-148
Title of the Course: Corporate Secretaryship
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide the learners an insight about Corporate Secretarial Practices 2. To apprise learners about the role of Corporate Secretary towards Company's statutory provisions, rules and regulations. 3. To familiarize learners with aspects of Company Management, Meetings and reports.	
Content:	**Unit 1: Introduction to Company and Corporate Secretary** Definition of Company, Characteristic features of a company, Kinds of Companies; Definition of Corporate Secretary, Qualification, Appointment, Functions, Dismissal, Company Secretaries Act, 1980 (Overview), Company Secretaries Regulations,1982 (Overview); Directors, Kinds of Directors-Requirement of Woman Director and Importance of Independent Director, Director Identification Number and its significance, Qualification and Disqualification- Retirement; Secretarial Standards SS-1 to SS-10 (Overview) **Unit 2: General Body and Board Meetings (Practical)** Board Meeting, Committee Meeting- Mandatory Committees and its importance, Role and Composition, Powers of the Board, Drafting Notices for calling AGM, EGM; Drafting Agenda and Minutes, Drafting Board Resolutions, Mock General and Board Meetings **Unit 3: Secretarial Audit (Practical)** Secretarial Audit: Procedure and Stages, Secretarial Audit Simulation, Drafting Auditor's Report, Checking compliance with Secretarial Standards, Preparing Annual Returns of Listed Companies	**15 hours** **30 hours** **30 hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Kapoor, G. K., & Dhamija, S. (2022). Company Law and Practice (Twenty sixth ed.). Taxman Publications, New Delhi. 2. Singh A. (2022). Company law (Seventeenth ed.). Eastern Book Company. 3. Bhandari (2023). Guide to Company Law Procedure (Twenty Fifth ed.). Wadhwa & Company, Agra & Nagpur.	

	4. Kapoor N.D (2018). Company Law (Thirty First ed.). Sultan Chand & Sons, New Delhi. 5. Nolakha R.L. (2021). Company Law and Secretarial Practice (Twelfth ed.). RBD company, Rajastan. 6. Taxman's (2020). Taxman's Companies Act with Rules. New Delhi, India: Taxman Publications. List of Journals/Periodicals/Magazines/Newspapers etc. ICSI Journals and Bulletins, Student Company Secretary: ICSI Publication, Company Law Journal, Journal of Corporate Law Studies (Taylor and Francis), Corporate Laws (Oxford University press). Web resources: www.icsi.edu www.indianlawjournal.com
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the theoretical background of the Corporate Secretary 2. Perform secretarial practice related to conduct of company meetings. 3. Perform secretarial audit. 4. Demonstrate drafting skills related to Corporate Secretaryship.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-149
Title of the Course: Introduction to Agripreneurship
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Course related to Innovation and Startup should have been completed so that the basics of entrepreneurship is clear.	
Course Objectives:	Objectives of the Course are: 1. To create awareness regarding the Agripreneurial activities. 2. To familiarize learners with Agri-business Operations. 3. To acquaint learners with knowledge of specific Agri businesses.	
Content:	**Unit 1: Agripreneurship – Concept, Need and Scope** Need for Agripreneurship, Role of Agripreneurship in National Economy, Scope of Entrepreneurship Development in Agriculture, Types of Agripreneurship Enterprises; Areas of Entrepreneurship Development in Agriculture: Agro Produce processing units, Agro Produce manufacturing units, Agro-inputs manufacturing units, Agro service centers, Miscellaneous areas; Challenges for Agripreneurship Development in India, Problems Faced by Agripreneurs, Motivation for Agribusiness Start-Ups; General Entrepreneurial Skills for a Agripreneurs, Broader Business Areas and options of business selection around Agripreneurship	**15 hours**
	Unit 2: Managing Agri-business Operations (Practical) Identifying Quality Management Parameters in Agricultural Business, Designing Marketing Plan for Agribusiness, Preparing Financial Plan for Agribusiness, Evaluating Microfinance facilities in Agri Business; Identifying risks in Agribusiness, Ascertaining role of players in Agri-supply Chain, Evaluate Agricultural Information Systems, Identify Distribution Networks for Agri Sales	**30 hours**
	Unit 3: Specific Agri-businesses (Practical) Design business models for: Farm, Dairy Products, Poultry and Hatchery, Floriculture and Landscaping, Vegetable, Fruit Production, Organic Food Production Technology, Livestock product, Food Technology and Processing, Feed Business, Fertilizer Technology	**30 hours**
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Pandey, L. (2022). Introduction to Agripreneurship, Bio-Green Books 2. Mailappa, A. S., & Hazarika, B. N. (2021). Agri Startups and Agri Business. Brillion Publishing. 3. Gupta, L., Vyas, R., Sharma, S. K., Gupta S., & Kumar, A. (2022). Handbook of Agricultural Entrepreneurship. Satish Serial Publishing House. 4. Panigrahy, S. R., Kumar S., & Singh, R. (2015). Objective Agribusiness	

	Management. Scientific Publishers. 5. Das, S. B., Khare, D., Nahatkar, S. B. R., Pahalwan, D. (2022). Agri Entrepreneurship Opportunities, Scientific Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Perform various agripreneurial activities. 2. Discuss the challenges for Agripreneurship Development in India. 3. Demonstrate competencies to manage Agri-business Operations. 4. Demonstrate competencies to manage specific Agri businesses.

Name of the Programme: Bachelor of Commerce (Honors)
Course Code: COM-150
Title of the Course: Spreadsheet Applications for Business
Number of Credits: 03 (1T+2P)
Effective from AY: 2023-24

<table>
<tr><td>Pre-requisites for the Course:</td><td colspan="2">Nil</td></tr>
<tr><td>Course Objectives:</td><td colspan="2">Objectives of the Course are:
1. To equip learners with skills in describing the data using spreadsheet software for business applications.
2. To equip learners with skills in presenting the data using spreadsheet software for business applications.
3. To equip learners with skills in analyzing the data using spreadsheet software for business applications.</td></tr>
<tr><td rowspan="5">Content:</td><td>Unit 1: Essential Spreadsheet Functionalities</td><td>15 hours</td></tr>
<tr><td>Planning data layout in spreadsheets, Controlling worksheet view, Working with numeric, text, date data types, Formatting (including conditional formatting), Converting text to columns, Handling duplication in data, Data retrieval using Lookup functions.</td><td></td></tr>
<tr><td></td><td></td></tr>
<tr><td>Unit 2: Data validation, Presentation and Macros (Practical)</td><td>30 hours</td></tr>
<tr><td>Number, date and time validation, text and list validation, Custom validations using formula, Data sorting and filters, Charts and slicers, PivotTables and PivotCharts, Working with macros, Linking worksheets.</td><td></td></tr>
<tr><td rowspan="2"></td><td>Unit 3: Decision Making Support Tools (Practical)</td><td>30 hours</td></tr>
<tr><td>Working with Excel formula (Financial, statistical), Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables, Application of Solver tool, Data Analytics Toolpak for advanced data analysis for decision making. Dashboards - Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in Excel dashboard.</td><td></td></tr>
<tr><td>Pedagogy:</td><td colspan="2">Software based training, Case studies, assignments, and project work.</td></tr>
<tr><td>Reference/ Readings:</td><td colspan="2">1. Lalwani, L. (2019). Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365. BPB Publications.
2. Wayne, W. (2019). Microsoft Excel 2019: Data Analysis and Business Model. PHI Learning Pvt. Ltd.
3. Ramirez, A. (2019). Excel Formulas and Functions: Step-By-Step Guide with Examples. Caprioru.
4. Mishra, N. (2019). Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel. Penman Books.
5. Basedin, A. (2017). Top Secrets of Excel Dashboards: Save Your Time with MS Excel! Andrei Basedin.</td></tr>
<tr><td></td><td colspan="2">After completion of this course, the learners will be able to:</td></tr>
</table>

Course Outcomes:	1. Perform essential spreadsheet functionalities. 2. Perform data validation, presentation and macros using spreadsheets. 3. Apply decision making support tools using spreadsheets. 4. Apply spreadsheet application skills in business.

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Four Year Bachelor of Commerce (Financial Accounting)
Programme Structure and Syllabus

Semester III			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-200	Public Economics	4
	CFA-201	Government Accounting	4
Minor (Any 1)	CFA-211	Specialized Accounting	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
		Total Credits	**20**
Semester IV			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CFA-203	Financial Statement Analysis	4
	COM-204	Indirect Taxes	4
	CFA-205	Forensic Accounting	2
Minor (Any 1)	COM-221	Accounting for Service Organisations (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
		Total Credits	**20**
Semester V			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-300	Indian Economy	4
	CFA-301	Advanced Corporate Accounting	4
	COM-302	Direct Tax - I	4
	COM-303	Research Process	2

Minor	CFA-321	Principles and Practice of Auditing (VET)	4
Internship	COM-361	Internship	2
		Total Credits	**20**
Semester VI			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-304	International Economics	4
	CFA-305	Financial Reporting and Sustainability Practices	4
	COM-306	Direct Tax - II	4
	CFA-307	Project	4
Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
		Total Credits	**20**
Semester VII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-400	Management Accounting	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CFA-411	Business Analytics	4
		Total Credits	**20**
Semester VIII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	CFA-404	Modern Accounting Practices	4
	COM-405	Business Valuation	4
	CFA-406	Financial Modelling	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CFA-413	Environmental Social and Governance - Principles and Practice	4
		Total Credits	**20**
		Grand Total	**160**

Bachelor of Commerce Programme with Double Major

In case of Bachelor of Commerce with Double Major, the students need to opt for 60% of courses from one discipline (36 Credits) and 40% courses from another discipline (24 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Double Major, the students need to opt for 60% of courses from one discipline (52 Credits) and 40% courses from another discipline (40 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Double Major programmes.

The 60% and 40% courses to be offered from Financial Accounting in respective semesters are as follows:

A. Financial Accounting (60%)

Semester I		
Course Code	**Course Title**	**Credits**
COM-100	Financial Accounting	4
Semester II		
Course Code	**Course Title**	**Credits**
NIL		
Semester III		
Course Code	**Course Title**	**Credits**
CFA-201	Government Accounting	4
Semester IV		
Course Code	**Course Title**	**Credits**
COM-202	Fundamentals of Macroeconomics for Business	4
CFA-203	Financial Statement Analysis	4
CFA-205	Forensic Accounting	2
Semester V		
Course Code	**Course Title**	**Credits**
COM-300	Indian Economy	4
CFA-301	Advanced Corporate Accounting	4
COM-303	Research Process	2
Semester VI		
Course Code	**Course Title**	**Credits**
CFA-305	Financial Reporting and Sustainability Practices	4
CFA-307	Project	4
Semester VII		
Course Code	**Course Title**	**Credits**
COM-400	Management Accounting	4
COM-403	Research Methodology	4
Semester VIII		
Course Code	**Course Title**	**Credits**

CFA-404	Modern Accounting Practices	4
CFA-406	Financial Modelling	4

B. Financial Accounting (40%)

Semester I		
Course Code	**Course Title**	**Credits**
COM-100	Financial Accounting	4
Semester II		
Course Code	**Course Title**	**Credits**
NIL		
Semester III		
Course Code	**Course Title**	**Credits**
COM-200	Public Economics	4
Semester IV		
Course Code	**Course Title**	**Credits**
CFA-203	Financial Statement Analysis	4
Semester V		
Course Code	**Course Title**	**Credits**
CFA-301	Advanced Company Accounts	4
Semester VI		
Course Code	**Course Title**	**Credits**
COM-304	International Economics	4
CFA-306	Financial Reporting and Sustainability Practices	4
Semester VII		
Course Code	**Course Title**	**Credits**
COM-400	Management Accounting	4
COM-402	Financial Management	4
Semester VIII		
Course Code	**Course Title**	**Credits**
CFA-404	Modern Accounting Practices	4
CFA-406	Financial Modelling	4

Following Double Major combinations are permitted:

Bachelor of Commerce with Double Major (Three Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	36	24	36	24	36	24	36	24	36/24
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**

8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce (Honours) with Double Major (Four Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	52	40	52	40	52	40	52	40	52/40
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce Program with Interdisciplinary Subjects

In case of Bachelor of Commerce with Interdisciplinary Subjects, the students need to opt for Total 60 Credits of Major Courses which include 20 Credits from Subject A, 20 Credits from Subject B, and 20 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Interdisciplinary Subjects, the students need to opt for Total 92 Credits of Major Courses which include 32 Credits from Subject A, 28 Credits from Subject B, and 32 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Bachelor of Commerce/ Bachelor of Commerce (Honours) with Interdisciplinary Subjects.

The list of the courses are as follows:

A. Financial Accounting (32 Credits)

	Course Code	Course Title	Credits
A1	COM-100	Financial Accounting	4
A2	CFA-201	Government Accounting	4
A3	COM-202	Fundamentals of Macroeconomics for Business	4
A4	COM-300	Indian Economy	4
A5	CFA-307	Project	4
A6	COM-400	Management Accounting	4
A7	CFA-404	Modern Accounting Practices	4
A8	COM-405	Business Valuation	4

B. Financial Accounting (28 Credits)

	Course Code	Course Title	Credits
B1	COM-101	Elements of Cost	4
B2	CFA-203	Financial Statement Analysis	4
B3	CFA-205	Forensic Accounting	2
B4	COM-303	Research Process	2
B5	COM-304	International Economics	4
B6	CFA-305	Financial Reporting and Sustainability Practices	4
B7	COM-401	Stock Market Operations	4
B8	CFA-406	Financial Modelling	4

C. Financial Accounting (32 Credits)

	Course Code	Course Title	Credits
C1	COM-200	Public Economics	4
C2	COM-204	Indirect Taxes	4
C3	CFA-301	Advanced Corporate Accounting	4
C4	COM-302	Direct Tax - I	4
C5	COM-306	Direct Tax - II	4

C6	COM-402	Financial Management	4
C7	COM-403	Research Methodology	4
C8	COM-407	Security Analysis and Portfolio Management	4

Following Interdisciplinary combinations are permitted:

Bachelor of Commerce with Interdisciplinary (Three Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	20	20	20	20	20	20	20	20	20	20	20	20	20/20/20
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Bachelor of Commerce (Honours) with Interdisciplinary (Four Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	32	28	32	32	28	32	32	28	32	32	28	32	32/28/32
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-200
Title of the Course: Public Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		No. of Hours
Content:	**Unit 1: Introduction to Public Economics** Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	**15**
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	**15**
	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	**15**
	Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Bhatia, H. L. (2017). *Public finance* (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Datt, R., & Sundaram, K. P. M. (2024). *Indian economy*. (73rd ed) S. Chand and Co. New Delhi. 3. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 4. Finance Commission, India (Latest) *Report of the Finance Commissio*n 5. Government of India. (Latest). *Economic Survey of India*. 6. Gupta, J. R. (2014). *Public economics in India: Theory and Practice*. (2nd revised ed.) Atlantic Publishers. 7. Musgrave, R. A., & Musgrave, P. B. (2015). *Public finance in theory and practice* (16th Reprint ed.). Tata Mc-Graw Hill. 8. Tyagi, B. P. (2015). *Public Finance*, (56th ed.) Jai Prakash Nath & Co. Meerut, India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-201
Title of the Course: Government Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations.	
		No. of Hours
Content:	**Unit 1: Introduction to Indian Government Accounting** Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.	**15**
	Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.	**15**
	Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.	**15**

	Unit 4: Public Sector Financial Statements Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bharadwaj, K. K. (2002). *Public Accounting and Auditing.* New Delhi: Mittal Publication. 2. Bruce C. (2020). *Fundamentals of Governmental Accounting and Reporting*, Wiley. 3. Chandra, Prasanna. (2022). *Financial Management, Theory & Practice*. Tata McGraw Hill. 4. Francis, O. (2018). *Principles of Government Accounting and Reporting*. Forgotten Books. 5. Khan & Jain. 2018). *Financial Management.* Tata McGraw Hill. 6. Mahajan, A. P., & Mahajan, S. K. (2021). *Financial Administration in India.* Delhi: PHI Learning. 7. Mukherjee, A., & Hanif, M. (2017). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill. 8. Pandey, I. M. (2019). *Financial Management.* New Delhi: Vikas Publishing House. 9. Premchand, A. (1999). *Effective Government Accounting.* Washington D C: International Monetary Fund.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts and terminology of government accounting. 2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities 3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management. 4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-211
Title of the Course: Specialized Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.	
		No. of Hours
Content:	**Unit 1: Fire Insurance Claims** Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit.	**15**
	Unit 2: Voyage Accounts Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages.	**15**
	Unit 3: Lease Accounting Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.	**15**
	Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Goyal, B. K., & Tiwari, H. N. (2023). *Taxman's Financial Accounting* (11th ed.). Taxman Publisher. 2. Gupta, R. L., & Radhaswamy, M. (2020). *Advanced Accountancy* Volume Sultan Chand & Sons: New Delhi. 3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). *Financial Accounting*. Kalyani Publishers. 4. Mukherjee, A., & Hanif, M. (2018). *Modern Accountancy* Volume II. McGraw Hill Education (India) Private Ltd. 5. Pillai, R. S. N., Bagavathi, & Uma, S. (2010). *Fundamentals of Advanced Accounting (Financial Accounting)*, Vol. 2 (2nd ed.). S. Chand & Company. 6. Pillai, R. S. N., Bagavathi, & Uma, S. (2012). *Fundamentals of Advanced Accounting (Financial Accounting)*, Vol. 1 (3rd ed.). S. Chand & Company.	

	7. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). Advanced Accounts Vol. 1. S. Chand & Company Pvt Ltd Publishers: New Delhi. 8. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). *Advanced Accounts* Vol. 2. S. Chand & Company Pvt Ltd Publishers: New Delhi. 9. Tulsian, P.C., Tulsian, B. (2016). *Tulsian's Corporate Accounting*. (3rd ed.) S. Chand Publication: New Delhi. 10. Tulsian, P.C., Tulsian, B., & Tulsian, T. (2023). *Tulsian's Financial Accounting*. S. Chand Publication: New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the significance of Claim for loss of stock and loss of profit. 2. Prepare Voyage Accounts with respect to finished and unfinished voyage. 3. Prepare Voyage Accounts with respect to finished and unfinished voyage. 4. Know the preparation of Royalty Accounts

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-212
Title of the Course: Business Law
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with general legal principles to enter into agreements 2. To familiarise learners with the legalities involved in sale of goods 3. To impart knowledge regarding resolution of disputes without approaching court 4. To impart knowledge regarding validity and enforceability of Negotiable Instruments	
		No. of Hours
Content:	**Unit 1: Indian Contract Act,1872** Offer and acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects, Void agreements, Discharge of a contract , Contingent contracts , Quasi – contracts, Contract of Indemnity , Guarantee, Contract of Bailment and Pledge – meaning, rights and duties of Bailor , Bailee, Contract of Agency , Modes of creation of Agency, Drafting of Agreement of Leave and Licence of a flat, Drafting of Notice of Breach of Contract, Drafting of Indemnity Bond , Drafting of Agreement of Bailment.	**15**
	Unit 2: The Sale of Goods Act, 1930 Contract of Sale, Agreement to sell, Difference between Contract of Sale and Agreement to Sell, Conditions and warranties, Transfer of ownership in goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller – meaning, rights of an unpaid seller, Drafting of Sale of Goods Agreement, Drafting of Notice of Delivery of Defective Goods.	**15**
	Unit 3: Arbitration and Conciliation Act, 1996 Meaning of Arbitration, Arbitration agreement, Conduct of Arbitral Proceedings, Making of arbitral award, Termination of Arbitral Proceedings, Meaning of Conciliation, Procedure for Commencement of Conciliation Proceedings, Appointment of Conciliator, Conciliation Procedure, Termination of conciliation proceedings, Drafting of Arbitration Agreement, Drafting of Conciliation Agreement.	**15**

	Unit 4: Negotiable Instruments Act 1881 Characteristics and different types of Negotiable Instruments including Promissory Note, Bill of Exchange, Cheque , Cheque in the electronic form, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation and different types of Endorsements , Crossing of a Cheque, Bouncing of a Cheque, Drafting of notice in case of Bouncing of a Cheque.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Aggarwal, Rohini, (2022) *Taxmann's Mercantile & Commercial Laws*, Taxmann Publications Private Limited 2. Bulchandani, K.R. (2017) *Business Law for Management* (8th ed), Himalaya Publishing House 3. Kapoor N.D, Abbi Rajni, Bhushan Bharat,(2019)*Elements of Mercantile Law*, Sultan Chand & Sons (P) Ltd. 4. Kucchal, M. C., &Kucchal, V. (2012). *Business Law* (6th ed.). Vikas Publishing House. 5. Pillai R.S.N.V.Bagavathi (2007) *Business Law* (4th ed). S Chand & Company 6. Rab Ajar, (2022). *Drafting Contracts: Basic Principles* (1st ed), Eastern Book Company 7. Raychaudhari Priyanka, (2021) *Business Law : Complete Understanding of Commercial Law*, Corporate law,Industrial Law, (1st ed). Notion Press 8. Saharay Madhusudan, (2017) *Textbook on Arbitration & Conciliation with Alternative Dispute Resolution* (4th ed), Universal Law Publishing 9. Sheth Tejpal (2017) *Business Law* (3rd ed). Pearson Education 10. Singh Avtar, (2017). *Law of Arbitration & Conciliation*, Eastern Book Company 11. Singh Avtar.(2023). *Business Law* (12th ed). Eastern Book Company 12. Singhania Ravi (2020), *Drafting of Contracts-Templates with Drafting Notes*, (2nd ed) Bloomsbury Publisher. 13. Tulsian, P.C, (2017) *Business Law*(3rd ed). McGraw Hill Education	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the terminology and validity of agreements 2. Describe the rights and duties of buyers and sellers 3. Analyse the process of Arbitration and Conciliation 4. Apply the rights and liabilities of holders of negotiable instruments	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-213
Title of the Course: Business Statistics I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 2. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 3. Apply technology to statistical analysis and problem solving 4. Provide business analysts a toolkit of descriptive and inferential analysis.	
		No. of Hours
Content:	**Unit 1: Introduction and Data Organization** Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams-Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.	**15**
	Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.	**10**
	Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's	**15**

	and Bowley's coefficient of Skewness. Kurtosis (definition, meaning and interpretation).	
	Unit 4: Correlation and Regression Analysis Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation. Regression: Lines of regression and regression coefficients. Relation between Correlation and regression coefficient, Multiple Regression. Analysis of Time Series: Time series, Models of time series, Measurement of trend- Moving averages, Least Square Method (linear and non-linear).	**20**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Carry out a basic data analysis using descriptive statistics and appropriate statistical graphics. 2. Understand the concept of sampling distributions and identify appropriate way of collecting samples based on population 3. Construct a reliable questionnaire based on objectives of a research study 4. Measure and establish association between business variables using correlation analysis and regression analysis for business decision making and forecasting.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-231
Title of the Course: Fundamentals of Event Management
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing.	
		No. of Hours
Content:	**Unit 1: Event Management and Planning** Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws. Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol.	**15**
	Unit 2: Event Production Planning event resources. Event itinerary. Event planning tools and emerging technology. Event production concepts and requirements (technical and non-technical). Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management- Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.	**15**
	Unit 3: Event Marketing and Financing Event marketing mix-7 P's. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event financing and control.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Allen, J. (2009). *Event Planning* (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). *Events Management* (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). *Event Management: A Professional and Developmental Approach*. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). *Event Marketing and Management*. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). *Successful Event Management: A Practical Handbook*. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). *Event Management for Tourism, Cultural, Business, and Sporting Events*. New Delhi: Pearson Education, Inc.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain basic concepts of management, planning, production, marketing and financing of events. 2. Make use of appropriate tools to design, plan and execute events. 3. Identify key elements of event budget and event financing for varied types of events. 4. Develop skills for planning and managing entrepreneurial ventures.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-232
Title of the Course: Fundamentals of Digital Marketing
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing.	
		No. of Hours
Content:	**Unit 1: Introduction to Digital Marketing** Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	**15**
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	**15**
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V. (2015). *Digital Marketing* (First ed.). Oxford University Press. 2. Cecilia, F. (2019). *Introduction to Digital Marketing* (First ed.). BPB Publications. 3. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital Marketing* (Eighth ed.). Pearson Education Limited.	

	4. Deiss, R., & Henneberry , R. (2020). *Digital Marketing for Dummies* (Second ed.). Wiley India. 5. Dodson, I. (2019). *Art of Digital Marketing* (First ed.). Wiley India. 6. Gupta, S. (2022). *Digital Marketing* (Third ed.). McGraw Hill. 7. Kamat, N., & Kamat, C. N. (2017). *Digital Marketing* (First ed.). Himalaya Publishing House. 8. Krishna, V. V. (2023). *Digital Marketing for Beginners : A Road Map to Successful Career in Digital Marketing* (First ed.). Notion Press. 9. Kumar, S., & Kaur , S. (2023). *Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.* (First ed.). Taxmann Publications. 10. *Quick Win Digital Marketing* (First ed.). (2009). Oak Tree Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design 3. Identify various elements of Digital Campaigning 4. Evaluate various platforms for social media marketing.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-233
Title of the Course: Business Ethics and Governance
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with concepts of business ethics and governance 2. To impart knowledge of ethical issues in different areas of business 3. To familiarize learners with Corporate Governance 4. To familiarize learners about ethics involved in global scenario	
		No. of Hours
Content:	**Unit 1: Introduction to Business Ethics** Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.	**15**
	Unit 2: Ethical Issues in functional areas of Business Ethical issues in Marketing- understanding positive and negative roles in marketing, Exploring exploitative role of advertising. Ethical issues in human resources-examining HR related ethical issues, discrimination in workplace: its causes and Remedies, Ensuring safety and health in the workplace, ethical considerations in performance appraisal. Ethical issues in finance-Maintenance of proper books of accounts-promoting transparency and accountability-understanding ethical responsibility in financial decision making.	**15**
	Unit 3: Business Ethics in Global Economy Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams: Corruption- Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Fernando, A. C. (2021). *Business Ethics and Corporate Governance* (3rd edition) Pearson Publication. 2. Bhatia, S. K. (2002). *Business Ethics and Managerial Values*. Deep &	

	Deep Publications Pvt. Ltd. 3. Velasquez, M. (2006). *Business Ethics: Concepts and Cases* (6th ed.). Prentice Hall. 4. Darryl, R. (2006). *Corporate Governance, Economic Reforms & Development*. Oxford. 5. Mathur, U. C. (2005). *Corporate Governance & Business Ethics*. McMillan. 6. Tripathi, A. N. (2019). *Human Values*. (3rd edition) New Age International. 7. Murthy, C. S. V. (Reprint 2013). *Business Ethics and Corporate Governance*. Himalaya Publication. 8. Machiraju, H. R. (2004). *Corporate Governance*. Himalaya Publication House. 9. Murthy, C. S. V. (2010). *Business Ethics: Text & Cases*. Himalaya Publication. 10. Achrekar, D. (2009). *Corporate Governance (with Case Studies)*. Surendra Publications, New Delhi. 11. Pogge, T., & Horton, K. (2008). *Global Ethics: Seminal Essays*. St. Paul, MN: Paragon House Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define and differentiate between different aspects related to business ethics & governance 2. Discuss the ethics involved in the global economy. 3. Analyse the ethical issues involved in different functional areas of business. 4. Apply the learnt knowledge when-ever required

Nae of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-234
Title of the Course: Personal Investment and Tax Planning
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic aspects of personal investment planning. 2. To familiarize learners with basics of taxation. 3. To impart knowledge and develop skills for effective personal tax planning.	
		No. of Hours
Content:	**Unit 1: Introduction to Personal Investment Planning** Introduction to investment, importance of investment planning, risk and return on investment, savings v/s investments, power of compounding, inflation effect on investment. setting financial goals, steps to achieve financial goals, investment process, investment vehicles, investment strategies.	**15**
	Unit 2: Basics of Taxation Meaning of tax, types of taxes, concepts of Person, Previous Year, Assessment Year, Assessee, Assessment, Income, Gross Total Income, Permanent Account Number (PAN), Residential status, scope of income, heads of income, effect of taxes on investment. Deductions under Chapter VI-A - 80C, 80CCC, 80CCD, 80D, 80TTA, 80TTB, Computation of total income of individuals, tax rates, old & new tax regime, tax liability, tax calculation, types of Income Tax Returns for Individuals.	**20**
	Unit 3: Personal Tax Planning Introduction and meaning of tax planning, objectives of tax planning, factors on which tax planning is done, tax saving schemes, tax evasion, tax avoidance, difference between tax planning, tax evasion and tax avoidance, apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal O.P. (2014), *Security Analysis & Investment Managements*, Himalaya Publishing House, Delhi. 2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 3. Bhalla V.K., (2018), Fundamentals of Investment Management, Sultan Chand, New Delhi. 4. Devi. K., *Tax Planning Management*, Bookscape 5. Dubey B.S., *Tax Planning*, Bookscape	

	6. Gaur V.P., & Narang. D.B., *Income Tax Law Practice*, Kalyani Publications. 7. Hariharan. N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd. 8. Lakhotia R.N. & Lakhotia S, *A Guide to Tax Planning*, Diamond Pocket Books Pvt Ltd, New Delhi. 9. Malik S., *Plan your investments*, Taxmann Publications, New Delhi. 10. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 11. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 12. Pagare D., *Income Tax Law & Practice*, Sultan Chand Sons, New Delhi 13. Palat R, *Tax Planning for Salaried Employees*, Jaico Publishing House, Mumbai. 14. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan 15. Rajaratnam S, *Tax Planning*, Bharat Law Publication 16. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 17. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 18. Singhania, Vinod K., *Monica Singhania, Student's Guide to Income Tax*, University edition, Taxmann Publications Pvt. Ltd, New Delhi. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-235
Title of the Course: Intellectual Property Rights
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the basic concepts of Intellectual Property Rights. 2. To acquaint the learners with innovative Intellectual Property Rights 3. To familiarise learners with the process of obtaining Intellectual Property rights 4. To impart knowledge of legal protection of Intellectual Property Rights	
		No. of Hours
Content:	**Unit 1: Overview of Intellectual Property Rights** Introduction, Nature and the need for Intellectual Property Rights, Different types of Intellectual Property Rights including meaning of Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design, Genetic Resources, Traditional Knowledge and Trade Secret.	**15**
	Unit 2: Law of Patents and Industrial Designs (The Patent Act,1970 and The Designs Act, 2000) Patentable Invention, Non- Patentable Inventions, Registration of Patent, Product Patents for Medicine and Drug, Rights and obligations of Patentee, Compulsory Licensing, Infringement of Patent and reliefs, Registration of Design, Rights of Design Holder, Piracy of registered Design and reliefs, Different kinds of innovative Patents and Designs that are in vogue.	**15**
	Unit 3: Law of Copyright and Trade Marks (The Copyright Act, 1957 and The Trade Marks Act, 1999) Deceptively Similar Mark, Collective Mark, False Trade Description, Passing Off, Registration of Trademark, Infringement of Trademark and reliefs, Subject matter and Term of Copyright, Author and ownership of Copyright, Rights of Broadcasting Organizations and Performers Rights, Infringement of Copyright and reliefs, Different kinds of Innovative Trademarks and Copyright that are in vogue.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V.K. (2017). *Law relating to Intellectual Property Rights*. Lexis Nexis. 2. Narayanan, P. (2015). *Intellectual Property Law*, 11th ed. Anderson Printing House Private Ltd. 3. Wadhera, B.L. (2017). *Law relating to Intellectual Property*, 5th ed.	

	Universal Law Publishing. 4. Puri Singh, Rachna. (2013). *Practical Approach to Intellectual Property Rights*. International Publishing House Pvt Ltd.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the origin and meaning of different Intellectual Property Rights 2. Explain different kinds of innovative Intellectual Property Rights. 3. Apply the procedure to register Patents and Designs, and remedies available in case of its violation 4. Apply the procedure to register Copyrights and Trade Marks, and remedies available in case of its violation.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-241
Title of the Course: Accounting Software Application
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 2. To familiarize learners with accounting software packages. 3. To enable learners to know the purpose and scope of Accounting Software Packages in business. 4. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.	
		No. of Hours
Content:	**Unit 1: Introduction to Accounting Software Application** Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	**15**
	Unit 2: Preparations of Financial Statements Reports (Lab Practicals) A) Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. B) Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. C) Financial Statements Reports-Cash/Bank Books-Journal Book-Ledger Books i) Trial Balance: Generate and interpret a trial balance Identify.errors in the trial balance. ii) Profit and Loss Account: Understand the structure of the profit and loss account. Generate and analyze profit and loss reports. iii) Balance Sheet: Learn to create a balance sheet. Interpret and analyze balance sheet components. Data Maintenance- backup and restore data of company.	**30**

	Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical) Understanding GST, Configuring GST in Accounting Software Package -- Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package.	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education. 2. Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd. 3. Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media. 4. Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press. 5. Nadhani, A. K., & Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications. 6. Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to Financial Accounting. Vikas Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of accounting and inventory management in accounting software package. 2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package 3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package. 4. Apply knowledge of accounting software packages in Real-world Scenarios.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-242
Title of the Course: Business Data Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an understanding of applications of Data Analytics to solve Business problems 2. To provide an understanding of basic concepts in Statistics. 3. To provide an understanding of importance of Data Visualization 4. To provide skills and knowledge in basic and advanced business data analytics.	
		No. of Hours
Content:	**Unit 1: Data Analytics in Business** Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization.	**5**
	Unit 2: Basic Statistical concepts Population, sample, variable, data measurement levels- nominal, ordinal, interval, ratio , Measures of central tendency- mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation.	**8**
	Unit 3: Visualizing data Data visualization, Importance and Types of Charts	**2**
	Practicals **Lab 1: Introduction to Spreadsheets** Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula -Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks	**16**

	- Summing through the sheets - Getting external data files into Excel - Macros - creation, editing and deletion of macros	
	Lab 2: Searching and Combining Data with Power Query Getting started with Power Query Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL	**8**
	Lab 3: Performing computations and aggregations using Excel Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting	**18**
	Lab 4: Working with pivot tables and charts Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart Formatting data in table- Using Pivot Tables - Using Slicer Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins – Interactive dashboard with Pivot tables	**12**
	Lab 5: Using Analysis Toolpak Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression	**6**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Joseph Schmuller(2020), *Statistical Analysis with Excel for dummies*(Fourth ed.), Wiley India Pvt. Ltd. 2. Ken Black (2012), *Applied Business Statistics* (Seventh ed.), Wiley India Edition 3. Manisha Nigam (2023), *Data Analysis with Excel*, BPB Publications India 4. Michael Alexander (2023), *Microsoft Excel Power Pivot and Power Query for dummies*, Wiley India Pvt. Ltd. 5. S.K. Shinde, U. Chandrashekar (2016), *Data mining and Business Intelligence*, Dreamtech Press, India	

	6. Winston Wayne L. (2012), *Microfoft Excel 2019 Data Analysis and Business Modeling* (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop a foundational understanding of business data analysis and its relevance in decision-making. 2. Develop skills of data analysis using relevant Application software. 3. Apply the Spreadsheet tools to solve business problems. 4. Interpret and communicate insights through data visualization.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-243
Title of the Course: Personal Financial Planning
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 2. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 3. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 4. To familiarize learners with practical knowledge of Personal Financial Planning	
		No. of Hours
Content:	**Unit 1: Basics of Personal Financial Planning and Time Value of Money** Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation.	**15(5T+10P)**
	Unit 2: Investment Risks, Return, Vehicles and Strategies (Practical) Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus.	**30(5T+25P)**

	Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles. Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage- Meaning of Loan, Types of Loan. Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options	
	Unit 3: Insurance, Retirement, Taxation and Estate Planning Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products. Taxation Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation. Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning	**30(5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Amar Pandit., (2012). *The only Financial Planning Book that You Will Ever Need.* Mumbai: Network 18 Publications. 2. Arthur J, Keown., (2018). *Personal Finance: Turning Money into Wealth.* New York: Pearson 3. Gitman Joehnk Billingsley. (2014). *Personal Financial Planning (13th* Ed.) Cengage 4. Indian Institute of Banking & Finance, (2007). *Home Loan Counselling*. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). *Accounting & Finance for Banking*. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). *Introduction to Financial Planning.* Mumbai: Taxman 7. Jeff Madura, (2020). *Personal Finance* (7th Ed) Pearson	

	8. Jyotsna Sethi & Nishwan Bhatia, (2015). *Elements of Banking and Insurance*. 2nd Ed. Delhi: Phi Learning Private Limited. 9. Madhu Sinha (2017)., *Financial Planning a Ready Reckoner* (2nd Ed.). New York: MC Graw Hill Education 10. Vanita Tripathi., (2023) *Fundamental of Investments.* (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd. 11. Vivek, & Asthana, P. (2015). *Financial Risk Management*. Mumbai: (2nd Ed). Himalaya Publishing House.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-244
Title of the Course: Introduction to Auditing
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit.	
		No. of Hours
Content:	**Unit 1: Introduction** Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	**15(5T+10P)**
	Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts	**30(5T+25P)**
	Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report	**30(5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Gupta, K. (2004). *Contemporary Auditing.* Tata McGraw-Hill. 2. Jha, A. (2013). *Students Guide to Auditing & Assurance*. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. PHI Learning. 4. Pagare (2004) D. *Principles & Practice of Auditing.* Sultan Chand and Sons. 5. Saxena, R.G. (2022). *Principles and Practice of Auditing*. Himalaya Publishers. 6. Sharma, S.D. (2006). *Auditing Principles and Practice*. Taxmann's	

	Publications Pvt. Ltd. 7. Sharma, T.R. (2015). *Auditing Principles & Problems*. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). *Auditing.* Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). *A Handbook of Practical Auditing*. S. Chand & Co.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-245
Title of the Course: Business Database Management and Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with principles of database management system. 2. To impart knowledge of database planning and skills in database design. 3. To develop skills in learners in data retrieval and analysis using SQL 4. To equip learners with knowledge and skills of database administration and security.	
		No. of Hours
Content:	**Unit 1: Introduction to Database Management System** Data as organizational asset, Data versus Information, Meaning of database and database management system, Purpose of database system, Benefits and challenges of database system, Elements of database system, Database users, Business applications of database system, Database administration system, Security threats to database.	**15**
	Unit 2: Database Planning and Design (Practical) Need for planning database, Database system master plan, Organizational goals, organizational structure, and entities and implications on database, Database development process, Database structure, Conceptual database design, ER diagrams, Types of databases, Logical database design with relationships, RDBMS, Normalization.	**30**
	Unit 3: Data Retrieval and Database Security (Practical) SQL basics, Inserting, deleting and updating data, Query with SQL, Using SQL aggregate functions, Grouping data and subqueries, Relational queries, Tables and views, Database backup and recovery, Evaluating database performance, Database optimization, Managing database security, Creating users and granting privileges, Avoiding data leaks	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chopra, R. (2016), *Database Management Systems*, S Chand. 2. Courtney, J., Paradice, D., Brewer, K. and Graham, J. (2010), *Database Systems for Management*., Global Text. 3. Morris, S. and Coronel, C. (2016), *Database Systems: Design, Implementation and Management*, (12e), Course Technology Inc. 4. Ramez, E and Shamkant, N. (2017), *Fundamentals of Database System*, (7e), Pearson Education.	

	5. Reddy, P. and Reddy, A. (2020), *Foundations of Database Management System*, Lambert Academic Publishing. 6. Zygiaris, S. (2020), *Database Management Systems: A Business-Oriented Approach Using Oracle, MySQL and MS Access*, Emerald Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Identify applications and elements of database management system. 2. Develop database design as per organizational requirements. 3. Implement SQL for data retrieval and analysis. 4. Evaluate database administration system and security in an organization.

Nae of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-202
Title of the Course: Fundamentals of Macroeconomics for Business
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various macroeconomic variables and enable them to derive the macroeconomic equilibrium analysis. 2. To provide a broad understanding of the concepts of inflation and unemployment and the interlinkage between the two concepts. 3. To analyze the theoretical approaches related to money and consumption and evaluate the implications of economic policies on investment. 4. To analyze the working of a small open economy and understand the impact of macroeconomic policies on an open economy.	
		No. of Hours
Content:	**Unit 1: Introduction, Concepts and National Income Accounting** Macroeconomics -Meaning and Scope, National Income – concepts (GNP, GDP, NNP, GVA at basic price and factor cost, Personal Income, Disposable Personal Income), Trends in GDP of India (2014 onwards), Trends in GSDP with reference to Goa (2014 onwards), Green Accounting-meaning and objectives. Components of Aggregate Expenditure, Circular Flow of National Income -Models of Circular Flow (Two, Three and Four Sector), Determinants of Aggregate Demand, Determinants of Aggregate Supply, AS-AD Equilibrium Analysis.	**15**
	Unit 2: Inflation and Unemployment Inflation: Concept and Causes, Consumer Price Index, Wholesale Price Index (Concepts), Inflation and Interest Rates, Sacrifice Ratio, Costs of Inflation (Social Costs, Costs of anticipated and unanticipated inflation); Rational and Adaptive Expectations. Unemployment: Types of Unemployment (Frictional, Cyclical, Seasonal, Disguised, Structural -meaning of each), Natural rate of unemployment, Costs of Cyclical Unemployment. Measurement of Unemployment -NSSO Classification Methods (Usual Principal Status, Weekly Status, Current Daily Status). Rural-Urban and Male-Female unemployment rate variations. Trends in unemployment rates in India (2014 onwards). Trade-off between Inflation and Unemployment-Phillips Curve analysis in the short run	**15**

	Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy -Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment	**15**
	Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy -Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel -Fleming model, Demonetization in India, 2016 - Meaning and objectives.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, H. L. (2016). *Macroeconomics: Theory and Practice* (20th ed.). S. Chand Publications. 2. Blanchard, O., & Johnson, D. R. (2018). *Macroeconomics* (6th ed.). Pearson. 3. Branson, W. H. (1997). *Macroeconomic Theory and Policy*. Harper Collins India Pvt. Ltd. 4. D'Souza, E. (2008). *Macroeconomics*. Pearson Education. 5. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 6. Dornbusch, R., & Fischer, S. (1994). *Macroeconomics*. McGraw-Hill Education. 7. Dwivedi, D. N. (2018). *Macroeconomics: Theory and Policy* (5th ed.). Mc Graw Hill Education. 8. Gordon, R. J. (2013*). Macroeconomics*. Pearson Education. 9. Government of India. (Latest). *Economic Survey of India*. 10. Gupta, G. S. (2017). *Macroeconomics: Theory and Applications*. McGraw-Hill Education. 11. Mankiw, N. Gregory. (2015). *Principles of Macroeconomics*. Cengage Learning India Pvt. Ltd. 12. Puri, V. K., Misra, S. K., & Garg, B. (2023). *Indian Economy.* Himalaya Publishing House. 13. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). *Macroeconomics*. McGraw-Hill Education.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. 2. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. 3. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment 4. Acquire a better understanding of the working of an open economy	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-203
Title of the Course: Financial Statement Analysis
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the meaning, components significance of financial statements and tools for analysing financial statements. 2. To acquaint learners with skills of analysing financial statements with the help of ratio analysis. 3. To understand the latest tools to analyse and interpret financial statements. 4. To impart skills to learners for preparation of cash flow statement.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Statement Analysis** Meaning and Objectives of Financial Statement Analysis, Types of Financial Analysis (External, Internal, Horizontal, Vertical) Significance of Financial Statement Analysis to various users of financial information, Understanding Financial Statements as per Company Annual Reports: Profit and Loss Statement, Balance sheet and Statement of changes in equity. Decision Support System (DSS): Meaning of DSS, characteristics, component, types, advantages & disadvantages of DSS. Predictive Analytics in Finance: Meaning, predictive analysis models, advantages of predictive analysis, use of predictive analysis in finance. Tools and techniques of analysing financial statements- Comparative, Common size & trend analysis. (Practical problems to be covered on comparative, common size and trend analysis)	**20**
	Unit 2: Ratio Analysis and Dupont Analysis Meaning and usefulness of Financial Ratios, Analyzing Financial Statements through Ratios: Liquidity Ratios Solvency Ratios Profitability ratios; Turnover ratios and market value ratios, Limitations of Ratio Analysis (Practical problems on calculations of various ratios). Dupont analysis: Concept, principles and types of Dupont analysis (Theory only).	**15**

	Unit 3: Economic Value Added (EVA) and Balance Score Card (BSC) Economic Value added (EVA): Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA (Theory only). Balance score card (BSC): Concept, objectives and perspectives (Theory only)	**10**
	Unit 4: Cash Flow Statement Cash Flow statement: Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chandra, P. (2022). *Financial Management: Theory & Practice* (10th Edition). McGraw Hill Education (India) Pvt. Ltd. 2. Gopalkrishnan, A. A. (2015). *Understanding financial statements: Analysis and interpretation*. New Global Business Press. 3. Gupta, S., & Sharma, R. (2017). *Financial Management*. Kalyani Publishers. 4. Gupta, S., Sharma, R. K., & Gupta, N. (2018). *Financial Management: Theory & Practice*. Kalyan Publishers. 5. Helfert, E. A. (2004). *Techniques of Financial Analysis*. Tata McGraw-Hill Education Pvt. Ltd. 6. Jain, & Narang. (2014). *Advanced Accountancy*. Kalyani Publishers. 7. Mukherjee, A., & Hanif, M. (2019). *Modern Accountancy (Vol. II)*. Tata McGraw Hill. 8. Pandey, I. M. (2022). *Financial Management*. Pearsons India Education Services Pvt Ltd. 9. Raman, A. (2019). *Advanced Accountancy*. Himalaya Publishing House. 10. Shukla, M. C., & Grewal, T. S. (2016). *Advanced Accounts* (19th ed.). S. Chand & Co. 11. Subramanyam, K. R. (2022). *Financial Statement Analysis*. McGraw Hill Education (India) Pvt Ltd. 12. Tulsian, P. C. (2023). *Accountancy*. S. Chand & Co. Publisher.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the conceptual framework of financial statement analysis 2. Understand the importance of ratios in analysing financial statements 3. Acquaint with the latest tools and methods of analysing financial information. 4. Understand the intricacies in the preparation of cash flow statement as per AS-3.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-204
Title of the Course: Indirect Taxes
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic concepts of Goods and Services Tax. 2. To familiarize learners with various provisions under Goods and Services Tax. 3. To understand the compliance procedure of Goods and Services Tax. 4. To gain the basic knowledge of Customs Duty.	
		No. of Hours
Content:	**Unit 1: Introduction to Indirect Taxes** Meaning, Types, and Nature of Indirect Taxes, GST - Dual Concepts of SGST, CGST, UTGST & IGST. Features of GST, Benefits of GST, GST Structure in India, GST Council and its composition, Basic Procedures of GST, Harmonized system of Nomenclature (HSN) Code. Definitions under CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Vertical, Capital Goods, Casual Taxable Person, Works Contract, Turnover, Aggregate Turnover	**15**
	Unit 2: Provisions under Goods and Services Tax Act Exemptions from GST: Introduction, Power to grant exemption from tax. Goods and Services exempted from tax. Rates of GST, Levy and Collection of GST, Time and Place of Supply. Inter State Supply, Intra State Supply, Composition Scheme under GST, Input Tax, Output Tax, Net Tax, Utilisation of Input Tax Credit, - Reverse Charge. (Including Problems)	**15**
	Unit 3: Compliance under Goods and Services Tax Registration, Tax Invoice, Bill of Supply, Debit & Credit Notes, Electronic Way Bill, Types of Returns Filing of Returns Computation of GST Liability, Payment of Tax, Fines and penalties under GST, Assessment & Audit.	**15**
	Unit 4: Customs Act 1962, and Customs Tariff Act 1975 Nature of Customs duty, Territorial waters and custom waters, Goods under Customs Act, Basic Customs Duty, Additional Customs Duty, Protective Duties, Countervailing Duties, Safeguard Duty, National Calamity Contingent Duty (NCCD), Transactional Value at the time of place of importation, rate of exchange for customs valuation, inclusions and exclusions from assessable value, Methods of valuation of Customs, Baggage, Rate of Custom duty of Baggage. (Including Problems)	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Aditya Singhania. *Taxmann's GST Practice Manual*. 2. H.C. Mehrotra and V.P Agarwal. *Goods and Service Tax, Sahitya Bhawan Publication Agra*. 3. Relevant Bare Acts. 4. V.S Datey. *Taxmann's GST Ready Reckoner*. 5. V.S Datey. *Taxmann's Indirect Law and Practice*. 6. Vinod K Singhania. *Taxmann's Students Guide to GST and Customs Law*. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts of Goods and Services Tax. **2.** Understand various provisions under Goods and Services Tax Act 3. Understand the compliance procedure of GST 4. Understand the basic concepts of Customs Duty.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-205
Title of the Course: Forensic Accounting
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the fundamental concepts and develop proficiency in investigative techniques in the area of forensic accounting. 2. To explore specialized areas within the field of forensic accounting.	
		No. of Hours
Content:	**Unit 1: Introduction to Forensic Accounting and Investigative Techniques** Introduction - Definition and Scope of Forensic Accounting. Historical Overview and Evolution. Role in Modern Business Environment. Ethical Considerations and Professional Standards. Investigative Techniques. Understanding Fraud and Types of Financial Crimes. Interviewing Techniques and Interrogation Skills. Data Collection and Evidence Gathering Methods. Document Examination and Analysis. Fraud Detection and Prevention Strategies.	**15**
	Unit 2: Specialized Areas in Forensic Accounting Specialized Areas - Digital Forensics and Cybercrime Investigation. Money Laundering and Terrorism Financing. Bankruptcy and Insolvency Investigations. Insurance Claims and Fraudulent Activities. Litigation Support and Expert Witness Testimony. Practical Applications - Application of Investigative Techniques. Analysis of Financial Statements and Fraudulent Transactions.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Baldava, S., & Agarwal, D. (2021). *Forensic Investigations and Fraud Reporting in India: Practical insights to Predict, Prevent, Detect and Investigate Frauds*. Bloomsbury India. 2. Bansal, A. (2017). *Forensic Accounting & Audit Anticipation in India*. LAP Lambert Academic Publishing. 3. Baxi, C. J. (2021). *New Era of Forensic Accounting*. Bharat Law House Pvt Ltd. 4. Dalal, C. (2021). *The Theory of Inverse Logic in Forensic Accounting*. Oak Bridge Publishing Pvt. Ltd. 5. Devarajappa S., Gurudath A.S., Yadav R.A. (2015). *Forensic Accounting and Auditing*. Himalaya Publishing House Pvt. Ltd. 6. Devi, D. S. (2023). *Basics of Forensic Accounting*. Iterative International Publishers IIP.	

	7. Gandhi, U. (2023). *Accounting and Financial Frauds - The What, The How and The Why*. The Write Order. 8. Hamilton, B. H., & Scarabelli, M. (2014). *Forensic accounting and finance: Principles and practice*. Routledge. 9. Joshi, A. (2012). *Students' Handbook on Forensic Accounting*. lulu.com. 10. Kaur, K. (2019). *Forensic Accounting and Auditing*. Kanwaljeet Khorana. 11. Khan, A. (2024). *Forensic Accounting, Fraud Investigation and Fraud Analytics*. Adil Khan. 12. Nigrini, M. J. (2012). *Forensic analytics: Methods and techniques for forensic accounting investigations*. John Wiley & Sons. 13. Shah, D. B. (2019). *Forensic Accounting: The 3rd Eye of Accounting Fraternity*. LAP Lambert Academic Publishing. 14. Sharma B. R. (2020), *Forensic Science in Criminal Investigation and Trials*. Lexisnexis 15. Sultan, S. (2017). *Forensics Accounting*. Expert of Course Publishing
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the fundamental concepts of forensic accounting. 2. Develop expertise in investigative techniques used in forensic accounting 3. Understand money laundering, bankruptcy investigations, and litigation support for addressing complex financial issues. 4. Apply theoretical knowledge and practical skills to analyze reports and communicate findings effectively.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-221
Title of the Course: Accounting for Service Organisations (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic knowledge of various provisions of preparing and finalising the accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with finalising of accounts of Hotels and Educational Institutions. 4. To impart knowledge of preparing and finalising the accounts of professionals.	
		No. of Hours
Content:	**Unit 1: Accounting for Banking Companies** Meaning of Banking and Banking Company, Brief idea about- Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers. Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.	**15**
	Unit 2: Accounting for General Insurance Companies Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B. Revenue account to be prepared under FORM B-RA. Profit & Loss A/C to be prepared under FORM B-PL. Balance Sheet to be prepared under FORM B-BS	**15**
	Unit 3: Accounting for Hotels and Educational Institutions Hotels: Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013). Educational Institutions: Introduction- Books of accounts- Annual statement of Accounts - Receipts and Payments account, Income and Expenditure account and balance sheet.	**15**
	Unit 4: Accounting for Professional Organisations Accounting books and documents to be maintained by professional like Doctor, Lawyers, Engineers, and Accountants as per the provisions of Income Tax Act. Precautions to be taken in maintaining accounts- Relation between accounts of professional persons and their household accounts- preparation	**15**

	of final accounts: Income and Expenditure Account and Balance sheet	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). *Accounting: Text and Cases (*13th Ed). Mc Graw Hill Education. 2. Ashok, S. (2012). *Financial Accounting for Managers*. Nagpur: Lexix Nexix Butterworths. 3. David, H. and Robert, A. (2018). *Accounting Text and Cases*. New Delhi: Tata McGraw Hill Education Pvt Ltd. 4. Hanif, M. and Mukherjee, A. (2019*). Modern Accountancy*. New Delhi: Tata McGraw Hill Pvt ltd (Vol I and II). 5. Jain, & Narang (2013). *Advanced Accountancy*. New Delhi: Kalyani Publishers. 6. Jain, & Narang (2021). *Corporate Accounting*. New Delhi: Kalyani Publishers. 7. Karthikayan, M., Karunakaran, M. (2013). *Corporate Accounting*. New Delhi: Discovery Publishing House Pvt Ltd. 8. Khan and Jain (2013). *Advanced Accountancy Vol I*. New Delhi: Kalyani Publisher. 9. Khan and Jain (2022). *Management Accounting*. New Delhi: Tata McGraw Hill Education Pvt ltd 10. Latitha, R., and Rajsekaran, V. (2018). *Financial Accounting*. Noida, UP: Pearson India Binding House. 11. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). *Advanced Accountancy Vol I*. New Delhi: Vikas Publishing House Pvt Ltd. 12. Maheshwari, S.N, Maheshwari, S.K, and Maheshwari, S (2019) *Financial Accounting* New Delhi: Vikas Publishing House Pvt Ltd. 13. Monga, J. R., & Ahuja, G. *Advanced Accounting (Vols. I, II)*. Noida: Mayoor Paperback. 14. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II).* New Delhi: Tata McGraw Hill. 15. Paul, S.K (2012). *Accountancy*. New Delhi: New Central Book Agency. 16. Pillai, R.S and Bhagavati, U.S. (2011). *Fundamentals of Advanced Accounting Vol I*. New Delhi: S Chand and Co Pvt. 17. Prashanta Athma & N. Rajyalaxmi, *Accounting for service organizations*. Himalaya Publishing House Private Ltd. New Delhi 18. Ramachandran N., Kumar Kakani, R. (2012). *Financial Accounting for Management*. New Delhi: Tata McGraw Hill Education Pvt Ltd 19. Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co. 20. Shukla, M.C and Grewal, T.S (2015). *Advanced Account Vol I.* New Delhi: S Chand and Co Ltd. 21. Stittle J., and Robert, W. (2008). *Financial Accounting*. New Delhi: Sage Publication. 22. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts 2. Understand the accounting procedures followed by the General Insurance Companies to finalize their books of accounts 3. Understand the relevant accounting procedures followed by the Hotels and Educational institutions to finalize their books of accounts 4. Understand the procedure followed by the Professionals while finalizing their books of accounts.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-222
Title of the Course: Corporate Law (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with regulatory framework under Companies Act, 2013. 2. To familiarise the learners with management of companies under Companies Act, 2013. 3. To impart knowledge regarding registration and protection of Intellectual Property Rights. 4. To impart skills to the learners to draft legal documents pertaining to Companies Act, 2013 and Intellectual Property Rights.	
		No. of Hours
Content:	**Unit 1: Introduction to Regulatory Framework of Companies** Characteristics of a company, Types of companies, Association not for Profit, Illegal Association, Registration of company, Promoters, legal position, Pre-incorporation contract, Memorandum of Association, Articles of Association, Constructive notice , Indoor management, Lifting Corporate Veil, Prospectus and different types of Prospectus , Mis-statement in Prospectus, GDR , Transmission of shares, Buy-back and provisions regarding Buyback of shares, Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal	**15**
	Unit 2: Management of Companies Classification of Directors, Meetings of Shareholders and Board of Directors, Convening and conduct of meetings, Requisites of a valid meeting, Postal ballot, Meeting through video conferencing, e-voting, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, Provisions relating to Books of Accounts, Modes of Winding Up. Insider Trading and Whistle Blower mechanism	**15**

	Unit 3: Intellectual Property Rights Meaning of Intellectual Property, Meaning and registration of Patent , Patentable invention, Compulsory Licensing, Remedies in case of violation of Patent, Meaning of Design, Registration procedure of Design, Piracy of Registered Design , Remedies for violation of Design, Meaning of Copyright , Registration and infringement of Copyright, Broadcasting Right, Performers' Right, Meaning of Trademark , Deceptively Similar Mark, Collective Mark, Procedure for registration of Trademark, Remedies in case of violation of Trademark and Copyright	**15**
	Unit 4: Drafting of Corporate Legal Documents 1. Demonstration of services provided on Ministry of Corporate Affairs portal regarding DIN service, DSC, Master Data, Company e-filing, fees and payments a. Drafting Memorandum of Association b. Drafting resolution of Alteration of Memorandum of Association c. Drafting resolution of Approval of Prospectus d. Drafting resolution of Issue of Sweat Equity/ Shares under Employee Stock Option Scheme. e. Drafting resolution of Purchase of Company's Own Securities (Buy- Back of Securities) f. Drafting minutes of CSR Committee g. Drafting notice of EGM for Winding up of Company h. Drafting E-voting notice of AGM i. Declaration by Director to Company under section 164(2) 2. Demonstration of e filing services regarding Patent, Copyright, Trademarks and Design on http://ipindia.gov.in a. Drafting of Patent License Agreement b. Drafting of notice of Patent Infringement c. Drafting of notice regarding Copyright Infringement d. Drafting of notices in case of infringement of Trade mark and Design	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Datta, R., & Das, M. N. (2018). *De Souza's Conveyancing* (13th Ed). Eastern Law House. 2. Gower, L. C. B., & Davies, P. L. (2012). *Principles of Modern Company Law* (9th Ed). Sweet and Maxwell. 3. Jena, K. N. (2005). *Intellectual Property Rights,* Globalisation and Global Relations (1st Ed). Abhijeet Publications, Delhi. 4. Kapoor, G., & Dhamija, S. (2018). *Company Law* (21st Ed). Taxmann's University Edition. 5. Kuchhal, M.C. (2013). *Modern Indian Company Law*(28th Ed). Shri Mahavir Book Depot. 6. Kumar, A. (2022). *Corporate Laws* (11th Ed.). Taxmann's. 7. Narayanan, P. (2020). *Intellectual Property Law (*3rd Ed). Eastern Law House, Kolkata, New Delhi.	

	8. Narsimha Rao, A. V. (2005). *Law of Patents Concepts and Cases*. ICFAI University Press. 9. Ramaiy, A. (2020). *A Guide to Companies Act* (19th Ed). LexisNexis, Wadhwa and Buttersworth. 10. Shanbhogue, K. V. (2018). *Company Resolutions, Notices, Meetings and Minutes* (14th Ed). Bharat Law House, New Delhi. 11. Sharma, J. P. (2020). *An Easy Approach to Corporate Law (*4th Ed). Ane Books Pvt. Ltd., New Delhi. 12. Singh, A. (2018). *Introduction to Company Law* (17th Ed). Eastern Book Company. 13. Wadhera, B. L. (2016). *Intellectual Property Law* (5th Ed). Universal Publishing Co. Pvt. Ltd, Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the regulatory framework of companies 2. Describe the procedure of management of companies 3. Analyse the procedure of registration, and remedies in case of infringement of Intellectual Property Rights 4. Draft documents relating to management of companies and protection of Intellectual Property Rights

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-223
Title of the Course: Business Statistics II (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to provide students with the foundations of probabilistic and statistical analysis. 2. To enable learners to understand and demonstrate difference between various discrete and continuous probability distribution of random variables. 3. To enable learners to demonstrate understanding of various parametric/ non-parametric statistical tools and its applications in inferential statistics. 4. To enable learners to apply correlation and regression analysis for predictive modelling in business forecast and examining historical data.	
		No. of Hours
Content:	**Unit 1: Elementary Probability Theory** Permutations: Definition, Formula, Permutation with repetition Combinations: Definition, formula, Properties. Probability: Elements of Probability-Random Experiments, events, definition of probability, conditional probability, Baye's theorem.	**15 hours**
	Unit 2: Probability Distribution functions and Normality Random Variables- Definition, Probability distribution, Mathematical expectation. Theoretical Distribution - Binomial, Poisson and Normal Distribution, Determining sample size Parametric and non-parametric tests.	**15 hours**
	Unit 3: Estimation and Testing of Hypothesis Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion. Test of Hypothesis: Procedure for testing of hypothesis, Null and Alternate hypothesis, Type I and Type II error, critical region, level of significance, One-tailed and two-tailed test, Determining sample size. Parametric tests- Test of significance for large samples (Population mean and proportion, difference of means and proportion).	**15 hours**
	Unit 4: Inferential Statistics Test of significance for small samples (t-test for population mean and difference of means). One-way Analysis of Variance (ANOVA) Non-parametric tests: Chi-square test, Mann-Whitney U-test, Kruskal-Wallis test.	**15 hours**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Demonstrate concepts of probability and its applications in a business context using both technical and non-technical language 2. Understand discrete and continuous random variables and be able to use their distributions to compute probabilities 3. Use hypothesis testing as a tool for statistical decision making in a business context. 4. Understand the difference between parametric and non-parametric tests and identify appropriate tool based on a statistical hypothesis.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-300
Title of the Course: Indian Economy
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets.	
		No. of Hours
Content:	**Unit 1: Introduction to Indian Economy** Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.	**15**
	Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).	**15**
	Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and challenges); Concept of Industry 4.0 and Industry 5.0; Make in	**15**

	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	Unit 4: Services and External Sector in India Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India. External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agrawal A N & Agarwal M K (2019) *Indian Economy: Problems of Development and Planning*, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). *Indian Economy*. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). *Indian Economy*. Sultan Chand, New Delhi. 4. *Economic Survey of India* (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). *Indian Economy*. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) *Indian Economy: Performance and Policies*, Academic Foundation.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-301
Title of the Course: Advanced Corporate Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To prepare financial statements of joint stock companies within the framework of Ind AS. 2. To understand the concept of underwriting and calculation of underwriting commission for shares and debentures. 3. To understand the procedure of liquidation of Joint Stock Companies. 4. To understand the concept of redemption of debentures and to familiarise with the procedures and methods of redemption of debentures	
		No. of Hours
Content:	**Unit 1: Advanced Company Final Accounts** Preparation of financial statements as per Companies Act 2013. AS 1 in relation to final accounts of companies. Adjustment for Closing Stock, Depreciation, Outstanding expenses and income, Prepaid expenses and Pre received income, Proposed Dividend and Unclaimed Dividend, Managerial remuneration on Net Profit before tax, Transfer to Reserves, Bad debt and Provision for bad debts, Calls in Arrears Buy back of shares, Bonus issue and income tax assessment. (Preparation of Final Accounts in Vertical Format Schedule III, Part II of the Companies Act, 2013)	**15**
	Unit 2: Underwriting of Shares & Debentures Introduction, Underwriting, Underwriting Commission, Provisions of Companies Act with respect to Payment of underwriting commission, Underwriters, Sub-Underwriters, Brokers and Manager to issues, Brokerage and Fees, Types of underwriting, Abatement Clause Marked, Unmarked, full and partial underwriting and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract. SEBI Guidelines. (Practical problems should include journal entries in the books of the company and statement showing liability of the underwriters)	**15**
	Unit 3: Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments, preparation of statement of affairs, deficit / surplus account and Liquidator's final statement of account. (Practical problems should cover preparation of Statement of affairs, deficit/surplus account and liquidators' final statement of accounts)	**15**

	Unit 4: Redemption of Debentures Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum-interest). Journal Entries and Ledger Accounts regarding redemption of debentures. (Practical problems should cover redemption of debentures under Drawings method, Sinking fund method, insurance policy method, conversion of debentures and own debentures)	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. A. Mukherjee & M. Hanif, *Modern Accountancy* (Vol. II) McGraw hill Education (India) Pvt Ltd. 2. M C, Grewal T S, Gupta S C, *Advanced Accounting*, (Vol.I), S Chand & Co Pvt Ltd Publishers, New Delhi. 3. Monga, J. R., & Ahuja, G. *Advanced Accounting (Vols. I, II).* Noida: Mayoor Paperback. 4. Paul, S. K. *Accountancy (Vols. I, II).* Calcutta: New Central Book Agency. 5. R.L.Gupta, M. Radhaswamy (2021), *Advanced Accountancy* (Theory, Method, Application),Sultan Chand & Sons Educational Publishers, New Delhi. 6. S.P. Jain & K.L. Narang, (2021), *Advanced Accounting* (Vol.II) Corporate Accounting, Kalyani Publishers. 7. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co. 8. Tulsian, P. C. *Accountancy.* New Delhi: S. Chand & Co.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. To prepare company final accounts in accordance with Companies Act 2013 under Schedule III, Part II as per IND AS. 2. To know the concept of underwriting and have a practical exposure on calculation of underwriting commission on shares and debentures. 3. To gain in-depth knowledge pertaining to procedure and mechanism upon liquidation of Joint Stock Companies. 4. To understand the concept of redemption, procedures related to redemption of debentures and methods of redeeming debentures.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-302
Title of the Course: Direct Tax - I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basic concepts of Income Tax and to enable learners to determine residential status and scope of Total Income. 2. To familiarize learners with the provisions of computation of income from salaries. 3. To familiarize learners with the provisions of computation of income from house property. 4. To familiarize learners with the provisions of computation income from other sources.	
		No. of Hours
Content:	**Unit 1: Introduction to Income Tax Act, 1961** Definitions & Basic Concepts: Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Year- u/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A. Residential Status & Scope of Income: Basis of Charge, Residential Status in India u/s 6: Sections 6(1), 6(6)(a), 6(2), 6(6)(b), 6(3), 6(4). Scope of Total Income u/s 5, Apportionment of Income between spouses governed under Portuguese Civil Code u/s5A. Exemptions & Exclusions u/s 10: Agricultural Income [Section 10(1)] Amount received by a member of the HUF from the income of the HUF, or in case of impartible estate out of income of family estate [Section 10(2)] Share of profit received by a partner from the firm [Section 10(2A)] Interest to non-residents [Section 10(4)] Amount paid on life insurance policy [Section 10(10D)] House rent allowance [Section 10(13A)] Prescribed allowances or benefits [Section 10(14)] (Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children Education Allowance, Children's Hostel Expenditure Allowance) Educational scholarship [Section 10(16)]	**15**

	Daily allowance to a Member of Parliament [Section 10(17)]	
	Unit 2: Computation of Income from Salaries Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites)	**15**
	Unit 3: Computation of Income from House Property Definition of Annual Value u/s. 2(2), Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27	**15**
	Unit 4: Computation of Income from Other Sources Section 56,57,58	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 2. Gaur V.P., & Narang.D.B., *Income Tax Law & Practice*, Kalyani Publications. 3. Hariharan.N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd. 4. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 5. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan , Agra 6. Pagare D., *Income Tax Law & Practice*, Sultan Chand & Sons, New Delhi 7. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan 8. *Relevant Bare Acts* 9. Singhania V.K. *Students' guide to Income Tax* , Taxmann Publications 10. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 11. Singhania, Vinod K., & Monica Singhania, *Student's Guide to Income Tax, University edition*, Taxmann Publications Pvt. Ltd,, New Delhi. Note: Latest Editions relevant to the Assessment year.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts of income tax, residential status and scope of total income. 2. Understand the provisions of computation of income from salaries. 3. Understand the provisions of computation of income from house property. 4. Understand the provisions of computation of income from other sources	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-303
Title of the Course: Research Process
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research.	
		No. of Hours
Content:	**Unit 1: Introduction to Research** Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India	**15**
	Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-321
Title of the Course: Principles and Practice of Auditing (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing and audit processes 2. To familiarize learners with internal control systems, vouching & verification 3. To familiarize learners with company audit and reporting framework. 4. To impart knowledge of Audit of Service Units & Developments in Auditing.	
		No. of Hours
Content:	**Unit 1: Introduction and Process** Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Audit Process: Audit Planning, Audit Programme, Audit evidence, Working Papers, Audit Note Book.	**15**
	Unit 2: Internal Control, Vouching and Verification **Internal Control:** Meaning – Nature and Objectives of Internal Control System, Procedure for Evaluation of Internal Control System, Methods for evaluation of internal control system, Internal Check – Meaning, objectives, merits and demerits, Internal Audit – Meaning and Significance. **Vouching and Verification:** Vouching – Meaning and objectives, General procedure for vouching, Vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, Verification of Personal and Real Accounts	**15**
	Unit 3: Company Audit Eligibility, Qualifications and Disqualifications of Auditors, Provisions for Appointment & Removal of company auditors, Remuneration of Auditors, Powers and Duties of auditors, Liabilities of Auditor, Reporting requirements under the Companies Act, 2013 including CARO, Audit Report: Meaning, Steps in preparation of Audit Report, Types of Audit Reports.	**15**

	Unit 4: Audit of Service Units & Developments in Auditing Audit of Banking Companies, Audit of Insurance Companies, Audit of Co-operative Societies, Audit of Local Self Government, Audit of Educational Institutions, Forensic Audit, Tax Audit, GST Audit, ESG Audit, Peer Review.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Gupta, K. (2004). *Contemporary Auditing.* Tata McGraw-Hill. 2. Jha, A. (2013). *Students Guide to Auditing & Assurance*. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. PHI Learning. 4. Pagare (2004) D. *Principles & Practice of Auditing.* Sultan Chand and Sons. 5. Saxena, R.G. (2022). *Principles and Practice of Auditing*. Himalaya Publishers. 6. Sharma, S.D. (2006). *Auditing Principles and Practice*. Taxmann's Publications Pvt. Ltd. 7. Sharma, T.R. (2015). *Auditing Principles & Problems*. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). *Auditing.* Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). *A Handbook of Practical Auditing*. S. Chand & Co.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of auditing and audit processes 2. Evaluate internal control systems of organisations and perform vouching and verification 3. Evaluate performance of companies by analysing audit reports 4. Understand the process of conducting audit of service units and specialised audits	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-361
Title of the Course: Internship
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide basic work experience in the industry. 2. To enable learners to identify their areas of interest. 3. To improve self-confidence and develop basic skills required for a job.	
		No. of Hours
Overview:	An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies. In this 2-Credits Internship of 60 hours, students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.	**60 Hours**
Pedagogy:	Industrial Internship, Work Assignments, Experiential Learning, Self-Study Report	
Course Outcomes:	After completion of this internship, the learners will be able to: 1. Understand the practical work environment of a firm. 2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned. 3. Assess interest and abilities in their field of study. 4. Develop self-understanding, self-confidence, and interpersonal skills.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-304
Title of the Course: International Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
Content:	**Unit 1: International Economics** Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	**15**
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India`s Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	**15**

	Unit 3: International Trade Policy, Economic Integration and WTO Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and combined) Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union). European Union (EU), G20. World Trade Organization (WTO)-Objectives, Agreement on Agriculture (AoA), Trade Related Investment Measures (TRIMs), General Agreement on Trade in Services (GATS) and Trade Related Intellectual Property Rights (TRIPs)	**15**
	Unit 4: International Investment and Multinational Corporations Foreign Investment: meaning, types (Foreign Direct Investment and Foreign Portfolio Investment) and determinants. International Financial Instruments: American Depository Receipts (ADRs), Global Depository Receipts (GDRs) and Indian Depository Receipts (IDRs), Multinational Corporations-meaning, Entry modes adopted by Multinational Corporations-Licensing, Franchising, Joint Ventures, Mergers and Acquisitions, Wholly Owned Subsidiaries (meaning, advantages and disadvantages).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bharati V. Pathak (2014), *Indian Financial System*, Pearson Education India. 2. Bharati V. Pathak (2018), *Indian Financial System*, 5/e Pearson Education India. 3. Carbaugh, R (2018), *International Economics*, (17th ed), Cengage Learning 4. Cherunilam, Francis (2020), *International Economics*, (6th ed), McGraw Hill Education (India) Private Ltd., Chennai 5. Dominick Salvatore (2020), *International Economics*, (13th ed), John Wiley & Sons, Inc. 6. Gaurav Datt & Ashwani Mahajan (2016), *Indian Economy*, (72nd ed), S. Chand & Company Pvt. Ltd. New Delhi. 7. Government of India. (Latest). *Economic Survey of India*. 8. K. Aswathappa (2019), *Essentials of Business environment* (Text, Cases &Exercises), (15th Revised ed), Himalaya Publishing House, Mumbai 9. Krugman, Obstfeld, Melitz (2018), *International Economics: Theory and Policy,* (11th ed), Pearson 10. P. Subba Rao (2017), *International Business* (Text and Cases), (4th Revised ed), Himalaya Publishing House, Mumbai	

	11. Peter I. Hajnal (2019), *The G20: Evolution, Interrelationships, Documentation*, (2nd Revised ed), Routledge. 12. RBI Bulletins 13. Reserve Bank of India, *Balance of Payments Manual for India* 14. Sumati Varma (2021), *International Business*, 2nd Edition, Pearson India Education Services Pvt. Ltd. 15. V.K. Puri and S.K. Misra (2019), *Indian Economy*, (37th Revised &Updated ed), Himalaya Publishing House, New Delhi
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. **3.** Identify the present position of India`s BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-305
Title of the Course: Financial Reporting and Sustainability Practices
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the concept of financial reporting and comprehend the role of regulatory bodies for Financial Reporting. 2. To apply knowledge of practical applications of accounting standards, with a focus on key standards such as AS-9, AS-10, AS-16, and AS-20. 3. To familiarize learners with transition to Ind-AS and IFRS. 4. To understand the ethical dilemmas of Sustainability Practices in Corporate Reporting.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Reporting** Meaning and Purpose of Financial Reporting, Users of financial information, Qualitative Characteristics of Financial information, Types of financial reporting, Interim Reporting. Role of regulatory bodies-Ministry of Corporate Affairs (MCA), Securities and Exchange Board of India (SEBI), Institute of Chartered Accountants of India (ICAI) and National Financial Reporting Authority (NFRA). Provisions of Companies Act 2013 with respect to reporting. IFRS: Meaning and Purpose, Fair Value concept (theory)	**10**
	Unit 2: Accounting Standards in India Accounting Standards: Meaning and Purpose, Overview of Accounting Standards, Mechanism for Setting Standards Framework for preparation and presentation of Financial Statements, Concepts and practical problems on Revenue Recognition (AS-9), Property, Plant and Equipment (AS-10), Borrowing Costs (AS-16) and Earnings Per Share (AS-20). Difference between Indian GAAP and US GAAP, Guidance notes.	**15**
	Unit 3: Transition to Ind AS and IFRS-Converged Reporting Transition from Indian GAAP to Ind AS, IFRS-Converged Ind AS-An overview, Difference between IFRS and Ind AS, Concepts and practical problems on Ind AS 108 - Operating Segments, Case Study on Ind AS 1- Presentation of Financial Statements	**15**

	Unit 4: Sustainability Practices in Corporate Reporting Meaning and benefits of Sustainability, Sustainability Reporting: Meaning and key components, Development of Business Responsibility and Sustainability Report (BRSR) and overview of BRSR Lite, An overview of facilitators of sustainability reporting at global level: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), International Sustainability Standards Board (ISSB), Triple Bottom Line reporting: People, Planet and Profit, Environmental, Social and Governance (ESG) reporting - meaning and key components, Corporate Social Responsibility (CSR) reporting as per Sec 135 of the Indian Companies Act, 2013, Share value-based reporting, Concept of Integrated Reporting.	**20**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Alexander, D., Jorissen, A., Hoogendoorn, M. N., Mourik, C. v., Kirwan, C. (2020) *International Financial Reporting & Analysis*. Austria: Cengage Learning. 2. Alibhai, S. (2023). *Interpretation and Application of IFRS Standards*. United Kingdom: Wiley. 3. *Corporate Social Responsibility and Sustainable Development: Strategies, Practices and Business Models*. (2021). India: Taylor & Francis. 4. *Corporate Social Responsibility in India: Cases and Developments after the Legal Mandate*. (n.d.). Germany: Springer International Publishing. 5. Elliott, B., Elliott, J. (2022). *Financial Accounting & Reporting*. United Kingdom: Pearson Education. 6. Financial Reporting and Analysis. (2020). (First Edition): Sultan Chand & Sons. 7. Harrison, W. T., Horngren, C. T., Thomas, C. W., Tietz, W. M., Suwardy, T. (2017). *Financial Accounting: International Financial Reporting Standards*. Germany: Pearson. 8. Joshi, S., Kansil, R. (2023). *Looking at and Beyond Corporate Governance in India: A Journey of Three Decades of Reforms.* Germany: Springer Nature Singapore. 9. Nayak, P., Kayarkatte, N. (2022). Sustainability Reporting in India - A Study of Infosys Sustainability Reports. (n.p.): SSRN. 10. Picker, R., Clark, K., Dunn, J., Kolitz, D., Livne, G., Loftus, J., vander Tas, L. (2019). *Applying IFRS Standards*. United Kingdom: Wiley. 11. Rezaee, Z., Tsui, J., Cheng, P., Zhou, G. (2019). *Business Sustainability in Asia: Compliance, Performance, and Integrated Reporting and Assurance.* United Kingdom: Wiley. 12. Shukla, A. (2017). Sustainable Development & Sustainability Reporting Practices in India. (n.p.): SSRN. 13. Taxmann's Ind AS Ready Reckoner – Updated & Amended Reference Manual with Practical & Lucid Explanations, Illustrations, Process Flow Charts & FAQs, to Decode Complex Ind AS for Professionals.	

	(2021). (n.p.): Taxmann Publications Private Limited. 14. Taxmann's Indian Accounting Standards (Ind AS) – Covering Amended, Updated & Complete Text of the Ind AS along with Guide to Ind AS [Definitions, Applicability, Exemptions, etc.]. (2023). (n.p.): Taxmann Publications Private Limited. 15. Taxmann's ESG & BRSR Reporting – Dedicated guide providing a comprehensive overview of key concepts, practice and challenges combining insights and perspectives. (2023). (n.p.): Taxmann Publications Private Limited. 16. Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS) – Comprehensive commentary with process flow diagrams, illustrations, comparative analysis, definitions & application guidance etc. (2023). (n.p.): Taxmann Publications Private Limited. 17. Taxmann's Students' Guide to Ind ASs [Converged IFRS] – Most updated & amended study material covering Ind AS in a simple language with examples/case studies | CA/CMA Final | Nov. 2023 Exam. (2023). (n.p.): Taxmann Publications Private Limited.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain concept of financial reporting and understand the role of regulatory bodies in financial reporting. 2. Understand the practical applications of accounting standards. 3. Comprehend the transition to Ind-AS and IFRS. 4. Classify and understand various types of financial reporting.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-306
Title of the Course: Direct Tax - II
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses	
		No. of Hours
Content:	**Unit 1: Computation of Profits & Gains of Business or Profession** Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD,44 ADA & 44AE	**15**
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemption's u/s 54, 54B, 54EC & 54 F.	**15**
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	**15**
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii),64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74,74A	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 2. Gaur V.P., & Narang.D.B., *Income Tax Law & Practice*, Kalyani Publications. 3. Hariharan.N., *Income Tax Law& Practice* Vijay Nicole Imprints Pvt.Ltd. 4. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 5. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 6. Pagare D., *Income Tax Law & Practice*, Sultan Chand & Sons, New Delhi 7. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan *8. Relevant Bare Acts* 9. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 10. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 11. Singhania, Vinod K., & Monica Singhania, *Student's Guide to Income Tax, University editio*n, Taxmann Publications Pvt. Ltd, New Delhi. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the provisions of computation of Profits & Gains from Business or Profession. 2. Understand the provisions of computation of income from capital gains. 3. Compute Total Income and Tax Liability thereon. 4. Understand the provisions of Clubbing of Income, Advance Payment of Tax, Filing of Returns & Assessment and Set Off & Carry Forward Losses.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-307
Title of the Course: Project
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to analyse business and its environment. 2. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 3. To ensure learners get first hand exposure to societal and industrial issue. 4. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of Hours
Content:	**As per Project guidelines issued by Goa University from time to time**	**15**
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-322
Title of the Course: E-Filing of Income Tax and GST Returns (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint students with theoretical concepts of Income Tax. 2. To acquaint students with theoretical concepts of Goods and Services Tax. 3. To equip students with skills for filing of Income Tax and TDS returns. 4. To equip students with skills for filing of GST returns.	
		No. of Hours
Content:	**Unit 1: Conceptual Framework of Income Tax:** Introduction to Income Tax – Basic Terminology, Types of Assessees, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD,80TTA and 80TTB,80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source-provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.	**15**
	Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	**15**
	Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.	**15**
	Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Aditya Singhania: *Taxmann's GST Practice Manual*. 2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 3. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 4. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 5. *Relevant Bare Acts.* 6. Singhania V.K. *Students' guide to Income Tax including GST*, Taxmann Publications 7. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 8. Singhania, Vinod K., & Monica Singhania, *Student's Guide to Income Tax, University edition*, Taxmann Publications Pvt. Ltd, New Delhi. 9. V.S Datey. *Taxmann's GST Ready Reckoner* 10. V.S Datey. *Taxmann's Indirect Law and Practice*. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts of Income Tax. **2.** Understand the basic concepts of Goods and Services Tax 3. File Income Tax Returns and TDS forms. 4. File Goods and Services Tax returns.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-400
Title of the Course: Management Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint Learners with various fundamental concepts and aspects of Management accounting. 2. To impart knowledge of the various techniques of Management Accounting. 3. To Familiarize learners with various applications of techniques and tools of management Accounting. 4. To enable learners to apply, tools and techniques of MA to facilitate managerial decision making.	
		No. of Hours
Content:	**Unit 1: Introduction to Management Accounting** Introduction – Meaning and emergence of Management Accounting – Characteristics – Scope – Objectives – Need-Importance-Functions of Management Accounting – Relationship between Management and Financial Accounting Management Accounting conventions- Tools and Techniques of Management Accounting – Limitations of Management Accounting- Management information system – Role of Management Accountant, Installation of Management Accounting System- Emerging issues in Management Accounting - Relationship of Management Accounting with Branches of Accounting.	**15**
	Unit 2: Marginal Costing and its Application in Managerial Decision Making Definition, Assumptions and Uses, Marginal Costing Vs. Absorption Costing, CVP /BEP Analysis, Margin of Safety, Angle of Incidence. Managerial Decision-Making Areas –Profit Planning, Product Decision, Pricing Decisions, Market Decisions. Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets, Dropping of product line, Product mix decision- key factors and Export proposal	**15**

	Unit 3: Budget and Budgetary Control Meaning of Budget, Budgeting, Budgetary Control and its use as a management tool, Functions of Budgeting, Difference between Budgets and Forecasts, Stages in Budget Process, Classification of Budget, Various Types of Budgets- Zero Based Budgeting, Activity Based Budgeting, Performance Budgeting, Master Budget. Preparation of Functional Budgets - Sales Budget, Production Budget, Cost of Production Budget, Flexible Budget, Cash Budget. Capital Budgeting - Meaning of Capital Budget, Nature of Capital Expenditure, Objectives of Capital Budgeting, Factors Affecting Capital Budget, Classification of Capital Budgeting projects -Capital budgeting process, Capital budgeting techniques - Non-Discounting Techniques - Payback Period, Accounting Rate of Return, Discounted Method - Net Present Value, Profitability Index, Discounted Payback Period.	**15**
	Unit 4: Standard Costing and Variance Analysis Standard Costing; Introduction to Standard Costing, Cost Standards and their types, Standard Costing and Budgetary Control, Operation of Standard Costing System, Merits and Limitations of Standard Costing, Establishing Standard Costs, Standard costs v/s Estimated Cost, variance Analysis, Different types of Variances - Cost Variance - Material cost variances, Labour cost variances and Overhead's variances Sales Variances, Interpretation, Presentation and Treatment of variances	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. B.M. Lall Nigam and I.C. Jain, (2000) *Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New Delhi 2. Bhabator Banerjee, (2021) *Cost Accounting –Theory and Practice*, PHI Pvt. Ltd, New Delhi. 3. Colin Dury (2018*) Cost and Management Accounting*, Thomson 4. Gupta S P (2022) *Management Accounting*, Sahitya Bhavan 5. H. V. Jhamb, H. V. Jhamb, (2011) *Fundamentals of Cost Accounting*, Ane Books Pvt Ltd, New Delhi 6. Horngren, Sundem, Stratton (2005) *Introduction to Management Accounting*, Prentice Hall 7. Jain S.P & Narang K.L. (2012) *Accounting theory and Management Accounting*, Kalyani Publishers 8. Jawahar Lal (2021) *Accounting Theory and Practice*, Himalaya Book Publisher 9. Jawahar Lal, (2009) *Cost Accounting*, Tata McGraw Hill New Delhi 10. M. N. Arora, (2021) *Cost Accounting – Principles and Practice*, Vikas Publishing House, New Delhi. 11. M.C. Shukla, T.S. Grewal and M P. Gupta, (2007) *Cost Accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi 12. Michael. L.Werner (2004) *Introduction to Management Accounting*, Prentice Hall	

	13. Reddy, T.S. & Hariprasad Reddy, Y.(2000) *Management Accounting*, Margham Publications, Chennai 14. S. N. Maheshwari & S.N. Mittal, (2020) *Cost Accounting, Theory and Problems*, Shri Mahabir Book Depot, New Delhi 15. S.P. Jain and K. L. Narang, (2012) *Cost Accounting, Principles and Methods*, Kalyani Publishers, Jalandhar 16. Sharma and Shashi K. Gupta, (2017) *Management Accounting*, Kalyani Publishers 17. Shashi K. Gupta & R.K. Sharma (2017) *Management Accounting Principles and Practice*, Kalyani Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts and functions of management accounting. 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Prepare various budgets for cost control. 4. Appraise cost control and cost reduction by using standard costing.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-401
Title of the Course: Stock Market Operations
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an overview on the Indian Securities market. 2. To familiarize learners with the trading and settlement mechanism followed by the Indian Stock exchanges. 3. To acquaint the learners to the stock market Indices and their computation. 4. To enable learners to explore the risk management and surveillance systems employed by the Indian stock exchanges.	
		No. of Hours
Content:	**Unit 1: Introduction to Capital Markets** An overview of Indian Securities Market, Primary Market - Meaning — Functions, Players and Investors – Methods of raising capital in the primary market – IPO issue process- Book building process- Fixed Price Issue- IPO analysis and selection- Detailed study of prospectus -recent trends in the primary market – SEBI measures for the primary market. Secondary Market: Meaning, Functions of Secondary Market, Listing of Securities: Meaning – Merits and Demerits – Listing requirements of NSE, procedure, Delisting, SEBI measures for the secondary market	**15**
	Unit 2: Trading and Settlement in Indian Stock Exchanges Trading Systems in Indian Stock Exchanges: Indian Stock Exchanges: BSE and NSE – Trading systems– Share groups – Market segments - Market types- order types, and order books – order matching rules and conditions - Bulk deals – Block deals – Short Selling – Margin Trading. Clearing and Settlement Systems in Indian Stock Exchanges - Introduction –Settlement Cycle – Rolling Settlement- Clearing & Settlement Process - Pay in and pay out - Settlement Agencies -Shortages handling – Auctions – Penalties.	**15**
	Unit 3: Stock Market Indices Stock Market Index – Meaning, Purpose, Consideration in Developing Index, Methodology - Free Float method –Scrip selection criteria – Construction – Broad-based indices, sectoral indices, thematic indices, sustainable indices, Gift Nifty, International financial markets- Global indices.	**15**

	Unit 4: Risk Management and Surveillance System in Indian Stock Exchanges Risk Management system in BSE &NSE, Margins, Exposure limits, Circuit breakers, online surveillance, off-line surveillance, rumor verification, risk containment measures, settlement guarantee Mechanism, Asset/capital adequacy norms, Inspection of books and investigation, Penal Charges, Investor protection, Grievance redressal mechanism.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, S. (2000). *A Guide to Indian Capital Market* (1st ed.). Bharat Publishers. 2. Avadhani, V. A. (2017). *Investment and Securities Market in India* (10th ed.). Himalaya Publishing House. 3. Chandra, P. (2017). *Investment Analysis and Portfolio Management* (5th ed.). McGraw Hill India. 4. Chandra, P. (2021). *Investment Analysis* (6th ed.). Tata McGraw Hill. 5. Fischer, D. E., & Jordan, R. J. (2018). *Security Analysis and Portfolio Management* (7th ed.). Pearson Education India. 6. NSE. (2022). *Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module.* 7. Pandian, P. (2012). *Security Analysis and Portfolio Management* (2nd ed.). Vikas Publishing House Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. U nderstand the overview of the Indian capital market. 2. Describe the trading, Clearing and settlement systems practiced by Indian stock exchanges. 3. D iscuss the stock market indices and their computation methodology. 4. Explore the risk management and surveillance system employed Indian stock exchanges	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-402
Title of the Course: Financial Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide fundamental knowledge about the company's finances and management. 2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth. 3. To understand the financial management techniques and apply the methods in financial decision-making.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Management** Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money- Discounted Time value- Compounded Time value- Effective rate of interest (Including Problems)	**10**
	Unit 2: Financing and Investment Decisions Cost Of Capital - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems). Leverages - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (theory). Capital Structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (including problems). Capital Budgeting - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). Risk Analysis in Capital Budgeting - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach - Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).	**20**

	Unit 3: Working Capital Management Working Capital-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. Cash Management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includespractical problems]. Receivables Management: Introduction - Costs associatedwith maintaining Receivables - Credit Policy Variables – Evaluation of Credit Policy [Includes practical problems]. Inventory Management: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includespractical problems].	**20**
	Unit 4: Dividend Decisions Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Brealey and Meyers (2018). *Principles of Corporate Finance*; Tata McGraw Hill, New Delhi, 12th Edition. 2. Chandra, Prasanna (2019) *Financial Management*; Tata McGrawHill, New Delhi, 10th Edition. 3. Gitman, L.J (2017). *Principles of Managerial Finance*; AddisonWasley, 13th Edition. 4. Keown, Martin, Petty and Scott (Jr) 2009 *Financial Management; Principles and Applications*; Prentice Hallof India, New Delhi, 10th Edition. 5. Khan, M.Y & Jain, P.K. (2018) *Financial Management*; TataMcGraw Hill, New Delhi. 8th Edition. 6. Kishore Ravi, M (2020) *Financial Management*; Taxman, 8th Edition. 7. Pandey, I. M. (2021) *Financial Management*; Vikas PublishingHouse, New Delhi, 12th Edition. 8. Vanhorne, James C (2015) *Financial Management and Policy*; Prentice Hall of India, New Delhi, 13th Edition.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Gain expert knowledge of principles and concepts used infinance; 2. Understand the financing and investment decisions 3. Apply the concept of working capital management, cash management, receivable management in business 4. Learn to manage the short-term resources of a business firm. And understand the dividend decisions.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-403
Title of the Course: Research Methodology
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research methodology in examining business research problems. 2. To acquaint learners with skills to apply measures of organising and describing the data. 3. To acquaint learners with skills to apply measures of analysing relations, prediction and hypothesis testing 4. To enable learners to prepare research report.	
		No. of Hours
Content:	**Unit 1: Introduction to Research Methodology** Research Methodology: Meaning, Overview of Research Process, Content Analysis, Meta Analysis, Bibliometric Analysis, Overview of types of data and methods of data collection; Questionnaire Designing, Sampling: Meaning, Techniques, Pilot Study	**10**
	Unit 2: Measures of Organising and Describing the Data, and Applications of Probability Measures used for organising the data: Tabulation, Graphical Analysis. Measures used for Describing the data: Measures of Central Tendency (Mathematical and Positional Averages), Measures of Dispersion (Absolute Measures and Relative Measures), Measures of Skewness, Measures of Kurtosis (Includes numerical problems). Application of Probability, Mathematical Expectation, and Probability distribution (Includes numerical problems).	**20**
	Unit 3: Measures of Analysing Relations, Prediction, and Hypothesis Testing Parametric versus Non-Parametric Tests, Measures of Analysing Relationships and Prediction - Correlation Analysis, Regression Analysis: Meaning, Application, Interpretation; T-test, F-test, Z-test, Chi-Square test: Meaning, Application, Interpretation (Includes numerical problems). Exploratory Factor Analysis, Confirmatory Factor Analysis: Meaning, Purpose, Output Interpretation; Introduction to Structural Equation Modelling, (Applications to Primary and Secondary Data)	**20**

	Unit 4: Research Report Writing and Ethics Report Writing: Significance, Steps, Types, Layout, Precautions in writing Research Reports, Report Formatting Guidelines, Referencing Styles, Use of softwares for Citation and Referencing. Research Misconducts: Plagiarism, Falsification, Fabrication, Consequences of Research Misconducts, Ways to avoid Research Misconducts.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research methodology in examining business research problems. 2. Apply measures of organising and describing the data. 3. Apply measures of analysing relations, prediction and hypothesis testing. 4. Prepare Research Report	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-411
Title of the Course: Business Analytics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with practice of business analytics 2. To impart knowledge of techniques and applications of descriptive business analytics. 3. To familiarize learners with techniques and applications of predictive analytics. 4. To equip learners with knowledge of prescriptive analytics for optimization of resource usage.	
		No. of Hours
Content:	**Unit 1: Introduction to Business Analytics** Meaning and significance of business analytics, Applications of business analytics, Types of business analytics: Descriptive analytics, Predictive analytics, Prescriptive analytics. Business analytics process, Business analytics and strategy. Deployment of business analytics model, Requirements for effective implementation of business analytics models, Big data analytics, Challenges in data driven decision making, Application software in business analytics.	**15 hours**
	Unit 2: Descriptive Analytics Structured and unstructured data, Descriptive statistics, Distribution analysis, Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization. *Graphical exploratory data analysis* (Example: Box-plots, heatmap, Histograms, Scatterplots) *Building business intelligence dashboard*: Mapping, Interactive data charts, Cluster analysis (K-means and Hierarchical clustering).	**15 hours**
	Unit 3: Predictive Analytics Advanced Regression Models: Logistic Regression. Decision Tree: Introduction, Chi-Square Automatic Interaction Detection (CHAID) tree development, Classification and Regression Tree (CART), Random Forest, Other techniques: Discriminant analysis, Artificial Neural Network, Text analytics. Model diagnostics and accuracy.	**15 hours**
	Unit 4: Prescriptive Analytics *Introduction to prescriptive analysis*: Linear programming (LP) model building, Sensitivity analysis in LP, Graphical solution to LP, Portfolio optimization techniques, Application of software tools in prescriptive analytics.	**15 hours**

Pedagogy:	Lectures, Demonstration, Lab Practicals, Case studies.
Reference/ Readings:	1. Abbott, D. (2014). *Applied Predictive Analytics*, Wiley. 2. Gujarati, D. (2004). *Basic Econometrics*, McGraw Hill, New Delhi 3. Kang, M. and Choi, E. (2021). *Machine Learning: Concepts, Tools and Data Visualization*, World Scientific. 4. Kumar, U. (2017). *Business Analytics: The Science of data-Driven Decision Making.* Wiley. 5. Laursen, G. and Thorlund, J. (2010). *Business Analytics for Managers.* Wiley. 6. Mitchelle, T. (2017). *Machine Learning*, McGraw Hill. 7. Rao, P. (2013). *Business Analytics: An Application Focus*. PHI Learing, Delhi. 8. Tatsat, H., Puri, S., Lookabaugh, B. (2020). *Machine Learning and Data Science Blueprints for Finance*, O'Reilly Media Inc., Boston, USA. 9. Winston, W. (2016). *Microsoft Excel Data Analysis and Business Modeling*, Pearson.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Evaluate organizational readiness for implementing business analytics 2. Apply techniques of descriptive analytics on business data. 3. Apply techniques of predictive analytics on business data and develop classification and forecasting models. 4. Apply techniques of prescriptive analytics for optimization of resource usage.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-404
Title of the Course: Modern Accounting Practices
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the concepts of Artificial Intelligence and its application in accounting. 2. To understand the workings of a Blockchain and Crypto currency. 3. To understand the significance of Human Resource Accounting and its approaches in evaluating human resources. 4. To understand Inflation Accounting and its Applications.	
		No. of Hours
Content:	**Unit 1: Application of Artificial Intelligence (AI) in Accounting** Meaning of Artificial Intelligence (AI), Important concepts and technologies in AI: Machine learning, Deep Learning and Natural Language Processing; Benefits of AI and Machine learning; Application of AI in accounting profession; Challenges and Ethical considerations of AI; Contemporary Case Studies.	**15**
	Unit 2: Blockchain Technology in Accounting and Cryptocurrency Introduction to Blockchain, Basics of Blockchain, Important concepts in Blockchain, DLT: Distributed ledger Technology, Applications of Blockchain, Types of Blockchain, Blockchain in Accounting, Cryptocurrency, Fiat currencies versus cryptocurrencies, Working of Bitcoin Blockchain, Types of Wallets, Different Case Studies in Blockchain.	**15**
	Unit 3: Human Resource Accounting (HRA) Introduction, Meaning of HRA, Need and Objectives of HRA; Advantages and Limitations, Approaches to HRA: a) Cost Based Approach: Historical cost, Replacement cost, Opportunity cost and Standard cost; b) Monetary Value Based Approach: Lev and Scwartz Model, Eric Flamholtz Model and Morse Model and c) Non-monetary Value Based Approach: Likert Model, Flamholtz Model and Ogan Model. Practical problems on Lev and Schwartz Model.	**15**

	Unit 4: Inflation Accounting Introduction, Meaning of Inflation Accounting, Objectives and Features of Inflation Accounting, Methods of Inflation Accounting (Current Purchasing Power method, Current Cost Accounting Method), Preparation of Accounts under Current Cost Accounting Method- Depreciation Adjustment, Cost of Sale Adjustment (COSA), Monetary Working Capital Adjustment (MWCA), Gearing Adjustment, Current Cost Reserve Account, Preparation of Current Cost of Balance Sheet.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bashir, I. (2018). *Mastering Blockchain*. USA: Packt Publishing Ltd. 2. Bose, S., Dey, S. K., & Bhattacharjee, S. (2023). *Big data, data analytics and artificial intelligence in accounting: An overview*. Handbook of big data research methods, 32-51. 3. Council, B. (2019). *Blockchain for Beginners Study Guide*.Blockchain Council. 4. Group, W. B. (2018). *Cryptocurrencies and Blockchain*.World Bank Group. 5. Ng, C., & Alarcon, J. (2020). *Artificial intelligence in accounting: Practical applications*. Routledge. 6. Tanwar, S. (2022). *Blockchain Technology from Theory to Practice*. Springer. 7. Yano, M., Dai, C., Masuda, K., & Kishimoto, Y. (2020). *Blockchain and Crypt Currency Building a High Quality Marketplace*. Springer Open. Note: Latest edition of the textbooks should be used.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	CO 1: Demonstrate the concepts of AI and effectively apply them to accounting practices. **CO 2:** Evaluate the functionality and accounting of Cryptocurrency and Blockchain. **CO 3:** Analyze human resource accounting approaches thereby enhancing their ability to assess the value of human resource **CO 4:** Learn methods of inflation accounting	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-405
Title of the Course: Business Valuation
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with various basic concepts of business valuation. 2. To familiarize learners with the various methods of business valuation. 3. To familiarize learners with laws related to business valuation. 4. To equip learners with requisite skills to value any business in global business environment & apply regulatory standards in the context of valuation.	
		No. of Hours
Content:	**Unit 1: Business Valuation** Introduction, meaning, definition. Key terms used in Business Valuation, & purpose of business valuation. Approaches of business valuation. Fundamentals of Valuation - Risk & Return, Financial Statement analysis for business valuation, market value & Enterprise Value.	**15**
	Unit 2: Methods & Approaches of Business Valuation Discounted Cash Focus Model, Market Valuation Approaches, and Economics Value Added Approaches, Comparable Transaction Method, Earning Multiples & Book Value Multiples.	**15**
	Unit 3: Laws Related to Business Valuation Insolvency & Bank Code 2016, Introduction, Objectives of the code, Insolvency Resolution Process Regulators pertaining to value; Companies (Registered values & Valuation) Rules, 2017, Rule 2: Important Definitions, Rule 3: Eligibility of Registered values, Rule 4: Qualification and Experience, Rule 5: Valuation Examination, Rules 6: Application for certification of Registration , Rule 7: Conditions for Registration, Rule 8: Conduct of Valuation; Valuation Standards (only titles & Numbers).	**15**
	Unit 4: Valuation of Assets & Liabilities Valuation of Plant & Machinery, Valuation of Inventory, Valuation of Investments - Shares, Bonds, Debentures, Valuation of Intangible assets, goodwill, copyright, Valuation of Human Resource & Valuation of Liabilities. (Appropriate accounting standards to be considered for valuation).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Banerjee, D. N. (2015). *Principles and Practice of Valuation*. 2. Chatterjee, B. D. (2023). *An Illustrated Guide to Business Valuation* (2nd ed.). Bloomsbury India. 3. Damodaran, A. (2008). *Damodaran on Valuation* (2nd ed.). Bookstech. 4. e-Bulletin (Student Company Secretary). (2020). The ICSI, New Delhi. 5. Friend, G., & Tennent, J. (2011). *Guide to Business Modelling*. 6. Garg, K. (2016). *Valuation by Registered Valuers under Companies Act, 2013 & Insolvency & Bankruptcy Code.* 7. Goel, V. (2021). *Valuation - A Practitioner's Guide to Valuation of Companies*. Bloomsbury India. 8. Parker, D. (2016). *International Valuation Standards: A Guide to the Valuation of Real Property Assets*.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain various basic concepts of business valuation. 2. Apply the various methods of business valuation. 3. Apply laws related to business valuation. 4. Explain global business environment & apply regulatory standards in the context of valuation.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-406
Title of the Course: Financial Modelling
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental knowledge about financial modelling and its applications. 2. To impart practical knowledge by using various inbuilt functions of Excel to prepare a model and visualise data. 3. To train learners in developing financial models and forecasting business scenarios using financial analytical techniques. 4. To familiarise learners with financial reporting mechanisms and communicating data.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Modelling** Concept of financial modelling, financial modelling process, types of financial models, applications of financial models, skills required to perform financial modelling, challenges in performing the analytics.	**15**
	Unit 2: Financial Modelling in Excel Introduction to Excel, Excel functions, conditional formatting, Use of Excel Formula Function, Data Filter and Sorting, Pivot Tables, Data visualisation- (Box-plots, Histograms, Scatterplots, Line graphs), Spreadsheets for building data, recording macros.	**15**
	Unit 3: Analysis of Financial Statements Introduction to Financial Statement Analysis, Understanding Income Statement, Balance Sheet, Cash Flow Statement *(includes practical problems)* Basic financial forecasting- forecasting models, guidelines for forecasting, sensitivity and analysis of scenario tools *(case studies).*	**15**
	Unit 4: Financial Reporting Mechanisms Financial reports- Requirement to consolidate and summarise data- consolidating data from different sources- Techniques for summarising data- Graphic and written, producing a management analysis, auditing a financial model documentation.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). *Accounting: Text and Cases (*13th Ed). Mc Graw Hill Education. 2. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). *Accounting: Text and Cases* (13th Ed). McGraw Hill Education. 3. Bodmer, E. (Ed.). (2015). *Corporate and Project Finance Modeling*.	

	Wiley 4. Khan, M.Y & Jain, P.K. (2018). *Financial Management; Tata McGraw Hill*, New Delhi. 8th Edition. 5. Oluwa, S. (2019). *Hands-on Financial Modelling with Microsoft Excel* 2019, Packt Publishing Ltd., Mumbai. 6. Rees Michael (2008) *Financial Modelling in Practice: A Concise Guide for Intermediate and Advanced Level*: 443 (The Wiley Finance Series), 7. Sengupta, C. (2011). *Financial Analysis and Modeling using Excel and VBA* (2nd ed.). Wiley. ISBN-13: 978-8126531820 8. Tjia, J. (2018). *Building Financial Models* (3rd ed.). McGraw-Hill 9. Winston, W, *Microsoft Excel Data Analysis and Business Modeling*, Pearson, 7th edition, 26th February 2022.
Course Outcomes:	After completion of this course, the learners will be able to: 1. To explain what is financial modelling and its techniques 2. To use inbuilt functions in Excel to present a model. 3. To participate in the financial planning of an organisation through various forecasting techniques and business scenarios 4. To prepare financial reports using various methods of visual presentation.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-407
Title of the Course: Security Analysis and Portfolio Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyze the Equity and Debt of companies. 3. To enable students to study and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios.	
		No. of Hours
Content:	**Unit 1: Introduction to Security Analysis** Introduction to Investments - Objectives- Avenues, Approaches to Investment Decision. Risk and Return Analysis– Systematic and Unsystematic Risk, Measurement of Risk and Return (Including problems). Fundamental Analysis: Meaning – Objectives – Economy Analysis, Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis. Technical Analysis: Meaning, Dow Theory – Trends and Trend Reversals, Indicators - Types of Price Charts – Price Patterns.	**15**
	Unit 2: Equity and Debt Valuation and Analysis Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period –- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model (Including problems), Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)	**15**
	Unit 3: Portfolio Analysis and Selection Meaning of Portfolio Management, Objectives of Portfolio Management, Portfolio Management Process - Traditional and Modern Portfolio Theories- Markowitz Theory - Feasible Set of Portfolios – Efficient Frontier – Return and Risk Calculation of Portfolio - Sharpe's single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-French Three Factor Model, (Including problems).	**20**

	Unit 4: Portfolio Performance Evaluation and Revision Portfolio Performance Evaluation – Need – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jenson's Alfa Ratio-M2Ratio - Fama's Net Selectivity-Information Ratio-Sortino's Ratio. Portfolio Revision -Need for Revision– Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Rupee Cost Averaging. (Including problems).	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chandra, P. *Investment Analysis and Portfolio Management*. McGraw-Hill Education, 6th Edition, 2021 2. Fischer, D. E. & Jordan, R. J. *Security Analysis and Portfolio Management*, Pearson Education India, 7th Edition, 2018 3. Graham, N., & Dodd, D. L. *Security Analysis*. McGraw-Hill Education, 6th Edition, 2017 4. Punithavathy, P. *Security Analysis and Portfolio Management* (Second Edition). Vikas Publishing House, 2nd Edition, 2012 5. Ranganatham and Madhumathi, M. *Investment Analysis and Portfolio Management.* Pearson Education India, 2nd Edition, 2012 6. Reilly, F. K., & Brown, K. C. *Analysis of Investment and Management of Portfolios.* Cengage Learning, 9th Edition, 2012 7. Shalini Talwar, *Security Analysis and Portfolio Management*, Cengage Learning, 1st Edition, 2016	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Perform Return and Risk analysis of Companies. 2. Analyse the Equity and Debt of companies. 3. Analyse and Select a Portfolio. 4. Evaluate Portfolio Performance and Revise the Portfolios.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: COM-412
Title of the Course: Basic Econometrics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	COM-403 Research Methodology	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of econometrics in business research. 2. To enable learners to identify violations of Classical Linear Regression Models and suggest remedial measures 3. To acquaint the learners with skills to apply Times Series analysis to the problems in business and economy. 4. To acquaint the learners with skills to apply Panel Data analysis to the problems in business and economy.	
		No. of Hours
Content:	**Unit 1: Introduction to Econometrics** Econometrics: Meaning, Methodology, Types, Mathematical and Statistical Prerequisites; Statistical Versus Deterministic Relationships; Regression Versus Correlation Versus Causation; Nature and Sources of Data for Economic Analysis, Classical Linear Regression Model: Meaning, Assumptions underlying the method of Least Squares	**10**
	Unit 2: Violation of Classical Linear Regression Model Multicollinearity: Meaning, Practical Consequences, Detection, Remedial Measures; Heteroscedasticity: Meaning, Practical Consequences, Detection, Remedial Measures; Autocorrelation: Meaning, Practical Consequences, Detection, Remedial Measures	**15**
	Unit 3: Times Series Analysis Times Series Data: Meaning, Stochastic Processes, Tests of Stationarity, Transforming Non-Stationary Time Series, Univariate Time Series Analysis: Introduction, Estimation of AR, MA, ARMA, ARIMA processes, Forecasting, Diagnostic Checking; Bivariate and Multivariate Times Series Analysis: Regression – Estimation and Diagnostic Checking; Co-integation Tests, Vector Autoregression, ARCH and GARCH models: Introduction, Estimation and Diagnostic Checking	**20**
	Unit 4: Panel Data Analysis Panel Data: Meaning, Pooled OLS Regression, Fixed Effect Least-Squares Dummy Variable (LSDV) Model, Fixed Effect Within-Group Estimator, Random Effects Model, Properties of various estimators, Fixed Effect Versus Random Effects Models: Selection	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Greene, W. (2004). *Econometric Analysis*. Prentice Hall, New York. 2. Gujarati, D, N., Porter, D. C., & Gunasekar, S. (2017). *Basic Econometrics (5*th Ed). Mc Graw Hill Education, New Delhi. 3. Kerry, P. (2000). *An Introduction to Applied Econometric: Time Series Approach*. Palgrave Macmillan, New York. 4. Ramu, R. (2002). *Introductory Econometrics with Applications*. Thomson South Western, Singapore. 5. Wooldridge, J. (2012). *Introductory Econometrics: A Modern Approach* (5th Ed). Thomson South Western, Singapore.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of econometrics in solving business research problems. 2. Detect violations of Classical Linear Regression Models and suggest remedial measures. 3. Apply Time Series analysis to the problems in business and economy. 4. Apply Panel Data analysis to the problems in business and economy.

Name of the Programme: Bachelor of Commerce (Financial Accounting)
Course Code: CFA-413
Title of the Course: Environmental Social and Governance - Principles and Practice
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with comprehensive knowledge and insights into best governance practices, risk management, and ESG principles. 2. To explore various aspects of ESG, including its importance, integration into business strategy, key factors, impact on sustainable development, investment implications, and management systems	
		No. of Hours
Content:	**Unit 1: Introduction to Environmental Social and Governance** Conceptual Framework of Corporate Governance: Evolution of Corporate Governance – Corporate governance concepts - Corporate Governance Forums - Corporate Governance Codes and international legislative framework on corporate governance - Indian & International concept of Corporate Governance. Legislative Framework of Corporate Governance in India: Listed Companies - Unlisted Companies - PSUs - Banks and Insurance Companies - Stewardship Code. Stakeholders Rights: Whistle/ Vigil/ Grievance Redressal Mechanism, Human Rights - Health and Safety - Prevention of sexual harassment at workplace - Attrition Rate - Supplier Code of Conduct - Gender parity ratio at Workforce - Local procurement, Monetary and non-monetary benefits.	**10**
	Unit 2: Board Composition and Responsibilities Board Effectiveness: Role clarity of Board and Management - Composition and Structure - Duties and Liabilities, Evolution of Jurisprudence - Diversity in Board Room, Selection and Appointment Process - Independent Directors, expectations, liabilities and their role - Code of Conduct - Responsibilities and Effectiveness - Conflict Management - Related Party Transactions - Role of Directors in Prevention of Insider Trading. Board Committees: Composition & Terms of Reference - Roles and Responsibilities. Building Better Boards: Directors' Training - Development - Familiarization - Board Evaluation - Succession Planning. Board Disclosures and Website Disclosures Board's Accountability on ESG. Environment: Environmental Policy - Environmental Impacts - Energy Consumption - Awareness on environment protection, energy conservation and management. CSR: Policy - Practice - Need assessment - Impact	**20**

	assessment - Mapping Sustainable Development Goals (SDGs) with CSR Programs of the Company, Governance challenges Green Initiatives: Pollution abatement and testing - Reduction in Carbon/ CHG Emissions - Resource efficiency - Renewable Energy Intensity - Water Management- Waste Management	
	Unit 3: Risk Management Risk Management: Risk Identification - Risk Analysis - Risk Measurement - Risk Mitigation - Risk Elimination - Importance of Risk Management Committee - Role of Internal Audit - Internal control - Material Risk and Opportunity Assessment - Reputation Risk - Climate Risk - Fraud Risk Management - Business Continuity Plan with Case Study - Risk Related Disclosures - Crisis Management, Disaster Risk Management - Relationship between Business Continuity Plan, Crisis Management and Disaster Recovery Plan, ESG Risk assessment - Cyber Risk Management - Fundamentals of Cyber Security Threats and Countermeasures - Identifying most critical assets and threats - Assessing Cyber Security Risks - Implementing a Cyber Risk Management Programme - Role of CS in Risk Management - Case studies in Risk Management	**15**
	Unit 4: Environment & Sustainability Reporting Sustainability Audit - ESG Rating - Emerging Mandates from Government and Regulators. Integrated Reporting Framework - Global Reporting Initiative Framework - Business Responsibility and Sustainability Reporting	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bajpai G. N. (2016). *The Essential Book of Corporate Governance* (1st ed.) Sage Publications India Pvt Ltd 2. Dadhich G., Atrey R. R. (2022). *Benchmarking ESG & CSR* (1st ed.) Taxmann Publications Private Limited 3. Dadhich G., Atrey R. R. (2024). *Demystifying ESG*, Taxmann Publications Private Limited 4. Ghosh B. N. (2017) *Business Ethics and Corporate Governance* (1st ed.) McGraw Hill 5. Goel, S. (2019). *Corporate governance: principles and practices* (1st ed., Vol. 1). Noida, India: McGraw-Hill *6. ICSI Study Material, CSR and Social Governance, CS Professional, Syllabus 2022* 7. ICSI Study Material, *Environmental, Social and Governance (ESG)* – Principles & Practice, CS Professional, Syllabus 2022 8. Parikh K. M. (2023). *ESG & BRSR Reporting*, Taxmann Publications Private Limited 9. Sharma, J.P. (2023) *Corporate Governance, Business Ethics and CSR* (2nd ed.). Ane Books Pvt Ltd, New Delhi	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Understand the fundamental concepts underlying Environmental Social and Governance (ESG).	

	2. Explain the functioning of the board and its responsibilities towards ESG practices. 3. Identify the risks associated with CSR practices and demonstrate risk management strategies. 4. Develop an insight into the reporting framework and disclosures under ESG.

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Four Year Bachelor of Commerce (Cost Accounting)
Programme Structure and Syllabus

Semester III			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-200	Public Economics	4
	CCA-201	Methods of Costing I	4
Minor (Any 1)	CCA-211	Business Environment	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Fundamentals of Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
		Total Credits	**20**
Semester IV			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CCA-203	Methods of Costing II	4
	COM-204	Indirect Taxes	4
	CCA-205	Marginal Costing	2
Minor (Any 1)	CCA-221	Strategic Performance Management (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
		Total Credits	**20**
Semester V			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-300	Indian Economy	4

	CCA-301	Techniques of Costing	4
	COM-302	Direct Tax - I	4
	COM-303	Research Process	2
Minor	CCA-321	Cost and Management Audit (VET)	4
Internship	COM-361	Internship	2
		Total Credits	**20**
Semester VI			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-304	International Economics	4
	CCA-305	Corporate Restructuring and Valuation	4
	COM-306	Direct Tax - II	4
	CCA-307	Project	4
Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
		Total Credits	**20**
Semester VII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	CCA-400	Strategic Cost Management for Decision Making	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CCA-411	Quantitative Techniques in Decision Making	4
		Total Credits	**20**
Semester VIII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	CCA-404	Advanced Management Accounting	4
	COM-405	Business Valuation	4
	COM-406	Financial Derivatives	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CCA-413	Enterprise Resource Planning	4
		Total Credits	**20**
		Grand Total	**160**

Bachelor of Commerce Programme with Double Major

In case of Bachelor of Commerce with Double Major, the students need to opt for 60% of courses from one discipline (36 Credits) and 40% courses from another discipline (24 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Double Major, the students need to opt for 60% of courses from one discipline (52 Credits) and 40% courses from another discipline (40 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Double Major programmes.

The 60% and 40% courses to be offered from Cost Accounting in respective semesters are as follows:

A. Cost Accounting (60%)

Semester I		
Course Code	**Course Title**	**Credits**
NIL		
Semester II		
Course Code	**Course Title**	**Credits**
COM-101	Elements of Cost	4
Semester III		
Course Code	**Course Title**	**Credits**
CCA-201	Methods of Costing I	4
Semester IV		
Course Code	**Course Title**	**Credits**
COM-202	Fundamentals of Macroeconomics for Business	4
CCA-203	Methods of Costing II	4
CCA-205	Marginal Costing	2
Semester V		
Course Code	**Course Title**	**Credits**
COM-300	Indian Economy	4
CCA-301	Techniques of Costing	4
COM-303	Research Process	2
Semester VI		
Course Code	**Course Title**	**Credits**
CCA-305	Corporate Restructuring and Valuation	4
CCA-307	Project	4
Semester VII		
Course Code	**Course Title**	**Credits**
CCA-400	Strategic Cost Management for Decision Making	4
COM-403	Research Methodology	4

Semester VIII		
Course Code	**Course Title**	**Credits**
CCA-404	Advanced Management Accounting	4
COM-405	Business Valuation	4

B. Cost Accounting (40%)

Semester I		
Course Code	**Course Title**	**Credits**
NIL		
Semester II		
Course Code	**Course Title**	**Credits**
COM-101	Elements of Cost	4
Semester III		
Course Code	**Course Title**	**Credits**
COM-200	Public Economics	4
Semester IV		
Course Code	**Course Title**	**Credits**
CCA-203	Methods of Costing II	4
Semester V		
Course Code	**Course Title**	**Credits**
CCA-301	Techniques of Costing	4
Semester VI		
Course Code	**Course Title**	**Credits**
COM-304	International Economics	4
CCA-306	Corporate Restructuring and Valuation	4
Semester VII		
Course Code	**Course Title**	**Credits**
CCA-400	Strategic Cost Management for Decision Making	4
COM-402	Financial Management	4
Semester VIII		
Course Code	**Course Title**	**Credits**
CCA-404	Advanced Management Accounting	4
COM-405	Business Valuation	4

Following Double Major combinations are permitted:

Bachelor of Commerce with Double Major (Three Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	36	24	36	24	36	24	36	24	36/24
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce (Honours) with Double Major (Four Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	52	40	52	40	52	40	52	40	52/40
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce Program with Interdisciplinary Subjects

In case of Bachelor of Commerce with Interdisciplinary Subjects, the students need to opt for Total 60 Credits of Major Courses which include 20 Credits from Subject A, 20 Credits from Subject B, and 20 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Interdisciplinary Subjects, the students need to opt for Total 92 Credits of Major Courses which include 32 Credits from Subject A, 28 Credits

from Subject B, and 32 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Bachelor of Commerce/ Bachelor of Commerce (Honours) with Interdisciplinary Subjects.

The list of the courses are as follows:

A. Cost Accounting (32 Credits)

	Course Code	Course Title	Credits
A1	COM-100	Financial Accounting	4
A2	CCA-201	Methods of Costing I	4
A3	COM-202	Fundamentals of Macroeconomics for Business	4
A4	COM-300	Indian Economy	4
A5	CCA-307	Project	4
A6	CCA-400	Strategic Cost Management for Decision Making	4
A7	CCA-404	Advanced Management Accounting	4
A8	COM-405	Business Valuation	4

B. Cost Accounting (28 Credits)

	Course Code	Course Title	Credits
B1	COM-101	Elements of Cost	4
B2	CCA-203	Methods of Costing II	4
B3	CCA-205	Marginal Costing	2
B4	COM-303	Research Process	2
B5	COM-304	International Economics	4
B6	CCA-305	Corporate Restructuring and Valuation	4
B7	COM-401	Stock Market Operations	4
B8	COM-406	Financial Derivatives	4

C. Cost Accounting (32 Credits)

	Course Code	Course Title	Credits
C1	COM-200	Public Economics	4
C2	COM-204	Indirect Taxes	4
C3	CCA-301	Techniques of Costing	4
C4	COM-302	Direct Tax - I	4
C5	COM-306	Direct Tax - II	4
C6	COM-402	Financial Management	4
C7	COM-403	Research Methodology	4
C8	COM-407	Security Analysis and Portfolio Management	4

Following Interdisciplinary combinations are permitted:

Bachelor of Commerce with Interdisciplinary (Three Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	20	20	20	20	20	20	20	20	20	20	20	20	20/20/20
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Bachelor of Commerce (Honours) with Interdisciplinary (Four Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	32	28	32	32	28	32	32	28	32	32	28	32	32/28/32
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-200
Title of the Course: Public Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		No. of Hours
Content:	**Unit 1: Introduction to Public Economics** Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	**15**
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	**15**
	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	**15**

	Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	9. Bhatia, H. L. (2017). *Public finance* (28th ed.). Vikas Publishing House Pvt. Ltd. 10. Datt, R., & Sundaram, K. P. M. (2024). *Indian economy*. (73rd ed) S. Chand and Co. New Delhi. 11. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 12. Finance Commission, India (Latest) *Report of the Finance Commissio*n 13. Government of India. (Latest). *Economic Survey of India*. 14. Gupta, J. R. (2014). *Public economics in India: Theory and Practice*. (2nd revised ed.) Atlantic Publishers. 15. Musgrave, R. A., & Musgrave, P. B. (2015). *Public finance in theory and practice* (16th Reprint ed.). Tata Mc-Graw Hill. 16. Tyagi, B. P. (2015). *Public Finance*, (56th ed.) Jai Prakash Nath & Co. Meerut, India	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-201
Title of the Course: Methods of Costing I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners with application of unit costing 2. To familiarize learners with applications of job and batch costing 3. To familiarize students with integral and non-integral accounting systems. 4. To enable learners to reconcile profits shown by cost and financial accounts.	
		No. of Hours
Content:	**Unit 1: Unit costing** Single or output costing - features of unit costing, collection and classification of costs. Preparation of cost sheet- tenders, quotation and estimated cost sheets (including accounting treatment of scrap, defectives and spoilage). (theory and problems)	**15**
	Unit 2: Batch costing and Job Costing Features and objectives of Batch costing- Circumstances for using Batch costing, Industries where Batch costing is suitable- Economic Batch Quantity-Preparation of Batch Cost Sheet. Job Order Costing - Applications, Features, Objectives, Advantages, Disadvantages, Procedure, Preparation of Job Cost Sheet. (theory and problems)	**15**
	Unit 3: Integral and Non-Integral Accounting 1. Integral Accounting- meaning Prerequisite or Principles, Essentials features, advantages; Journal entries of Integral Costing **2.** b) Non-Integral Accounting- Nature, Scope and Preparation of Ledgers, under Non-integral accounts. (theory and problems)	**15**
	Unit 4: Reconciliation of Cost and Financial Accounts Reconciliation; reasons for disagreement in profits as shown by financial accounts and cost accounts- procedure for reconciliation statement- preparation of reconciliation statement and memorandum Reconciliation. (theory and problems)	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Bhar, B. K. (2012). *Cost Accounting: Methods & Problems*. Academic Publishers, Calcutta. 2. Iyenger, S. P. (2023). *Cost Accounting*. S. Chand & Co., New Delhi. 3. Jain, S. P., & Narang, K. L. (2012). *Cost Accounting: Principles and Practice*. Kalyani Publishers, Ludhiana. 4. Khan, M. Y., & Jain, P. K. (2021). *Theory and Problems of Management and Cost Accounting*. Tata McGraw Hill Publishing Co. Ltd., New Delhi. 5. Khana, B. S., & Pandey, J. M. (2023). *Practical Costing*. S. Chand & Co., New Delhi. 6. Kishore, R. (2021). *Cost Accounting*. Taxmann Allied Service Pvt. Ltd., New Delhi. 7. Lal, J. (2000). *Cost Accounting*. Tata McGraw-Hill Publishing Co. Ltd., New Delhi. 8. Nigam, B., & Jain, J. C. (2000). *Cost Accounting: Principles & Practice*. Prentice-Hall of India Pvt. Ltd., New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Prepare the cost sheet, tenders, and quotations and estimated cost sheet. 2. Prepare Batch and Job cost sheet 3. Record journal entries under integral accounting system and prepare ledger accounts under non-integral accounting system 4. Prepare reconciliation statement, reconciling profits shown by cost accounts and financial accounts

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-211
Title of the Course: Business Environment
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basics of business Environment 2. To impart knowledge of various areas of business environment 3. To familiarize learners with changes taking place in the conduct of business. 4. To acquaint learners about business environment in Goa.	
		No. of Hours
Content:	**Unit 1: Introduction to Business Environment** Meaning, Definition, Scope and Nature of Business, Goals of Business (Economic goals, social goals, Human goals, organic goals and National goals), Features of modern Business, Business Environment- meaning, Micro-environment and Macro environment- meaning- Internal Environment & External Environment – Meaning. Components of Micro-environment- Customers, Organisations, Market, Intermediaries, Competitors and Suppliers. Components of Macro-Environment-Demographic, Economic, Political, Legal, Socio-Cultural, Technological, Physical and global environment. Components of Internal Environment- Value System, Vision, Mission, objectives, Nature and structure of the Management, internal power relations and company Image.	**20**
	Unit 2: Economic Environment of Business Economic Environment- Meaning and Concept- Components of economic environment-Economic System-meaning and concept (Capitalist, Economic and Mixed Economy), Economic policies -Meaning and Concept (Industrial policy, Trade policy, Monetary policy, Fiscal Policy, Agricultural policy, international trade policy and Exim Policy). Economic Factors- Meaning and Concept (economic growth, percentage of unemployment, inflation, interest and exchange rates, and commodity) Economic Planning- meaning- Economic planning in India- Objectives of planning. NITI Ayog- Objectives, Features and five Parameters of NITI Ayog- Make in India policy and Business.	**15**

	Unit 3: International Environment International Environment- meaning, Globalisation- meaning and significance of globalisation- Pros and Cons of globalisation. Globalisation and India-Economic globalisation in India (Economic reforms & liberalisation, foreign direct investments, MNC's and trade policies, Information technology and outsourcing), India's role in International Organisations. Cultural Impact and Identity- Cultural diffusion and hybridization, language, religion and cultural diversity, changing social norms due to globalisation-Migration and Indian Diaspora-Anti-globalisation sentiments in India-Globalisation and environmental challenges in India-sustainable development and adaptation strategies due to climate change in Indian context	**10**
	Unit 4: Business Environment in Goa Introduction of Industrialization in Goa- Current status of Goan Economy-Goa's Current performance on important economic and socio-economic indicators-industrial policy in Goa-introduction, objectives and thrust areas-Industrial Estates in Goa- Industry Associations-meaning and need-Goa Chamber of Commerce and Industry (GCCI) and Goa State Industries Association (GSIC)- Objectives, functions and major activities-Environmental issues and Goan Industry. Local Self-government in Goa- meaning, objectives, functions, activities of Panchayat/Municipality and their role in development of business in Goa. Environmental movements in Goa- meaning of environmental movement-movement related to mining, tourism and constructions- their objectives and activities and its impact	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, P.N. (2001). *A Comprehensive History of Business India*. Tata McGraw-Hill Publisher Company Limited, New Delhi. 2. Ashwathappa, K. (2011). *Business Environment*. Himalaya Publishing House. 3. Cherunillam, F. (2019). *Business Environment*. Himalaya Publishing House. 4. Dutt, R., & Sundaram, K.P.M. (2018). *Indian Economy*. S. Chand & Company. 5. Goa Panchayat Raj Act. (1994). 6. Jain, R.K., & Varma, S. (2015). *Business Environment*. Sahitya Bhavan, Agra. 7. Konoria, S.S. (Ed.). (1990). *Footprints of Enterprises*. Federation of Indian Chamber & Commerce, New Delhi. 8. Menon, L., & Mallya, P. (1997). *Business Environment*. Shet Publication.	

	9. Misra, S.K., & Puri, V.K. (2007). *Economic Environment of Business*. Himalaya Publishing House, Delhi. 10. Misra, S.K., & Puri, V.K. (2007). *Economic Environment of Business*. Himalaya Publishing House, Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define & discuss different basic concepts in Business Environment. 2. Describe various areas of business Environment. 3. Analyse the changes taking place in the conduct of business 4. Apply the knowledge gain where ever necessary.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-212
Title of the Course: Business Law
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint learners with general legal principles to enter into agreements 6. To familiarise learners with the legalities involved in sale of goods 7. To impart knowledge regarding resolution of disputes without approaching court 8. To impart knowledge regarding validity and enforceability of Negotiable Instruments	
		No. of Hours
Content:	**Unit 1: Indian Contract Act,1872** Offer and acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects, Void agreements, Discharge of a contract , Contingent contracts , Quasi – contracts, Contract of Indemnity , Guarantee, Contract of Bailment and Pledge – meaning, rights and duties of Bailor , Bailee, Contract of Agency , Modes of creation of Agency, Drafting of Agreement of Leave and Licence of a flat, Drafting of Notice of Breach of Contract, Drafting of Indemnity Bond , Drafting of Agreement of Bailment	**15**
	Unit 2: The Sale of Goods Act, 1930 Contract of Sale, Agreement to sell, Difference between Contract of Sale and Agreement to Sell, Conditions and warranties, Transfer of ownership in goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller – meaning, rights of an unpaid seller, Drafting of Sale of Goods Agreement, Drafting of Notice of Delivery of Defective Goods	**15**
	Unit 3: Arbitration and Conciliation Act, 1996 Meaning of Arbitration, Arbitration agreement, Conduct of Arbitral Proceedings, Making of arbitral award, Termination of Arbitral Proceedings, Meaning of Conciliation, Procedure for Commencement of Conciliation Proceedings, Appointment of Conciliator, Conciliation Procedure, Termination of conciliation proceedings, Drafting of Arbitration Agreement, Drafting of Conciliation Agreement	**15**

	Unit 4: Negotiable Instruments Act 1881 Characteristics and different types of Negotiable Instruments including Promissory Note, Bill of Exchange, Cheque, Cheque in the electronic form, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation and different types of Endorsements, Crossing of a Cheque, Bouncing of a Cheque, Drafting of notice in case of Bouncing of a Cheque	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	14. Aggarwal, Rohini, (2022) *Taxmann's Mercantile & Commercial Laws*, Taxmann Publications Private Limited 15. Bulchandani, K.R. (2017) *Business Law for Management* (8th ed), Himalaya Publishing House 16. Kapoor N.D, Abbi Rajni, Bhushan Bharat, (2019) *Elements of Mercantile Law*, Sultan Chand & Sons (P) Ltd. 17. Kucchal, M. C., &Kucchal, V. (2012). *Business Law* (6th ed.). Vikas Publishing House. 18. Pillai R.S.N.V.Bagavathi (2007) *Business Law* (4th ed). S Chand & Company 19. Rab Ajar, (2022). *Drafting Contracts: Basic Principles* (1st ed), Eastern Book Company 20. Raychaudhari Priyanka, (2021) *Business Law: Complete Understanding of Commercial Law*, Corporate law, Industrial Law, (1st ed). Notion Press 21. Saharay Madhusudan, (2017) *Textbook on Arbitration & Conciliation with Alternative Dispute Resolution* (4th ed), Universal Law Publishing 22. Sheth Tejpal (2017) Business *Law* (3rd ed). Pearson Education 23. Singh Avtar, (2017). *Law of Arbitration & Conciliation*, Eastern Book Company 24. Singh Avtar. (2023). *Business Law* (12th ed). Eastern Book Company 25. Singhania Ravi (2020), *Drafting of Contracts-Templates with Drafting Notes*, (2nd ed) Bloomsbury Publisher. 26. Tulsian, P.C, (2017) *Business Law* (3rd ed). McGraw Hill Education	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the terminology and validity of agreements 2. Describe the rights and duties of buyers and sellers 3. Analyse the process of Arbitration and Conciliation 4. Apply the rights and liabilities of holders of negotiable instruments	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-213
Title of the Course: Business Statistics I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 6. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 7. Apply technology to statistical analysis and problem solving 8. Provide business analysts a toolkit of descriptive and inferential analysis.	
		No. of Hours
Content:	**Unit 1: Introduction and Data Organization** Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams-Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.	**15**
	Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.	**10**

	Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's and Bowley's coefficient of Skewness. Kurtosis (definition, meaning and interpretation).	**15**
	Unit 4: Correlation and Regression Analysis Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation. Regression: Lines of regression and regression coefficients. Relation between Correlation and regression coefficient, Multiple Regression. Analysis of Time Series: Time series, Models of time series, Measurement of trend- Moving averages, Least Square Method (linear and non-linear)	**20**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Carry out a basic data analysis using descriptive statistics and appropriate statistical graphics. 2. Understand the concept of sampling distributions and identify appropriate way of collecting samples based on population 3. Construct a reliable questionnaire based on objectives of a research study 4. Measure and establish association between business variables using correlation analysis and regression analysis for business decision making and forecasting.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-231
Title of the Course: Fundamentals of Event Management
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing.	
		No. of Hours
Content:	**Unit 1: Event Management and Planning** Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws. Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol.	**15**
	Unit 2: Event Production Planning event resources. Event itinerary. Event planning tools and emerging technology. Event production concepts and requirements (technical and non-technical). Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management- Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.	**15**

	Unit 3: Event Marketing and Financing Event marketing mix-7 P's. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event financing and control.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Allen, J. (2009). *Event Planning* (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). *Events Management* (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). *Event Management: A Professional and Developmental Approach*. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). *Event Marketing and Management*. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). *Successful Event Management: A Practical Handbook*. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). *Event Management for Tourism, Cultural, Business, and Sporting Events*. New Delhi: Pearson Education, Inc.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain basic concepts of management, planning, production, marketing and financing of events. 2. Make use of appropriate tools to design, plan and execute events. 3. Identify key elements of event budget and event financing for varied types of events 4. Develop skills for planning and managing entrepreneurial ventures	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-232
Title of the Course: Fundamentals of Digital Marketing
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 4. To familiarise students with the basic knowledge of Digital Marketing. 5. To acquaint students with Website Design and Digital Campaigning. 6. To acquaint students with Social Media Marketing.	
		No. of Hours
Content:	**Unit 1: Introduction to Digital Marketing** Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	**15**
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	**15**
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	11. Ahuja, V. (2015). *Digital Marketing* (First ed.). Oxford University Press. 12. Cecilia, F. (2019). *Introduction to Digital Marketing* (First ed.). BPB Publications. 13. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital Marketing* (Eighth ed.). Pearson Education Limited. 14. Deiss, R., & Henneberry, R. (2020). *Digital Marketing for Dummies* (Second ed.). Wiley India. 15. Dodson, I. (2019). *Art of Digital Marketing* (First ed.). Wiley India. 16. Gupta, S. (2022). *Digital Marketing* (Third ed.). McGraw Hill. 17. Kamat, N., & Kamat, C. N. (2017). *Digital Marketing* (First ed.). Himalaya Publishing House. 18. Krishna, V. V. (2023). *Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing* (First ed.). Notion Press. 19. Kumar, S., & Kaur, S. (2023). *Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.* (First ed.). Taxmann Publications. 20. *Quick Win Digital Marketing* (First ed.). (2009). Oak Tree Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design 3. Identify various elements of Digital Campaigning 4. Evaluate various platforms for social media marketing.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-233
Title of the Course: Business Ethics and Governance
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint learners with concepts of business ethics and governance 6. To impart knowledge of ethical issues in different areas of business 7. To familiarize learners with Corporate Governance 8. To familiarize learners about ethics involved in global scenario	
		No. of Hours
Content:	**Unit 1: Introduction to Business Ethics** Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.	**15**
	Unit 2: Ethical Issues in functional areas of Business Ethical issues in Marketing- understanding positive and negative roles in marketing, Exploring exploitative role of advertising. Ethical issues in human resources-examining HR related ethical issues, discrimination in workplace: its causes and Remedies, Ensuring safety and health in the workplace, ethical considerations in performance appraisal. Ethical issues in finance-Maintenance of proper books of accounts-promoting transparency and accountability-understanding ethical responsibility in financial decision making	**15**
	Unit 3: Business Ethics in Global Economy Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams: Corruption- Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	12. Achrekar, D. (2009). *Corporate Governance (with Case Studies)*. Surendra Publications, New Delhi.	

	13. Bhatia, S. K. (2002). *Business Ethics and Managerial Values*. Deep & Deep Publications Pvt. Ltd. 14. Darryl, R. (2006). *Corporate Governance, Economic Reforms & Development*. Oxford. 15. Fernando, A. C. (2021). *Business Ethics and Corporate Governance* (3rd edition) Pearson Publication. 16. Machiraju, H. R. (2004). *Corporate Governance*. Himalaya Publication House. 17. Mathur, U. C. (2005). *Corporate Governance & Business Ethics*. McMillan. 18. Murthy, C. S. V. (2010). *Business Ethics: Text & Cases*. Himalaya Publication. 19. Murthy, C. S. V. (Reprint 2013). *Business Ethics and Corporate Governance*. Himalaya Publication. 20. Pogge, T., & Horton, K. (2008). *Global Ethics: Seminal Essays*. St. Paul, MN: Paragon House Publishers. 21. Tripathi, A. N. (2019). *Human Values*. (3rd edition) New Age International. 22. Velasquez, M. (2006). *Business Ethics: Concepts and Cases* (6th ed.). Prentice Hall.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define and differentiate between different aspects related to business ethics & governance 2. Discuss the ethics involved in the global economy. 3. Analyse the ethical issues involved in different functional areas of business. 4. Apply the learnt knowledge when-ever required

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-234
Title of the Course: Personal Investment and Tax Planning
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic aspects of personal investment planning. 2. To familiarize learners with basics of taxation. 3. To impart knowledge and develop skills for effective personal tax planning.	
		No. of Hours
Content:	**Unit 1: Introduction to Personal Investment Planning** Introduction to investment, importance of investment planning, risk and return on investment, savings v/s investments, power of compounding, inflation effect on investment. setting financial goals, steps to achieve financial goals, investment process, investment vehicles, investment strategies.	**15**
	Unit 2: Basics of Taxation Meaning of tax, types of taxes, concepts of Person, Previous Year, Assessment Year, Assessee, Assessment, Income, Gross Total Income, Permanent Account Number (PAN), Residential status, scope of income, heads of income, effect of taxes on investment. Deductions under Chapter VI-A - 80C, 80CCC, 80CCD, 80D, 80TTA, 80TTB, Computation of total income of individuals, tax rates, old & new tax regime, tax liability, tax calculation, types of Income Tax Returns for Individuals.	**20**
	Unit 3: Personal Tax Planning Introduction and meaning of tax planning, objectives of tax planning, factors on which tax planning is done, tax saving schemes, tax evasion, tax avoidance, difference between tax planning, tax evasion and tax avoidance, apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal O.P. (2014), *Security Analysis & Investment Managements*, Himalaya Publishing House, Delhi. 2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 3. Bhalla V.K., (2018), Fundamentals of Investment Management, Sultan Chand, New Delhi. 4. Devi. K., *Tax Planning Management*, Bookscape	

	5. Dubey B.S., *Tax Planning*, Bookscape 6. Gaur V.P., & Narang. D.B., *Income Tax Law Practice*, Kalyani Publications. 7. Hariharan. N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd. 8. Lakhotia R.N. & Lakhotia S, *A Guide to Tax Planning*, Diamond Pocket Books Pvt Ltd, New Delhi. 9. Malik S., *Plan your investments*, Taxmann Publications, New Delhi. 10. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 11. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 12. Note: Latest Editions relevant to the Assessment year. 13. Pagare D., *Income Tax Law & Practice*, Sultan Chand Sons, New Delhi 14. Palat R, *Tax Planning for Salaried Employees*, Jaico Publishing House, Mumbai. 15. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan 16. Rajaratnam S, *Tax Planning*, Bharat Law Publication 17. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 18. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 19. Singhania, Vinod K., *Monica Singhania, Student's Guide to Income Tax*, University edition, Taxmann Publications Pvt. Ltd, New Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-235
Title of the Course: Intellectual Property Rights
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint the learners with the basic concepts of Intellectual Property Rights. 6. To acquaint the learners with innovative Intellectual Property Rights 7. To familiarise learners with the process of obtaining Intellectual Property rights 8. To impart knowledge of legal protection of Intellectual Property Rights	
		No. of Hours
Content:	**Unit 1: Overview of Intellectual Property Rights** Introduction, Nature and the need for Intellectual Property Rights, Different types of Intellectual Property Rights including meaning of Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design, Genetic Resources, Traditional Knowledge and Trade Secret	**15**
	Unit 2: Law of Patents and Industrial Designs (The Patent Act,1970 and The Designs Act, 2000) Patentable Invention, Non- Patentable Inventions, Registration of Patent, Product Patents for Medicine and Drug, Rights and obligations of Patentee, Compulsory Licensing, Infringement of Patent and reliefs, Registration of Design, Rights of Design Holder, Piracy of registered Design and reliefs, Different kinds of innovative Patents and Designs that are in vogue.	**15**
	Unit 3: Law of Copyright and Trade Marks (The Copyright Act, 1957 and The Trade Marks Act, 1999) Deceptively Similar Mark, Collective Mark, False Trade Description, Passing Off, Registration of Trademark, Infringement of Trademark and reliefs, Subject matter and Term of Copyright, Author and ownership of Copyright, Rights of Broadcasting Organizations and Performers Rights, Infringement of Copyright and reliefs, Different kinds of Innovative Trademarks and Copyright that are in vogue	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	5. Ahuja, V.K. (2017). *Law relating to Intellectual Property Rights*. Lexis Nexis. 6. Narayanan, P. (2015). *Intellectual Property Law*, 11th ed. Anderson Printing House Private Ltd. 7. Puri Singh, Rachna. (2013). *Practical Approach to Intellectual*	

	Property Rights. International Publishing House Pvt Ltd. 8. Wadhera, B.L. (2017). *Law relating to Intellectual Property*, 5th ed. Universal Law Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the origin and meaning of different Intellectual Property Rights 2. Explain different kinds of innovative Intellectual Property Rights. 3. Apply the procedure to register Patents and Designs, and remedies available in case of its violation 4. Apply the procedure to register Copyrights and Trade Marks, and remedies available in case of its violation

Naame of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-241
Title of the Course: Accounting Software Application
Number of Credits: 03 (1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 6. To familiarize learners with accounting software packages. 7. To enable learners to know the purpose and scope of Accounting Software Packages in business. 8. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.	
		No. of Hours
Content:	**Unit 1: Introduction to Accounting Software Application** Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	**15**
	Unit 2: Preparations of Financial Statements Reports (Lab Practicals) a. Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. b. Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. c. Financial Statements Reports -Cash / Bank Books-Journal Book -Ledger Books i)Trial Balance: Generate and interpret a trial balance. Identify errors in the trial balance. ii)Profit and Loss Account: Understand the structure of the profit and loss account. Generate and analyze profit and loss reports. iii)Balance Sheet: Learn to create a balance sheet. Interpret and analyze balance sheet components Data Maintenance-backup and restore data of company.	**30**

	Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical) Understanding GST, Configuring GST in Accounting Software Package -- Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education. 2. Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd. 3. Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media. 4. Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press. 5. Nadhani, A. K., & Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications. **6.** Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to Financial Accounting. Vikas Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of accounting and inventory management in accounting software package. 2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package 3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package. 4. Apply knowledge of accounting software packages in Real-world Scenarios.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-242
Title of the Course: Business Data Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an understanding of applications of Data Analytics to solve Business problems 2. To provide an understanding of basic concepts in Statistics. 3. To provide an understanding of importance of Data Visualization 4. To provide skills and knowledge in basic and advanced business data analytics.	
		No. of Hours
Content:	**Unit 1: Data Analytics in Business** Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization	**5**
	Unit 2: Basic Statistical concepts Population, sample, variable, data measurement levels-nominal, ordinal, interval, ratio, Measures of central tendency-mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation	**8**
	Unit 3: Visualizing data Data visualization, Importance and Types of Charts	**2**
	Practicals **Lab 1: Introduction to Spreadsheets** Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula -Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks - Summing through the sheets	**16**

	- Getting external data files into Excel - Macros - creation, editing and deletion of macros	
	Lab 2: Searching and Combining Data with Power Query Getting started with Power Query Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL	**8**
	Lab 3: Performing computations and aggregations using Excel Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting	**18**
	Lab 4: Working with pivot tables and charts Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart Formatting data in table- Using Pivot Tables - Using Slicer Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins – Interactive dashboard with Pivot tables	**12**
	Lab 5: Using Analysis Toolpak Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression	**6**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Joseph Schmuller(2020), *Statistical Analysis with Excel for dummies*(Fourth ed.), Wiley India Pvt. Ltd. 2. Ken Black (2012), *Applied Business Statistics* (Seventh ed.), Wiley India Edition 3. Manisha Nigam (2023), *Data Analysis with Excel*, BPB Publications, India 4. Michael Alexander (2023), *Microsoft Excel Power Pivot and Power Query for dummies*, Wiley India Pvt. Ltd. 5. S.K. Shinde, U. Chandrashekar (2016), *Data mining and Business Intelligence*, Dreamtech Press, India 6. Winston Wayne L. (2012), *Microfoft Excel 2019 Data Analysis and*	

	Business Modeling (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop a foundational understanding of business data analysis and its relevance in decision-making. 2. Develop skills of data analysis using relevant Application software. 3. Apply the Spreadsheet tools to solve business problems. 4. Interpret and communicate insights through data visualization.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-243
Title of the Course: Personal Financial Planning
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 6. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 7. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 8. To familiarize learners with practical knowledge of Personal Financial Planning	
		No. of Hours
Content:	**Unit 1: Basics of Personal Financial Planning and Time Value of Money** Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation.	**15 (5T+10P)**
	Unit 2: Investment Risks, Return, Vehicles and Strategies (Practical) Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus.	**30 (5T+25P)**

	Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles. Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage- Meaning of Loan, Types of Loan. Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options	
	Unit 3: Insurance, Retirement, Taxation and Estate Planning Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products. Taxation Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation. Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning	**30 (5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Amar Pandit., (2012). *The only Financial Planning Book that You Will Ever Need.* Mumbai: Network 18 Publications. 2. Arthur J, Keown., (2018). *Personal Finance: Turning Money into Wealth.* New York: Pearson 3. Gitman Joehnk Billingsley. (2014). *Personal Financial Planning (13th* Ed.) Cengage 4. Indian Institute of Banking & Finance, (2007). *Home Loan Counselling*. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). *Accounting & Finance for Banking*. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). *Introduction to Financial Planning.* Mumbai: Taxman 7. Jeff Madura, (2020). *Personal Finance* (7th Ed) Pearson	

	8. Jyotsna Sethi & Nishwan Bhatia, (2015). *Elements of Banking and Insurance*. 2nd Ed. Delhi: Phi Learning Private Limited. 9. Madhu Sinha (2017)., *Financial Planning a Ready Reckoner* (2nd Ed.). New York: MC Graw Hill Education 10. Vanita Tripathi., (2023) *Fundamental of Investments.* (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd. 11. Vivek, & Asthana, P. (2015). *Financial Risk Management*. Mumbai: (2nd Ed). Himalaya Publishing House.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-244
Title of the Course: Introduction to Auditing
Number of Credits: 03 (1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit.	
		No. of Hours
Content:	**Unit 1: Introduction** Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	**15 (5T+10P)**
	Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts	**30 (5T+25P)**
	Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report	**30 (5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	10. Gupta, K. (2004). *Contemporary Auditing.* Tata McGraw-Hill. 11. Jha, A. (2013). *Students Guide to Auditing & Assurance*. Taxmann's Publications Pvt. Ltd. 12. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. PHI Learning. 13. Pagare (2004) D. *Principles & Practice of Auditing.* Sultan Chand and	

	Sons. 14. Saxena, R.G. (2022). *Principles and Practice of Auditing*. Himalaya Publishers. 15. Sharma, S.D. (2006). *Auditing Principles and Practice*. Taxmann's Publications Pvt. Ltd. 16. Sharma, T.R. (2015). *Auditing Principles & Problems*. Sahitya Bhavan Publications. 17. Shekhar, K.C., & Shekhar, L. (2012). *Auditing.* Vikas Publishing House Pvt. Ltd. 18. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). *A Handbook of Practical Auditing*. S. Chand & Co.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports

Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-245
Title of the Course: Business Database Management and Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint learners with principles of database management system. 6. To impart knowledge of database planning and skills in database design. 7. To develop skills in learners in data retrieval and analysis using SQL 8. To equip learners with knowledge and skills of database administration and security.	
		No. of Hours
Content:	**Unit 1: Introduction to Database Management System** Data as organizational asset, Data versus Information, Meaning of database and database management system, Purpose of database system, Benefits and challenges of database system, Elements of database system, Database users, Business applications of database system, Database administration system, Security threats to database.	**15**
	Unit 2: Database Planning and Design (Practical) Need for planning database, Database system master plan, Organizational goals, organizational structure, and entities and implications on database, Database development process, Database structure, Conceptual database design, ER diagrams, Types of databases, Logical database design with relationships, RDBMS, Normalization.	**30**
	Unit 3: Data Retrieval and Database Security (Practical) SQL basics, Inserting, deleting and updating data, Query with SQL, Using SQL aggregate functions, Grouping data and subqueries, Relational queries, Tables and views, Database backup and recovery, Evaluating database performance, Database optimization, Managing database security, Creating users and granting privileges, Avoiding data leaks	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	7. Chopra, R. (2016), *Database Management Systems*, S Chand. 8. Courtney, J., Paradice, D., Brewer, K. and Graham, J. (2010), *Database Systems for Management*., Global Text. 9. Morris, S. and Coronel, C. (2016), *Database Systems: Design, Implementation and Management*, (12e), Course Technology Inc. 10. Ramez, E and Shamkant, N. (2017), *Fundamentals of Database*	

	System, (7e), Pearson Education. 11. Reddy, P. and Reddy, A. (2020), *Foundations of Database Management System*, Lambert Academic Publishing. 12. Zygiaris, S. (2020), *Database Management Systems: A Business-Oriented Approach Using Oracle, MySQL and MS Access*, Emerald Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Identify applications and elements of database management system. 2. Develop database design as per organizational requirements. 3. Implement SQL for data retrieval and analysis. 4. Evaluate database administration system and security in an organization.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-202
Title of the Course: Fundamentals of Macroeconomics for Business
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various macroeconomic variables and enable them to derive the macroeconomic equilibrium analysis. 2. To provide a broad understanding of the concepts of inflation and unemployment and the interlinkage between the two concepts. 3. To analyze the theoretical approaches related to money and consumption and evaluate the implications of economic policies on investment. 4. To analyze the working of a small open economy and understand the impact of macroeconomic policies on an open economy.	
		No. of Hours
Content:	**Unit 1: Introduction, Concepts and National Income Accounting** Macroeconomics -Meaning and Scope, National Income – concepts (GNP, GDP, NNP, GVA at basic price and factor cost, Personal Income, Disposable Personal Income), Trends in GDP of India (2014 onwards), Trends in GSDP with reference to Goa (2014 onwards), Green Accounting-meaning and objectives. Components of Aggregate Expenditure, Circular Flow of National Income -Models of Circular Flow (Two, Three and Four Sector), Determinants of Aggregate Demand, Determinants of Aggregate Supply, AS-AD Equilibrium Analysis.	**15**
	Unit 2: Inflation and Unemployment Inflation: Concept and Causes, Consumer Price Index, Wholesale Price Index (Concepts), Inflation and Interest Rates, Sacrifice Ratio, Costs of Inflation (Social Costs, Costs of anticipated and unanticipated inflation); Rational and Adaptive Expectations. Unemployment: Types of Unemployment (Frictional, Cyclical, Seasonal, Disguised, Structural -meaning of each), Natural rate of unemployment, Costs of Cyclical Unemployment. Measurement of Unemployment -NSSO Classification Methods (Usual Principal Status, Weekly Status, Current Daily Status). Rural-Urban and Male-Female unemployment rate variations. Trends in unemployment rates in India (2014 onwards). Trade-off between Inflation and Unemployment-Phillips Curve analysis in the short run	**15**

	Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy -Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment	**15**
	Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy -Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel - Fleming model, Demonetization in India, 2016 - Meaning and objectives.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	14. Ahuja, H. L. (2016). *Macroeconomics: Theory and Practice* (20th ed.). S. Chand Publications. 15. Blanchard, O., & Johnson, D. R. (2018). *Macroeconomics* (6th ed.). Pearson. 16. Branson, W. H. (1997). *Macroeconomic Theory and Policy*. Harper Collins India Pvt. Ltd. 17. D'Souza, E. (2008). *Macroeconomics*. Pearson Education. 18. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 19. Dornbusch, R., & Fischer, S. (1994). *Macroeconomics*. McGraw-Hill Education. 20. Dwivedi, D. N. (2018). *Macroeconomics: Theory and Policy* (5th ed.). Mc Graw Hill Education. 21. Gordon, R. J. (2013*). Macroeconomics*. Pearson Education. 22. Government of India. (Latest). *Economic Survey of India*. 23. Gupta, G. S. (2017). *Macroeconomics: Theory and Applications*. McGraw-Hill Education. 24. Mankiw, N. Gregory. (2015). *Principles of Macroeconomics*. Cengage Learning India Pvt. Ltd. 25. Puri, V. K., Misra, S. K., & Garg, B. (2023). *Indian Economy.* Himalaya Publishing House. 26. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). *Macroeconomics*. McGraw-Hill Education.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. 2. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. 3. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment. 4. Acquire a better understanding of the working of an open economy	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-203
Title of the Course: Methods of Costing II
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners with application of process costing 2. To enable learners to prepare inter-process profits accounts and equivalent production 3. To familiarize learners with applications of contract costing 4. To familiarize students with Operating Costing	
		No. of Hours
Content:	**Unit 1: Process Costing** Features and application of Process Costing, Accounting for normal loss, abnormal loss, scrap and abnormal gain. Joint – products and by – products. (theory and problems)	**15**
	Unit 2: Inter - Process Profits and Equivalent Production Inter process profits, Meaning of equivalent production, Calculation of equivalent production. (theory and problems)	**15**
	Unit 3: Contract Costing Introduction to relevant Accounting Standard, preparation of contract account for one year, more than one year and contract account with balance sheet. Cost plus Contracts, Calculation of work uncertified, Escalation clause, Estimation of contract costs. (theory and problems)	**15**
	Unit 4: Operating Costing Meaning, nature, single and composite cost units, classification of cost- fixed cost, variable cost and semi-variable cost, applications of operating costing- Electricity, Hotels, Hospitals and Entertainment, Computation of operating cost - transport cost. (Practical problems to be covered on transport costing.)	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bhar, B. K. (2012). *Cost Accounting: Methods & Problems*. Calcutta: Academic Publishers. 2. Iyenger, S. P. (2023). *Cost Accounting*. New Delhi: S. Chand & Co. 3. Jain, S. P., & Narang, K. L. (2012). *Cost Accounting: Principles and Practice*. Ludhiana: Kalyani Publishers. 4. Khan, M. Y., & Jain, P. K. (2021). *Theory and Problems of Management and Cost Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd. 5. Khana, B. S., & Pandey, J. M. (Year). *Practical Costing*. New Delhi: S. Chand & Co.	

	6. Kishore, R. (2021). *Cost Accounting*. New Delhi: Taxmann Allied Service Pvt. Ltd. 7. Lal, J. (2000). *Cost Accounting*. New Delhi: Tata McGraw-Hill Publishing Co. Ltd. 8. Nigam, B., & Jain, J. C. (2000). *Cost Accounting Principles & Practice*. New Delhi: Prentice-Hall of India Pvt. Ltd.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Prepare the process cost accounts. 2. Prepare Interposes profits accounts and equivalent production. 3. Prepare contract cost accounts. 4. Prepare operating cost statement for service organizations.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-204
Title of the Course: Indirect Taxes
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint learners with basic concepts of Goods and Services Tax. 6. To familiarize learners with various provisions under Goods and Services Tax. 7. To understand the compliance procedure of Goods and Services Tax. 8. To gain the basic knowledge of Customs Duty.	
		No. of Hours
Content:	**Unit 1: Introduction to Indirect Taxes** Meaning, Types, and Nature of Indirect Taxes, GST - Dual Concepts of SGST, CGST, UTGST & IGST. Features of GST, Benefits of GST, GST Structure in India, GST Council and its composition, Basic Procedures of GST, Harmonized system of Nomenclature (HSN) Code. Definitions under CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Vertical, Capital Goods, Casual Taxable Person, Works Contract, Turnover, Aggregate Turnover	**15**
	Unit 2: Provisions under Goods and Services Tax Act Exemptions from GST: Introduction, Power to grant exemption from tax. Goods and Services exempted from tax. Rates of GST, Levy and Collection of GST, Time and Place of Supply. Inter State Supply, Intra State Supply, Composition Scheme under GST, Input Tax, Output Tax, Net Tax, Utilisation of Input Tax Credit, -Reverse Charge. (Including Problems)	**15**
	Unit 3: Compliance under Goods and Services Tax Registration, Tax Invoice, Bill of Supply, Debit & Credit Notes, Electronic Way Bill, Types of Returns Filing of Returns Computation of GST Liability, Payment of Tax, Fines and penalties under GST, Assessment & Audit.	**15**
	Unit 4: Customs Act 1962, and Customs Tariff Act 1975 Nature of Customs duty, Territorial waters and custom waters, Goods under Customs Act, Basic Customs Duty, Additional Customs Duty, Protective Duties, Countervailing Duties, Safeguard Duty, National Calamity Contingent Duty (NCCD), Transactional Value at the time of place of importation, rate of exchange for customs valuation, inclusions and exclusions from assessable value, Methods of valuation of Customs, Baggage, Rate of Custom duty of Baggage. (Including Problems)	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	7. Aditya Singhania. *Taxmann's GST Practice Manual*. 8. H.C. Mehrotra and V.P Agarwal. *Goods and Service Tax, Sahitya Bhawan Publication Agra*. *9. Relevant Bare Acts.* 10. V.S Datey. *Taxmann's GST Ready Reckoner*. 11. V.S Datey. *Taxmann's Indirect Law and Practice*. Vinod K Singhania. *Taxmann's Students Guide to GST and Customs Law*. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts of Goods and Services Tax. 2. Understand various provisions under Goods and Services Tax Act 3. Understand the compliance procedure of GST 4. Understand the basic concepts of Customs Duty.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-205
Title of the Course: Marginal Costing
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To impart knowledge of the Marginal costing technique. 2. To familiarize learners with various applications of Marginal Costing technique. 3. To familiarize learners with applications of Marginal Costing in decision making. 4. To enable students with capital budgeting decisions.	
		No. of Hours
Content:	**Unit 1: Marginal Costing** Introduction: Meaning and Definitions of Marginal Costing, Features of Marginal Costing, Objectives and Uses of Marginal costing, Assumptions of Marginal Costing, Advantages and limitations of Marginal Costing Comparison between Marginal Costing and Absorption Costing, Preparation of Marginal cost statement, Preparation of Income statements under marginal costing and Absorption costing Cost Volume Profit Analysis: Meaning and importance of Cost Volume Profit Analysis, Role of CVP Analysis, Marginal Cost Equation, Methods of Cost segregation, Break Even Analysis, Break Even Point, Assumptions and limitations in BEP Analysis, Break Even Chart, Applications/uses of Break Even point, cash Break Even Point, Profit Volume Ratio, Margin of safety, Angle of Incidence, calculation of Break Even Point, P/v Ratio and Margin of Safety	**15**
	Unit 2: Marginal Costing and Decision Making Decision making, Steps in decision making, Applications of marginal Costing in decision making; Profit Planning: Maintaining desirable level profit, Analysis of profitability at different level of output, determination of desire level of profit on given level of output, addition or dropping of product to maintain desirable level of profit. Pricing Decision: Fixing of selling price Selling price below marginal cost, Recommendation relating to price and volume of output, Effects of change of change in selling price, Accepting offer at lower price in order utilize idle capacity.	**15**

	Market Decision: Make or Buy decision, Export or sale locally, Exploring additional market, Accept or reject special order, Explore new markets, Market Expansion Product Decision: Key factors decisions, Shut down or Continue production, Dropping of product line, Product mix decision, Purchase of new equipment, Special order, Export proposal, Decision about mechanization, Replacement of product. level of activity planning, introduction of new product, Temporary closure of operation Capital Budgeting Decision: Replacement, change in methods of production, Diversification strategy, Alternative course of action, Level of activity planning	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Arora, M. N. (2021). *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi. 2. Gupta, S. K., & Sharma, R. K. (2018). *Management Accounting Principles and Practice*. Kalyani Publishers. 3. Gupta, S. P. (2022). *Management Accounting*. Sahitya Bhavan. 4. Jain, S. P., & Narang, K. L. (2012). *Accounting Theory and Management Accountin*g. Kalyani Publishers. 5. Jain, S. P., & Narang, K. L. (2012). *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar. 6. Lal, J. (2011). *Acounting Theory and Practice*. Himalaya Book Publisher. 7. Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi. 8. Nigam, B. M. L., & Jain, I. C. (2000). *Cost Accounting: Principles, Methods and Techniques*. PHI Pvt. Ltd, New Delhi. 9. Reddy, T. S., & Reddy, Y. H. (2000). *Management Accounting*. Margham Publications, Chennai. 10. Scott, P. (2019). *Introduction to Management Accounting*. Oxford University Press. 11. Sharma, S., & Gupta, S. K. (2017). *Management Accounting*. Kalyani Publishers. 12. Werner, M. L. (1998). *Introduction to Management Accounting*. Prentice Hall.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of Marginal costing 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Apply the Technique of product planning and pricing decision for decision making 4. Take accept or reject decisions of investment in capital projects	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-221
Title of the Course: Strategic Performance Management (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners in depths understanding about basics of Strategic Performance Management. 2. To provide learners with the various Strategic Performance Management evaluations & improvement tools. 3. To acquaint students with benchmarking and bench improvement tools 4. To equip students with performance of enterprises risk management	
		No. of Hours
Content:	**Unit 1: Introduction to Performance Management** Introduction - Performance Productivity & Efficiency Performance Management- Objectives of Performance Management, Elements of performance management; Financial Report Analysis - Tools of Financial Report Analysis- Corporate credit score - difference between credit score and credit rating – Credit Rating Agencies India overview - factors affecting credit score.	**15**
	Unit 2: Performance Measurement Evaluation and Improvement tools (part I) Introduction-People Performs Management, Corporate Performance Management; Performance Measurement tools- Balance Score Card (BSC)- Introduction, Evaluation, Prospective, Benefits, Limitations, Guidelines for implementation of BSC. DuPont Analysis - Introduction, Return on Asset, Return on Equity; Three components DuPont Analysis, Four component DuPont analysis (including practical problems or both). RONA Model - Introduction to return on Net Asset Model implication of RONA model.	**15**
	Unit 3: Performance, Measurement, Evaluation and Improvement tools (part II): Benchmarking and Bench trending Introduction, types, process of benchmarking, Difference between Benchmarking and Bench trending; Six Sigma - Meaning, Purpose, Deployments, Difference between Six Sigma and TQM.; Lean Manufacturing overview, 07 wests, Principles of lean manufacturing 5 S's of lean; TQM - Overview, Components, Essentials, Steps of implementation; MIS in	**15**

	digital environment - overview, information required at three levels, Strategic objectives of MIS reports, MIS in digital environment	
	Unit 4: Enterprise Risk Management Risk - Meaning, Types of risks- systematic risk and its types, unsystematic risk and its types; Process of risk management, Objectives of risk management -Pooling of risk, Diversification of risk, Ruin theory; Risk analysis - Meaning, Benefits, Methods - Qualitative methods and quantitative methods; SWIFT analysis - Structured what if technique; Risk mapping - Overview, Importance, Process, Limitations; KEY risk indicators - Overview, Purpose, Features and Types; Corporate risk management - Interlotting Risk with performance, Risk enabled performance management, Risk retention and reduction	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, P. (2014). *Performance Management*. Venus Books Publishers. 2. Armstrong, M. (2008). *Performance Development and Management*. Ahmedabad: Jaico Publication. 3. Armstrong, M. (2010). *Performance Management*. Ahmedabad: Jaico Publication. 4. Cardy, R. (2011). *Performance Management*. PHI Publications. 5. Chadha, P. (2009). *Performance Management*. New Delhi: McMilan. 6. Chadha, P. (2017). *Performance Management*. New Delhi: McMilan. 7. Cherunilam, F. (2009). *Strategic Management*. Himalaya Publications. 8. Mathur, U. G. (2005). *Textbook of Strategic Management*. Tata McGraw-Hill Publications. 9. Sontakki, C. N. (2016). *Strategic Management*. Kalyani Publishers. 10. Thompson, A. A. (1940). *Strategic Management*. Tata McGraw-Hill Publications.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Create comprehensive understanding about Strategic Performance Management 2. Apply various performance measurements, evaluation and improvement tools 3. Apply benchmarking and bench trending in performance measurement 4. Conduct risk analysis and predict corporate distress	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-222
Title of the Course: Corporate Law (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with regulatory framework under Companies Act, 2013 2. To familiarise the learners with management of companies under Companies Act, 2013 3. To impart knowledge regarding registration and protection of Intellectual Property Rights 4. To impart skills to the learners to draft legal documents pertaining to Companies Act, 2013 and Intellectual Property Rights	
		No. of Hours
Content:	**Unit 1: Introduction to Regulatory Framework of Companies** Characteristics of a company, Types of companies, Association not for Profit, Illegal Association, Registration of company, Promoters, legal position, Pre-incorporation contract, Memorandum of Association, Articles of Association, Constructive notice , Indoor management, Lifting Corporate Veil, Prospectus and different types of Prospectus , Mis-statement in Prospectus, GDR , Transmission of shares, Buy-back and provisions regarding Buyback of shares, Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal	**15**
	Unit 2: Management of Companies Classification of Directors, Meetings of Shareholders and Board of Directors, Convening and conduct of meetings, Requisites of a valid meeting, Postal ballot, Meeting through video conferencing, e-voting, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, Provisions relating to Books of Accounts, Modes of Winding Up. Insider Trading and Whistle Blower mechanism	**15**
	Unit 3: Intellectual Property Rights Meaning of Intellectual Property, Meaning and registration of Patent , Patentable invention, Compulsory Licensing, Remedies in case of violation of Patent, Meaning of Design, Registration procedure of Design, Piracy of Registered Design , Remedies for violation of Design, Meaning of Copyright , Registration and infringement of Copyright, Broadcasting Right, Performers'	**15**

	Right, Meaning of Trademark , Deceptively Similar Mark, Collective Mark, Procedure for registration of Trademark, Remedies in case of violation of Trademark and Copyright	
	Unit 4: Drafting of Corporate Legal Documents 1. Demonstration of services provided on Ministry of Corporate Affairs portal regarding DIN service, DSC, Master Data, Company e- filing, fees and payments a. Drafting Memorandum of Association b. Drafting resolution of Alteration of Memorandum of Association c. Drafting resolution of Approval of Prospectus d. Drafting resolution of Issue of Sweat Equity/ Shares under Employee Stock Option Scheme. e. Drafting resolution of Purchase of Company's Own Securities (Buy- Back of Securities) f. Drafting minutes of CSR Committee g. Drafting notice of EGM for Winding up of Company h. Drafting E-voting notice of AGM i. Declaration by Director to Company under section 164(2) 2. Demonstration of e filing services regarding Patent, Copyright, Trademarks and Design on http://ipindia.gov.in a. Drafting of Patent License Agreement b. Drafting of notice of Patent Infringement c. Drafting of notice regarding Copyright Infringement d. Drafting of notices in case of infringement of Trade mark and Design	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Datta, R., & Das, M. N. (2018). *De Souza's Conveyancing* (13th Ed). Eastern Law House. 2. Gower, L. C. B., & Davies, P. L. (2012). *Principles of Modern Company Law* (9th Ed). Sweet and Maxwell. 3. Jena, K. N. (2005). *Intellectual Property Rights,* Globalisation and Global Relations (1st Ed). Abhijeet Publications, Delhi. 4. Kapoor, G., & Dhamija, S. (2018). *Company Law* (21st Ed). Taxmann's University Edition. 5. Kuchhal, M.C. (2013). *Modern Indian Company Law* (28th Ed). Shri Mahavir Book Depot. 6. Kumar, A. (2022). *Corporate Laws* (11th Ed.). Taxmann's. 7. Narayanan, P. (2020). *Intellectual Property Law (*3rd Ed). Eastern Law House, Kolkata, New Delhi. 8. Narsimha Rao, A. V. (2005). *Law of Patents Concepts and Cases*. ICFAI University Press. 9. Ramaiy, A. (2020). *A Guide to Companies Act* (19th Ed). LexisNexis, Wadhwa and Buttersworth. 10. Shanbhogue, K. V. (2018). *Company Resolutions, Notices, Meetings and Minutes* (14th Ed). Bharat Law House, New Delhi.	

	11. Sharma, J. P. (2020). *An Easy Approach to Corporate Law (*4th Ed). Ane Books Pvt. Ltd., New Delhi. 12. Singh, A. (2018). *Introduction to Company Law* (17th Ed). Eastern Book Company. 13. Wadhera, B. L. (2016). *Intellectual Property Law* (5th Ed). Universal Publishing Co. Pvt. Ltd, Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the regulatory framework of companies 2. Describe the procedure of management of companies 3. Analyse the procedure of registration, and remedies in case of infringement of Intellectual Property Rights 4. Draft documents relating to management of companies and protection of Intellectual Property Rights

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-223
Title of the Course: Business Statistics II (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To enable learners to provide students with the foundations of probabilistic and statistical analysis. 6. To enable learners to understand and demonstrate difference between various discrete and continuous probability distribution of random variables. 7. To enable learners to demonstrate understanding of various parametric/ non-parametric statistical tools and its applications in inferential statistics. 8. To enable learners to apply correlation and regression analysis for predictive modelling in business forecast and examining historical data.	
		No. of Hours
Content:	**Unit 1: Elementary Probability Theory** Permutations: Definition, Formula, Permutation with repetition Combinations: Definition, formula, Properties. Probability: Elements of Probability-Random Experiments, events, definition of probability, conditional probability, Baye's theorem.	**15**
	Unit 2: Probability Distribution functions and Normality Random Variables- Definition, Probability distribution, Mathematical expectation. Theoretical Distribution - Binomial, Poisson and Normal Distribution, Determining sample size Parametric and non-parametric tests.	**15**
	Unit 3: Estimation and Testing of Hypothesis Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion. Test of Hypothesis: Procedure for testing of hypothesis, Null and Alternate hypothesis, Type I and Type II error, critical region, level of significance, One-tailed and two-tailed test, Determining sample size. Parametric tests- Test of significance for large samples (Population mean and proportion, difference of means and proportion).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning.	

	2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Demonstrate concepts of probability and its applications in a business context using both technical and non-technical language 2. Understand discrete and continuous random variables and be able to use their distributions to compute probabilities 3. Use hypothesis testing as a tool for statistical decision making in a business context. 4. Understand the difference between parametric and non-parametric tests and identify appropriate tool based on a statistical hypothesis.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-300
Title of the Course: Indian Economy
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets.	
		No. of Hours
Content:	**Unit 1: Introduction to Indian Economy** Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.	**15**
	Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).	**15**
	Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and challenges); Concept of Industry 4.0 and Industry 5.0; Make in	**15**

	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	Unit 4: Services and External Sector in India Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India. External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agrawal A N & Agarwal M K (2019) *Indian Economy: Problems of Development and Planning*, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). *Indian Economy*. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). *Indian Economy*. Sultan Chand, New Delhi. 4. *Economic Survey of India* (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). *Indian Economy*. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) *Indian Economy: Performance and Policies*, Academic Foundation.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-301
Title of the Course: Techniques of Costing
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To impart learners with knowledge of standard costing technique. 2. To acquaint learners with calculation of variances 3. To acquaint learners with preparation of functional budgets 4. To impart learners with knowledge of uniform costing and responsibility accounting	
		No. of hours
Content:	**Unit 1: Standard Costing** Meaning of standard cost and standard costing- Difference between Standard cost v/s Estimated cost - Advantages of Standard Costing-Limitations of standard costing- setting up standards; different types of standards; installation of standard costing system	**10**
	Unit 2: Variance Analysis Meaning, importance and significance of variance analysis different types of variances – Materials, labour, overheads and sales; analysis and reporting of variances	**20**
	Unit 3: Budgetary Control Meaning of Budget - Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system - Prerequisites for the Adoption of Budgetary Control System- functional budgets- Sales budgets- Production budget- material budget- purchase budget-production cost budget- capital expenditure budget- cash budget – master budget- fixed budget- variable budget- performance budgeting – zero based budgeting.	**20**
	Unit 4: Uniform Costing, Inter Firm Comparison and Responsibility Accounting Meaning, Features, Objectives, Scope, Need for Uniform Costing, Installation of Uniform costing system; Uniform Cost manual - need, requirements of Inter Firm Comparison, benefits and Limitations of Inter Firm Comparison; Responsibility accounting and responsibility centers - need for responsibility center; input and output of responsibility center and types of responsibility center and accounting for responsibility center.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Arora, M. N. (2021). *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi. 2. Chakraborty, S. N. (2012). *Advanced Cost and Management Accounting*. Calcutta: New Central Book Agency. 3. Jain, S. P., Narang, K. L., & Agrawal, S. (2012). *Cost Accounting: Principles and Practice*. Ludhiana: Kalyani Publishers. 4. Kishore, R. (2021). *Cost Accounting*. New Delhi: Taxmann Allied Service Pvt. Ltd. 5. Rathnam, P. (2021). *Advanced Cost and Management Accounting*. New Delhi: Kitab Mehal. 6. Saxena, V. K. (2006). *Advanced Cost and Management Accounting*. New Delhi: Sultan Chand & Sons.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain importance of standard costing 2. Calculate variances and its interpretation 3. Able to prepare functional budgets 4. Explain uniform costing and application of uniform costing and responsibility accounting.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-302
Title of the Course: Direct Tax - I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint learners with the basic concepts of Income Tax and to enable learners to determine residential status and scope of Total Income. 6. To familiarize learners with the provisions of computation of income from salaries. 7. To familiarize learners with the provisions of computation of income from house property. 8. To familiarize learners with the provisions of computation income from other sources.	
		No. of Hours
Content:	**Unit 1: Introduction to Income Tax Act, 1961** Definitions & Basic Concepts: Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Year- u/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A. Residential Status & Scope of Income: Basis of Charge, Residential Status in India u/s 6: Sections 6(1), 6(6)(a), 6(2), 6(6)(b), 6(3), 6(4). Scope of Total Income u/s 5, Apportionment of Income between spouses governed under Portuguese Civil Code u/s5A. Exemptions & Exclusions u/s 10: Agricultural Income [Section 10(1)] Amount received by a member of the HUF from the income of the HUF, or in case of impartible estate out of income of family estate [Section 10(2)] Share of profit received by a partner from the firm [Section 10(2A)] Interest to non-residents [Section 10(4)] Amount paid on life insurance policy [Section 10(10D)] House rent allowance [Section 10(13A)] Prescribed allowances or benefits [Section 10(14)] (Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children Education Allowance, Children's Hostel Expenditure Allowance) Educational scholarship [Section 10(16)] Daily allowance to a Member of Parliament [Section 10(17)]	**15**

	Unit 2: Computation of Income from Salaries Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites)	**15**
	Unit 3: Computation of Income from House Property Definition of Annual Value u/s. 2(2), Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27	**15**
	Unit 4: Computation of Income from Other Sources Section 56,57,58	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	12. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 13. Gaur V.P., & Narang.D.B., *Income Tax Law & Practice*, Kalyani Publications. 14. Hariharan.N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd. 15. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 16. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 17. Pagare D., *Income Tax Law & Practice*, Sultan Chand & Sons, New Delhi 18. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan 19. *Relevant Bare Acts* 20. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 21. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 22. Singhania, Vinod K., & Monica Singhania, *Student's Guide to Income Tax, University edition*, Taxmann Publications Pvt. Ltd, New Delhi. Note: Latest Editions relevant to the Assessment year.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts of income tax, residential status and scope of total income. 2. Understand the provisions of computation of income from salaries. 3. Understand the provisions of computation of income from house property. 4. Understand the provisions of computation of income from other sources	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-303
Title of the Course: Research Process
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research.	
		No. of Hours
Content:	**Unit 1: Introduction to Research** Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India	**15**
	Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). R*esearch Methodology*. Himalaya Publishing House.	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-321
Title of the Course: Cost and Management Audit (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with knowledge of cost audit 2. To familiarize learners with various provisions of companies act, related to cost audit 3. To impart in-depth knowledge about planning and conduct of cost audit 4. To acquaint learners with management audit	
		No. of Hours
Content:	**Unit 1: Cost Audit** Meaning, nature, objectives and scope of cost audit. Concepts of Efficiency audit, Propriety audit, Social audit, Energy audit, Value for Money audit, and Performance audit. Internal control –Internal check and Internal audit. Cost audit as an aid to management. Techniques of cost audit. Difference between cost audit and financial audit. Advantages and Limitations of cost audit.	**15**
	Unit 2: Cost Audit, and Companies Act Important sections of Companies Act, 2013 relating to cost audit, Books of accounts to be maintained, Qualification and Disqualification of cost auditor and Ceiling on number of cost audit. Appointment, Rights and Responsibilities, Status, Relationship, Duties and Liabilities-professional and legal under the company's Act 2013, Professional ethics and Code of conduct for cost auditor.	**15**
	Unit 3: Planning of Cost Audit, Cost Accounting Records and Cost Audit Report Familiarization with the industry, the organization, the production process, the system, and procedure. Preparation of the audit program, audit notes and working papers, Cost Accounting Record Rules. maintenance and important cost accounting records such as Raw Materials, wages, overheads, depreciation, production records, sales records, consumable stores & spares and R&D Expenses. Cost Audit Report Rules-contents-annexure to cost audit reports. Types of report. Review of cost audit report and Follow of action. End use of cost audit report.	**15**

	Unit 4: Management Audit Meaning, Definition, Need and Objectives of Management Audit. Scope of Management Audit – Appraisal of objectives, Appraisal of organizational structure, Appraisal of planning process and plans, Appraisal of control and Appraisal of organizational functions. Preliminaries to Management Audit. Operational Audit. Evaluation of Corporate Image, Management Information System. Management Auditor. Uses of Management Audit.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. CMA (2023) Final, Commercial Law Publishers (India) Pvt. Ltd. 2. Jain Abhishek (2018) *Cost and Management Audit*, Himalayan Publishing House. 3. Jha, Aruna, *Auditing and Assurance*, Taxman allied services Pvt. Ltd. (2016) 4. Ramnathan, A.R., *Cost and Management audit*, Tata McGraw Hill Publishing, New Delhi (2012) 5. Rao, G.C (2023) *Cost and Management Audit* 6. Saxena R.G. & Others: *Practical Auditing: Himalaya Publishers*, Mumbai. (2016) 7. Saxena, Vashist, *Cost and Management Audit*, Sultan Chand & sons, New Delhi (2011) 8. Tandon B.N. *Principles of Auditing*, Tata McGrwa- Hill, New Delhi (2006) 9. Tikha, J.G *Cost and Management Audit*, ENCOMS BOMBAY	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain cost audit 2. Apply relevant provisions of companies act to conduct cost audit 3. Prepare cost audit programme 4. Explain management audit	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-361
Title of the Course: Internship
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 4. To provide basic work experience in the industry. 5. To enable learners to identify their areas of interest. 6. To improve self-confidence and develop basic skills required for a job.	
		No. of Hours
Overview:	An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies. In this 2-Credits Internship of 60 hours, students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.	**60**
Pedagogy:	Industrial Internship, Work Assignments, Experiential Learning, Self-Study Report	
Course Outcomes:	After completion of this internship, the learners will be able to: 1. Understand the practical work environment of a firm. 2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned. 3. Assess interest and abilities in their field of study. 4. Develop self-understanding, self-confidence, and interpersonal skills.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-304
Title of the Course: International Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 6. To appreciate the components of BOPs and transactions in the foreign exchange market. 7. To know the various trade barriers, forms of economic integration and WTO agreements. 8. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
Content:	**Unit 1: International Economics** Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	**15**
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India`s Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate- meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	**15**

	Unit 3: International Trade Policy, Economic Integration and WTO Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and Combined) Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union). European Union (EU), G20. World Trade Organization (WTO)-Objectives, Agreement on Agriculture (AoA), Trade Related Investment Measures (TRIMs), General Agreement on Trade in Services (GATS) and Trade Related Intellectual Property Rights (TRIPs)	**15**
	Unit 4: International Investment and Multinational Corporations Foreign Investment: meaning, types (Foreign Direct Investment and Foreign Portfolio Investment) and determinants. International Financial Instruments: American Depository Receipts (ADRs), Global Depository Receipts (GDRs) and Indian Depository Receipts (IDRs), Multinational Corporations-meaning, Entry modes adopted by Multinational Corporations-Licensing, Franchising, Joint Ventures, Mergers and Acquisitions, Wholly Owned Subsidiaries (meaning, advantages and disadvantages).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	**16. Bharati V. Pathak (2014), *Indian Financial System*, Pearson Education India.** **17. Bharati V. Pathak (2018), *Indian Financial System*, 5/e Pearson Education India.** 18. Carbaugh, R (2018), *International Economics*, (17th ed), Cengage Learning 19. Cherunilam, Francis (2020), *International Economics*, (6th ed), McGraw Hill Education (India) Private Ltd., Chennai 20. Dominick Salvatore (2020), *International Economics*, (13th ed), John Wiley & Sons, Inc. 21. Gaurav Datt & Ashwani Mahajan (2016), *Indian Economy*, (72nd ed), S. Chand & Company Pvt. Ltd. New Delhi. 22. Government of India. (Latest). *Economic Survey of India*. 23. K. Aswathappa (2019), *Essentials of Business environment* (Text, Cases &Exercises), (15th Revised ed), Himalaya Publishing House, Mumbai 24. Krugman, Obstfeld, Melitz (2018), *International Economics: Theory and Policy,* (11th ed), Pearson 25. P. Subba Rao (2017), *International Business* (Text and Cases), (4th Revised ed), Himalaya Publishing House, Mumbai	

	26. Peter I. Hajnal (2019), *The G20: Evolution, Interrelationships, Documentation*, (2nd Revised ed), Routledge. 27. RBI Bulletins 28. Reserve Bank of India, *Balance of Payments Manual for India* 29. Sumati Varma (2021), *International Business*, 2nd Edition, Pearson India Education Services Pvt. Ltd. 30. V.K. Puri and S.K. Misra (2019), *Indian Economy*, (37th Revised &Updated ed), Himalaya Publishing House, New Delhi
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India`s BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-305
Title of the Course: Corporate Restructuring and Valuation
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide knowledge of different types of mergers and acquisitions and comprehend legal obligations and compliance involved in corporate restructuring process. 2. To develop ability to analyse factors influencing the valuation of a businesses and understand different methods used in Business Valuation.	
		No. of Hours
Content:	**Unit 1: Introduction to Corporate Restructuring** Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring- Historical Background - Emerging Trends - Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances - Demerger and Hiving off - Expanding Role of Professionals - Salient feature of Companies Act, 2013 relating to corporate restructuring	**10**
	Unit 2: Modes of Restructuring and Legal Procedures Legal and regulatory frame work of M & A – provisions of Companies Act 2013, – SEBI Takeover Code, Provisions of Competition Act, Merger Aspects under Competition Law Jurisdiction of Courts - Filing of Various Forms - Amalgamation of Banking Companies and Government Companies. Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation – Tax Neutrality. Accounting aspects of Mergers: Principal methods of Accounting for mergers and acquisitions – Pooling of Interests Method – Advantages and Disadvantages; Purchase method – advantages and Disadvantage	**10**
	Unit 3: Mergers & Acquisition Conceptual Framework, Rationale, Forms, Financial Framework, Takeover Defensive Tactics, Reverse Merger, Divestiture, Financial Restructuring, Ownership Restructuring, Premium and Discount, Mergers and Acquisitions Failures, Acquisition through shares, Cross Border Mergers (including problems).	**20**

	Unit 4: Valuation Framework Conceptual Framework of Valuation; Approaches/ Methods of Valuation – Assets Based Valuation Model, Earning Based Models, Cash Flow Based Models; Measuring Cost of Equity- Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory, Estimating Beta and Valuation of Unlisted Companies; Relative Valuation; Other Approaches to Value Measurement – Contemporary Approaches to Valuation, Chop Shop Method, Economic Value Added (EVA), Market Value Added (MVA), Shareholder Value Analysis (SVA); Arriving at Fair Value; Valuation of distressed companies, start-ups, digital platforms (including problems).	**20**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bhandari M.C. (2022). *Guide to Company Law Procedures- Procedures, Rules, Compliances and Governance under the Companies Act, 2013*, (25th ed.). Lexis Nexis 2. *ICAI - Final, Study Material on Advanced Financial Management* 3. *ICSI – Professional Study Material - Corporate Restructuring, Valuation & Insolvency* 4. Ramaiya A. (2020). *Guide to The Companies Act*, (19th ed.). Lexis Nexis 5. Ramanujam S. (2019). *Mergers*. (4th ed.). LexisNexis 6. Ray K. G. (2018*). Mergers and Acquisitions Strategy, Valuation and Integration* (2nd ed.). PHI 7. Sampath K. R. (2018*). Mergers/Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure,* (11th ed.). Snow White Publications 8. Thakur J.M, (2018), *Takeover of Companies*, Snow White Publications Pvt, Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Examine the rationale and modes of corporate restructuring. 2. Understand the basics of merger and acquisition process in either buying or selling companies as a part of corporate restructuring. 3. Develop comprehensive knowledge of regulatory provisions with respect to different types of corporate restructuring. 4. Develop valuation skills utilizing various methodologies implemented while corporate restructuring.	

Nam of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-306
Title of the Course: Direct Tax - II
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses	
		No. of hours
Content:	**Unit 1: Computation of Profits & Gains of Business or Profession** Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD,44 ADA & 44AE	**15**
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemptions u/s 54, 54B, 54EC & 54 F.	**15**
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	**15**
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii),64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74,74A	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	12. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi.	

	13. Gaur V.P., & Narang.D.B., *Income Tax Law & Practice*, Kalyani Publications. 14. Hariharan.N., *Income Tax Law& Practice* Vijay Nicole Imprints Pvt.Ltd. 15. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 16. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 17. Pagare D., *Income Tax Law & Practice*, Sultan Chand & Sons, New Delhi 18. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan *19. Relevant Bare Acts* 20. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 21. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 22. Singhania, Vinod K., & Monica Singhania, Student's *Guide to Income Tax, University editio*n, Taxmann Publications Pvt. Ltd,, New Delhi. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the provisions of computation of Profits & Gains from Business or Profession. 2. Understand the provisions of computation of income from capital gains. 3. Compute Total Income and Tax Liability thereon. 4. Understand the provisions of Clubbing of Income, Advance Payment of Tax, Filing of Returns & Assessment and Set Off & Carry Forward Losses.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-307
Title of the Course: Project
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To enable learners to analyse business and its environment. 6. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 7. To ensure learners get first hand exposure to societal and industrial issue. 8. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of hours
Content:	As per Project guidelines issued by Goa University from time to time	**15**
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-322
Title of the Course: E-Filing of Income Tax and GST Returns (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint students with theoretical concepts of Income Tax. 6. To acquaint students with theoretical concepts of Goods and Services Tax. 7. To equip students with skills for filing of Income Tax and TDS returns. 8. To equip students with skills for filing of GST returns.	
		No. of Hours
Content:	**Unit 1: Conceptual Framework of Income Tax:** Introduction to Income Tax – Basic Terminology, Types of Assessees, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD,80TTA and 80TTB,80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source-provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.	**15**
	Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	**15**
	Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.	**15**
	Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Aditya Singhania: *Taxmann's GST Practice Manual*. 2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 3. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 4. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 5. *Relevant Bare Acts.* 6. Singhania V.K. *Students' guide to Income Tax including GST*, Taxmann Publications 7. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 8. Singhania, Vinod K., & Monica Singhania, *Student's Guide to Income Tax, University edition*, Taxmann Publications Pvt. Ltd, New Delhi. 9. V.S Datey. *Taxmann's GST Ready Reckoner* 10. V.S Datey. *Taxmann's Indirect Law and Practice*. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basic concepts of Income Tax. 2. Understand the basic concepts of Goods and Services Tax 3. File Income Tax Returns and TDS forms. 4. File Goods and Services Tax returns.

Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-400
Title of the Course: Strategic Cost Management for Decision Making
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the concept of Strategic Cost Management 2. To impart knowledge of various techniques of Strategic Cost Management 3. To acquaint learners with ABC – a decision-making technique. 4. To impart knowledge of other decision-making techniques of Strategic Cost Management	
		No. of hours
Content:	**Unit 1: Introduction to Strategic Cost Management** Concept of Strategy – Concept of Cost Management - Strategic Cost Management (SCM) – Importance of SCM – core Functions – Customer Delivery Function – Support Functions – Advantages of SCM – Applications of SCM in Indian Enterprises – Strategic Cost Management Programme Steps.	**15**
	Unit 2: Techniques of Strategic Cost Management Activity Based Costing (ABC) - Target costing – Total Quality Management (TQM) – Benchmarking - Business Process Reengineering - JIT Inventory Control System - Balanced Score Card – Kaizan Costing – Six Sigma – Life Cycle Costing (LCC) – Throughput costing – Theory of Constraints (TOC)	**15**
	Unit 3: Activity Based Costing (ABC) Introduction – Need for Emergence of ABC - Concept of ABC - Cost Drivers and Cost Pools – Characteristics of ABC – Development of ABC System – Categories in ABC – Main activities and its cost drivers – Allocation of overheads under ABC – Traditional v/s ABC Approach – Implementation of ABC – Suitability of ABC – Benefits of ABC - Activity Based Management (ABM)	**15**
	Unit 4: Techniques of Decision Making Target Costing – Concept, Steps, Objectives, Features, Advantages, Problems and Techniques. Transfer Pricing - Meaning, Methods, Principles, Benefits. Value Chain Analysis – Concept of value chain, Functions, Activities, Diagram – Value Analysis, Steps, Strategic framework. Backflush Costing – Meaning, Conditions, Accounting aspects, Types, Difficulties.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Arora, M. N. (2021). *A Textbook of Cost and Management Accounting*. Noida: Vikas Publishers.	

2. Athma, & Prasantha. (2011). *Cost and Management Accounting*. Himalaya Publishing House.
3. Chakraborthy, S. N. (2012). *Advanced Cost and Management Accounting*. Calcutta: New Central Book Agency.
4. Jain, S. P., Narang, K. L., & Agrawal, S. (2012). *Cost Accounting: Principles and Practice*. Ludhiana: Kalyani Publishers.
5. Khan, M. Y., & Jain, P. K. (2021). *Theory and Problems of Management and Cost Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Kishore, R. (2008). *Workbook on Cost and Management Accounting*. New Delhi: Taxmann Publications.
7. Kishore, R. (2021). *Advanced Management Accounting (CA/CS/ICWA)*. New Delhi: Taxmann Allied Service Pvt. Ltd.
8. Maheshwari, S. N. (2013). *Cost and Management Accounting*. New Delhi: Sultan Chand & Co.
9. Nigam, B., & Jain, J. C. (2000). *Cost Accounting: Principles & Practice*. New Delhi: Prentice-Hall of India Pvt. Ltd.
10. Rathnam, P. (2021). *Advanced Cost and Management Accounting*. New Delhi: Kitab Mehal.
11. Saxena, V. K. (2006). *Advanced Cost and Management Accounting*. New Delhi: Sultan Chand & Sons.
12. Tulsian, P. C. (2008). *Practical Costing*. New Delhi: Sultan Chand & Co.

Course Outcomes:

After completion of this course, the learners will be able to:

1. Understand Strategic Cost Management.
2. Learn the various techniques of Strategic Cost Management.
3. Apply Activity Based Costing for cost determination.
4. Explain various techniques of decision making.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-401
Title of the Course: Stock Market Operations
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an overview on the Indian Securities market. 2. To familiarize learners with the trading and settlement mechanism followed by the Indian Stock exchanges. 3. To acquaint the learners to the stock market Indices and their computation. 4. To enable learners to explore the risk management and surveillance systems employed by the Indian stock exchanges.	
		No. of Hours
Content:	**Unit 1: Introduction to Capital Markets** An overview of Indian Securities Market, Primary Market - Meaning — Functions, Players and Investors – Methods of raising capital in the primary market – IPO issue process- Book building process- Fixed Price Issue- IPO analysis and selection- Detailed study of prospectus -recent trends in the primary market – SEBI measures for the primary market. Secondary Market: Meaning, Functions of Secondary Market, Listing of Securities: Meaning – Merits and Demerits – Listing requirements of NSE, procedure, Delisting, SEBI measures for the secondary market	**15**
	Unit 2: Trading and Settlement in Indian Stock Exchanges Trading Systems in Indian Stock Exchanges: Indian Stock Exchanges: BSE and NSE – Trading systems– Share groups – Market segments - Market types- order types, and order books – order matching rules and conditions - Bulk deals – Block deals – Short Selling – Margin Trading. Clearing and Settlement Systems in Indian Stock Exchanges - Introduction –Settlement Cycle – Rolling Settlement- Clearing & Settlement Process - Pay in and pay out - Settlement Agencies -Shortages handling – Auctions – Penalties.	**15**
	Unit 3: Stock Market Indices Stock Market Index – Meaning, Purpose, Consideration in Developing Index, Methodology - Free Float method –Scrip selection criteria – Construction – Broad-based indices, sectoral indices, thematic indices, sustainable indices, Gift Nifty, International financial markets- Global indices.	**15**

	Unit 4: Risk Management and Surveillance System in Indian Stock Exchanges Risk Management system in BSE &NSE, Margins, Exposure limits, Circuit breakers, online surveillance, off-line surveillance, rumor verification, risk containment measures, settlement guarantee Mechanism, Asset/capital adequacy norms, Inspection of books and investigation, Penal Charges, Investor protection, Grievance redressal mechanism.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, S. (2000). *A Guide to Indian Capital Market* (1st ed.). Bharat Publishers. 2. Avadhani, V. A. (2017). *Investment and Securities Market in India* (10th ed.). Himalaya Publishing House. 3. Chandra, P. (2017). *Investment Analysis and Portfolio Management* (5th ed.). McGraw Hill India. 4. Chandra, P. (2021). *Investment Analysis* (6th ed.). Tata McGraw Hill. 5. Fischer, D. E., & Jordan, R. J. (2018). *Security Analysis and Portfolio Management* (7th ed.). Pearson Education India. 6. NSE. (2022). *Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module.* 7. Pandian, P. (2012). *Security Analysis and Portfolio Management* (2nd ed.). Vikas Publishing House Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the overview of the Indian capital market. 2. Describe the trading, Clearing and settlement systems practiced by Indian stock exchanges. 3. Discuss the stock market indices and their computation methodology. 4. Explore the risk management and surveillance system employed Indian stock exchanges	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-402
Title of the Course: Financial Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide fundamental knowledge about the company's finances and management. 2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth. 3. To understand the financial management techniques and apply the methods in financial decision-making.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Management** Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money- Discounted Time value- Compounded Time value- Effective rate of interest (Including Problems)	**10**
	Unit 2: Financing and Investment Decisions Cost Of Capital - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems). Leverages - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (theory). Capital Structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (including problems). Capital Budgeting - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). Risk Analysis in Capital Budgeting - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).	**20**
	Unit 3: Working Capital Management Working Capital-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. Cash Management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. Receivables Management: Introduction -	**20**

	Costs associatedwith maintaining Receivables - Credit Policy Variables – Evaluation of Credit Policy [Includes practical problems]. Inventory Management: Purpose of Inventory - CostsAssociated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includespractical problems].	
	Unit 4: Dividend Decisions Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Brealey and Meyers (2018). *Principles of Corporate Finance*; Tata McGraw Hill, New Delhi, 12th Edition. 2. Chandra, Prasanna (2019) *Financial Management*; Tata McGrawHill, New Delhi, 10th Edition. 3. Gitman, L.J (2017). *Principles of Managerial Finance*; Addison Wasley, 13th Edition. 4. Keown, Martin, Petty and Scott (Jr) 2009 *Financial Management; Principles and Applications*; Prentice Hallof India, New Delhi, 10th Edition. 5. Khan, M.Y & Jain, P.K. (2018) *Financial Management*; TataMcGraw Hill, New Delhi. 8th Edition. 6. Kishore Ravi, M (2020) *Financial Management*; Taxman, 8th Edition. 7. Pandey, I. M. (2021) *Financial Management*; Vikas PublishingHouse, New Delhi, 12th Edition. 8. Vanhorne, James C (2015) *Financial Management and Policy*; Prentice Hall of India, New Delhi, 13th Edition.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain expert knowledge of principles and concepts used infinance; 2. Understand the financing and investment decisions 3. Apply the concept of working capital management, cash management, receivable management in business 4. Learn to manage the short-term resources of a business firm. And understand the dividend decisions.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-403
Title of the Course: Research Methodology
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research methodology in examining business research problems. 2. To acquaint learners with skills to apply measures of organising and describing the data. 3. To acquaint learners with skills to apply measures of analysing relations, prediction and hypothesis testing 4. To enable learners to prepare research report.	
		No. of hours
Content:	**Unit 1: Introduction to Research Methodology** Research Methodology: Meaning, Overview of Research Process, Content Analysis, Meta Analysis, Bibliometric Analysis, Overview of types of data and methods of data collection; Questionnaire Designing, Sampling: Meaning, Techniques, Pilot Study	**10**
	Unit 2: Measures of Organising and Describing the Data, and Applications of Probability Measures used for organising the data: Tabulation, Graphical Analysis. Measures used for Describing the data: Measures of Central Tendency (Mathematical and Positional Averages), Measures of Dispersion (Absolute Measures and Relative Measures), Measures of Skewness, Measures of Kurtosis (Includes numerical problems). Application of Probability, Mathematical Expectation, and Probability distribution (Includes numerical problems).	**20**
	Unit 3: Measures of Analysing Relations, Prediction, and Hypothesis Testing Parametric versus Non-Parametric Tests, Measures of Analysing Relationships and Prediction - Correlation Analysis, Regression Analysis: Meaning, Application, Interpretation; T-test, F-test, Z-test, Chi-Square test: Meaning, Application, Interpretation (Includes numerical problems). Exploratory Factor Analysis, Confirmatory Factor Analysis: Meaning, Purpose, Output Interpretation; Introduction to Structural Equation Modelling, (Applications to Primary and Secondary Data).	**20**

	Unit 4: Research Report Writing and Ethics Report Writing: Significance, Steps, Types, Layout, Precautions in writing Research Reports, Report Formatting Guidelines, Referencing Styles, Use of softwares for Citation and Referencing. Research Misconducts: Plagiarism, Falsification, Fabrication, Consequences of Research Misconducts, Ways to avoid Research Misconducts.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research methodology in examining business research problems. 2. Apply measures of organising and describing the data. 3. Apply measures of analysing relations, prediction and hypothesis testing. 4. Prepare Research Report	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-411
Title of the Course: Quantitative Techniques in Decision Making
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with Linear Programming 2. To enable learners to find solution to transportation problems 3. To familiarize students with network analysis 4. To impart knowledge of simulation and learning curve	
		No. of hours
Content:	**Unit 1: Linear Programing** Introduction- definition of linear programing; requirements of linear programming; advantages and limitations of linear programing, application areas of linear programming; formulation of linear programming problem; methods of solving linear programing problems - graphical methods (infeasibility and unbounded ness) - simplex method (duality and economic interpretation of dual sensitive analysis)	**15**
	Unit 2: Transportation Introduction- formulation of Transportation Problem; Procedure of solution of Transportation Problems; Methods - North-West corner Method, Vogel's Approximation Method; **Testing of optimality:** Stepping stone Method, MODI Method; Unbalanced Transportation problem - Degeneracy; **Assignment Problems:** Complete Enumeration problems - Hungarian method (Maximization & Minimization Problems)	**15**
	Unit 3: Network Analysis – PERT, CPM Introduction; CPM and PERT-Difference between PERT and CPM-Applications: Basic Terminology related to Network; Common Errors in drawing Network diagrams; Rules for drawing Network diagram; Procedure of drawing a Network Diagram; Time Estimates and Critical Path in Network Analysis; Three Time Estimates of PERT; Probability of Project completion within a stipulated time	**15**
	Unit 4: Simulation and Learning Curve Simulation- Introduction – Definitions- Application of Simulation-Advantages of Simulation - Limitations of Simulation; Types and Models of Simulation; Steps involved in constructing and using a Simulation Model- Monte Carlo Simulation, Random Numbers, learning curve- Concept of Learning Curve, Significance of Learning Curve; Phases in Learning Curve- Learning Curve Ratio; Areas of Consequence;	**15**

	Graphical presentation of Learning Curve, Pros and cons of the Learning Curve Theory; Uses of Learning Curve, Limitations to the usefulness of the Learning Curve Factors affecting Learning Curve and The Experience Curve	
Pedagogy:	Lectures, Demonstration, Lab Practicals, Case studies.	
Reference/ Readings:	1. Bhar, B. K. (2012). *Cost Accounting: Methods & Problems*. Calcutta: Academic Publishers. 2. Gupta, & Khanna. (2011). *Quantitative Techniques for Decision Making*. New Delhi: Prentice Hall of India. 3. Jain, S. P., & Narang, K. L. (2012). *Cost Accounting Principles and Practice*. Ludhiana: Kalyani Publishers. 4. Khan, M. Y., & Jain, P. K. (2021). *Theory and Problems of Management and Cost Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd. 5. Khanna, B. S., & Pandey, J. M. (2010). *Practical Costing*. New Delhi: S. Chand & Co. 6. Kishore, R. (2021). *Cost Accounting*. New Delhi: Taxmann Allied Service Pvt. Ltd. 7. Nigam, B., & Jain, J. C. (2000). *Cost Accounting Principles & Practice*. New Delhi: Prentice-Hall of India Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Evaluate organizational readiness for implementing business analytics 2. Apply techniques of descriptive analytics on business data. 3. Apply techniques of predictive analytics on business data and develop classification and forecasting models. 4. Apply techniques of prescriptive analytics for optimization of resource usage.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-404
Title of the Course: Advanced Management Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with various fundamental concepts of management accounting 2. To familiarize learners with application of techniques of Cash Flow Analysis and Ratio Analysis 3. To impart knowledge of Management Control 4. To acquaint learners with tools and techniques of Cost Control and Cost Reduction	
		No. of hours
Content:	**Unit 1: Introduction to Management Accounting** Meaning and emergence of Management Accounting, Characteristics, Scope, Objectives, Importance, Functions of Management Accounting, Management accounting *vs* Financial Accounting vs Cost Accounting, Limitations of Management Accounting, Management information system, Role of Management Accountant, Installation of Management Accounting System, Emerging issues in Management Accounting.	**10**
	Unit 2: Cash Flow Analysis and Ratio Analysis Meaning and Importance of Cash Flow Statement, Cash Flow from Operations, Investing and Financing Activities, Preparation of Cash Flow Statement as per Indian Accounting Standards. Meaning and Significance of Ratio Analysis, Liquidity ratios, Solvency Ratios, Activity Ratios and Profitability Ratios, Interpretation of ratios.	**20**
	Unit 3: Management Control Meaning- Need of Management Control System, Designing of Management Control System, Performance Budgeting, Resource Planning, Management Reporting – General Principles of Reporting, Classification of reports	**15**
	Unit 4: Cost Control and Cost Reduction Cost Control – Meaning, Steps in Cost Control, Tools and Techniques of Cost Control, Cost Reduction – Meaning, Advantages, Tools and Techniques of Cost Reduction, Value analysis and Productivity – Meaning, Measurement and Benefits.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Gupta S P (2022). *Management Accounting*, Sahitya Bhavan 2. J. Made Gowda (2010) *Management Accounting*, Himalaya Publishing House 3. Jain S.P & Narang K.L. (2012) *Accounting theory and Management Accounting*, Kalyani Publishers 4. Jawahar Lal (2021). *Accounting Theory and Practice*, Himalaya Book Publisher 5. Ravi M. Kishore (2007), *Advanced Management Accounting*, Taxmann Publications 6. Shashi K. Gupta & R.K. Sharma: (2017). *Management Accounting Principles and Practice*, Kalyani Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts and functions of management accounting. 2. Apply the techniques of Cash Flow and Ratio Analysis 3. Explain and design management control system and Management Reporting System 4. Analyse techniques of Cost Control and Cost Reduction

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-405
Title of the Course: Business Valuation
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with various basic concepts of business valuation. 2. To familiarize learners with the various methods of business valuation. 3. To familiarize learners with laws related to business valuation. 4. To equip learners with requisite skills to value any business in global business environment & apply regulatory standards in the context of valuation.	
		No. of hours
Content:	**Unit 1: Business Valuation** Introduction, meaning, definition. Key terms used in Business Valuation, & purpose of business valuation. Approaches of business valuation. Fundamentals of Valuation - Risk & Return, Financial Statement analysis for business valuation, market value & Enterprise Value.	**15**
	Unit 2: Methods & Approaches of Business Valuation Discounted Cash Focus Model, Market Valuation Approaches, and Economics Value Added Approaches, Comparable Transaction Method, Earning Multiples & Book Value Multiples.	**15**
	Unit 3: Laws Related to Business Valuation Insolvency & Bank Code 2016, Introduction, Objectives of the code, Insolvency Resolution Process Regulators pertaining to value; Companies (Registered values & Valuation) Rules, 2017, Rule 2: Important Definitions, Rule 3: Eligibility of Registered values, Rule 4: Qualification and Experience, Rule 5: Valuation Examination, Rules 6: Application for certification of Registration , Rule 7: Conditions for Registration, Rule 8: Conduct of Valuation; Valuation Standards (only titles & Numbers).	**15**
	Unit 4: Valuation of Assets & Liabilities Valuation of Plant & Machinery, Valuation of Inventory, Valuation of Investments - Shares, Bonds, Debentures, Valuation of Intangible assets, goodwill, copyright, Valuation of Human Resource & Valuation of Liabilities. (Appropriate accounting standards to be considered for valuation).	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Banerjee, D. N. (2015). *Principles and Practice of Valuation*. 2. Chatterjee, B. D. (2023). *An Illustrated Guide to Business Valuation* (2nd ed.). Bloomsbury India. 3. Damodaran, A. (2008). *Damodaran on Valuation* (2nd ed.). Bookstech. 4. e-Bulletin (Student Company Secretary). (2020). The ICSI, New Delhi. 5. Friend, G., & Tennent, J. (2011). *Guide to Business Modelling*. 6. Garg, K. (2016). *Valuation by Registered Valuers under Companies Act, 2013 & Insolvency & Bankruptcy Code.* 7. Goel, V. (2021). *Valuation - A Practitioner's Guide to Valuation of Companies*. Bloomsbury India. 8. Parker, D. (2016). *International Valuation Standards: A Guide to the Valuation of Real Property Assets*.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain various basic concepts of business valuation. 2. Apply the various methods of business valuation. 3. Apply laws related to business valuation. 4. Explain global business environment & apply regulatory standards in the context of valuation.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-406
Title of the Course: Financial Derivatives
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with understanding of the derivatives market in India. 2. To impart knowledge of Forward, Futures and Options Derivatives. 3. To familiarize learners with risk management and hedging strategies in derivatives market. 4. To provide understanding of Interest Rate Derivatives and Swaps in derivatives market.	
		No. of hours
Content:	**Unit 1: Introduction of Derivatives Markets** Derivatives: Meaning, Need for Derivatives, Features of a Financial Derivative, Types of Financial Derivatives, Difference between Cash Market and Derivative Market, Evolution of Financial Derivatives Market in India, Major Recommendations of Dr. L.C. Gupta Committee, Regulation of Financial Derivatives in India.	**15**
	Unit 2: Forward, Futures and Options Derivatives Forward contracts: Definition, features, Trading Mechanism and pricing, Futures contracts: Characteristics, Uses, Trading Mechanism and pricing, Payoffs (Including Problems), Options contracts: Call and put options, Payoff and Moneyness of Options, and pricing models (Binomial Option Pricing Model, Black-Scholes Option Pricing Model) (Including Problems), Derivatives trading through online platforms.	**15**
	Unit 3: Risk Management and Hedging Strategies Basic understanding of risk in financial markets, Hedging using forward contracts, Hedging using futures contracts, Option strategies for risk management.	**15**
	Unit 4: Interest Rate Derivatives and Swaps Interest Rate Derivatives: Overview of interest rate derivatives, Types of interest rate derivatives: forwards, futures, options, and swaps, Uses of interest rate derivatives in risk management. Swaps: Meaning, Motives of Swaps, Interest rate swaps (Plain Vanilla interest rate swaps), Currency swaps, Equity swaps, Commodity swaps, Valuation and applications of swaps	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Chance, D. M., Brooks, R., & Dhamija, S. (2019). *An Introduction to Derivatives and Risk management*. Cengage India Private Limited 2. D C Patwari, D. C. (2000). *Options and Futures in an Indian Perspective*. Delhi. Edition. 3. Hull, J. C. (2018). *Fundamentals of Futures and Options market*. Jaico Publishers. 4. Kolb, R. W. (2006). *Understanding Futures Markets*. PHI, 6th 5. Mahajan, R. (2007). *Futures, and Options. Vision Books Pvt Ltd*, New *McGraw Hill*, New Delhi. 6. Pandey, I. M. (2016). *Advanced Financial Management*. Vikas Pearson Education, New Delhi, 9th Edition. Publishing House, New Delhi. 7. Sharpe, W. F., Alexander, G. F., & Bailey, J. V. (2000). *Investments*. Prentice Hall New Delhi. 8. Swain, P. K. (2007). *Fundamentals of Derivatives*. HPH. 9. Vohra, N. D., & Bagri, B. R. (2017). *Futures and Options. Tata*
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the various aspects of derivatives market in India. 2. Apply the concepts of Forward, Futures and Options in derivatives trading. 3. Apply risk management and hedging strategies in derivatives trading. 4. Discuss the opportunities in Interest Rate Derivatives and Swaps in Indian derivatives market.

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-407
Title of the Course: Security Analysis and Portfolio Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyze the Equity and Debt of companies. 3. To enable students to study and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios.	
		No. of hours
Content:	**Unit 1: Introduction to Security Analysis** Introduction to Investments - Objectives- Avenues, Approaches to Investment Decision. Risk and Return Analysis– Systematic and Unsystematic Risk, Measurement of Risk and Return (Including problems). Fundamental Analysis: Meaning – Objectives – Economy Analysis, Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis. Technical Analysis: Meaning, Dow Theory – Trends and Trend Reversals, Indicators - Types of Price Charts – Price Patterns.	**15**
	Unit 2: Equity and Debt Valuation and Analysis Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period –- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model (Including problems), Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)	**15**
	Unit 3: Portfolio Analysis and Selection Meaning of Portfolio Management, Objectives of Portfolio Management, Portfolio Management Process - Traditional and Modern Portfolio Theories- Markowitz Theory - Feasible Set of Portfolios – Efficient Frontier – Return and Risk Calculation of Portfolio - Sharpe's single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-French Three Factor Model, (Including problems).	**20**

	Unit 4: Portfolio Performance Evaluation and Revision Portfolio Performance Evaluation – Need – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jenson's Alfa Ratio-M2Ratio - Fama's Net Selectivity-Information Ratio-Sortino's Ratio. Portfolio Revision -Need for Revision– Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Rupee Cost Averaging. (Including problems).	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chandra, P. *Investment Analysis and Portfolio Management*. McGraw-Hill Education, 6th Edition, 2021 2. Fischer, D. E. & Jordan, R. J. *Security Analysis and Portfolio Management*, Pearson Education India, 7th Edition, 2018 3. Graham, N., & Dodd, D. L. *Security Analysis*. McGraw-Hill Education, 6th Edition, 2017 4. Punithavathy, P. *Security Analysis and Portfolio Management* (Second Edition). Vikas Publishing House, 2nd Edition, 2012 5. Ranganatham and Madhumathi, M. *Investment Analysis and Portfolio Management.* Pearson Education India, 2nd Edition, 2012 6. Reilly, F. K., & Brown, K. C. *Analysis of Investment and Management of Portfolios.* Cengage Learning, 9th Edition, 2012 7. Shalini Talwar, *Security Analysis and Portfolio Management*, Cengage Learning, 1st Edition, 2016	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Perform Return and Risk analysis of Companies. 2. Analyse the Equity and Debt of companies. 3. Analyse and Select a Portfolio. 4. Evaluate Portfolio Performance and Revise the Portfolios.	

Programme: Bachelor of Commerce (Cost Accounting)
Course Code: COM-412
Title of the Course: Basic Econometrics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	COM-403 Research Methodology	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of econometrics in business research. 2. To enable learners to identify violations of Classical Linear Regression Models and suggest remedial measures 3. To acquaint the learners with skills to apply Times Series analysis to the problems in business and economy. 4. To acquaint the learners with skills to apply Panel Data analysis to the problems in business and economy.	
		No. of hours
Content:	**Unit 1: Introduction to Econometrics** Econometrics: Meaning, Methodology, Types, Mathematical and Statistical Prerequisites; Statistical Versus Deterministic Relationships; Regression Versus Correlation Versus Causation; Nature and Sources of Data for Economic Analysis, Classical Linear Regression Model: Meaning, Assumptions underlying the method of Least Squares	**10**
	Unit 2: Violation of Classical Linear Regression Model Multicollinearity: Meaning, Practical Consequences, Detection, Remedial Measures; Heteroscedasticity: Meaning, Practical Consequences, Detection, Remedial Measures; Autocorrelation: Meaning, Practical Consequences, Detection, Remedial Measures	**15**
	Unit 3: Times Series Analysis Times Series Data: Meaning, Stochastic Processes, Tests of Stationarity, Transforming Non-Stationary Time Series, Univariate Time Series Analysis: Introduction, Estimation of AR, MA, ARMA, ARIMA processes, Forecasting, Diagnostic Checking; Bivariate and Multivariate Times Series Analysis: Regression – Estimation and Diagnostic Checking; Co-integation Tests, Vector Autoregression, ARCH and GARCH models: Introduction, Estimation and Diagnostic Checking.	**20**

	Unit 4: Panel Data Analysis. Panel Data: Meaning, Pooled OLS Regression, Fixed Effect Least-Squares Dummy Variable (LSDV) Model, Fixed Effect Within- Group Estimator, Random Effects Model, Properties of various estimators, Fixed Effect Versus Random Effects Models: Selection.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Greene, W. (2004). *Econometric Analysis*. Prentice Hall, New York. 2. Gujarati, D, N., Porter, D. C., & Gunasekar, S. (2017). *Basic Econometrics (5*th Ed). Mc Graw Hill Education, New Delhi. 3. Kerry, P. (2000). *An Introduction to Applied Econometric: Time Series Approach*. Palgrave Macmillan, New York. 4. Ramu, R. (2002). *Introductory Econometrics with Applications*. Thomson South Western, Singapore. 5. Wooldridge, J. (2012). *Introductory Econometrics: A Modern Approach* (5th Ed). Thomson South Western, Singapore.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Comprehend the significance of econometrics in solving business research problems. 2. Detect violations of Classical Linear Regression Models and suggest remedial measures. 3. Apply Time Series analysis to the problems in business and economy. 4. Apply Panel Data analysis to the problems in business and economy.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)
Course Code: CCA-413
Title of the Course: Enterprise Resource Planning
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with significance of ERP for business organization. 2. To provide knowledge of planning process with respect to ERP deployment. 3. To familiarize learners with system architecture options available for ERP. 4. To equip learners with knowledge of managing ERP implementation process.	
		No. of hours
Content:	**Unit 1: Introduction to Enterprise Resource Planning** Concept of ERP, Evolution of ERP, Functionalities and modules in ERP, Need, Benefits, Limitations, Features, ERP and business engineering, ERP and business strategy, ERP technology and software, ERP products, Emerging standards in ERP, Impact of AI and Big Data Analytics on ERP.	**15**
	Unit 2: Planning ERP Deployment Assessing key business requirements for ERP deployment, Essentials of ERP system requirements, Evaluating ERP vendors, IT infrastructure planning for ERP, System architecture, Hardware, Software, Application software, Databases and data management tools, IT system policy, Financial evaluation and budgeting of ERP.	**15**
	Unit 3: ERP Design Significance of ERP architecture, Two-tier (client/server) architecture, Three-tier architecture, Web-based architecture, New designs in ERP – Six-tier ERP, Cloud ERP, Mobile ERP, Technologies impacting ERP development, Security issues in ERP.	**15**
	Unit 4: ERP Implementation ERP project life cycle – Pre-implementation stage, Implementation stage and Post-implementation stage, Critical success factors in ERP implementation, Managing data migration and integration issues, Role of ERP consultants and vendors in ERP implementation, User acceptance tests for ERP, Best practices in ERP implementation.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Bansal, V. (2013). *Enterprise Resource Planning: A Managerial Perspective*. Pearson. 2. Ganesh, K., Mohaptra, S., Anbuudayasankar, S. and Sivakumar, P. (). *Enterprise Resource Planning: Fundamentals of Design and Implementation.* Springer. 3. Garag, V. and Venkitakrishnan, N. (2011). *Enterprise Resource Planning: Concepts and Practice*. PHI. 4. Goyal, P. (2011). *Enterprise Resource Planning: A Managerial Perspective.* McGraw Hill. 5. Olson, D. (2017). *Managerial Issues of Enterprise Resource Planning Systems*. McGraw Hill. 6. Pradhan, S. (2023). *Enterprise Resource Planning.* Good Writers Publishing. 7. Ray, R. (2017). *Enterprise Resource Planning*. McGraw Hill. 8. Sarkar, A. (2015). *Enterprise Resource Planning*. Everest Publishing House. 9. Singla, A. (2016). *Enterprise Resource Planning*. Cengage India Pvt. Ltd. 10. Sumner, M. (2006). *Enterprise Resource Person.*Pearson.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain significance and relevance of ERP to business organization. 2. Identify business and resource requirements for deployment of ERP. 3. Explain system architecture design of ERP. 4. Comprehend critical aspects and challenges of ERP implementation.

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Four Year Bachelor of Commerce (Business Management)
Programme Structure and Syllabus

Semester III			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-200	Public Economics	4
	CBM-201	Marketing Management	4
Minor (Any 1)	CBM-211	Business Finance	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Fundamentals of Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
		Total Credits	**20**
Semester IV			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CBM-203	Services Marketing	4
	CBM-204	Event Management	4
	CBM-205	Brand Management	2
Minor (Any 1)	CBM-221	Digital Marketing (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
		Total Credits	**20**
Semester V			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-300	Indian Economy	4
	CBM-301	Human Resource Management	4
	CBM-302	Retail Management	4
	COM-303	Research Process	2
Minor	CBM-321	Supply Chain and Logistic Management (VET)	4

Internship	COM-361	Internship	2
		Total Credits	**20**
Semester VI			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-304	International Economics	4
	CBM-305	Entrepreneurship Development	4
	CBM-306	International Marketing	4
	CBM-307	Project	4
Minor	CBM-322	Tourism and Travel Management (VET)	4
		Total Credits	**20**
Semester VII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-400	Management Accounting	4
	CBM-401	Organisational Behaviour	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CBM-411	Total Quality Management	4
		Total Credits	**20**
Semester VIII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	CBM-404	Business Ethics and Corporate Social Responsibility	4
	CBM-405	Consumer Behaviour and Marketing Research	4
	CBM-406	Strategic Management	4
	CBM-407	Customer Relationship Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CBM-413	AI and ML for Business Management	4
		Total Credits	**20**
		Grand Total	**160**

Bachelor of Commerce Programme with Double Major

In case of Bachelor of Commerce with Double Major, the students need to opt for 60% of courses from one discipline (36 Credits) and 40% courses from another discipline (24 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Double Major, the students need to opt for 60% of courses from one discipline (52 Credits) and 40% courses from another discipline (40 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Double Major programmes.

The 60% and 40% courses to be offered from Business Management in respective semesters are as follows:

A. Business Management (60%)

Semester I		
Course Code	**Course Title**	**Credits**
COM-111	Principles and Practice of Management	4
Semester II		
Course Code	**Course Title**	**Credits**
NIL		
Semester III		
Course Code	**Course Title**	**Credits**
CBM-201	Marketing Management	4
Semester IV		
Course Code	**Course Title**	**Credits**
COM-202	Fundamentals of Macroeconomics for Business	4
CBM-203	Services Marketing	4
CBM-205	Brand Management	2
Semester V		
Course Code	**Course Title**	**Credits**
COM-300	Indian Economy	4
CBM-301	Human Resource Management	4
COM-303	Research Process	2
Semester VI		
Course Code	**Course Title**	**Credits**
CBM-305	Entrepreneurship Development	4
CBM-307	Project	4
Semester VII		
Course Code	**Course Title**	**Credits**
CBM-401	Organisational Behaviour	4
COM-403	Research Methodology	4

Semester VIII		
Course Code	**Course Title**	**Credits**
CBM-404	Business Ethics and Corporate Social Responsibility	4
CBM-405	Consumer Behaviour and Marketing Research	4

B. Business Management (40%)

Semester I		
Course Code	**Course Title**	**Credits**
COM-111	Principles and Practice of Management	4
Semester II		
Course Code	**Course Title**	**Credits**
NIL		
Semester III		
Course Code	**Course Title**	**Credits**
COM-200	Public Economics	4
Semester IV		
Course Code	**Course Title**	**Credits**
CBM-203	Services Marketing	4
Semester V		
Course Code	**Course Title**	**Credits**
CBM-301	Human Resource Management	4
Semester VI		
Course Code	**Course Title**	**Credits**
COM-304	International Economics	4
CBM-306	Entrepreneurship Development	4
Semester VII		
Course Code	**Course Title**	**Credits**
CBM-401	Organisational Behaviour	4
COM-402	Financial Management	4
Semester VIII		
Course Code	**Course Title**	**Credits**
CBM-404	Business Ethics and Corporate Social Responsibility	4
CBM-405	Consumer Behaviour and Marketing Research	4

Following Double Major combinations are permitted:

Bachelor of Commerce with Double Major (Three Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	36	24	36	24	36	24	36	24	36/24
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce (Honours) with Double Major (Four Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	52	40	52	40	52	40	52	40	52/40
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**

7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce Program with Interdisciplinary Subjects

In case of Bachelor of Commerce with Interdisciplinary Subjects, the students need to opt for Total 60 Credits of Major Courses which include 20 Credits from Subject A, 20 Credits from Subject B, and 20 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Interdisciplinary Subjects, the students need to opt for Total 92 Credits of Major Courses which include 32 Credits from Subject A, 28 Credits from Subject B, and 32 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Bachelor of Commerce/ Bachelor of Commerce (Honours) with Interdisciplinary Subjects.

The list of the courses are as follows:

A. Business Management (32 Credits)

	Course Code	Course Title	Credits
A1	COM-100	Financial Accounting	4
A2	CBM-201	Marketing Management	4
A3	COM-202	Fundamentals of Macroeconomics for Business	4
A4	COM-300	Indian Economy	4
A5	CBM-307	Project	4
A6	COM-400	Management Accounting	4
A7	CBM-404	Business Ethics and Corporate Social Responsibility	4
A8	CBM-405	Consumer Behaviour and Marketing Research	4

B. Business Management (28 Credits)

	Course Code	Course Title	Credits
B1	COM-101	Elements of Cost	4
B2	CBM-203	Services Marketing	4
B3	CBM-205	Brand Management	2
B4	COM-303	Research Process	2
B5	COM-304	International Economics	4
B6	CBM-305	Entrepreneurship Development	4

B7	CBM-401	Organisational Behaviour	4
B8	CBM-406	Strategic Management	4

C. Business Management (32 Credits)

	Course Code	Course Title	Credits
C1	COM-200	Public Economics	4
C2	CBM-204	Event Management	4
C3	CBM-301	Human Resource Management	4
C4	CBM-302	Retail Management	4
C5	CBM-306	International Marketing	4
C6	COM-402	Financial Management	4
C7	COM-403	Research Methodology	4
C8	CBM-407	Customer Relationship Management	4

Following Interdisciplinary combinations are permitted:

Bachelor of Commerce with Interdisciplinary (Three Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	20	20	20	20	20	20	20	20	20	20	20	20	20/20/20
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Bachelor of Commerce (Honours) with Interdisciplinary (Four Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	32	28	32	32	28	32	32	28	32	32	28	32	32/28/32
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-200
Title of the Course: Public Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		No. of Hours
Content:	**Unit 1: Introduction to Public Economics** Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	**15**
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	**15**
	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	**15**
	Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Bhatia, H. L. (2017). *Public finance* (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Datt, R., & Sundaram, K. P. M. (2024). *Indian economy*. (73rd ed) S. Chand and Co. New Delhi. 3. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 4. Finance Commission, India (Latest) *Report of the Finance Commissio*n 5. Government of India. (Latest). *Economic Survey of India*. 6. Gupta, J. R. (2014). *Public economics in India: Theory and Practice*. (2nd revised ed.) Atlantic Publishers. 7. Musgrave, R. A., & Musgrave, P. B. (2015). *Public finance in theory and practice* (16th Reprint ed.). Tata Mc-Graw Hill. 8. Tyagi, B. P. (2015). *Public Finance*, (56th ed.) Jai Prakash Nath & Co. Meerut, India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-201
Title of the Course: Marketing Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various concepts of marketing management. 2. To familiarise the students with elements marketing mix. 3. To enable students to understand buyer behaviour and market intelligence. 4. To develop the basic skills required to make career in marketing.	
		No. of Hours
Content:	**Unit 1: Introduction to Marketing Management** Concept of market, marketing and marketing management; marketing process- scope, functions and importance; Basics of Marketing mix (7P's and 7C's); Concept of Market segmentation, marketing v/s selling; Recent trends in marketing; Methods of marketing - viral marketing, W-o-M marketing, digital marketing, social media marketing, experiential marketing, omnichannel marketing.	**15**
	Unit 2: Product and Pricing Decisions Product: meaning, classification of products – consumer and industrial products; Product Life Cycle; New Product Development process; Branding - concept and strategies; Product Positioning strategies; Packaging - Meaning and essentials; Labelling - Meaning and importance. Pricing: Meaning, objectives and factors influencing pricing decisions; pricing strategies - premium, skimming, economy, penetration, psychological	**15**
	Unit 3: Place and Promotion Decisions Physical distribution: Meaning and process of distribution; Channels of distribution: Meaning, channel levels and factors influencing choice of channels. Promotion: Meaning, Tools of promotion - advertising, sales promotion, public relations, personal selling, direct marketing	**15**

	Unit 4: Buyer Behaviour Buyer behaviour: Meaning, factors influencing buyer behaviour. Meaning of Consumer; Consumer centric marketing management framework - Four A's of marketing; Consumer markets (B2C) V/S Business markets (B2B); Meaning of Customer Lifetime Value (CLV); Market intelligence – Meaning and use of Market Information System; Marketing research - meaning, Process of marketing research (in brief), Areas of Marketing research (in brief).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chandrasekar, K. S. (2012). *Marketing Management: Text and Cases* (First ed.). Tata McGraw Hill Education. 2. Gupta, S. (2022). *Digital Marketing* (Third ed.). McGraw Hill. 3. Karunakaran, K. (2011). *Marketing Management* (First ed.). Himalaya Publishing House. 4. Kotler, P. T., & Armstrong, G. (2023). *Principles of Marketing* (Nineteenth ed.). Pearson Education. 5. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2009). *Marketing Management: South Asian Perspective* (Thirteenth ed.). Pearson Education. 6. Malhotra, N. K., & Das , S. (2019). *Marketing Research.* Pearson Education. 7. Prachi, G., & Aggarwal , A. (2017). *Marketing Management: Indian Cases* (First ed.). Pearson Education. 8. Ramaswamy, V. S., & Namakumari , S. (2010). *Marketing Management: Global Perspective, Indian Context* (First ed.). Om Books. 9. Ramaswamy, V. S., & Namakumari, S. (2017). *Marketing Management* (First ed.). Sage Publications India. 10. Saxena, R. (2019). *Marketing Management* (Sixth ed.). McGraw-Hill. 11. Sherlekar, S. A. (2014). *Marketing Management: concepts and cases* (First ed.). Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand and explain the key concepts of marketing. 2. Identify the different components of marketing mix. **3.** Analyse and identify factors influencing buyer behaviour. 4. Develop basic knowledge and skills required for marketing	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-211
Title of the Course: Business Finance
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To help students to acquire conceptual and practical knowledge of managing finance for a business. 2. To impart skills for analyzing various kinds of financial transactions in a business setup. 3. To make students aware about the practical aspects of capitalization, its type and specific uses for business growth and sustainability. 4. To enable students to evaluate the relevance and implications of different capital structure theories	
		No. of Hours
Content:	**Unit 1: Introduction To Business Finance:** Meaning and nature of Business Finance, Principles of Business Finance, Business Finance Vs. Corporate Finance, Role of Business Finance in an organization, Meaning of Financial Planning, Steps in Financial Planning, Significance of Financial Planning, Meaning and Types of Financial Plan, Essentials of a good financial plan.	**15**
	Unit 2: Classification of Capital Meaning of Capital, Classification of capital, Factors influencing capital requirements. Fixed Capital: Meaning and Characteristics of fixed capital, Factors affecting fixed capital requirements, Significance of having adequate fixed capital, Sources of fixed capital. Working Capital: Meaning, Characteristics and types of working capital, Factors determining working capital requirements, Advantages of having adequate working capital and Sources of working capital.	**15**
	Unit 3: Sources and Methods of Raising Finance Meaning and Features of Corporate Securities, Types of Securities: Equity Shares, Preference Shares, Debentures, Warrants and International Equities. Lease Financing- Concept, Classification, advantages and limitations, Venture Capital Financing: Concept, Features, Stages of Financing and Types of Venture Capitalists.	**15**

	Unit 4: Capitalisation and Capital Structure Capitalisation: Meaning, Theories – Cost Theory V/S Earnings theory, Types – Overcapitalization, Undercapitalization and Balanced Capitalization. Capital Structure: Meaning and importance, Factors affecting Capital structure. Different Approaches to Capital Structure, Relevance theories (Net income approach, Traditional approach) and Irrelevance Theories (Net operating income approach, Modigliani-Miller (MM) Theory), Concepts of capital gearing and trading on equity. (For relevance and Irrelevance Theories only theory to be covered)	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Brealey R. A, Myers S. C., Allen F., Mohanty P., (2007). *Principles of Corporate Finance.* (8th Ed), Tata McGraw-Hill Publishing Company Limited, New Delhi. 2. Gupta S. K., Sharma R.K. (2014). *Financial Management: Theory and Practice*. (8th Ed.), Kalyani Publishers. 3. Khan M.Y., Jain P.K., (2022). *Financial Management: Text, Problems and Cases*. (8th Ed.) McGraw Hill Education (India) Private Limited. 4. Pandey I.M., (2015*). Financial Management: (*11th Ed). Vikas Publishing House PVT LTD. 5. Reddy G.S., (2015). *Financial Management: Principles and Practice* (3rd Ed.), Himalaya Publishing House. 6. Ross S.A., Westerfield R.W., Jordan B.D., (2008). *Fundamentals of Corporate Finance* (8th Ed), Tata McGraw-Hill Publishing Company Limited, New Delhi. 7. Sharan V., (2005).*). Fundamentals of Financial Management: (2nd ed.)*. Pearson Education	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of Business Finance so as to take adequate financial decisions at corporate level. 2. Understand the different types of capital structures and their implications for business growth and sustainability 3. Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization. 4. Develop and evaluate alternative solutions to financial challenges	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-212
Title of the Course: Business Law
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with general legal principles to enter into agreements 2. To familiarise learners with the legalities involved in sale of goods 3. To impart knowledge regarding resolution of disputes without approaching court 4. To impart knowledge regarding validity and enforceability of Negotiable Instruments	
		No. of Hours
Content:	**Unit 1: Indian Contract Act,1872** Offer and acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects, Void agreements, Discharge of a contract , Contingent contracts, Quasi – contracts, Contract of Indemnity , Guarantee, Contract of Bailment and Pledge – meaning, rights and duties of Bailor , Bailee, Contract of Agency , Modes of creation of Agency, Drafting of Agreement of Leave and Licence of a flat, Drafting of Notice of Breach of Contract, Drafting of Indemnity Bond , Drafting of Agreement of Bailment	**15**
	Unit 2: The Sale of Goods Act, 1930 Contract of Sale, Agreement to sell, Difference between Contract of Sale and Agreement to Sell, Conditions and warranties, Transfer of ownership in goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller – meaning, rights of an unpaid seller, Drafting of Sale of Goods Agreement, Drafting of Notice of Delivery of Defective Goods	**15**
	Unit 3: Arbitration and Conciliation Act, 1996 Meaning of Arbitration, Arbitration agreement, Conduct of Arbitral Proceedings, Making of arbitral award, Termination of Arbitral Proceedings, Meaning of Conciliation, Procedure for Commencement of Conciliation Proceedings, Appointment of Conciliator, Conciliation Procedure, Termination of conciliation proceedings, Drafting of Arbitration Agreement, Drafting of Conciliation Agreement	**15**

	Unit 4: Negotiable Instruments Act 1881 Characteristics and different types of Negotiable Instruments including Promissory Note, Bill of Exchange, Cheque, Cheque in the electronic form, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation and different types of Endorsements, Crossing of a Cheque, Bouncing of a Cheque, Drafting of notice in case of Bouncing of a Cheque	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Aggarwal, Rohini, (2022) *Taxmann's Mercantile & Commercial Laws*, Taxmann Publications Private Limited 2. Bulchandani, K.R. (2017) *Business Law for Management* (8th ed), Himalaya Publishing House 3. Kapoor N.D, Abbi Rajni, Bhushan Bharat, (2019) *Elements of Mercantile Law*, Sultan Chand & Sons (P) Ltd. 4. Kucchal, M. C., & Kucchal, V. (2012). *Business Law* (6th ed.). Vikas Publishing House. 5. Pillai R.S.N.V. Bagavathi (2007) *Business Law* (4th ed). S Chand & Company 6. Rab Ajar, (2022). *Drafting Contracts: Basic Principles* (1st ed), Eastern Book Company 7. Raychaudhari Priyanka, (2021) *Business Law: Complete Understanding of Commercial Law*, Corporate law, Industrial Law, (1st ed). Notion Press 8. Saharay Madhusudan, (2017) *Textbook on Arbitration & Conciliation with Alternative Dispute Resolution* (4th ed), Universal Law Publishing 9. Sheth Tejpal (2017) *Business Law* (3rd ed). Pearson Education 10. Singh Avtar, (2017). *Law of Arbitration & Conciliation*, Eastern Book Company 11. Singh Avtar. (2023). *Business Law* (12th ed). Eastern Book Company 12. Singhania Ravi (2020), *Drafting of Contracts-Templates with Drafting Notes*, (2nd ed) Bloomsbury Publisher. 13. Tulsian, P.C, (2017) *Business Law* (3rd ed). McGraw Hill Education	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the terminology and validity of agreements 2. Describe the rights and duties of buyers and sellers 3. Analyse the process of Arbitration and Conciliation 4. Apply the rights and liabilities of holders of negotiable instruments	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-213
Title of the Course: Business Statistics I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 2. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 3. Apply technology to statistical analysis and problem solving 4. Provide business analysts a toolkit of descriptive and inferential analysis.	
		No. of Hours
Content:	**Unit 1: Introduction and Data Organization** Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams- Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.	**15**
	Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.	**10**
	Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's and Bowley's coefficient of Skewness. Kurtosis (definition, meaning and interpretation).	**15**

	Unit 4: Correlation and Regression Analysis Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation. Regression: Lines of regression and regression coefficients. Relation between Correlation and regression coefficient, Multiple Regression. Analysis of Time Series: Time series, Models of time series, Measurement of trend- Moving averages, Least Square Method (linear and non-linear)	**20**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Carry out a basic data analysis using descriptive statistics and appropriate statistical graphics. 2. Understand the concept of sampling distributions and identify appropriate way of collecting samples based on population 3. Construct a reliable questionnaire based on objectives of a research study 4. Measure and establish association between business variables using correlation analysis and regression analysis for business decision making and forecasting.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-231
Title of the Course: Fundamentals of Event Management
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing.	
		No. of Hours
Content:	**Unit 1: Event Management and Planning** Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws. Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol.	**15**
	Unit 2: Event Production Planning event resources. Event itinerary. Event planning tools and emerging technology. Event production concepts and requirements (technical and non-technical). Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management- Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.	**15**
	Unit 3: Event Marketing and Financing Event marketing mix-7 P's. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event financing and control.	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Allen, J. (2009). *Event Planning* (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). *Events Management* (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). *Event Management: A Professional and Developmental Approach*. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). *Event Marketing and Management*. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). *Successful Event Management: A Practical Handbook*. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). *Event Management for Tourism, Cultural, Business, and Sporting Events*. New Delhi: Pearson Education, Inc.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain basic concepts of management, planning, production, marketing and financing of events. 2. Make use of appropriate tools to design, plan and execute events. 3. Identify key elements of event budget and event financing for varied types of events 4. Develop skills for planning and managing entrepreneurial ventures

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-232
Title of the Course: Fundamentals of Digital Marketing
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing.	
		No. of Hours
Content:	**Unit 1: Introduction to Digital Marketing** Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	**15**
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	**15**
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V. (2015). *Digital Marketing* (First ed.). Oxford University Press. 2. Cecilia, F. (2019). *Introduction to Digital Marketing* (First ed.). BPB Publications. 3. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital Marketing* (Eighth ed.).	

	Pearson Education Limited. 4. Deiss, R., & Henneberry, R. (2020). *Digital Marketing for Dummies* (Second ed.). Wiley India. 5. Dodson, I. (2019). *Art of Digital Marketing* (First ed.). Wiley India. 6. Gupta, S. (2022). *Digital Marketing* (Third ed.). McGraw Hill. 7. Kamat, N., & Kamat, C. N. (2017). *Digital Marketing* (First ed.). Himalaya Publishing House. 8. Krishna, V. V. (2023). *Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing* (First ed.). Notion Press. 9. Kumar, S., & Kaur, S. (2023). *Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.* (First ed.). Taxmann Publications. 10. *Quick Win Digital Marketing* (First ed.). (2009). Oak Tree Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design 3. Identify various elements of Digital Campaigning 4. Evaluate various platforms for social media marketing.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-233
Title of the Course: Business Ethics and Governance
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with concepts of business ethics and governance 2. To impart knowledge of ethical issues in different areas of business 3. To familiarize learners with Corporate Governance 4. To familiarize learners about ethics involved in global scenario	
		No. of Hours
Content:	**Unit 1: Introduction to Business Ethics** Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.	**15**
	Unit 2: Ethical Issues in functional areas of Business Ethical issues in Marketing- understanding positive and negative roles in marketing, Exploring exploitative role of advertising. Ethical issues in human resources-examining HR related ethical issues, discrimination in workplace: its causes and Remedies, Ensuring safety and health in the workplace, ethical considerations in performance appraisal. Ethical issues in finance-Maintenance of proper books of accounts-promoting transparency and accountability-understanding ethical responsibility in financial decision making	**15**
	Unit 3: Business Ethics in Global Economy Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams: Corruption- Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Achrekar, D. (2009). *Corporate Governance (with Case Studies)*. Surendra Publications, New Delhi. 2. Bhatia, S. K. (2002). *Business Ethics and Managerial Values*. Deep & Deep Publications Pvt. Ltd.	

	3. Darryl, R. (2006). *Corporate Governance, Economic Reforms & Development*. Oxford. 4. Fernando, A. C. (2021). *Business Ethics and Corporate Governance* (3rd edition) Pearson Publication. 5. Machiraju, H. R. (2004). *Corporate Governance*. Himalaya Publication House. 6. Mathur, U. C. (2005). *Corporate Governance & Business Ethics*. McMillan. 7. Murthy, C. S. V. (2010). *Business Ethics: Text & Cases*. Himalaya Publication. 8. Murthy, C. S. V. (Reprint 2013). *Business Ethics and Corporate Governance*. Himalaya Publication. 9. Pogge, T., & Horton, K. (2008). *Global Ethics: Seminal Essays*. St. Paul, MN: Paragon House Publishers. 10. Tripathi, A. N. (2019). *Human Values*. (3rd edition) New Age International. 11. Velasquez, M. (2006). *Business Ethics: Concepts and Cases* (6th ed.). Prentice Hall.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define and differentiate between different aspects related to business ethics & governance 2. Discuss the ethics involved in the global economy. 3. Analyse the ethical issues involved in different functional areas of business. 4. Apply the learnt knowledge when-ever required

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-234
Title of the Course: Personal Investment and Tax Planning
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic aspects of personal investment planning. 2. To familiarize learners with basics of taxation. 3. To impart knowledge and develop skills for effective personal tax planning.	
		No. of Hours
Content:	**Unit 1: Introduction to Personal Investment Planning** Introduction to investment, importance of investment planning, risk and return on investment, savings v/s investments, power of compounding, inflation effect on investment. setting financial goals, steps to achieve financial goals, investment process, investment vehicles, investment strategies.	**15**
	Unit 2: Basics of Taxation Meaning of tax, types of taxes, concepts of Person, Previous Year, Assessment Year, Assessee, Assessment, Income, Gross Total Income, Permanent Account Number (PAN), Residential status, scope of income, heads of income, effect of taxes on investment. Deductions under Chapter VI-A - 80C, 80CCC, 80CCD, 80D, 80TTA, 80TTB, Computation of total income of individuals, tax rates, old & new tax regime, tax liability, tax calculation, types of Income Tax Returns for Individuals.	**20**
	Unit 3: Personal Tax Planning Introduction and meaning of tax planning, objectives of tax planning, factors on which tax planning is done, tax saving schemes, tax evasion, tax avoidance, difference between tax planning, tax evasion and tax avoidance, apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal O.P. (2014), *Security Analysis & Investment Managements*, Himalaya Publishing House, Delhi. 2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 3. Bhalla V.K., (2018), Fundamentals of Investment Management, Sultan Chand, New Delhi. 4. Devi. K., *Tax Planning Management*, Bookscape 5. Dubey B.S., *Tax Planning*, Bookscape	

	6. Gaur V.P., & Narang. D.B., *Income Tax Law Practice*, Kalyani Publications. 7. Hariharan. N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd. 8. Lakhotia R.N. & Lakhotia S, *A Guide to Tax Planning*, Diamond Pocket Books Pvt Ltd, New Delhi. 9. Malik S., *Plan your investments*, Taxmann Publications, New Delhi. 10. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 11. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 12. Pagare D., *Income Tax Law & Practice*, Sultan Chand Sons, New Delhi 13. Palat R, *Tax Planning for Salaried Employees*, Jaico Publishing House, Mumbai. 14. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan 15. Rajaratnam S, *Tax Planning*, Bharat Law Publication 16. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 17. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 18. Singhania, Vinod K., *Monica Singhania, Student's Guide to Income Tax*, University edition, Taxmann Publications Pvt. Ltd, New Delhi. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-235
Title of the Course: Intellectual Property Rights
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the basic concepts of Intellectual Property Rights. 2. To acquaint the learners with innovative Intellectual Property Rights. 3. To familiarise learners with the process of obtaining Intellectual Property rights. 4. To impart knowledge of legal protection of Intellectual Property Rights.	
		No. of Hours
Content:	**Unit 1: Overview of Intellectual Property Rights** Introduction, Nature and the need for Intellectual Property Rights, Different types of Intellectual Property Rights including meaning of Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design, Genetic Resources, Traditional Knowledge and Trade Secret	**15**
	Unit 2: Law of Patents and Industrial Designs (The Patent Act,1970 and The Designs Act, 2000) Patentable Invention, Non- Patentable Inventions, Registration of Patent, Product Patents for Medicine and Drug, Rights and obligations of Patentee, Compulsory Licensing, Infringement of Patent and reliefs, Registration of Design, Rights of Design Holder, Piracy of registered Design and reliefs, Different kinds of innovative Patents and Designs that are in vogue	**15**
	Unit 3: Law of Copyright and Trade Marks (The Copyright Act, 1957 and The Trade Marks Act, 1999) Deceptively Similar Mark, Collective Mark, False Trade Description, Passing Off, Registration of Trademark, Infringement of Trademark and reliefs, Subject matter and Term of Copyright, Author and ownership of Copyright, Rights of Broadcasting Organizations and Performers Rights, Infringement of Copyright and reliefs, Different kinds of Innovative Trademarks and Copyright that are in vogue	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V.K. (2017). *Law relating to Intellectual Property Rights*. Lexis Nexis. 2. Narayanan, P. (2015). *Intellectual Property Law*, 11th ed. Anderson Printing House Private Ltd. 3. Puri Singh, Rachna. (2013). *Practical Approach to Intellectual Property*	

	Rights. International Publishing House Pvt Ltd. 4. Wadhera, B.L. (2017). *Law relating to Intellectual Property*, 5th ed. Universal Law Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the origin and meaning of different Intellectual Property Rights 2. Explain different kinds of innovative Intellectual Property Rights. 3. Apply the procedure to register Patents and Designs, and remedies available in case of its violation 4. Apply the procedure to register Copyrights and Trade Marks, and remedies available in case of its violation

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-241
Title of the Course: Accounting Software Application
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 2. To familiarize learners with accounting software packages. 3. To enable learners to know the purpose and scope of Accounting Software Packages in business. 4. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.	
		No. of Hours
Content:	**Unit 1: Introduction to Accounting Software Application** Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	**15**
	Unit 2: Preparations of Financial Statements Reports (Lab Practicals) A) Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. B) Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. C) Financial Statements Reports-Cash / Bank Books-Journal Book -Ledger Books i) Trial Balance: Generate and interpret a trial balance. Identify errors in the trial balance. ii) Profit and Loss Account: Understand the structure of the profit and loss account. Generate and analyze profit and loss reports. iii) Balance Sheet: Learn to create a balance sheet. Interpret and analyze balance sheet components Data Maintenance-backup and restore data of company.	**30**

	Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical) Understanding GST, Configuring GST in Accounting Software Package -- Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education. 2. Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd. 3. Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media. 4. Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press. 5. Nadhani, A. K., & Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications. 6. Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to Financial Accounting. Vikas Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of accounting and inventory management in accounting software package. 2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package 3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package. 4. Apply knowledge of accounting software packages in Real-world Scenarios.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-242
Title of the Course: Business Data Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an understanding of applications of Data Analytics to solve Business problems 2. To provide an understanding of basic concepts in Statistics. 3. To provide an understanding of importance of Data Visualization 4. To provide skills and knowledge in basic and advanced business data analytics.	
		No. of Hours
Content:	**Unit 1: Data Analytics in Business** Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization	**5**
	Unit 2: Basic Statistical concepts Population, sample, variable, data measurement levels-nominal, ordinal, interval, ratio, Measures of central tendency-mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation	**8**
	Unit 3: Visualizing data Data visualization, Importance and Types of Charts t	**2**
	Practicals **Lab 1: Introduction to Spreadsheets** Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula -Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks - Summing through the sheets	**16**

	- Getting external data files into Excel - Macros - creation, editing and deletion of macros	
	Lab 2: Searching and Combining Data with Power Query Getting started with Power Query Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL	**8**
	Lab 3: Performing computations and aggregations using Excel Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting	**18**
	Lab 4: Working with pivot tables and charts Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart Formatting data in table- Using Pivot Tables - Using Slicer Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins – Interactive dashboard with Pivot tables	**12**
	Lab 5: Using Analysis Toolpak Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression	**6**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Joseph Schmuller(2020), *Statistical Analysis with Excel for dummies*(Fourth ed.), Wiley India Pvt. Ltd. 2. Ken Black (2012), *Applied Business Statistics* (Seventh ed.), Wiley India Edition 3. Manisha Nigam (2023), *Data Analysis with Excel*, BPB Publications, India 4. Michael Alexander (2023), *Microsoft Excel Power Pivot and Power Query for dummies*, Wiley India Pvt. Ltd. 5. S.K. Shinde, U. Chandrashekar (2016), *Data mining and Business Intelligence*, Dreamtech Press, India 6. Winston Wayne L. (2012), *Microfoft Excel 2019 Data Analysis and*	

	Business Modeling (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop a foundational understanding of business data analysis and its relevance in decision-making. 2. Develop skills of data analysis using relevant Application software. 3. Apply the Spreadsheet tools to solve business problems. 4. Interpret and communicate insights through data visualization.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-243
Title of the Course: Personal Financial Planning
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 2. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 3. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 4. To familiarize learners with practical knowledge of Personal Financial Planning	
		No. of Hours
Content:	**Unit 1: Basics of Personal Financial Planning and Time Value of Money** Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation.	**15(5T+10P)**

	Unit 2: Investment Risks, Return, Vehicles and Strategies (Practical) Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus. Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles. Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage- Meaning of Loan, Types of Loan. Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options	**30(5T+25P)**
	Unit 3: Insurance, Retirement, Taxation and Estate Planning Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products. Taxation Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation. Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning	**30 hours (5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Amar Pandit., (2012). *The only Financial Planning Book that You Will Ever Need.* Mumbai: Network 18 Publications.	

	2. Arthur J, Keown., (2018). *Personal Finance: Turning Money into Wealth.* New York: Pearson 3. Gitman Joehnk Billingsley. (2014). *Personal Financial Planning (13th* Ed.) Cengage 4. Indian Institute of Banking & Finance, (2007). *Home Loan Counselling*. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). *Accounting & Finance for Banking*. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). *Introduction to Financial Planning.* Mumbai: Taxman 7. Jeff Madura, (2020). *Personal Finance* (7th Ed) Pearson 8. Jyotsna Sethi & Nishwan Bhatia, (2015). *Elements of Banking and Insurance*. 2nd Ed. Delhi: Phi Learning Private Limited. 9. Madhu Sinha (2017)., *Financial Planning a Ready Reckoner* (2nd Ed.). New York: MC Graw Hill Education 10. Vanita Tripathi., (2023) *Fundamental of Investments.* (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd. 11. Vivek, & Asthana, P. (2015). *Financial Risk Management*. Mumbai: (2nd Ed). Himalaya Publishing House.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-244
Title of the Course: Introduction to Auditing
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit.	
		No. of Hours
Content:	**Unit 1: Introduction** Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	**15(5T+10P)**
	Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts	**30(5T+25P)**
	Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report	**30(5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Gupta, K. (2004). *Contemporary Auditing.* Tata McGraw-Hill. 2. Jha, A. (2013). *Students Guide to Auditing & Assurance*. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. PHI Learning. 4. Pagare (2004) D. *Principles & Practice of Auditing.* Sultan Chand and Sons. 5. Saxena, R.G. (2022). *Principles and Practice of Auditing*. Himalaya	

	Publishers. 6. Sharma, S.D. (2006). *Auditing Principles and Practice*. Taxmann's Publications Pvt. Ltd. 7. Sharma, T.R. (2015). *Auditing Principles & Problems*. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). *Auditing.* Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). *A Handbook of Practical Auditing*. S. Chand & Co.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-245
Title of the Course: Business Database Management and Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with principles of database management system. 2. To impart knowledge of database planning and skills in database design. 3. To develop skills in learners in data retrieval and analysis using SQL 4. To equip learners with knowledge and skills of database administration and security.	
		No. of Hours
Content:	**Unit 1: Introduction to Database Management System** Data as organizational asset, Data versus Information, Meaning of database and database management system, Purpose of database system, Benefits and challenges of database system, Elements of database system, Database users, Business applications of database system, Database administration system, Security threats to database.	**15**
	Unit 2: Database Planning and Design (Practical) Need for planning database, Database system master plan, Organizational goals, organizational structure, and entities and implications on database, Database development process, Database structure, Conceptual database design, ER diagrams, Types of databases, Logical database design with relationships, RDBMS, Normalization.	**30**
	Unit 3: Data Retrieval and Database Security (Practical) SQL basics, Inserting, deleting and updating data, Query with SQL, Using SQL aggregate functions, Grouping data and subqueries, Relational queries, Tables and views, Database backup and recovery, Evaluating database performance, Database optimization, Managing database security, Creating users and granting privileges, Avoiding data leaks	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chopra, R. (2016), *Database Management Systems*, S Chand. 2. Courtney, J., Paradice, D., Brewer, K. and Graham, J. (2010), *Database Systems for Management*., Global Text. 3. Morris, S. and Coronel, C. (2016), *Database Systems: Design, Implementation and Management*, (12e), Course Technology Inc. 4. Ramez, E and Shamkant, N. (2017), *Fundamentals of Database System*, (7e), Pearson Education.	

	5. Reddy, P. and Reddy, A. (2020), *Foundations of Database Management System*, Lambert Academic Publishing. 6. Zygiaris, S. (2020), *Database Management Systems: A Business-Oriented Approach Using Oracle, MySQL and MS Access*, Emerald Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Identify applications and elements of database management system. 2. Develop database design as per organizational requirements. 3. Implement SQL for data retrieval and analysis. 4. Evaluate database administration system and security in an organization.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-202
Title of the Course: Fundamentals of Macroeconomics for Business
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various macroeconomic variables and enable them to derive the macroeconomic equilibrium analysis. 2. To provide a broad understanding of the concepts of inflation and unemployment and the interlinkage between the two concepts. 3. To analyze the theoretical approaches related to money and consumption and evaluate the implications of economic policies on investment. 4. To analyze the working of a small open economy and understand the impact of macroeconomic policies on an open economy.	
		No. of Hours
Content:	**Unit 1: Introduction, Concepts and National Income Accounting** Macroeconomics -Meaning and Scope, National Income – concepts (GNP, GDP, NNP, GVA at basic price and factor cost, Personal Income, Disposable Personal Income), Trends in GDP of India (2014 onwards), Trends in GSDP with reference to Goa (2014 onwards), Green Accounting-meaning and objectives. Components of Aggregate Expenditure, Circular Flow of National Income -Models of Circular Flow (Two, Three and Four Sector), Determinants of Aggregate Demand, Determinants of Aggregate Supply, AS-AD Equilibrium Analysis.	**15**
	Unit 2: Inflation and Unemployment Inflation: Concept and Causes, Consumer Price Index, Wholesale Price Index (Concepts), Inflation and Interest Rates, Sacrifice Ratio, Costs of Inflation (Social Costs, Costs of anticipated and unanticipated inflation); Rational and Adaptive Expectations. Unemployment: Types of Unemployment (Frictional, Cyclical, Seasonal, Disguised, Structural -meaning of each), Natural rate of unemployment, Costs of Cyclical Unemployment. Measurement of Unemployment -NSSO Classification Methods (Usual Principal Status, Weekly Status, Current Daily Status). Rural-Urban and Male-Female unemployment rate variations. Trends in unemployment rates in India (2014 onwards). Trade-off between Inflation and Unemployment-Phillips Curve analysis in the short run	**15**

	Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy -Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment	**15**
	Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy -Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel -Fleming model, Demonetization in India, 2016 - Meaning and objectives.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, H. L. (2016). *Macroeconomics: Theory and Practice* (20th ed.). S. Chand Publications. 2. Blanchard, O., & Johnson, D. R. (2018). *Macroeconomics* (6th ed.). Pearson. 3. Branson, W. H. (1997). *Macroeconomic Theory and Policy*. Harper Collins India Pvt. Ltd. 4. D'Souza, E. (2008). *Macroeconomics*. Pearson Education. 5. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 6. Dornbusch, R., & Fischer, S. (1994). *Macroeconomics*. McGraw-Hill Education. 7. Dwivedi, D. N. (2018). *Macroeconomics: Theory and Policy* (5th ed.). Mc Graw Hill Education. 8. Gordon, R. J. (2013*). Macroeconomics*. Pearson Education. 9. Government of India. (Latest). *Economic Survey of India*. 10. Gupta, G. S. (2017). *Macroeconomics: Theory and Applications*. McGraw-Hill Education. 11. Mankiw, N. Gregory. (2015). *Principles of Macroeconomics*. Cengage Learning India Pvt. Ltd. 12. Puri, V. K., Misra, S. K., & Garg, B. (2023). *Indian Economy.* Himalaya Publishing House. 13. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). *Macroeconomics*. McGraw-Hill Education.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. 2. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. 3. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment 4. Acquire a better understanding of the working of an open economy	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-203
Title of the Course: Services Marketing
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of services marketing. 2. To provide learners with an understanding of the services marketing mix. 3. To create learner awareness on the practical aspects of marketing services in multiple sectors. 4. To enable learners with skills required for marketing of services.	
		No. of Hours
Content:	**Unit 1: Introduction to Services and Key Concepts** The concept of Service; Role of the service sector in an economy; Factors responsible for growth of the service sector; Classification of services; Characteristics of services and their marketing implications (including Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory). Customer Satisfaction and Service Delivery: Meaning and types of customer expectations- Zone of Tolerance; Customer satisfaction- concept, states of customer satisfaction. Service Quality: Concept, Service quality dimensions, Service quality gaps. Career opportunities in services marketing.	**15**
	Unit 2: Traditional Marketing Mix in the context of Services Product Mix: The concept of the Service Product; Product Level Framework - core level, expected level, augmented level and potential level. Price Mix: The concept of service price; Challenges in pricing of services. Promotion Mix: The concept of service promotion, Guidelines for managing service promotion. Place Mix: The concept of place in the context of services, Challenges in distribution of services, Choice of channels of distribution.	**15**
	Unit 3: The Extended 3Ps in the Services Marketing Mix Process Mix: The service process; types of service processes; Service blueprint- developing a service blue print - application of service blue print. People Mix: People in services; Types of service personnel – Customer contact employees, Support personnel; The Service Triangle. Physical evidence: Physical evidence in services; Components of physical evidence - Physical	**15**

	facilities, Physical setting/ Servicescape, Social setting; Role of physical evidence.	
	Unit 4: A Multi-sector Approach to Services Marketing Tourism and Hospitality services: Travel and tourism services; Hotels. Financial services: Banking services, Insurance services, Mutual funds. Health care services. Telecommunication services. (Learners to undertake field work in any services sector to learn about the marketing aspects of that service).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Apte, G. (2016). *Services Marketing* (Second ed.). Oxford University Press. 2. Avadhani, V. A. (2008). *Marketing Of Financial Services* (Third ed.). Himalaya Publishing House. 3. Bapat, D. (2013). *Marketing of Financial Services.* Dreamtech Press. 4. Das, D. K., Ray, N., & Kumar, R. (2021). *Tourism Marketing: A Strategic Approach* (First ed.). Apple Academic Press Inc. 5. Hoffman, K. D., & Bateson, J. E. (2017). *Services Marketing : Concepts, Strategies & Cases* (Fifth ed.). Cengage learning Ltd. 6. Jauhari, V., & Dutta , K. (2017). *Services Marketing: Text And Cases 2E* (Second ed.). Oxford University Press. 7. Khan, M. Y. (2019). *Financial Services* (Tenth ed.). McGraw Hill. 8. Kotler, P. T., & Bowen, J. T., et. al. (2017). *Marketing for Hospitality and Tourism.* 9. Kumar, P. (2017). *Marketing for Hospitality and Tourism.* McGraw Hill 10. Nargundkar, R. (2010). *Services Marketing: Text & Cases* (Third ed.). McGraw Hill. 11. Shankar, R. (2002). *Services Marketing: The Indian Perspective : Text and Readings.* Excel Books,. 12. Srinivasan, y. R. (2014). *Services Marketing: The Indian Context* (Fourth ed.). Prentice Hall India.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand and explain the key concepts of service marketing. 2. Identify the different components of the service marketing mix. 3. Identify and analyse service marketing challenges. 4. Develop skills required for marketing of services.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-204
Title of the Course: Event Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing.	
		No. of Hours
Content:	**Unit 1: Event Management** Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws.	**15**
	Unit 2: Event Planning Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol. Planning event resources. Event itinerary. Event planning tools and emerging technology.	**15**
	Unit 3: Event Production Event production concepts and requirements (technical and non-technical)-executing the event design and technical aspects. Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management-Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.	**15**
	Unit 4: Event Marketing and Financing 7 Ps of the service marketing mix applied to Event marketing. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event	**15**

	financing and control.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Allen, J. (2009). Event Planning (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). Events Management (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). Event Management: A Professional and Developmental Approach. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). Event Marketing and Management. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). Successful Event Management: A Practical Handbook. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). Event Management for Tourism, Cultural, Business, and Sporting Events. New Delhi: Pearson Education, Inc.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain basic concepts of management, planning, production, 2. marketing and financing of events. 3. Make use of appropriate tools to design, plan and execute events. 4. Identify key elements of event budget and event financing. 5. Develop entrepreneurial skills in organizing events.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-205
Title of the Course: Brand Management
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide students with a comprehensive understanding of Brand management. 2. To enable learners to understand the methods of managing brands and strategies for brand Management. 3. To provide learners with an understanding of methods of brand promotion. 4. To create awareness among learners about key areas of branding strategy.	
		No. of Hours
Content:	**Unit 1: Introduction to Brand** Meaning and Definitions of Brand – Branding- Concepts – Brand Evolution – Features of good brand name-Functions of Brand - Significance of Brands – Different Types of Brands – Co-Branding – Store brands- Digital branding, Corporate Branding, Service branding, B2B branding, Global Branding, Luxury Brand Management, Branding Challenges and Opportunities, Competing with foreign brands, -Brand Promotion Methods – Role of Advertising and Public relation in building brands, Celebrity Endorsements, On line Brand Promotions, Social Media strategies, Branding through Sponsorship and Event marketing	**15**
	Unit 2: Developing a Brand Strategy Strategic Brand Management process, brand positioning and differentiation, Brand Architecture, Brand extensions, types of Brand extensions, Pros and Cons of Brand extensions, Brand Portfolio management, Brand equity, sources of brand equity, measuring sources of Brand equity, Measuring Outcome of Brand equity, benefits of brand equity, choosing brand elements to build brand equity, Brand element choice criteria, Option and Tactics for Brand elements, Customer based brand equity. Ethical considerations in branding.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Aaker, D. A. (2012). *Building Strong Brands*. Free Press. 2. Batey, L. (2002). *Asian Branding – A Great way to fly*. PHI. 3. Kapferer, J. N. (2011). *Strategic Brand Management*. Kogan Page 4. Kapoor, J. (2005). *Brandex*. Biztranza. 5. Keller, K. L. (2012). *Strategic Brand Management: Building, Measuring*	

	and Managing. Prentice Hall. 6. Kumar, R. (2002). *Managing Indian Brands*. Vikas Publication. 7. Moorthi, Y. L. R. (2012). *Brand Management*. Vikas Publishing House. 8. Sagar, M., Singh, D., Agarwal, D. P., Gupta, A. (2009). *Brand Management*. Ane Books Pvt. Ltd. 9. Sharma, G., & Khundia, K. S. (2012). *Brand Management*. Himalaya Publishing House. 10. Temporal, P. (2000). *Branding in Asia*. John Willy.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Trace the historical development of branding, classify the types of brands, assess the challenges and opportunities. 2. Develop a comprehensive understanding about the different strategies in brand management. 3. Explain basic methods of promoting a brand 4. Identify key areas of brand strategies.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-221
Title of the Course: Digital Marketing (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing. 4. To provide students the understanding of various aspects of social media management.	
		No. of Hours
Content:	**Unit 1: Introduction to Digital Marketing** Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	**15**
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	**15**
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	**15**

	Unit 4: Social Media Management Meaning, importance and challenges of Social Media Management; The relationship between Social Media Management and Organizational Performance; Essential skills required for a Social Media Manager; Steps in social media Management – understanding business brand, knowing the target audience, setting organisational goals, creating accounts on multiple platforms, creating quality content, monitoring and reporting on social content performance	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V. (2015). *Digital Marketing* (First ed.). Oxford University Press. 2. Cecilia, F. (2019). *Introduction to Digital Marketing* (First ed.). BPB Publications. 3. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital Marketing* (Eighth ed.). Pearson Education Limited. 4. Deiss, R., & Henneberry, R. (2020). *Digital Marketing for Dummies* (Second ed.). Wiley India. 5. Dodson, I. (2019). *Art of Digital Marketing* (First ed.). Wiley India. 6. Gupta, S. (2022). *Digital Marketing* (Third ed.). McGraw Hill. 7. Kamat, N., & Kamat, C. N. (2017). *Digital Marketing* (First ed.). Himalaya Publishing House. 8. Krishna, V. V. (2023). *Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing* (First ed.). Notion Press. 9. Kumar, S., & Kaur, S. (2023). *Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.* (First ed.). Taxmann Publications. 10. *Quick Win Digital Marketing* (First ed.). (2009). Oak Tree Press. 11. Shields, B. (2016). *Social Media Management: Persuasion in Networked Culture* (First ed.). Oxford University Press.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design and types of Digital Campaigning 3. Evaluate various platforms for social media marketing. 4. Interpret the process and tools used for Social Media Management	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-222
Title of the Course: Corporate Law (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with regulatory framework under Companies Act, 2013 2. To familiarise the learners with management of companies under Companies Act, 2013 3. To impart knowledge regarding registration and protection of Intellectual Property Rights 4. To impart skills to the learners to draft legal documents pertaining to Companies Act, 2013 and Intellectual Property Rights	
		No. of Hours
Content:	**Unit 1: Introduction to Regulatory Framework of Companies** Characteristics of a company, Types of companies, Association not for Profit, Illegal Association, Registration of company, Promoters, legal position, Pre-incorporation contract, Memorandum of Association, Articles of Association, Constructive notice , Indoor management, Lifting Corporate Veil, Prospectus and different types of Prospectus , Mis-statement in Prospectus, GDR , Transmission of shares, Buy-back and provisions regarding Buyback of shares, Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal	**15**
	Unit 2: Management of Companies Classification of Directors, Meetings of Shareholders and Board of Directors, Convening and conduct of meetings, Requisites of a valid meeting, Postal ballot, Meeting through video conferencing, e-voting, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, Provisions relating to Books of Accounts, Modes of Winding Up. Insider Trading and Whistle Blower mechanism	**15**
	Unit 3: Intellectual Property Rights Meaning of Intellectual Property, Meaning and registration of Patent , Patentable invention, Compulsory Licensing, Remedies in case of violation of Patent, Meaning of Design, Registration procedure of Design, Piracy of Registered Design , Remedies for violation of Design, Meaning of Copyright , Registration and infringement of Copyright, Broadcasting Right, Performers'	**15**

	Right, Meaning of Trademark, Deceptively Similar Mark, Collective Mark, Procedure for registration of Trademark, Remedies in case of violation of Trademark and Copyright	
	Unit 4: Drafting of Corporate Legal Documents 1. Demonstration of services provided on Ministry of Corporate Affairs portal regarding DIN service, DSC, Master Data, Company e- filing, fees and payments a. Drafting Memorandum of Association b. Drafting resolution of Alteration of Memorandum of Association c. Drafting resolution of Approval of Prospectus d. Drafting resolution of Issue of Sweat Equity/ Shares under Employee Stock Option Scheme. e. Drafting resolution of Purchase of Company's Own Securities (Buy- Back of Securities) f. Drafting minutes of CSR Committee g. Drafting notice of EGM for Winding up of Company h. Drafting E-voting notice of AGM i. Declaration by Director to Company under section 164(2) 2. Demonstration of e filing services regarding Patent, Copyright, Trademarks and Design on http://ipindia.gov.in a. Drafting of Patent License Agreement b. Drafting of notice of Patent Infringement c. Drafting of notice regarding Copyright Infringement d. Drafting of notices in case of infringement of Trade mark and Design	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Datta, R., & Das, M. N. (2018). *De Souza's Conveyancing* (13th Ed). Eastern Law House. 2. Gower, L. C. B., & Davies, P. L. (2012). *Principles of Modern Company Law* (9th Ed). Sweet and Maxwell. 3. Jena, K. N. (2005). *Intellectual Property Rights,* Globalisation and Global Relations (1st Ed). Abhijeet Publications, Delhi. 4. Kapoor, G., & Dhamija, S. (2018). *Company Law* (21st Ed). Taxmann's University Edition. 5. Kuchhal, M.C. (2013). *Modern Indian Company Law*(28th Ed). Shri Mahavir Book Depot. 6. Kumar, A. (2022). *Corporate Laws* (11th Ed.). Taxmann's. 7. Narayanan, P. (2020). *Intellectual Property Law (*3rd Ed). Eastern Law House, Kolkata, New Delhi. 8. NarsimhaRao, A. V. (2005). *Law of Patents Concepts and Cases*. ICFAI University Press. 9. Ramaiy,A.(2020). *A Guide to Companies Act* (19th Ed). LexisNexis, Wadhwa and Buttersworth. 10. Shanbhogue, K. V. (2018). *Company Resolutions, Notices, Meetings and Minutes* (14th Ed). Bharat Law House, New Delhi.	

	11. Sharma, J. P. (2020). *An Easy Approach to Corporate Law (* 4th Ed). Ane Books Pvt. Ltd., New Delhi. 12. Singh, A. (2018). *Introduction to Company Law* (17th Ed). Eastern Book Company. 13. Wadhera, B. L. (2016). *Intellectual Property Law* (5th Ed). Universal Publishing Co. Pvt. Ltd, Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the regulatory framework of companies 2. Describe the procedure of management of companies 3. Analyse the procedure of registration, and remedies in case of infringement of Intellectual Property Rights 4. Draft documents relating to management of companies and protection of Intellectual Property Rights

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-223
Title of the Course: Business Statistics II (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to provide students with the foundations of probabilistic and statistical analysis. 2. To enable learners to understand and demonstrate difference between various discrete and continuous probability distribution of random variables. 3. To enable learners to demonstrate understanding of various parametric/ non-parametric statistical tools and its applications in inferential statistics. 4. To enable learners to apply correlation and regression analysis for predictive modelling in business forecast and examining historical data.	
		No. of Hours
Content:	**Unit 1: Elementary Probability Theory** Permutations: Definition, Formula, Permutation with repetition Combinations: Definition, formula, Properties. Probability: Elements of Probability-Random Experiments, events, definition of probability, conditional probability, Baye's theorem.	**15**
	Unit 2: Probability Distribution functions and Normality Random Variables- Definition, Probability distribution, Mathematical expectation. Theoretical Distribution - Binomial, Poisson and Normal Distribution, Determining sample size Parametric and non-parametric tests.	**15**
	Unit 3: Estimation and Testing of Hypothesis Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion. Test of Hypothesis: Procedure for testing of hypothesis, Null and Alternate hypothesis, Type I and Type II error, critical region, level of significance, One-tailed and two-tailed test, Determining sample size. Parametric tests- Test of significance for large samples (Population mean and proportion, difference of means and proportion).	**15**

	Unit 4: Inferential Statistics Test of significance for small samples (t-test for population mean and difference of means). One-way Analysis of Variance (ANOVA) Non-parametric tests: Chi-square test, Mann-Whitney U-test, Kruskal-Wallis test.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Demonstrate concepts of probability and its applications in a business context using both technical and non-technical language 2. Understand discrete and continuous random variables and be able to use their distributions to compute probabilities 3. Use hypothesis testing as a tool for statistical decision making in a business context. 4. Understand the difference between parametric and non-parametric tests and identify appropriate tool based on a statistical hypothesis.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-300
Title of the Course: Indian Economy
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets.	
		No. of Hours
Content:	**Unit 1: Introduction to Indian Economy** Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.	**15**
	Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).	**15**
	Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and challenges); Concept of Industry 4.0 and Industry 5.0; Make in	**15**

	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	Unit 4: Services and External Sector in India Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India. External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agrawal A N & Agarwal M K (2019) *Indian Economy: Problems of Development and Planning*, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). *Indian Economy*. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). *Indian Economy*. Sultan Chand, New Delhi. 4. *Economic Survey of India* (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). *Indian Economy*. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) *Indian Economy: Performance and Policies*, Academic Foundation.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-301
Title of the Course: Human Resource Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the importance of Human Resource at the work place 2. To familiarize the students to the prevailing environment in the context of human resource management 3. To provide an exposure to the different aspects of managing people in the organisations from the stage of acquisition to development and retention. 4. To create an awareness about modern HRM practices to meet needs of changing business environment.	
		No. of Hours
Content:	**Unit 1: Introduction To Human Resource Management** Meaning, scope of HRM, Challenges before the HR Manager in the changing environment. HRP – Meaning, Importance and Process Job Analysis and Design – Concept of job analysis, methods of data collection, concept of job design, factors affecting job design, methods/techniques of job design. Career Planning-concept and process. Recruitment - Meaning, sources, Selection - Meaning, procedure. Placement - An Overview.	**15**
	Unit 2: Employee-Up Gradation, Appraisal & Compensation. Training & Development Concept, Advantages, Disadvantages-Methods- Apprenticeship, Understudy, Job rotation, vestibule training, Case study, Role Play, E learning, Sensitivity training, In basket Exercise, Management Games, Performance Appraisal-Concept, process, Methods of P.A.- Confidential report, Rating scale method, Critical Incident method, Modern Methods-Management by Objectives (MBO), 360 degree feedback, Assessment Centre method. Employee counselling, Job transfers & Promotion. Compensation- Concept, Fringe benefits, Performance linked compensation, Employee Stock Option	**15**
	Unit 3: Industrial Relations, Labour Welfare & Trade Unionism Labour Welfare: Concept and objectives. Labour welfare agencies- Government & Employers. Labour Welfare Programmes in Industries (Statutory and Non-Statutory measures). Trade Union: Definition and functions of Trade Union, Challenges faced by Trade Unions – Suggestions for healthy growth of Trade Unionism in India. Labour Absenteeism Meaning, Causes, Effects, Measures to reduce labour	**15**

	absenteeism. Employee retention meaning, reasons for employee attrition, methods to retain employees.	
	Unit 4: Contemporary Issues in HRM Business Process Outsourcing - Meaning, Need for outsourcing, Employee Engagement - Meaning, Green HRM - Meaning, Quality of Work Life - Meaning, Benefit, Work from Home, Work-life Balance Talent Management - Meaning, Benefits. Moonlighting – Meaning, Advantages & Disadvantages Voluntary Retirement Scheme - Reasons, Advantages, Disadvantages. AI – meaning, Barriers in adopting AI in Human Resources.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Badi R. (2022), *Human Resource Management (Text and Cases),* Himalaya Publishing House Pvt. Ltd., Mumbai. 2. Chitra A. Naik (2018), *Human Resource Management - Managing people at Work (with cases),* Ane Books Pvt Ltd New Delhi. 3. Khanka S.S., (2019), *Human Resource Management Text and Cases*, S. Chand and Company Limited, New Delhi. 4. Lad Chetankumar J., Banerjee 3. 3.R., Shilu V., (2022), *Human Resource Management (Text & Cases)*, Himalaya Publishing House Pvt. Ltd., Mumbai. 5. R. Wayne Mondy, Joseph J. Martocchio (2022), *Human Resource Management,* Pearsons New Delhi 6. Shrivastava A., Micheal V.P., (2022), *Human Resource Management and Human Relations*, Himalaya Publishing House Pvt. Ltd., Mumbai. 7. Verma J., Chand S., (2022), *Human Resource Management and Industrial Relations*, Himalaya Publishing House, Pvt. Ltd., Mumbai.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Describe the concept of Human Resource Management and it's relevance. 2. Develop an understanding about basics of compensation management and Performance appraisal 3. Examine the welfare facilities offered to employees**.** 4. Comprehend the prevailing HR scenario	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-302 Title of the Course: Retail Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of retailing. 2. To create learner awareness on the various formats through which retail business is carried out. 3. To provide learners with an understanding on the key elements in retailing. 4. To help learners understand the importance of store design and layout for effective and efficient store management.	
		No. of Hours
Content:	**Unit 1: Introduction to Retailing** Concept of Retailing. Factors responsible for growth of retail business. Functions/Role of a retailer. Retail Life Cycle- Meaning and stages. Retail scenario in global and Indian context. FDI in retail. Multi-channel retailing.	**15**
	Unit 2: Retail Formats Retail Formats- Concept. Types of Retail Stores on the basis of: (a) Form of Ownership- Independent retailer, Chain retailer, Franchising, Lease departments, Consumer co-operatives. (b) Merchandise Offered- Convenience stores, Supermarkets, Hypermarkets and Malls, Specialty stores, Department Stores, Off-Price Retailers, Factory Outlets, Catalogue Showrooms. (c) Non-Store Retailing- Direct selling, Mail order, Telemarketing, Automated vending.	**15**
	Unit 3: Key Elements in Retailing Product: Types of retail merchandise. Retail decisions on the basis of- 1. Life cycle of merchandise 2. Quality of merchandise and services. Pricing: Factors affecting retail pricing Promotion: Need for promotion. Forms of promotion. Place: Importance of store location. Types of location – a) Free Standing (b) Part of Business District (c) Part of the shopping centre (d) Other Retail locations Steps involved in choosing a retail location: 1. Market identification 2. Determining the market potential – Elements to be considered 3. Identification of alternate sites 4. Selection of site	**15**

	Unit 4: Store Design and Layout Importance and Objectives of a Good Store Design. Exterior Store Design- Meaning and components. Interior Store Design- Meaning and components. Store layout- Meaning and types of layouts – a) Grid Layout (b) Racetrack layout (c) Freeform layout. Layout Selection- Factors to be considered. Space Planning- Meaning and concept of Planogram. Visual Merchandising- Meaning and methods of display. Shoplifting- Meaning, measures for detection and prevention of shoplifting. Employee Theft- Meaning and measures to reduce employee theft.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bajaj, C. (2016). Retail Management. New Delhi, India: Oxford University Press. 10. Vedamani, G. G. (2017). Retail Management (Fifth ed.). India: Pearson Education. 2. Gilbert, D. (2006). Retail Marketing Management (Second ed.). Pearson India. 3. Gopal, V. V. (2005). Retail Management: An Introduction (Management Series). India: ICFAI University Press. 4. Levy, M., Weitz, B., & Pandit, A. (2017). Retailing Management (Eighth ed.). India: McGraw Hill Education. 5. Madan, K. (2009). Fundamentals of Retailing (First ed.). India: Tata McGraw Hill Education Private Limited. 6. Nair, S. (2012). Retail Management (First ed.). India: Himalaya Publishing House. 7. Pradhan, S. (2020). Retailing Management: Text and Cases (Sixth ed.). India: McGraw Hill Education. 8. Singh, H. (2010). Retail Management: A Global Perspective (Text and Cases). India: S Chand. 9. Vedamani, G. G. (2003). Retail Management: Functional Principles & Practices (Fourth ed.). India: Jaico Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain basic concepts of retail life cycle, retail formats, store design and layout and the role of retailers**.** 2. Relate to the key elements in retailing and design strategies for retail stores. 3. Compare different types of retail store formats, store location, store design and layout as well as question the reasoning behind the choice. 4. Assess and compare different retail stores based on conceptual and experiential learning.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-303
Title of the Course: Research Process
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research.	
		No. of Hours
Content:	**Unit 1: Introduction to Research** Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India	**15**
	Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-321
Title of the Course: Supply Chain and Logistic Management (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand fundamental supply chain management concepts and supply chain processes. 2. To enable learners to understand the foundational role of logistics as it relates to inventory management, transportation, warehousing and packaging. 3. To enable learners to understand how to align the management of a supply chain with corporate goals and strategies. 4. To enable learners to apply knowledge to evaluate and manage an effective supply chain.	
		No. of Hours
Content:	**Unit 1: Introduction** Concept of Logistics management - Concept, Nature- Importance of Logistics Management, Functions of Logistics Management. Supply Chain Management- Concept and Importance and functions- Process of Supply chain management, Factors influencing Supply chain management, Value Chain- concept. Key Drivers in Supply Chain Management, Logistics Management v/s Supply Chain Management	**15**
	Unit 2: Inventory Management & Transportation Inventory management – Concept- Inbound logistics, Outbound logistics, Reverse Logistics- meaning. Inventory classification models: Pareto Law, FSN, ABC, EOQ, Stock out cost, Lead time, Reorder level, Inventory Turnover Ratio, JIT, Bills of Material (Concepts). Purchasing- Centralized and Decentralized Purchasing cycle- Requisition, Specification, Supplier Selection. Inventory Management and material handling process- Mechanised Systems, Semi-automated Systems, Automated Systems. Demand Management and Demand Forecasting – Concept and Importance, types of forecasting, Forecasting techniques- Qualitative and quantitative techniques.	**15**
	Unit 3: Transportation, Warehousing and packaging Warehousing Management system, Types of warehouses- primary handling activities- receiving, in storage handling and shipping. Safety and Security measures in Warehouse. Transportation- Position of Transportation in Supply Chain,	**15**

	Modes of Transport, Multi-Mode Transport, Factors affecting choice of Transportation Packaging – Concept- Importance of Packaging in Logistics and Supply Chain Management, Types of packaging- Consumer and Industrial Packaging, Factors affecting packaging. Alternative Packaging- Meaning and reasons for choosing alternative packaging.	
	Unit 4: Supply Chain Integration and Customer Service Supply Chain Integration- Seamless Supply Chain Management, Supply Chain Uncertainty. Customer- Concept and Nature. Customer Service and Customer Retention. Customer Service elements/components. Value Added Services and customer satisfaction and Success. Recent Trends in Supply Chain Management- Risk and Insurance in Supply Chain, Green Logistics, Cold Chain, Block Chain, Logistics and supply chain management in India.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, D. K. (2003). *Textbook of Logistics and Supply Chain Management.* Macmillan, India. 2. Ballou, R. H. (2003). *Business Logistics/Supply Chain Management* (5th ed.). Pearson Prentice Hall. 3. Bhat, K. S. (2017). *Logistics and Supply Chain Management*. Himalaya Publishing House. 4. Bowersox, D. J., Closs, D. M., Cooper, B., & Bixby, M. (2012). *Supply Chain Logistics Management*. McGraw Hill Education. 5. Lu, D. (2011). *Fundamentals of Supply Chain Management*. Retrieved from bookboon.com.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Gain a sound understanding of the important role of supply chain management in today's business environment 2. Explain the meaning and importance of all the concepts related to supply chain management 3. Describe the usage of information technologies in supply chain management and recognizes its importance 4. Students will be familiar with the current supply chain management trends	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-361
Title of the Course: Internship
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide basic work experience in the industry. 2. To enable learners to identify their areas of interest. 3. To improve self-confidence and develop basic skills required for a job.	
		No. of Hours
Overview:	An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies. In this 2-Credits Internship of 60 hours, students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.	**60**
Pedagogy:	Industrial Internship, Work Assignments, Experiential Learning, Self-Study Report	
Course Outcomes:	After completion of this internship, the learners will be able to: 1. Understand the practical work environment of a firm. 2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned. 3. Assess interest and abilities in their field of study. 4. Develop self-understanding, self-confidence, and interpersonal skills.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-304
Title of the Course: International Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
Content:	**Unit 1: International Economics** Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	**15**
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India`s Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	**15**
	Unit 3: International Trade Policy, Economic Integration and WTO Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and Combined) Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union).	**15**

	European Union (EU), G20. World Trade Organization (WTO)-Objectives, Agreement on Agriculture (AoA), Trade Related Investment Measures (TRIMs), General Agreement on Trade in Services (GATS) and Trade Related Intellectual Property Rights (TRIPs)	
	Unit 4: International Investment and Multinational Corporations Foreign Investment: meaning, types (Foreign Direct Investment and Foreign Portfolio Investment) and determinants. International Financial Instruments: American Depository Receipts (ADRs), Global Depository Receipts (GDRs) and Indian Depository Receipts (IDRs), Multinational Corporations-meaning, Entry modes adopted by Multinational Corporations-Licensing, Franchising, Joint Ventures, Mergers and Acquisitions, Wholly Owned Subsidiaries (meaning, advantages and disadvantages).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bharati V. Pathak (2014), *Indian Financial System*, Pearson Education India. 2. Bharati V. Pathak (2018), *Indian Financial System*, 5/e Pearson Education India. 3. Carbaugh, R (2018), *International Economics*, (17th ed), Cengage Learning 4. Cherunilam, Francis (2020), *International Economics*, (6th ed), McGraw Hill Education (India) Private Ltd., Chennai 5. Dominick Salvatore (2020), *International Economics*, (13th ed), John Wiley & Sons, Inc. 6. Gaurav Datt & Ashwani Mahajan (2016), *Indian Economy*, (72nd ed), S. Chand & Company Pvt. Ltd. New Delhi. 7. Government of India. (Latest). *Economic Survey of India*. 8. K. Aswathappa (2019), *Essentials of Business environment* (Text, Cases &Exercises), (15th Revised ed), Himalaya Publishing House, Mumbai 9. Krugman, Obstfeld, Melitz (2018), *International Economics: Theory and Policy,* (11th ed), Pearson 10. P. Subba Rao (2017), *International Business* (Text and Cases), (4th Revised ed), Himalaya Publishing House, Mumbai 11. Peter I. Hajnal (2019), *The G20: Evolution, Interrelationships, Documentation*, (2nd Revised ed), Routledge. 12. RBI Bulletins 13. Reserve Bank of India, *Balance of Payments Manual for India* 14. Sumati Varma (2021), *International Business*, 2nd Edition, Pearson India Education Services Pvt. Ltd. 15. V.K. Puri and S.K. Misra (2019), *Indian Economy*, (37th Revised &Updated ed), Himalaya Publishing House, New Delhi	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India`s BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-305
Title of the Course: Entrepreneurship Development
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To motivate the students to be self-employed. 2. To provide through the syllabus theoretical knowledge on how to start an enterprise of their own. 3. To provide practical knowledge through assignments like writing a project report to obtain finance from banks/ financial institutions, case studies or interviewing existing entrepreneurs.	
		No. of Hours
Content:	**Unit 1: Fundamentals of Entrepreneurship** Entrepreneurship: Meaning and Concept, Entrepreneurial values and attitude- Innovativeness, Independence, Outstanding performance, Respect for work, Willingness to assume risk, leadership, Creative thinking, technical knowledge, flexibility, determination courage and perseverance, honesty, drive to achieve and grow, Role of entrepreneur in the economic development of a country-Generation of employment opportunities, Complementing and supplementing economic growth, bringing about social stability, balanced regional development of industries, encouraging capital formation, increasing GNP and per capita income, community development, induces backward and forward linkages, revenue to government and Export promotion, Types of entrepreneurs- Corporate entrepreneur, Family business, sociopreneur, edupreneur, ecopreneur, agropreneur and Tourism entrepreneurship, women Entrepreneurs and Self-help groups. (meaning and features of each type)) Concept of Intrapreneur- Meaning, features and barriers to Intrapreneurship.	**15**

	Unit 2: Creativity and Innovation Need for creative and innovative thinking for quality, The Creative Process-Task Presentation, Preparation, Incubation, Idea Generation, Idea validation, Outcome Assessment. Innovation in entrepreneurship - Types and barriers to innovation. Principles of Purposeful innovation (Do's, Don'ts and three conditions), SWOT analysis- concept and need, Environment scanning-meaning and benefits, Factors considered for environment scanning- socio-cultural, economic, technical, demographic, legal and political, geographical and international factors, Sources of business idea: From consumer to target market, from existing products and services, from marketing distribution channels, from research and development, Demand and supply condition, project profile, Exports and imports, Technological advancements, Social and economic trends, Success stories, Steps involved in identification of business opportunities-Preliminary evaluation, Conduct detailed investigation, Participate in contractual programmes for more information and Idea selection	**15**
	Unit 3: Project planning and development Project formulation: Meaning and concept of project formulation, Stages in project formulation, Elements of project formulation-feasibility analysis, techno-economic analysis, project design and network analysis, input analysis, financial analysis, Project Appraisal-concept and features, methods of appraisal-break even analysis, cost benefit analysis, social cost benefit analysis and profitability analysis, Project Selection-meaning and factors to be considered for project selection (Raw materials, credit facilities, market forces, competition, government policy, incentives and subsidies, labour force, capital requirements, infrastructure, profitability) , Project report-meaning importance and contents of project report.	**15**

	Unit 4: Institutional support to Entrepreneurship and Managing Growth Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries Centres (DIC), Industrial development Corporation (IDC), State financial Corporation (SFC), Commercial banks and Small-Scale Industrial Development Corporations (SSIDC), Khadi and Village Industries Commission (KVIC), National Small industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI), Economic Development Corporation (EDC) objectives and functions), Government policy packages- PMRY, CMRY, Govt Schemes to support Indian Startups (Atal innovation Mission, Dairy entrepreneurship development scheme (DEDS), Startup India initiative and Startup India seed fund scheme. Make in India scheme) concepts in brief, Business Incubators and felicitators: Objectives and functions, Angel Investors: Meaning and Sources Managing Growth: Growth sources- Expanding the growth of products and services, expanding customer profile, snatching competitors customers to increase market share, expanding business to cater to more customers, entering into new markets, mergers and acquisitions with interrelated business or non-related business, Key factors for growth – Control, Responsibility, Tolerence to failure, Change Management, Stumbling Blocks to Growth- lack of education, lack of experience, lack of moral and financial support, lack of managerial competence, Core competencies for managing growth- Leadership, Time management, effective delegation, Scale up, Key steps for growth of a venture – open to continuous learning, focus your energies, establish credit lines that grow, systems and procedures in place, return on investment criteria, Growth strategies for ventures- Franchising, Licensing, Export strategy for growth, Joint ventures, Growth through mergers and acquisitions, Leveraged buyouts, International Opportunities for Entrepreneurship.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Arya Kumar, (2012). *Entrepreneurship- Creating and Leading an Entrepreneurial Organisation*,Pearson 2. Desai, V. (2011). *Dynamics of Entrepreneurship Development (Sixth revised ed.).* Himalaya Publishing House, Mumbai. 3. Drucker, P. (1985) *Innovation and Entrepreneurship-Practice and Principles,* (First ed.) HarperCollins Publishers Inc., NewYork. 4. Gordon, K., Natarajan, K. (2015). *Entrepreneurship Development. (Fifth ed.)* Himalaya Publishing House, Mumbai. 5. Gupta, C.B., Srinivasan N.P. (2013). *Entrepreneurial Development.* Sultan Chand Publication, New Delhi. 6. Khanka, S.S. (1999). *Entrepreneurial Development.* (First ed.). Sultan	

	Chand Publication, New Delhi 7. Mascarenhas, R. (2023) *Entrepreneurship Management. (Fourth ed.).* Vipul Prakashan, Mumbai. 8. Paul, J.; Kumar, A. (1998). *Entrepreneurship Development and Management.* Himalaya Publishing House, Mumbai. 9. Robert D Hierich, Micheal, Micheal P Peter, Dean A Shepherd. (2012). *Entrepreneurship,* Tata McGraw hill Education Pvt Ltd 10. Satish Taneja, (2014). *Entrepreneurial Development*, Himalaya Publishing house.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Perceive distinct entrepreneurial traits 2. Create SWOT analysis for new business ideas. 3. Explain the systematic process to select and screen a business idea. 4. Conduct a basic initial feasibility study of the project idea for investment and understand the assistance from Government and Non Government organisations assisting the entrepreneurs.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-306
Title of the Course: International Marketing
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to develop an understanding of the basic concepts of international marketing. 2. To provide basic knowledge to the changing international marketing environment. 3. To enable learners to identify international product, pricing policy, and promotion policies. 4. To provide basic knowledge about international intermediaries.	
		No. of Hours
Content:	**Unit 1: Introduction to International Marketing Management** Meaning, Features of International Marketing, Distinction between International and Domestic Marketing, Objectives and Importance of International Marketing, Challenges in International Marketing, Importance of International Marketing Research. International Marketing Environment: Economic, Socio- Cultural, Demographic, Political and Technological.	**15**
	Unit 2: Developing International Marketing. International market entry strategies - Licensing, Joint Ventures, Direct Investment, Greenfield investments, Turnkey Projects, Franchising, Piggybacking, Exporting, Outsourcing. Export Promotion Organizations- Trade Blocks, Free Trade Zones, Special Economic Zones, Export Processing Zones.	**15**
	Unit 3: International Product and Pricing Policy Global Branding: Meaning and Benefits, Trademarks, Packaging & Labelling: Meaning, Functions and special considerations in international marketing, International Pricing Strategies: Economy, Penetration, Skimming, Premium, Discount, Competitive, Cost- Based, Dynamic. Factors affecting International Product Pricing, International Product Marketing, Factors influencing product adaption in international markets, International Product life Cycle, Dumping and types of Dumping, Price Quotations.	**15**

	Unit 4: International Distribution and Promotion Policy International market Intermediaries: Meaning, Importance. Types of International Market Intermediaries: Direct and Indirect. Direct Intermediaries: Importers, Distributors, Wholesalers, Retailers, Government Departments, State Buying Organisations. Indirect Intermediaries: Export Merchants, Agents/ Brokers. Export Marketing Communication Mix. Importance of Export Marketing Communication, International Advertising, Trade Fairs and Exhibitions.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Cherunilam, F. (2013). *International Trade and Export Management*. Himalaya Publishing House. 2. Kotler, P., Keller, K. L., et al. (2017). *Marketing Management- A South Asian Perspective*. Pearson Education. 3. Madan, P., et al. (2015). *Marketing Management*. Global Academic Publishers & Distributors. 4. R, P., & Graham, C. J. (2008). *International Marketing*. McGraw-Hill Companies. 5. Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing Management*. MacMillan. 6. Rao, P. S. (2019). *International Business - Text and Cases*. Himalaya Publishing House. 7. Sherlekar, S. A., & Sherlekar, V. S. (2014). *Global Marketing Management*. Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Evaluate the strategies to enter the international m market. 2. Elaborate on the concepts of global branding, packaging and labeling 3. Explain the different intermediaries in international marketing. 4. Estimate the challenges in international marketing.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-307
Title of the Course: Project
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to analyse business and its environment. 2. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 3. To ensure learners get first hand exposure to societal and industrial issue. 4. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of Hours
Content:	**As per Project guidelines issued by Goa University from time to time**	**15**
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-322
Title of the Course: Tourism and Travel Management (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamentals of Tourism and Travel management 2. To develop an understanding of the principles and strategies in marketing and management of Tourism and Travel 3. To analyse emerging industry trends and technologies that are shaping the present and future of the Tourism & Travel Industry	
		No. of Hours
Content:	**Unit 1: Introduction to Tourism and Travel Management** Concept of Tourism, nature, importance & characteristics of Tourism. Structure and Components of Tourism and Travel Industry, Tourism industry, Types/Forms of Tourism, Tourism Product: Definition, Elements and components of Tourism product; Travel Motivators and Deterrents for tourism & travel. Sustainable Tourism.	**15**
	Unit 2: Tourism Marketing & Destination Management Concept, nature and principles of Tourism Marketing, Marketing Mix for tourism, Responsible and Sustainable Tourism Marketing, Destination Planning and Development, Destination Branding and Promotion, Developing Destination Competitiveness, Crisis management in destinations, Sustainable Destination Management.	**15**
	Unit 3: Components of Tourism and Travel Management Hospitality – concept, importance of hospitality in Tourism, customer service excellence, Managing Guest experiences, Transportation modes & infrastructure, Role of transportation in destination accessibility, Travel Agency-Concept, Role and Functions of a travel agent, Tour Operator – Concept, Role and Functions of Tour Operators, Difference between a travel agent and a tour operator.	**15**
	Unit 4: Trends in Tourism and Travel Role of Government organizations in promoting & regulating tourism, Role of technology in marketing and distribution of tourism, Innovation in tourism technology and its impact on travel & tourism, Globalization and its impact on tourism, future challenges and opportunities in tourism management, Emerging areas in Tourism – Experiential tourism, Space Tourism, Virtual	**15**

	Tourism, Digital Nomadism, Strategies for competitiveness in the evolving tourism landscape.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bhatia, K. (2010). *An Introduction to Travel and Tourism*, Sterling Publishers Private Limited. 2. Cooper, C., Fletcher, J., Gilbert, D., & Wanhill, S. (2008). *Tourism: Principles and Practice*, Pitman Publishing. 3. Davison, R. (2008). *Tourism*. Pitman Publishing. 4. Goeldner, C. R. &Brent Ritchie, J. R. (2011). *Tourism: Principles, Practices, Philosophies*, Wiley India, 5. Seth, P. N., & Bhat, S. S. (2010). *An Introduction to Travel and Tourism*, Sterling Publishers Private Limited. 6. Singh, T.V., (2012), *Tourism Management Dynamics: Trends, Management, and Tool*, Sage Publications Pvt. Ltd	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Be familiarized with the contemporary aspects of Tourism and Travel Management. 2. Demonstrate an understand of the concepts and components of Tourism and Travel Management 3. Analyze the trends and developments in Travel and Tourism Industry. 4. Gain a level of proficiency in understanding and implementing Travel and Tourism Operations & sustainable tourism practices.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-400
Title of the Course: Management Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint Learners with various fundamental concepts and aspects of Management accounting. 2. To impart knowledge of the various techniques of Management Accounting. 3. To Familiarize learners with various applications of techniques and tools of management Accounting. 4. To enable learners to apply, tools and techniques of MA to facilitate managerial decision making.	
		No. of Hours
Content:	**Unit 1: Introduction to Management Accounting** Introduction – Meaning and emergence of Management Accounting – Characteristics – Scope – Objectives – Need-Importance-Functions of Management Accounting – Relationship between Management and Financial Accounting Management Accounting conventions- Tools and Techniques of Management Accounting – Limitations of Management Accounting- Management information system – Role of Management Accountant, Installation of Management Accounting System- Emerging issues in Management Accounting - Relationship of Management Accounting with Branches of Accounting.	**15**
	Unit 2: Marginal Costing and its Application in Managerial Decision Making Definition, Assumptions and Uses, Marginal Costing Vs. Absorption Costing, CVP /BEP Analysis, Margin of Safety, Angle of Incidence. Managerial Decision-Making Areas –Profit Planning, Product Decision, Pricing Decisions, Market Decisions. Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets, Dropping of product line, Product mix decision- key factors and Export proposal	**15**

	Unit 3: Budget and Budgetary Control Meaning of Budget, Budgeting, Budgetary Control and its use as a management tool, Functions of Budgeting, Difference between Budgets and Forecasts, Stages in Budget Process, Classification of Budget, Various Types of Budgets- Zero Based Budgeting, Activity Based Budgeting, Performance Budgeting, Master Budget. Preparation of Functional Budgets - Sales Budget, Production Budget, Cost of Production Budget, Flexible Budget, Cash Budget. Capital Budgeting - Meaning of Capital Budget, Nature of Capital Expenditure, Objectives of Capital Budgeting, Factors Affecting Capital Budget, Classification of Capital Budgeting projects - Capital budgeting process, Capital budgeting techniques - Non-Discounting Techniques - Payback Period, Accounting Rate of Return, Discounted Method - Net Present Value, Profitability Index, Discounted Payback Period.	**15**
	Unit 4: Standard Costing and Variance Analysis Standard Costing; Introduction to Standard Costing, Cost Standards and their types, Standard Costing and Budgetary Control, Operation of Standard Costing System, Merits and Limitations of Standard Costing, Establishing Standard Costs, Standard costs v/s Estimated Cost, variance Analysis, Different types of Variances - Cost Variance - Material cost variances, Labour cost variances and Overheads variances Sales Variances, Interpretation, Presentation and Treatment of variances	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. B.M. Lall Nigam and I.C. Jain, (2000) *Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New Delhi 2. Bhabator Banerjee, (2021) *Cost Accounting –Theory and Practice*, PHI Pvt. Ltd, New Delhi. 3. Colin Dury (2018*) Cost and Management Accounting*, Thomson 4. Gupta S P (2022) *Management Accounting*, Sahitya Bhavan 5. H. V. Jhamb, H. V. Jhamb, (2011) *Fundamentals of Cost Accounting*, Ane Books Pvt Ltd, New Delhi 6. Horngren, Sundem, Stratton (2005) *Introduction to Management Accounting*, Prentice Hall 7. Jain S.P & Narang K.L. (2012) *Accounting theory and Management Accounting*, Kalyani Publishers 8. Jawahar Lal (2021) *Accounting Theory and Practice*, Himalaya Book Publisher 9. Jawahar Lal, (2009) *Cost Accounting*, Tata McGraw Hill New Delhi 10. M. N. Arora, (2021) *Cost Accounting – Principles and Practice*, Vikas Publishing House, New Delhi. 11. M.C. Shukla, T.S. Grewal and M P. Gupta, (2007) *Cost Accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi	

	12. Michael. L. Werner (2004) *Introduction to Management Accounting*, Prentice Hall 13. Reddy, T.S. & Hariprasad Reddy, Y. (2000) *Management Accounting*, Margham Publications, Chennai 14. S. N. Maheshwari & S.N. Mittal, (2020) *Cost Accounting, Theory and Problems*, Shri Mahabir Book Depot, New Delhi 15. S.P. Jain and K. L. Narang, (2012) *Cost Accounting, Principles and Methods*, Kalyani Publishers, Jalandhar 16. Sharma and Shashi K. Gupta, (2017) *Management Accounting*, Kalyani Publishers 17. Shashi K. Gupta & R.K. Sharma (2017) *Management Accounting Principles and Practice*, Kalyani Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts and functions of management accounting. 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Prepare various budgets for cost control. 4. Appraise cost control and cost reduction by using standard costing.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-401
Title of the Course: Organisational Behaviour
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the concept of organisational behavior and analyze complexities of human behavior in an organisation at individual, interpersonal, group and organisational level. 2. To impart knowledge for dealing with different levels of conflict and how to manage it effectively. 3. To understand how people behave under different conditions and why people behave as they do 4. To critically evaluate leadership styles and strategies	
		No. of Hours
Content:	**Unit 1: Organizational Behaviour** Introduction to organisational behaviour - Definition, Importance, Scope, Fundamental Concepts of OB, Different models of OB, Personality & Attitudes: Meaning of personality, attitude -Development of personality – Attributes of personality- to Organizational Behaviour Transactional Analysis – Ego states –Johari window	**15**
	Unit 2: Conflict Management and Stress Management a Conflict Management-– Concept, Definition. Traditional Vs Modern view of conflict – Types of conflict – Intrapersonal, Interpersonal, Organizational, Constructive and Destructive conflict, Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict –A Model of Conflict –Assertive Behaviour – Interpersonal Orientation – Facilitating Smooth Relations. Stress Management–Concept of stress, Definition, Causes, Managing stress, Stress as a motivator, Extreme Products of Stress Causes and Symptoms of Stress – Job-Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health –Stress Vulnerability –Approaches to Stress Management.	**15**

	Unit 3: Group Behaviour, Power and Organisational Politics Group Behaviour – Group Dynamics, Definition. Properties of Group, Types of Groups, Formal and Informal Groups, Comparison between Formal and Informal Organisation, Nature and Effect of Informal Group, Benefits of Informal Groups – Formation of Informal Leader, Identifying and Rewarding Informal Leaders, Key Roles of Informal Leader. Power and Organisational Politics –Meaning of Power, Dependency in Power Relationship Sources of Power, Legitimate, Reward, Coercive, Expert, Referent – Organisational Politics – Influence and Political Power.	**15**
	Unit 4: Counselling and Change Management Counselling – Meaning, Characteristics of Counselling, Managers Counselling role, Need for Counselling, Types of Counselling, Directive, Non-Directive, Participative, A Contingent view. Change Management –Nature of Change, Responses to Change, Cost and Benefits of Change, Resistance to Change, Nature and Effect, Reasons for Resistance, Types of Resistance, Possible Benefits of Resistance, Implementing Change, Transformational Leadership and Change, Elements of Transformational Leadership, Three-stage Model of change Process-Building Support for Change.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Aswathappa K. (2016) *Organisational Behaviour,* Himalaya Publishing House, New Delhi, 2. Barbara Senior & Stephen Swailes, *Organisational change*, 2010, Pearson India Education Services Pvt. Ltd New Delhi 3. Brett F, Luthans and yle W. Luthans (2020); *Organizational Behavior: An Evidence-Based Approach'*, Information Age Publishing, India (14th Edition) 4. Burton G & Thakur M (2002), '*Management Today Principles Practice,'* Tata McGraw Hill Public Company Ltd., New Delhi, 5. Chandan J (2005) '*Organisational Behaviour,'* Vikas Publishing House, NewDelhi, (3 rd Edition) 6. James A.F. Stoner, R. Edward Freedom, and Daniel R. Gilbert (2018)- '*Management*,' Prentice Hill Inc., NewJersey, (6th Edition) 7. Luthans F (2017) *Organizational Behavior: An Evidence-Based Approach'*, McGraw Hill Education, India, 8. Newstrom J (2017) *Organisational Behaviour*, Tata McGrawHill Publishing Company Limited, (12th Edition). 9. PS James, *Organisational Behaviour*(2015),Pearson India Education Services Pvt. Ltd New Delhi 10. Singh, A. K., & Singh, B. P. *Organisational Behavior*.: Excel Books Pvt. Ltd. New Delhi 11. Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.	

	12. Weihrich H and Koontz H (1992), *Management - A Global Perspective*, Tata McGraw- Hill Publishing Company Limited, (10th Edition.)
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the different models of organisations and individual behaviours 2. Understand how to overcome conflict and overcome stress. 3. Understand group dynamics at work place and to manage Power & Organisational Politics. 4. Develop skills of Counselling and acceptance of change at workplace

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-402
Title of the Course: Financial Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide fundamental knowledge about the company's finances and management. 2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth. 3. To understand the financial management techniques and apply the methods in financial decision-making.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Management** Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money- Discounted Time value- Compounded Time value- Effective rate of interest (Including Problems)	**10**
	Unit 2: Financing and Investment Decisions Cost Of Capital - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems). Leverages - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (theory). Capital Structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (including problems). Capital Budgeting - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). Risk Analysis in Capital Budgeting - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach - Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).	**20**

	Unit 3: Working Capital Management Working Capital-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. Cash Management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includespractical problems]. Receivables Management: Introduction - Costs associatedwith maintaining Receivables - Credit Policy Variables – Evaluation of Credit Policy [Includes practical problems]. Inventory Management: Purpose of Inventory - CostsAssociated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includes practical problems].	**20**
	Unit 4: Dividend Decisions Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Brealey and Meyers (2018). *Principles of Corporate Finance*; Tata McGraw Hill, New Delhi, 12th Edition. 2. Chandra, Prasanna (2019) *Financial Management*; Tata McGrawHill, New Delhi, 10th Edition. 3. Gitman, L.J (2017). *Principles of Managerial Finance*; AddisonWasley, 13th Edition. 4. Keown, Martin, Petty and Scott (Jr) 2009 *Financial Management; Principles and Applications*; Prentice Hallof India, New Delhi, 10th Edition. 5. Khan, M.Y & Jain, P.K. (2018) *Financial Management*; TataMcGraw Hill, New Delhi. 8th Edition. 6. Kishore Ravi, M (2020) *Financial Management*; Taxman, 8th Edition. 7. Pandey, I. M. (2021) *Financial Management*; Vikas PublishingHouse, New Delhi, 12th Edition. 8. Vanhorne, James C (2015) *Financial Management and Policy*; Prentice Hall of India, New Delhi, 13th Edition.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain expert knowledge of principles and concepts used infinance; 2. Understand the financing and investment decisions 3. Apply the concept of working capital management, cash management, receivable management in business 4. Learn to manage the short-term resources of a business firm. And understand the dividend decisions.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: COM-403
Title of the Course: Research Methodology
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research methodology in examining business research problems. 2. To acquaint learners with skills to apply measures of organising and describing the data. 3. To acquaint learners with skills to apply measures of analysing relations, prediction and hypothesis testing 4. To enable learners to prepare research report.	
		No. of Hours
Content:	**Unit 1: Introduction to Research Methodology** Research Methodology: Meaning, Overview of Research Process, Content Analysis, Meta Analysis, Bibliometric Analysis, Overview of types of data and methods of data collection; Questionnaire Designing, Sampling: Meaning, Techniques, Pilot Study	**10**
	Unit 2: Measures of Organising and Describing the Data, and Applications of Probability Measures used for organising the data: Tabulation, Graphical Analysis. Measures used for Describing the data: Measures of Central Tendency (Mathematical and Positional Averages), Measures of Dispersion (Absolute Measures and Relative Measures), Measures of Skewness, Measures of Kurtosis (Includes numerical problems). Application of Probability, Mathematical Expectation, and Probability distribution (Includes numerical problems).	**20**
	Unit 3: Measures of Analysing Relations, Prediction, and Hypothesis Testing Parametric versus Non-Parametric Tests, Measures of Analysing Relationships and Prediction - Correlation Analysis, Regression Analysis: Meaning, Application, Interpretation; T-test, F-test, Z-test, Chi-Square test: Meaning, Application, Interpretation (Includes numerical problems). Exploratory Factor Analysis, Confirmatory Factor Analysis: Meaning, Purpose, Output Interpretation; Introduction to Structural Equation Modelling, (Applications to Primary and Secondary Data)	**20**

	Unit 4: Research Report Writing and Ethics Report Writing: Significance, Steps, Types, Layout, Precautions in writing Research Reports, Report Formatting Guidelines, Referencing Styles, Use of softwares for Citation and Referencing. Research Misconducts: Plagiarism, Falsification, Fabrication, Consequences of Research Misconducts, Ways to avoid Research Misconducts.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research methodology in examining business research problems. 2. Apply measures of organising and describing the data. 3. Apply measures of analysing relations, prediction and hypothesis testing. 4. Prepare Research Report	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-411
Title of the Course: Total Quality Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide students with a comprehensive understanding of Total Quality Management 2. To enable students to understand different methods of TQM. 3. To acquaint the learners with the ISO 9000 and ISO 14000. 4. Create awareness about latest trends in TQM.	
		No. of Hours
Content:	**Unit 1: Introduction to Total Quality Management** Quality: Concept and importance of Quality, Dimensions of Product Quality, Dimensions of Service quality. Total Quality Management: Concept of TQM, Scope of TQM, Principles of TQM, Benefits of TQM, Elements of TQM, Stages in TQM implementation, Barriers to TQM implementation	**10**
	Unit 2: Methods of Total Quality Management i)Benchmarking: Meaning, Types and procedure. ii) Deming wheel: Concept and Steps. iii) Quality Circles: Meaning, Features and Process. iv) Six Sigma: Concept, Steps and core elements. v) Kaizen: Meaning and Process. vi) 5s: Meaning, Principles and Benefits.	**20**
	Unit 3: Building and Sustaining Total Quality Organization Self-Assessment: Process and Benefits, Self-Assessment and TQM, Self-Assessment for Total Quality. Quality Management System: Meaning and purpose. ISO 9000 – 2000: elements, Principles and Benefits of ISO 9000, Steps in implementation of ISO 9000, ISO 9000 Registration process, Environmental Management System (ISO 14000 series): Meaning, elements and Requirements.	**15**
	Unit 4: Latest Trends in Total Quality Management Employee Empowerment: Meaning and Role of empowerment in quality improvement. 360-degree performance appraisal, meaning, importance, components – self-evaluation, Managers evaluation, evaluation by subordinates and peer evaluation. - Reengineering: Meaning and Process. Five Dimensions of service quality. Quality Audit: Purpose & types of Quality Audit. New challenges faced by Quality Management.	**15**
Pedagogy:	Lectures, Demonstration, Lab Practicals, Case studies.	

Reference/ Readings:	1. Arasu S.B. & Paul P.J. (2007). *Total Quality Management* (second ed) Scitech Publications Pvt. Ltd. Hyderabad. 2. Bhat, S.K (2018). *Total Quality Management* (second edition) Himalaya Publishing House, Mumbai 3. Bhatt, K.D & Raj A. (2013) *Quality Management Systems, Concepts, Strategies and Requirements* (second edition). Kanishka Publishers, Distributors, New Delhi. 4. Charantimath, P.M. (2003). *Total Quality Management* (first edition) Pearson Education, New Delhi. 5. Evans, R.J. (2009). *Total Quality Management, Organization and strategy* (fourth edition). cengage Learning India Pvt. Ltd. New Delhi 6. Suganthi, L. & Samuel, A. A. (2004). *Total Quality Management*. Prentice Hall of India Pvt. Ltd. New Delhi. 7. Tripathi, D. (2010). *Quality Management* (first edition). Jaico Publishing House, Mumbai.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concept of Total Quality Management. 2. Elucidate different techniques of Total Quality Management. 3. Get familiarized with the ISO 9000 and ISO 14000 standards 4. Understand the latest trends in Total Quality Management

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-404
Title of the Course: Business Ethics and Corporate Social Responsibility
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the principles of business ethics and their application in various functional areas of management, such as HRM, marketing, and accounting. 2. To understand corporate governance and its significance in ensuring accountability and transparency within organizations. 3. To gain knowledge about various aspects of CSR. 4. Analyse the recent trends in CSR and their implications for businesses, with a focus on sustainable development goals and various other global initiative.	
		No. of Hours
Content:	**Unit 1: Introduction to Business Ethics** Meaning of Ethics, Scope of business ethics, Principles of business ethics, Need, Importance and Benefits for business Ethics. Moral vs Ethics. Issues in ethics, Dilemmas in business ethics. Code of Ethics, Ways of managing ethics. Management Ethics: Ethics in HRM, Marketing and Accounting. Ethics in relationship with suppliers and Competitors.	**15**
	Unit 2: Corporate Governance Meaning and Definition of Corporate Governance, Features of good Corporate Governance, Significance and Principles of Corporate Governance, Issues in Corporate Governance, Factors influencing Corporate Governance. Role, Responsibilities and Functions of Directors, Chairman, CEO towards Corporate Governance. Theories of Corporate Governance. Overview of Corporate Governance in India.	**15**
	Unit 3: Corporate Social Responsibility Introduction, Meaning of CSR, Definition, Significance of CSR, Factors influencing CSR (Organizational Factors, Environmental Factors), Argument for CSR, Argument against CSR, Models of CSR, CSR towards stakeholders (Owners, Employees, Shareholder, Customer, Consumer, Government, Supplier, Competitors, Environment, Society) Difficulties in enforcing CSR.	**15**

	Unit 4: Corporate Social Responsibility and Companies Act, 2013 CSR and Sustainable development, Recent Trends in CSR, Global Sullivan Principles, Caux Round Table, United Nations Global Compact, Global Corporate Network in India, Global Reporting Initiative, Social Accountability 8000, ISO 26000, Organisation for economic cooperation and development, Guidelines for multinational Enterprises, AA1000, Sustainable Development Goals.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. *Business Ethics and Corporate Governance, ICF.* 2. H.R. Machiraju (2010*). Corporate Governance*, Himalaya Publishing House, Fifth Edition. 3. J.P. Sharma (2011). *Corporate Governance, Business Ethics and CSR*, Ane Books Pvt. Ltd, New Delhi. 4. Jyotsna GB, RC Joshi (2020). *Business Ethics and Corporate Governance*, MC Graw Hill. 5. K. Aswathappa (2016). *Organisational Behaviour*, Himalaya Publishing House, Twelfth Revised Edition. 6. P. Subba Rao (2010). *Management Theory and Practice (Text and Cases)*, Himalaya Publishing House, First Edition.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concepts of business ethics and the significance of ethical behaviour in various aspects of business operations. 2. Understand the principles of good corporate governance and its importance in fostering trust and accountability within organizations. 3. Understand CSR, its importance and challenges in implementing CSR effectively. 4. Understand importance of corporate social responsibility (CSR) in promoting sustainable development and its alignment with various global initiatives.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-405
Title of the Course: Consumer Behaviour and Marketing Research
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of factors influencing Consumer behaviour. 2. To develop an understanding of consumer decision making process and models of consumer behaviour. 3. To develop knowledge about conduct of market research. 4. To provide an understanding of the importance of marketing research as a management decision-making tool.	
		No. of Hours
Content:	**Unit 1: Consumer Behaviour** Meaning, definition and features of consumer behaviour; Importance of consumer behaviour study; Factors influencing consumer behaviour – situational, economic, sociological and psychological factors; Applications of consumer behaviour – analysing market opportunities, selecting target market, marketing mix decision, use in social and non-profits marketing; Digital revolution and consumer behaviour.	**15**
	Unit 2: Consumer Decision Making Process Consumer decision making process; Models of consumer behaviour - Traditional behaviour models (Learning Model, Psychoanalytical Model, Sociological Model, Economic Model); Contemporary Models (Engel-Kollat-Blackwell Model, Black Box Model, Hawkins Stern Model, Howard Sheth Model, Nicosia Model).	**15**
	Unit 3: Marketing Research Meaning, definition, features and importance of marketing research; Process of marketing research – Opportunity/Problem identification, Approach to opportunity/problem, Research design, Fieldwork, Analysis of data, Preparation of report; Marketing Research Ethics - Marketing espionage and the art of competitive intelligence. Areas of consumer research.	**15**

	Unit 4: Areas of Marketing Research Areas of Marketing research - Consumer Research, Product Research, Market Research, Sales Research, Advertising Research, Distribution Research, Corporate Social Responsibility Research. Problem or Opportunity Identification, Research Questions, Objectives, Hypothesis development, Qualitative and Quantitative Research Techniques to be used in each of the above cases to be covered. Influence of Technology on consumer behaviour -various theories with special emphasis on UTAUT Model.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Kumar, S. R. (2017). *Consumer Behaviour: The Indian Context (Concepts and Cases).* Pearson India. 2. Malhotra, N. K., & Das , S. (2019). *Marketing Research.* Pearson Education. 3. Mothersbaugh, D. L., Hawkins, D. I., Kleiser, S. B., & Mookerji, A. (2022). *Consumer Behavior Building Marketing Strategy* (14 ed.).McGraw Hill. 4. Nair, S. R. (2015). *Consumer Behaviour & Marketing* (2 ed.). Himalaya Publishing House Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Evaluate the factors affecting consumer behaviour in detail. 2. Analyze the consumer decision-making process and use theoretical models for analysis of consumer behaviour. 3. Develop skills in defining and analysing marketing problems. 4. Translate a marketing problem into sequence of steps in the research process. 5. Develop marketing strategies based upon analysis of consumer behaviour.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-406
Title of the Course: Strategic Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To expose students to various perspectives and concepts in the field of Strategic Management. 2. To enable the students to understand the principles of strategy formulation, implementation and control in organizations. 3. To help develop strategic thinking and decision-making abilities of students, in relation to understanding the employability of various strategies in organizational situations. 4. To make the learners understand the application process of Strategic analysis.	
		No. of Hours
Content:	**Unit 1: Introduction** Strategic Management: Meaning, Scope, Significance, Advantages, Limitations. Strategic Management Process: Fred R. David's Model - Stages (i) Formulation (ii) Implementation (iii) Evaluation Strategic Decision Making: Concept, Approaches (Optimising, Satisficing). Strategy: Concept, Elements, Levels of Strategy: Corporate, SBU, Functional. Distinction between Strategic Management & Operational Management.	**15**
	Unit 2: Strategy Formulation Strategic Intent: Concept, Nature, Purpose. Vision: Meaning, Characteristics; Vision statement- Meaning. Mission: Meaning, Elements, Mission Statement: Meaning, Characteristics, Objectives: Meaning, Significance, Characteristics. Environmental Analysis: Relevance, Techniques. Internal Environment: Meaning- Factors. External Environment: Meaning- Factors.	**15**
	Unit 3: Models of Strategy Formulation & Analysis Michael E. Porter's Five Force Analysis, Mintzberg Theory, Kenichi Ohmae's Four Routes to Strategic Advantage, SWOC Analysis, Value Chain Analysis, Portfolio Analysis - BCG Analysis GE Nine Cell Matrix (Multi factor Portfolio Matrix).	**15**

	Unit 4: Strategy Implementation, Evaluation and Control Strategy Implementation- Meaning, Steps, Approaches, Matching Strategy with Structure (7-S Approach), Strategic Evaluation – Meaning, Nature, Criteria for evaluation (Rumelt's Criteria), Steps in Strategy Evaluation Process, Strategic Control – Meaning, Types of Control, Balanced Scorecard - Meaning, Perspectives (with diagram).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Cherunilam, Francis (2014). *Strategic Management.* Himalaya Publishing House Pvt. Ltd. 2. David, Fred, R. (2011). *Strategic Management*- Concept & Cases: A Competitive Advantage Approach. PHI Learning Pvt. Ltd. 3. Hoti, B.S. (2017). *Strategic Management: Text & Cases.* Wisdom Publications 4. Jauch, Lawrence R. & Glucose, William. (2009). *Business Policy & Strategic Management*. McGraw-Hill. 5. Pearce, John, A., Robinson, Richard, B. Mital Amita (2019) *Strategic Management*: Planning for Domestic & Global Competition; McGraw-Hill Education. 6. Pitt, Martyn. & Koufopoulos, Dimitrios (2012). *Essentials of Strategic Management*. Sage South Asia Edition. 7. Porter, Michael. (1995). *Competitive Advantage*, MacMillian. 8. Sudarsana Reddy, G. (2017). *Strategic Management.* Himalaya Publishing House Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Be familiarized with the contemporary business environment 2. Understand the concepts, components and levels of strategic management. 3. Grasp the competitive strategies employed in different types of Organizations. 4. Gain a level of proficiency in understanding and application of the process of strategic analysis.	

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-407
Title of the Course: Customer Relationship Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint students to the analytical and strategic aspects of CRM. 2. To acquaint the students with consumer behaviour and its significance 3. To enable students to understand E-CRM and its types and relevance 4. To help students to develop CRM Programs for organizations	
		No. of Hours
Content:	**Unit 1: CRM and Traditional Marketing** CRM – Concept, Meaning, overview of CRM process, benefits to customer and organization. CRM and traditional marketing, strategies of traditional marketing, Relationship Marketing - Relationship Value of customers- factors influencing relationship value., CRM - typical business touch points, CRM capabilities and customer life cycle.	**15**
	Unit 2: Consumer behaviour, creating Value and Loyalty Consumer behaviour- concept and meaning Customer Lifetime Value - Meaning and measurement concepts, Customer Equity - concepts. Customer Loyalty, Customer Profitability, Customer Pyramid-Concepts. The 4 A's framework and Customer Focus. Customer Complaints-nature of consumer action, types of complainers. Customer Service/Sales Profile-Customer Pyramid, Hourglass, Hexagon drawbacks of Customer Service/ Sales Profile.	**15**
	Unit 3: E-Customer Relationship Management E-CRM – concept, meaning and, scope, operational CRM (a) Sales Force Automation (SFA), (b) Customer Service and Support (CSS), (c) Enterprise Marketing Automation (EMA), (d) Integrated CRM. E-CRM Technology Dimensions-Utility. CRM software tools. Features and functionality of CRM software, selecting the right CRM software for business.	**15**
	Unit 4: Developing CRM Programmes Increasing the value of customer base - Strategies. Steps in attracting and retaining customers. Customer Retention - strategies and levels -financial, social, customization and structural bonds. Internal Marketing- concept, Future of CRM using AI.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Judith W. K. (2005). *Customer Relationship Management Getting it Right*. Pearson education 2. Karunakaran. (1999). *Marketing Management-Text and Cases in Indian Context.* Himalaya Publishing House. 3. Peeru, H. M., & Sagadevan, A. (2000*). Customer Relationship Management, A Step by Step Approach*. Vikas Publishing House. 4. Peter F. (2012). *Customer Centricity –Focus on right customer for strategic advantage*. Wharton Digital Press. 5. Philip, K., Keller; K., & Jha. (1995). *Marketing Management-A South Asian Perspective*. Pearson Education Delhi. 6. Zeithaml, V., & Bitner, M. Jo. (2005). *Services Marketing - Integrating Customer Focus Across the Firm*. McGraw Hill. Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the fundamentals of CRM. 2. Discover how to create customer value and build customer loyalty. 3. Identify the importance of E- CRM and technology to support CRM strategies. 4. Describe the development of CRM programmes and strategies to attract and retain customers.

Programme: Bachelor of Commerce (Business Management)
Course Code: COM-412
Title of the Course: Basic Econometrics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	COM-403 Research Methodology	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of econometrics in business research. 2. To enable learners to identify violations of Classical Linear Regression Models and suggest remedial measures 3. To acquaint the learners with skills to apply Times Series analysis to the problems in business and economy. 4. To acquaint the learners with skills to apply Panel Data analysis to the problems in business and economy.	
		No. of Hours
Content:	**Unit 1: Introduction to Econometrics** Econometrics: Meaning, Methodology, Types, Mathematical and Statistical Prerequisites; Statistical Versus Deterministic Relationships; Regression Versus Correlation Versus Causation; Nature and Sources of Data for Economic Analysis, Classical Linear Regression Model: Meaning, Assumptions underlying the method of Least Squares	**10**
	Unit 2: Violation of Classical Linear Regression Model Multicollinearity: Meaning, Practical Consequences, Detection, Remedial Measures; Heteroscedasticity: Meaning, Practical Consequences, Detection, Remedial Measures; Autocorrelation: Meaning, Practical Consequences, Detection, Remedial Measures	**15**
	Unit 3: Times Series Analysis Times Series Data: Meaning, Stochastic Processes, Tests of Stationarity, Transforming Non-Stationary Time Series, Univariate Time Series Analysis: Introduction, Estimation of AR, MA, ARMA, ARIMA processes, Forecasting, Diagnostic Checking; Bivariate and Multivariate Times Series Analysis: Regression – Estimation and Diagnostic Checking; Co-integation Tests, Vector Autoregression, ARCH and GARCH models: Introduction, Estimation and Diagnostic Checking	**20**
	Unit 4: Panel Data Analysis Panel Data: Meaning, Pooled OLS Regression, Fixed Effect Least-Squares Dummy Variable (LSDV) Model, Fixed Effect Within-Group Estimator, Random Effects Model, Properties of various estimators, Fixed Effect Versus Random Effects Models: Selection	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Greene, W. (2004). *Econometric Analysis*. Prentice Hall, New York. 2. Gujarati, D, N., Porter, D. C., & Gunasekar, S. (2017). *Basic Econometrics (5*th Ed). Mc Graw Hill Education, New Delhi. 3. Kerry, P. (2000). *An Introduction to Applied Econometric: Time Series Approach*. Palgrave Macmillan, New York. 4. Ramu, R. (2002). *Introductory Econometrics with Applications*. Thomson South Western, Singapore. 5. Wooldridge, J. (2012). *Introductory Econometrics: A Modern Approach* (5th Ed). Thomson South Western, Singapore.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of econometrics in solving business research problems. 2. Detect violations of Classical Linear Regression Models and suggest remedial measures. 3. Apply Time Series analysis to the problems in business and economy. 4. Apply Panel Data analysis to the problems in business and economy.

Name of the Programme: Bachelor of Commerce (Business Management)
Course Code: CBM-413
Title of the Course: AI and ML for Business Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with AI and ML applications for business organization. 2. To provide knowledge of processing data for implementing AI strategy in business organizations. 3. To equip learners with knowledge of supervised learning algorithms. 4. To equip learners with knowledge of unsupervised learning algorithms and usage of Natural Language Processing in business management.	
		No. of Hours
Content:	**Unit 1: Introduction to Artificial Intelligence (AI) and Machine Learning (ML)** Introduction to AI and ML, Role of AI in business, AI and ML technologies, Concepts and business applications of Supervised learning, Unsupervised learning, Ensemble techniques, Reinforcement learning, Deep learning, Recommendation system, AI as service, AI platforms, Cost benefit analysis of AI, Ethics of AI deployment, AI infrastructure for business.	**15**
	Unit 2: Preparing Organizational Data for AI Strategy Significance of data for business organizations, Types of data – Structured, Unstructured, Big Data and its characteristics, Data collection, Data pre-processing, Data cleansing, Data classification, Data transformation and feature engineering, Missing data, Data validation.	**15**
	Unit 3: Supervised Learning Algorithms Decision trees – CHAID, CART, Random Forest, Regression models – Multiple regression, Logistic regression, Support vector machines, Model evaluations. Applications of supervised learning algorithms in marketing, HR and financial analytics.	**15**
	Unit 4: Unsupervised Learning Algorithms and Natural Language Processing (NLP) Clustering algorithms – K- Means clustering, Hierarchical clustering, Artificial Neural Networks, NLP – Text mining and Sentiment analysis. Applications of unsupervised learning and NLP in marketing, HR and financial analytics.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Abbott, D. (2014). *Applied Predictive Analytics*, Wiley. 2. Akerkar, R. (2018). *Artificial Intelligence for Business*. Springer.	

	3. Borwnlee, J. (2020). *Data Preparation for Machine Learning*. Machine Learning Mastery. 4. Kang, M. and Choi, E. (2021). *Machine Learning: Concepts, Tools and Data Visualization*, World Scientific. 5. Kumar, U. (2017). *Business Analytics: The Science of data-Driven Decision Making.* Wiley. 6. Laursen, G. and Thorlund, J. (2010). *Business Analytics for Managers.* Wiley. 7. Mitchelle, T. (2017). *Machine Learning*, McGraw Hill. 8. Rao, P. (2013). *Business Analytics: An Application Focus*. PHI Learing, Delhi. 9. Unhelkar, B. and Gonsalves, T. (2021). *Artificial Intelligence for Business Optimization: Research and Applications*. CRC Press (Taylor and Francis). 10. Vajjala, S., Majumder, B., Gupta, A. and Surana, H. (2020). *Practical Natural Language Processing: A Comprehensive Guide to Building Real World NLP Systems*. O'Reilly.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the concepts, significance and applications of AI for business organizations. 2. Demonstrate ability to pre-process organizational data for implementing AI strategy. 3. Apply supervised and unsupervised learning algorithms in solving problems in functional areas of management. 4. Perform text mining and sentiment analysis using NLP algorithms.

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Four Year Bachelor of Commerce (Banking and Financial Services)
Program Structure and Syllabus

Semester III			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-200	Public Economics	4
	CBF-201	Principles and Practice of Banking	4
Minor (Any 1)	CBF-211	Introduction to Capital Market	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Fundamentals of Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
		Total Credits	**20**
Semester IV			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CBF-203	Law and Practice of Banking	4
	CBF-204	Principles and Practice of Insurance	4
	CBF-205	Financial Statement Analysis of Banks	2
Minor (Any 1)	COM-221	Accounting for Service Organisations (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
		Total Credits	**20**
Semester V			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-300	Indian Economy	4

	CBF-301	Bank Management	4
	CBF-302	Financial Services	4
	COM-303	Research Process	2
Minor	CBF-321	Marketing of Financial Services (VET)	4
Internship	COM-361	Internship	2
		Total Credits	**20**
Semester VI			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-304	International Economics	4
	CBF-305	Modern Banking Operations and Services	4
	CBF-306	Financial Risk Management	4
	CBF-307	Project	4
Minor	CBF-322	Digital Banking (VET)	4
		Total Credits	**20**
Semester VII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	COM-400	Management Accounting	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CBF-411	Fintech	4
		Total Credits	**20**
Semester VIII			
Course Type	**Course Code**	**Course Title**	**Credits**
Major	CBF-404	Credit Management in Banking	4
	CBF-405	Treasury and Forex Management	4
	COM-406	Financial Derivatives	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CBF-413	Co-operative Management and Accounting	4
		Total Credits	**20**
		Grand Total	**160**

Bachelor of Commerce Programme with Double Major

In case of Bachelor of Commerce with Double Major, the students need to opt for 60% of courses from one discipline (36 Credits) and 40% courses from another discipline (24 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Double Major, the students need to opt for 60% of courses from one discipline (52 Credits) and 40% courses from another discipline (40 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Double Major programmes.

The 60% and 40% courses to be offered from Banking and Financial Services in respective semesters are as follows:

A. Banking & Financial Services (60%)

Semester I		
Course Code	**Course Title**	**Credits**
NIL		
Semester II		
Course Code	**Course Title**	**Credits**
COM-112	Fundamentals of Banking	4
Semester III		
Course Code	**Course Title**	**Credits**
CBF-201	Principles and Practice of Banking	4
Semester IV		
Course Code	**Course Title**	**Credits**
COM-202	Fundamentals of Macroeconomics for Business	4
CBF-203	Law and Practice of Banking	4
CBF-205	Financial Statement Analysis of Banks	2
Semester V		
Course Code	**Course Title**	**Credits**
COM-300	Indian Economy	4
CBF-301	Bank Management	4
COM-303	Research Process	2
Semester VI		
Course Code	**Course Title**	**Credits**
CBF-305	Modern Banking Operations and Services	4
CBF-307	Project	4
Semester VII		
Course Code	**Course Title**	**Credits**
COM-401	Stock Market Operations	4
COM-403	Research Methodology	4

Semester VIII		
Course Code	**Course Title**	**Credits**
CBF-404	Credit Management in Banking	4
CBF-405	Treasury and Forex Management	4

B. Banking & Financial Services (40%)

Semester I		
Course Code	**Course Title**	**Credits**
NIL		
Semester II		
Course Code	**Course Title**	**Credits**
COM-112	Fundamentals of Banking	4
Semester III		
Course Code	**Course Title**	**Credits**
COM-200	Public Economics	4
Semester IV		
Course Code	**Course Title**	**Credits**
CBF-203	Law and Practice of Banking	4
Semester V		
Course Code	**Course Title**	**Credits**
CBF-301	Bank Management	4
Semester VI		
Course Code	**Course Title**	**Credits**
COM-304	International Economics	4
CBF-307	Financial Risk Management	4
Semester VII		
Course Code	**Course Title**	**Credits**
COM-401	Stock Market Operations	4
COM-402	Financial Management	4
Semester VIII		
Course Code	**Course Title**	**Credits**
CBF-404	Credit Management in Banking	4
COM-406	Financial Derivatives	4

Following Double Major combinations are permitted:

Bachelor of Commerce with Double Major (Three Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	36	24	36	24	36	24	36	24	36/24
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce (Honours) with Double Major (Four Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	52	40	52	40	52	40	52	40	52/40
1 Option	A			B					**CFA/CCA**
2 Option	A					B			**CFA/CBF**
3 Option	A							B	**CFA/CBM**
4 Option			A			B			**CCA/CBF**
5 Option			A					B	**CCA/CBM**
6 Option		B	A						**CCA/CFA**
7 Option					A			B	**CBF/CBM**
8 Option		B			A				**CBF/CFA**
9 Option				B	A				**CBF/CCA**
10 Option		B					A		**CBM/CFA**
11 Option				B			A		**CBM/CCA**
12 Option						B	A		**CBM/CBF**

Bachelor of Commerce Program with Interdisciplinary Subjects

In case of Bachelor of Commerce with Interdisciplinary Subjects, the students need to opt for Total 60 Credits of Major Courses which include 20 Credits from Subject A, 20 Credits from Subject B, and 20 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Interdisciplinary Subjects, the students need to opt for Total 92 Credits of Major Courses which include 32 Credits from Subject A, 28 Credits from Subject B, and 32 Credits from Subject C from the available disciplines under Commerce

(Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).
The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Bachelor of Commerce/ Bachelor of Commerce (Honours) with Interdisciplinary Subjects.

The list of the courses are as follows:

A. Banking and Financial Services (32 Credits)

	Course Code	Course Title	Credits
A1	COM-100	Financial Accounting	4
A2	CBF-201	Principles and Practice of Banking	4
A3	COM-202	Fundamentals of Macroeconomics for Business	4
A4	COM-300	Indian Economy	4
A5	CBF-307	Project	4
A6	COM-400	Management Accounting	4
A7	CBF-404	Credit Management in Banking	4
A8	CBF-405	Treasury and Forex Management	4

B. Banking and Financial Services (28 Credits)

	Course Code	Course Title	Credits
B1	COM-101	Elements of Cost	4
B2	CBF-203	Law and Practice of Banking	4
B3	CBF-205	Financial Statement Analysis of Banks	2
B4	COM-303	Research Process	2
B5	COM-304	International Economics	4
B6	CBF-305	Modern Banking Operations and Services	4
B7	COM-401	Stock Market Operations	4
B8	COM-406	Financial Derivatives	4

C. Banking and Financial Services (32 Credits)

	Course Code	Course Title	Credits
C1	COM-200	Public Economics	4
C2	CBF-204	Principles and Practice of Insurance	4
C3	CBF-301	Bank Management	4
C4	CBF-302	Financial Services	4
C5	CBF-306	Financial Risk Management	4
C6	COM-402	Financial Management	4
C7	COM-403	Research Methodology	4
C8	COM-407	Security Analysis and Portfolio Management	4

Following Interdisciplinary combinations are permitted:

Bachelor of Commerce with Interdisciplinary (Three Years)					
Disciplines	CFA	CCA	CBF	CBM	Interdisciplinary

Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	20	20	20	20	20	20	20	20	20	20	20	20	20/20/20
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Bachelor of Commerce (Honours) with Interdisciplinary (Four Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	32	28	32	32	28	32	32	28	32	32	28	32	32/28/32
1 Option	A				B				C				**CFA/CCA/CBF**
2 Option				A				B				C	**CCA/CBF/CBM**
3 Option			C				A				B		**CBF/CBM/CFA**
4 Option		B				C				A			**CBM/CFA/CCA**

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-200
Title of the Course: Public Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism.	
		No. of hours
Content:	**Unit 1: Introduction to Public Economics** Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.	**15**
	Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).	**15**
	Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.	**15**
	Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Bhatia, H. L. (2017). *Public finance* (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Datt, R., & Sundaram, K. P. M. (2024). *Indian economy*. (73rd ed) S. Chand and Co. New Delhi. 3. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 4. Finance Commission, India (Latest) *Report of the Finance Commissio*n 5. Government of India. (Latest). *Economic Survey of India*. 6. Gupta, J. R. (2014). *Public economics in India: Theory and Practice*. (2nd revised ed.) Atlantic Publishers. 7. Musgrave, R. A., & Musgrave, P. B. (2015). *Public finance in theory and practice* (16th Reprint ed.). Tata Mc-Graw Hill. 8. Tyagi, B. P. (2015). *Public Finance*, (56th ed.) Jai Prakash Nath & Co. Meerut, India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-201
Title of the Course: Principles and Practice of Banking
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To impart knowledge to the learners about Banker-Customer general and special relationships. 2. To equip learners with knowledge of opening accounts of various types of customers. 3. To familiarize learners with Cash management and remittance Services. 4. To acquaint learners with Customer Services and their Grievance redressal mechanisms.	
		No. of hours
Content:	**Unit 1: Banker-Customer Relationship and Banker's Special Relationship** Banker-Customer Relationship: Creditor-Debtor, Creditor–Debtor, Agent-Principal, Trustee-Beneficiary, Bailee-Bailor, Lessor- Lessee, Hypothecatee-Hypothecator, Mortgagee - Mortgager, Assignor-Assignee, Pledgee – Pledger, Indemnifier - Indemnified. Banker's Special Relationship: Mandate – Definition, Power of Attorney (POA) – Definition, Banker's Lien, Right of Set-off, Right of Appropriation	**15**
	Unit 2: Opening Accounts of Various Types of Customers and Foreign Exchange Remittance Facilities Types of Customers: Individuals – Minors, Blind Person, Non-Resident Indians, Insolvents, Drunkards, Lunatics, Pardanasheen Lady. – Procedure and Documentations for Opening an Account, Mode of Operation. Non-Individuals – Hindu Undivided Family, Trusts, Joint Stock Companies, Co-operative Societies and Co-operative Banks, Partnership Firms, Registered Societies, Clubs, Associations, Unincorporated Associations, Sole Proprietorship Firms. – Procedure and Documentation for Opening an Account, Mode of Operation. Foreign Exchange Remittance Facilities for Individuals: Evolution of FEMA, Definitions, Bringing in and Taking out Foreign Exchange, Inward Remittances, Outward Remittances, Indo-Nepal Remittance Scheme. Different types of NRI accounts Operational Aspects of NRI Business Permitted Accounts in India for NRIs and PIOs, Accounts in India of Foreign Nationals Visiting	**15**

	India, Special Non-Resident Rupee Account – SNRR Account, Remittance of Assets Held by NRIs/ PIOs.	
	Unit 3: Cash Management Services and Ancillary Services Cash Management Services: Developments in CMS, Importance of Cash Management System, Types of Cash Management Services, Challenges and Issues Payment and Collection of Cheques and Other Negotiable Instruments Negotiable Instruments Act. Remittances: Introduction, Demand Drafts, Banker's Cheques, Mail Transfer, Telegraphic Transfer, National Electronic Funds Transfer System, Real Time Gross Settlement System, Electronic Benefit Transfer Scheme, Services and Ancillary Services: Mobile Banking, Electronic/Digital Payments, Safe Deposit Lockers, Portfolio Management Services, Merchant Banking, Government Business, Levying of Service Charges. Financial Inclusion & Financial Literacy Financial Inclusion by Extension of Banking Services, Use of Mobiles/Tablets in Financial Inclusion Drive, Financial Literacy, Rural Self Employment Training Institutes (RSETI)	**15**
	Unit 4: Customer Services and Grievance Redressal Customer Service in Banks: Policy for General Management of the Branches, ATM Operations, Security Issues and Risk Mitigation Measures, Service at the Counters, Information to the Customers, Special Arrangements at Branches, and Other Provisions. Duties & Rights of a Banker and Customer Rights**:** Duty of Secrecy & Confidentiality, Duty of Reasonable Care, Garnishee or Attachment Order, Bank's Rights, Customer Awareness, Banking Codes and Standards Board of India, Obligations on the Customer Grievance Redressal: Ombudsman Scheme 2021.The Consumer Protection Act, 2019 and The Right to Information Act, 2005.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Adda247 Publications, (2021). *Principles and Practice of Banking.* Delhi: Adda247 Publications 2. Devendra Kumar Singh, (2021). *Right to Information Act, 2005 in Simple Words* New Delhi: Notion Press. 3. Gopinath, M.N, (2016). *Banking Principles and Operations, Snowwhite.* 4. Indian Institute of Banking & Finance, (2015). *Know Your Banking-1 Basics of Banking*. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, 2010. Customer Service and Banking Codes and Standards. Mumbai: Taxmann publications (p.) Ltd. 6. Indian Institute of Banking & Finance, 2015. Know your Banking-1 Basics of Banking. Mumbai: Taxmann Publications (p.) Ltd. 7. Indian Institute of Banking & Finance. (2010). *Customer Service &*	

	Banking Codes and Standards. Mumbai, Taxman Publication. 8. Indian Institute of Banking and Finance, (2019). *Prevention of Cyber Crimes and Fraud Management.* Mumbai, Macmillan Education. 9. Indian Institute of Banking and Finance, (2023). *Principles and Practices of Banking,* (5th Ed.) Mumbai Macmillan Education. 10. Taxman's Editorial Board., (2024). *Consumer Protection Law and Practice.* Mumbai: Taxman
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the general and special relationships between bankers and customers. 2. Summarize the procedure for opening accounts of different types of customers. 3. Understand cash management and remittance services. 4. Elaborate on customer services and their grievance redressal mechanisms.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-211
Title of the Course: Introduction to Capital Market
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an overview of the Indian Securities Market. 2. To acquaint the learners on the primary market structure. 3. To familiarize learners on the trading and settlement mechanism followed in the secondary market. 4. To provide learners with an understanding of the global securities market.	
		No. of hours
Content:	**Unit 1: Introduction to Indian Securities Markets** Meaning of securities, role of securities markets, structure of securities markets and market segments, Capital market instruments, Capital market participants and intermediaries, Role of SEBI in Indian capital markets, Reforms/Recent developments in Indian Capital Markets, Investor protection in the securities market	**15**
	Unit 2: Primary Markets Functions of primary market, Categories of issuers in primary markets, Types of investors in the primary markets, Types of public issues – IPO, FPO, private placement and offer for sale, Red Herring Prospectus, Public issue process and Book-Building, Allotment of shares. Merchant bankers- functions of Merchant Bankers, Recent trends in primary market, SEBI measures in the primary market	**15**
	Unit 3: Secondary Markets Functions of secondary markets, Market structure, participants in secondary markets, Listing – Process and advantages, requirements for listing, delisting, Stock market indices (BSE Sensex, NSE Nifty, sectoral indices) – Composition and Computation, Trading and settlement mechanism in Indian stock exchanges – BSE, NSE; role of Clearing House, internet trading, online trading platforms, Risk management systems for secondary markets and grievance redressal mechanism for investors in secondary markets.	**15**

	Unit 4: Global Securities Market Foreign Stock Exchanges: NYSE – Players on NYSE trading floor, NASDAQ - Structure, World's major stock markets: Euronext – Players on Euronext trading floor, European Stock Markets - London Stock Exchange, Paris Stock Exchange, Frankfurt stock exchange, Asian Stock Markets- Hong Kong Stock exchange, Taiwan stock exchange, Japanese capital markets, Shanghai stock exchange, Singapore stock.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, S. (2000). *A Guide to Indian Capital Market* (1st ed.). Bharat Publishers. 2. Avadhani, V. A. (2017). *Investment and Securities Market in India* (10th ed.). Himalaya Publishing House. 3. Chandra, P. (2017*). Investment Analysis and Portfolio Management* (5th ed.). McGraw Hill India. 4. Chandra, P. (2021). *Investment Analysis* (6th ed.). Tata McGraw Hill. 5. Fischer, D. E., & Jordan, R. J. (2018). *Security Analysis and Portfolio Management* (7th ed.). Pearson Education India. 6. NSE (2022) *Capital Market (Dealers) Module*, Workbook from NSE Financial Markets: A Beginners' Module. 7. Pandian, P. (2012). *Security Analysis and Portfolio Management* (2nd ed.). Vikas Publishing House Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the overview of the Indian capital market. 2. Discuss the structure of the primary market. 3. Describe the trading and settlement mechanism in the secondary market. 4. Explore the global securities markets.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-212
Title of the Course: Business Law
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with general legal principles to enter into agreements 2. To familiarise learners with the legalities involved in sale of goods 3. To impart knowledge regarding resolution of disputes without approaching court 4. To impart knowledge regarding validity and enforceability of Negotiable Instruments	
		No. of hours
Content:	**Unit 1: Indian Contract Act,1872** Offer and acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects, Void agreements, Discharge of a contract , Contingent contracts , Quasi – contracts, Contract of Indemnity , Guarantee, Contract of Bailment and Pledge – meaning, rights and duties of Bailor , Bailee, Contract of Agency , Modes of creation of Agency, Drafting of Agreement of Leave and Licence of a flat, Drafting of Notice of Breach of Contract, Drafting of Indemnity Bond , Drafting of Agreement of Bailment	**15**
	Unit 2: The Sale of Goods Act, 1930 Contract of Sale, Agreement to sell, Difference between Contract of Sale and Agreement to Sell, Conditions and warranties, Transfer of ownership in goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller – meaning, rights of an unpaid seller, Drafting of Sale of Goods Agreement, Drafting of Notice of Delivery of Defective Goods	**15**
	Unit 3: Arbitration and Conciliation Act, 1996 Meaning of Arbitration, Arbitration agreement, Conduct of Arbitral Proceedings, Making of arbitral award, Termination of Arbitral Proceedings, Meaning of Conciliation, Procedure for Commencement of Conciliation Proceedings, Appointment of Conciliator, Conciliation Procedure, Termination of conciliation proceedings, Drafting of Arbitration Agreement, Drafting of Conciliation Agreement	**15**

	Unit 4: Negotiable Instruments Act 1881 Characteristics and different types of Negotiable Instruments including Promissory Note, Bill of Exchange, Cheque, Cheque in the electronic form, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation and different types of Endorsements, Crossing of a Cheque, Bouncing of a Cheque, Drafting of notice in case of Bouncing of a Cheque	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Aggarwal, Rohini, (2022) *Taxmann's Mercantile & Commercial Laws*, Taxmann Publications Private Limited 2. Bulchandani, K.R. (2017) *Business Law for Management* (8th ed), Himalaya Publishing House 3. Kapoor N.D, Abbi Rajni, Bhushan Bharat, (2019) *Elements of Mercantile Law*, Sultan Chand & Sons (P) Ltd. 4. Kucchal, M. C., &Kucchal, V. (2012). *Business Law* (6th ed.). Vikas Publishing House. 5. Pillai R.S.N.V. Bagavathi (2007) *Business Law* (4th ed). S Chand & Company 6. Rab Ajar, (2022). *Drafting Contracts: Basic Principles* (1st ed), Eastern Book Company 7. Raychaudhari Priyanka, (2021) *Business Law: Complete Understanding of Commercial Law*, Corporate law, Industrial Law, (1st ed). Notion Press 8. Saharay Madhusudan, (2017) *Textbook on Arbitration & Conciliation with Alternative Dispute Resolution* (4th ed), Universal Law Publishing 9. Sheth Tejpal (2017) *Business Law* (3rd ed). Pearson Education 10. Singh Avtar, (2017). *Law of Arbitration & Conciliation*, Eastern Book Company 11. Singh Avtar. (2023). *Business Law* (12th ed). Eastern Book Company 12. Singhania Ravi (2020), *Drafting of Contracts-Templates with Drafting Notes*, (2nd ed) Bloomsbury Publisher. 13. Tulsian, P.C, (2017) *Business Law* (3rd ed). McGraw Hill Education	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the terminology and validity of agreements 2. Describe the rights and duties of buyers and sellers 3. Analyse the process of Arbitration and Conciliation 4. Apply the rights and liabilities of holders of negotiable instruments	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-213
Title of the Course: Business Statistics I
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 2. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 3. Apply technology to statistical analysis and problem solving 4. Provide business analysts a toolkit of descriptive and inferential analysis.	
		No of. hours
Content:	**Unit 1: Introduction and Data Organization** Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams- Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.	**15**
	Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.	**10**
	Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's and Bowley's coefficient of Skewness. Kurtosis (definition, meaning and interpretation).	**15**

	Unit 4: Correlation and Regression Analysis Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation. Regression: Lines of regression and regression coefficients. Relation between Correlation and regression coefficient, Multiple Regression. Analysis of Time Series: Time series, Models of time series, Measurement of trend- Moving averages, Least Square Method (linear and non-linear)	**20**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Carry out a basic data analysis using descriptive statistics and appropriate statistical graphics. 2. Understand the concept of sampling distributions and identify appropriate way of collecting samples based on population 3. Construct a reliable questionnaire based on objectives of a research study 4. Measure and establish association between business variables using correlation analysis and regression analysis for business decision making and forecasting.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-231
Title of the Course: Fundamentals of Event Management
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing.	
		No. of Hours
Content:	**Unit 1: Event Management and Planning** Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws. Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol.	**15**
	Unit 2: Event Production Planning event resources. Event itinerary. Event planning tools and emerging technology. Event production concepts and requirements (technical and non-technical). Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management- Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.	**15**
	Unit 3: Event Marketing and Financing Event marketing mix-7 P's. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event financing and control.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. Allen, J. (2009). *Event Planning* (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). *Events Management* (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). *Event Management: A Professional and Developmental Approach*. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). *Event Marketing and Management*. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). *Successful Event Management: A Practical Handbook*. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). *Event Management for Tourism, Cultural, Business, and Sporting Events*. New Delhi: Pearson Education, Inc.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain basic concepts of management, planning, production, 2. marketing and financing of events. 3. Make use of appropriate tools to design, plan and execute events. 4. Identify key elements of event budget and event financing for varied types of events 5. Develop skills for planning and managing entrepreneurial ventures

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-232
Title of the Course: Fundamentals of Digital Marketing
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing.	
		No. of hours
Content:	**Unit 1: Introduction to Digital Marketing** Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	**15**
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	**15**
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V. (2015). *Digital Marketing* (First ed.). Oxford University Press. 2. Cecilia, F. (2019). *Introduction to Digital Marketing* (First ed.). BPB Publications. 3. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital Marketing* (Eighth ed.).	

	Pearson Education Limited. 4. Deiss, R., & Henneberry, R. (2020). *Digital Marketing for Dummies* (Second ed.). Wiley India. 5. Dodson, I. (2019). *Art of Digital Marketing* (First ed.). Wiley India. 6. Gupta, S. (2022). *Digital Marketing* (Third ed.). McGraw Hill. 7. Kamat, N., & Kamat, C. N. (2017). *Digital Marketing* (First ed.). Himalaya Publishing House. 8. Krishna, V. V. (2023). *Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing* (First ed.). Notion Press. 9. Kumar, S., & Kaur, S. (2023). *Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.* (First ed.). Taxmann Publications. 10. *Quick Win Digital Marketing* (First ed.). (2009). Oak Tree Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design 3. Identify various elements of Digital Campaigning 4. Evaluate various platforms for social media marketing.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-233
Title of the Course: Business Ethics and Governance
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with concepts of business ethics and governance 2. To impart knowledge of ethical issues in different areas of business 3. To familiarize learners with Corporate Governance 4. To familiarize learners about ethics involved in global scenario	
		No. of hours
Content:	**Unit 1: Introduction to Business Ethics** Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.	**15**
	Unit 2: Ethical Issues in functional areas of Business Ethical issues in Marketing- understanding positive and negative roles in marketing, Exploring exploitative role of advertising. Ethical issues in human resources-examining HR related ethical issues, discrimination in workplace: its causes and Remedies, Ensuring safety and health in the workplace, ethical considerations in performance appraisal. Ethical issues in finance-Maintenance of proper books of accounts-promoting transparency and accountability-understanding ethical responsibility in financial decision making	**15**
	Unit 3: Business Ethics in Global Economy Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams: Corruption- Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Achrekar, D. (2009). *Corporate Governance (with Case Studies)*. Surendra Publications, New Delhi. 2. Bhatia, S. K. (2002). *Business Ethics and Managerial Values*. Deep & Deep Publications Pvt. Ltd.	

	3. Darryl, R. (2006). *Corporate Governance, Economic Reforms & Development*. Oxford. 4. Fernando, A. C. (2021). *Business Ethics and Corporate Governance* (3rd edition) Pearson Publication. 5. Machiraju, H. R. (2004). *Corporate Governance*. Himalaya Publication House. 6. Mathur, U. C. (2005). *Corporate Governance & Business Ethics*. McMillan. 7. Murthy, C. S. V. (2010). *Business Ethics: Text & Cases*. Himalaya Publication. 8. Murthy, C. S. V. (Reprint 2013). *Business Ethics and Corporate Governance*. Himalaya Publication. 9. Pogge, T., & Horton, K. (2008). *Global Ethics: Seminal Essays*. St. Paul, MN: Paragon House Publishers. 10. Tripathi, A. N. (2019). *Human Values*. (3rd edition) New Age International. 11. Velasquez, M. (2006). *Business Ethics: Concepts and Cases* (6th ed.). Prentice Hall.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define and differentiate between different aspects related to business ethics & governance 2. Discuss the ethics involved in the global economy. 3. Analyse the ethical issues involved in different functional areas of business. 4. Apply the learnt knowledge when-ever required

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-234
Title of the Course: Personal Investment and Tax Planning
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic aspects of personal investment planning. 2. To familiarize learners with basics of taxation. 3. To impart knowledge and develop skills for effective personal tax planning.	
		No. of hours
Content:	**Unit 1: Introduction to Personal Investment Planning** Introduction to investment, importance of investment planning, risk and return on investment, savings v/s investments, power of compounding, inflation effect on investment. setting financial goals, steps to achieve financial goals, investment process, investment vehicles, investment strategies.	**15**
	Unit 2: Basics of Taxation Meaning of tax, types of taxes, concepts of Person, Previous Year, Assessment Year, Assessee, Assessment, Income, Gross Total Income, Permanent Account Number (PAN), Residential status, scope of income, heads of income, effect of taxes on investment. Deductions under Chapter VI-A - 80C, 80CCC, 80CCD, 80D, 80TTA, 80TTB, Computation of total income of individuals, tax rates, old & new tax regime, tax liability, tax calculation, types of Income Tax Returns for Individuals.	**20**
	Unit 3: Personal Tax Planning Introduction and meaning of tax planning, objectives of tax planning, factors on which tax planning is done, tax saving schemes, tax evasion, tax avoidance, difference between tax planning, tax evasion and tax avoidance, apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.	**10**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal O.P. (2014), *Security Analysis & Investment Managements*, Himalaya Publishing House, Delhi. 2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi. 3. Bhalla V.K., (2018), Fundamentals of Investment Management, Sultan Chand, New Delhi. 4. Devi. K., *Tax Planning Management*, Bookscape 5. Dubey B.S., *Tax Planning*, Bookscape	

	6. Gaur V.P., & Narang. D.B., *Income Tax Law Practice*, Kalyani Publications. 7. Hariharan. N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd. 8. Lakhotia R.N. & Lakhotia S, *A Guide to Tax Planning*, Diamond Pocket Books Pvt Ltd, New Delhi. 9. Malik S., *Plan your investments*, Taxmann Publications, New Delhi. 10. Manoharan T.N., *Direct Tax Laws*, Snow White Publications, 11. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra 12. Pagare D., *Income Tax Law & Practice*, Sultan Chand Sons, New Delhi 13. Palat R, *Tax Planning for Salaried Employees*, Jaico Publishing House, Mumbai. 14. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan 15. Rajaratnam S, *Tax Planning*, Bharat Law Publication 16. Singhania V.K. *Students' guide to Income Tax*, Taxmann Publications 17. Singhania V.K., & Singahania K., *Direct Taxes Law & Practice*, Taxmann Publications. 18. Singhania, Vinod K., *Monica Singhania, Student's Guide to Income Tax*, University edition, Taxmann Publications Pvt. Ltd, New Delhi. Note: Latest Editions relevant to the Assessment year.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by 5. Portuguese Civil Code u/s 5A.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-235
Title of the Course: Intellectual Property Rights
Number of Credits: 03
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the basic concepts of Intellectual Property Rights. 2. To acquaint the learners with innovative Intellectual Property Rights 3. To familiarise learners with the process of obtaining Intellectual Property rights 4. To impart knowledge of legal protection of Intellectual Property Rights	
		No. of hours
Content:	**Unit 1: Overview of Intellectual Property Rights** Introduction, Nature and the need for Intellectual Property Rights, Different types of Intellectual Property Rights including meaning of Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design, Genetic Resources, Traditional Knowledge and Trade Secret	**15**
	Unit 2: Law of Patents and Industrial Designs (The Patent Act,1970 and The Designs Act, 2000) Patentable Invention, Non- Patentable Inventions, Registration of Patent, Product Patents for Medicine and Drug, Rights and obligations of Patentee, Compulsory Licensing, Infringement of Patent and reliefs, Registration of Design, Rights of Design Holder, Piracy of registered Design and reliefs, Different kinds of innovative Patents and Designs that are in vogue	**15**
	Unit 3: Law of Copyright and Trade Marks (The Copyright Act, 1957 and The Trade Marks Act, 1999) Deceptively Similar Mark, Collective Mark, False Trade Description, Passing Off, Registration of Trademark, Infringement of Trademark and reliefs, Subject matter and Term of Copyright, Author and ownership of Copyright, Rights of Broadcasting Organizations and Performers Rights, Infringement of Copyright and reliefs, Different kinds of Innovative Trademarks and Copyright that are in vogue	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V.K. (2017). *Law relating to Intellectual Property Rights*. Lexis Nexis. 2. Narayanan, P. (2015). *Intellectual Property Law*, 11th ed. Anderson Printing House Private Ltd. 3. Puri Singh, Rachna. (2013). *Practical Approach to Intellectual Property*	

	Rights. International Publishing House Pvt Ltd. 4. Wadhera, B.L. (2017). *Law relating to Intellectual Property*, 5th ed. Universal Law Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the origin and meaning of different Intellectual Property Rights 2. Explain different kinds of innovative Intellectual Property Rights. 3. Apply the procedure to register Patents and Designs, and remedies available in case of its violation 4. Apply the procedure to register Copyrights and Trade Marks, and remedies available in case of its violation

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-241
Title of the Course: Accounting Software Application
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 2. To familiarize learners with accounting software packages. 3. To enable learners to know the purpose and scope of Accounting Software Packages in business. 4. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios.	
		No. of Hours
Content:	**Unit 1: Introduction to Accounting Software Application** Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.	**15**
	Unit 2: Preparations of Financial Statements Reports (Lab Practicals) A. Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. B. Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. C. Financial Statements Reports -Cash / Bank Books-Journal Book -Ledger Books i) Trial Balance: -Generate and interpret a trial balance. -Identify errors in the trial balance. ii) Profit and Loss Account: -Understand the structure of the profit and loss account. -Generate and analyze profit and loss reports. iii) Balance Sheet: -Learn to create a balance sheet. -Interpret and analyze balance sheet components -Data Maintenance- backup and restore data of company.	**30**

	Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical) Understanding GST, Configuring GST in Accounting Software Package -- Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education. 2. Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd. 3. Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media. 4. Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press. 5. Nadhani, A. K., & Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications. 6. Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to Financial Accounting. Vikas Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts of accounting and inventory management in accounting software package. 2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package 3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package. 4. Apply knowledge of accounting software packages in Real-world Scenarios.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-242
Title of the Course: Business Data Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an understanding of applications of Data Analytics to solve Business problems 2. To provide an understanding of Basic concepts in Statistics. 3. To provide an understanding of importance of Data mining and Data Visualization in Business 4. To provide skills and knowledge in Basic and Advanced Business Data Analytics.	
		No. of hours
Content:	**Unit 1: Data Analytics in Business** Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization	**5**
	Unit 2: Basic Statistical concepts Population, sample, variable, data measurement levels-nominal, ordinal, interval, ratio, Measures of central tendency-mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation	**8**
	Unit 3: Visualizing data Data visualization, Importance and Types of Charts.	**2**
	Practicals **Lab 1: Introduction to Spreadsheets** Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula -Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks	**16**

	- Summing through the sheets - Getting external data files into Excel - Macros - creation, editing and deletion of macros	
	Lab 2: Searching and Combining Data with Power Query Getting started with Power Query Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL	**8**
	Lab 3: Performing computations and aggregations using Excel Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting	**18**
	Lab 4: Working with pivot tables and charts Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart Formatting data in table- Using Pivot Tables - Using Slicer Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins – Interactive dashboard with Pivot tables	**12**
	Lab 5: Using Analysis Toolpak Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression	**6**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Joseph Schmuller(2020), *Statistical Analysis with Excel for dummies*(Fourth ed.), Wiley India Pvt. Ltd. 2. Ken Black (2012), *Applied Business Statistics* (Seventh ed.), Wiley India Edition 3. Manisha Nigam (2023), *Data Analysis with Excel*, BPB Publications, India 4. Michael Alexander (2023), *Microsoft Excel Power Pivot and Power Query for dummies*, Wiley India Pvt. Ltd. 5. S.K. Shinde, U. Chandrashekar (2016), *Data mining and Business Intelligence*, Dreamtech Press, India	

	6. Winston Wayne L. (2012), *Microfoft Excel 2019 Data Analysis and Business Modeling* (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the concepts of data analytics and its applications in business. 2. Understand the significance of Data Analytics, Data mining and Data Visualization in Business. 3. Solve problems on Basic concepts in Statistics 4. Apply the Basic and Advanced Data Analytics tools using relevant Application Software to analyse and solve business problems.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-243
Title of the Course: Personal Financial Planning
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 2. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 3. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 4. To familiarize learners with practical knowledge of Personal Financial Planning.	
		No. of hours
Content:	**Unit 1: Basics of Personal Financial Planning and Time Value of Money** Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation.	**15 (5T+10P)**
	Unit 2: Investment Risks, Return, Vehicles and Strategies Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus. Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles.	**30 (5T+25P)**

	Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage- Meaning of Loan, Types of Loan. Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options	
	Unit 3: Insurance, Retirement, Taxation and Estate Planning Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products. Taxation Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation. Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning	**30 (5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Amar Pandit., (2012). *The only Financial Planning Book that You Will Ever Need.* Mumbai: Network 18 Publications. 2. Arthur J, Keown., (2018). *Personal Finance: Turning Money into Wealth.* New York: Pearson 3. Gitman Joehnk Billingsley. (2014). *Personal Financial Planning (13th* Ed.) Cengage 4. Indian Institute of Banking & Finance, (2007). *Home Loan Counselling*. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). *Accounting & Finance for Banking*. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). *Introduction to Financial Planning.* Mumbai: Taxman 7. Jeff Madura, (2020). *Personal Finance* (7th Ed) Pearson 8. Jyotsna Sethi & Nishwan Bhatia, (2015). *Elements of Banking and Insurance*. 2nd Ed. Delhi: Phi Learning Private Limited. 9. Madhu Sinha (2017)., *Financial Planning a Ready Reckoner* (2nd Ed.). New York: MC Graw Hill Education	

	10. Vanita Tripathi., (2023) *Fundamental of Investments.* (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd. 11. Vivek, & Asthana, P. (2015). *Financial Risk Management*. Mumbai: (2nd Ed). Himalaya Publishing House.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-244
Title of the Course: Introduction to Auditing
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit.	
		No. of hours
Content:	**Unit 1: Introduction** Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	**15 (5T+10P)**
	Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts	**30 (5T+25P)**
	Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report	**30 (5T+25P)**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Gupta, K. (2004). *Contemporary Auditing.* Tata McGraw-Hill. 2. Jha, A. (2013). *Students Guide to Auditing & Assurance*. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. PHI Learning. 4. Pagare (2004) D. *Principles & Practice of Auditing.* Sultan Chand and Sons. 5. Saxena, R.G. (2022). *Principles and Practice of Auditing*. Himalaya Publishers.	

	6. Sharma, S.D. (2006). *Auditing Principles and Practice*. Taxmann's Publications Pvt. Ltd. 7. Sharma, T.R. (2015). *Auditing Principles & Problems*. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). *Auditing.* Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). *A Handbook of Practical Auditing*. S. Chand & Co.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-245
Title of the Course: Business Database Management and Analysis
Number of Credits: 03(1T + 2P)
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with principles of database management system. 2. To impart knowledge of database planning and skills in database design. 3. To develop skills in learners in data retrieval and analysis using SQL 4. To equip learners with knowledge and skills of database administration and security.	
		No. of hours
Content:	**Unit 1: Introduction to Database Management System** Data as organizational asset, Data versus Information, Meaning of database and database management system, Purpose of database system, Benefits and challenges of database system, Elements of database system, Database users, Business applications of database system, Database administration system, Security threats to database.	**15**
	Unit 2: Database Planning and Design (Practical) Need for planning database, Database system master plan, Organizational goals, organizational structure, and entities and implications on database, Database development process, Database structure, Conceptual database design, ER diagrams, Types of databases, Logical database design with relationships, RDBMS, Normalization.	**30**
	Unit 3: Data Retrieval and Database Security (Practical) SQL basics, Inserting, deleting and updating data, Query with SQL, Using SQL aggregate functions, Grouping data and subqueries, Relational queries, Tables and views, Database backup and recovery, Evaluating database performance, Database optimization, Managing database security, Creating users and granting privileges, Avoiding data leaks	**30**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chopra, R. (2016), *Database Management Systems*, S Chand. 2. Courtney, J., Paradice, D., Brewer, K. and Graham, J. (2010), *Database Systems for Management*., Global Text. 3. Morris, S. and Coronel, C. (2016), *Database Systems: Design, Implementation and Management*, (12e), Course Technology Inc. 4. Ramez, E and Shamkant, N. (2017), *Fundamentals of Database System*, (7e), Pearson Education. 5. Reddy, P. and Reddy, A. (2020), *Foundations of Database Management*	

	System, Lambert Academic Publishing. 6. Zygiaris, S. (2020), *Database Management Systems: A Business-Oriented Approach Using Oracle, MySQL and MS Access*, Emerald Publishing.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Identify applications and elements of database management system. 2. Develop database design as per organizational requirements. 3. Implement SQL for data retrieval and analysis. 4. Evaluate database administration system and security in an organization.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-202
Title of the Course: Fundamentals of Macroeconomics for Business
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the students with various macroeconomic variables and enable them to derive the macroeconomic equilibrium analysis. 2. To provide a broad understanding of the concepts of inflation and unemployment and the interlinkage between the two concepts. 3. To analyze the theoretical approaches related to money and consumption and evaluate the implications of economic policies on investment. 4. To analyze the working of a small open economy and understand the impact of macroeconomic policies on an open economy.	
		No. of Hours
Content:	**Unit 1: Introduction, Concepts and National Income Accounting** Macroeconomics -Meaning and Scope, National Income – concepts (GNP, GDP, NNP, GVA at basic price and factor cost, Personal Income, Disposable Personal Income), Trends in GDP of India (2014 onwards), Trends in GSDP with reference to Goa (2014 onwards), Green Accounting-meaning and objectives. Components of Aggregate Expenditure, Circular Flow of National Income -Models of Circular Flow (Two, Three and Four Sector), Determinants of Aggregate Demand, Determinants of Aggregate Supply, AS-AD Equilibrium Analysis.	**15**
	Unit 2: Inflation and Unemployment Inflation: Concept and Causes, Consumer Price Index, Wholesale Price Index (Concepts), Inflation and Interest Rates, Sacrifice Ratio, Costs of Inflation (Social Costs, Costs of anticipated and unanticipated inflation); Rational and Adaptive Expectations. Unemployment: Types of Unemployment (Frictional, Cyclical, Seasonal, Disguised, Structural -meaning of each), Natural rate of unemployment, Costs of Cyclical Unemployment. Measurement of Unemployment -NSSO Classification Methods (Usual Principal Status, Weekly Status, Current Daily Status). Rural-Urban and Male-Female unemployment rate variations. Trends in unemployment rates in India (2014 onwards). Trade-off between Inflation and Unemployment-Phillips Curve analysis in the short run	**15**

	Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy -Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment	**15**
	Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy -Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel - Fleming model, Demonetization in India, 2016 - Meaning and objectives.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, H. L. (2016). *Macroeconomics: Theory and Practice* (20th ed.). S. Chand Publications. 2. Blanchard, O., & Johnson, D. R. (2018). *Macroeconomics* (6th ed.). Pearson. 3. Branson, W. H. (1997). *Macroeconomic Theory and Policy*. Harper Collins India Pvt. Ltd. 4. D'Souza, E. (2008). *Macroeconomics*. Pearson Education. 5. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). *Economic Survey of Goa*. 6. Dornbusch, R., & Fischer, S. (1994). *Macroeconomics*. McGraw-Hill Education. 7. Dwivedi, D. N. (2018). *Macroeconomics: Theory and Policy* (5th ed.). Mc Graw Hill Education. 8. Gordon, R. J. (2013*). Macroeconomics*. Pearson Education. 9. Government of India. (Latest). *Economic Survey of India*. 10. Gupta, G. S. (2017). *Macroeconomics: Theory and Applications*. McGraw-Hill Education. 11. Mankiw, N. Gregory. (2015). *Principles of Macroeconomics*. Cengage Learning India Pvt. Ltd. 12. Puri, V. K., Misra, S. K., & Garg, B. (2023). *Indian Economy.* Himalaya Publishing House. 13. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). *Macroeconomics*. McGraw-Hill Education.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. 2. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. 3. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment 4. Acquire a better understanding of the working of an open economy	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-203
Title of the Course: Law and Practice of Banking
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the concept of Negotiable Instruments and related issues. 2. To provide learners with knowledge about the role of Collecting and Paying Bankers. 3. To familiarize learners with the different types of Loans and Advances and the various modes of creating charges. 4. To equip learners with knowledge of Banking Laws.	
		No. of hours
Content:	**Unit 1: Negotiable Instruments.** Negotiable Instrument – Meaning, Essentials, Presumptions. Types of Negotiable Instruments – Promissory Note, Bill of Exchange, Cheque. Holder – Holder in due course. Rights and Privileges of a holder in due course. Cheque – Drafting of Cheque, Types of Cheque Crossing of Cheque, Types of Crossing, Marking of Cheque, material alteration, Discharge of Liability. Endorsement – Meaning, Essentials and Kinds of Endorsement, Rules of Endorsement.	**15**
	Unit 2: Collecting and Paying Banker Collecting Banker –Introduction, Meaning, Role of the collecting Banker-Holder for Value, Holder in Due Course, Agent for collection. Duties and responsibility, precautions and statutory protection to collecting Banker, Negligence, conversion of the cheque. Payment Banker- Introduction, Meaning, Role, Functions, Duties, Precautions and statutory protection and rights, Dishonour of cheque, grounds for Dishonour, Consequences of wrongful honour of cheque.	**15**
	Unit 3: Loans and Advances and Mode of Creating Charge Principles of sound lending, the basis of credit Classification of Loans and Advances Fund based and Non-Fund based. Types of Securities – Tangible and intangible, primary and collateral, attributes of Good Tangible Security. Advances against various securities –Goods and commodities, Plant and Machinery, Land and Buildings, Document of title to goods, Government supply bills, Securities, Gold, Bank Fixed Deposit, and Life Insurance policy. Mode of Creating charge - Lien, Pledge,	**15**

	Hypothecation, Mortgage, Assignment. Guarantee and Indemnity,	
	Unit 4: Banking Laws Reserve Bank of India Act,1934, Banking Regulation Act,1949, Limitation Act, 1963, Bankers' Book Evidence Act, 1891, Tax laws applicable in banking operations, Recovery of Debts Due to Banks and Financial Institutions Act, 1993 (DRT Act), Legal Services Authorities Act, 1987– (Lok Adalats), SARFAESI Act, 2002, Lenders Liability Act. Payment and Settlement Act 2007 –Objectives, Functions and Major Provisions.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. B.S. Khubchandani, 2007. *Practice and Law of Banking*. New Delhi: Macmillan India Limited. 2. Bareja, K., (2015). MBD *Legal and Regulatory Aspects `of Banking*. Jalandhar: Malhotra Book Depot. 3. Dr. Mukund Mahajan, 2010. *Banking Law and Practice in India Banking and Finance*. Pune: Nirali Prakashan. 4. E. Gordon & K. Natarajan, 2013. *Banking Theory, Law and Practice*. Mumbai: Himalaya Publishing House. 5. Gomez, C., 2011. *Banking and Finance Theory, Law and Practice*. New Delhi: Phi Learning Private Limited. 6. Gurusamy, D. S., 2010. *Banking Theory Law and Practice*. New Delhi: Tata Mc graw Hill Publishing Company Limited. 7. Indian Institute of Banking & Finance, (2015). *Legal & Regulatory Aspects of Banking.* (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 8. K. P. Kandasami, S. Natarajan & R. Parameswaran, 2009. *Banking Law and Practice.* New Delhi: S. Chand & Company Ltd. 9. Mishra, S., 2012. *Banking Law and Practice.* New Delhi: S. Chand & Company Ltd. 10. N. Kumar & R. Mittal, 2002. *Banking Law and Practice*. New Delhi: Anmol Publications Pvt. Ltd. 11. R. Rajesh & T. Sivagnanasithi, 2009. *Banking Theory Law & Practice*. New Delhi: Tata Mc graw Hill Publishing Company Limited. 12. Srivastava, D. P., 2013. *Banking Theory and Practice*. Mumbai: Himalaya Publishing House. 13. Sukhvinder Mishra, (2012*). Banking Law and Practice.* New Delhi: S. Chand and Company Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the concept of Negotiable Instruments and related issues. 2. Elaborate on the role of Collecting and Paying Bankers. 3. Explain various types of Loans and Advances, as well as the different modes of creating charges. 4. Comprehend with various Banking Laws.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-204
Title of the Course: Principles and Practice of Insurance
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the concept of risk, insurance and the history of Insurance in India. 2. To educate learners about the various Life Insurance products. 3. To make learners familiar with General Insurance products. 4. To provide knowledge on Marketing of Insurance products.	
Content:	**Unit 1: Introduction to Insurance** Risk- Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin and Development, Functions, Classification, Principles, Advantages, disadvantages, Procedure for taking a policy, Reinsurance, Double- Insurance. History of the Insurance Industry in India, structure of Insurance Companies, Role of IRDAI	**10**
	Unit 2: Life Insurance Meaning, features, benefits and importance of Life Insurance, Contents of life insurance policy, Documentation in life insurance contracts, the procedure for issuing a life insurance policy, Types of Life Insurance policies - Term, whole life, endowment, money back, child, retirement, pension, unit linked, group insurance, An overview of Lump Sum Policies, Instalment/Annuity policies, Rider benefits, Public and private sector companies in Life Insurance business in India,	**15**
	Unit 3: General Insurance Meaning, features, benefits and importance of General Insurance, Fire Insurance - Meaning, features and types of policies. Marine Insurance - Meaning, features and types of policies. Motor Vehicle Insurance - Meaning, features and types of policies. Engineering Insurance - meaning, features and types of policies. Health Insurance – Meaning, features and types of policies. Pradhan Mantri Jan Arogya Yojana (PMJAY). Deen Dayal Swasthya Seva Yojana (DDSSY). Personal Accident Insurance - Meaning, features and types of policies. Pradhan Mantri Suraksha Bima Yojana (PMSBY). Liability Insurance - Meaning, features and types of policies. Crime Insurance - Meaning, features and types of policies (Burglary Insurance, Fidelity Guarantee Insurance and Money Insurance). Travel Insurance - Meaning, features and types of policies. Social Insurance, Rural Insurance and Micro-	**20**

	insurance. Public and private sector companies in General Insurance business in India.	
	Unit 4: Insurance Marketing Understanding Insurance Customers, Customer needs in insurance, Factors influencing customer buying behaviour in Insurance, Importance of ethical behaviour in Insurance Sector, Code of conduct in insurance business, Insurance Intermediaries -Agents, Brokers, Surveyors and Third-Party Administrators (TPA), Functions of Agents, Procedure for becoming an Agent, Functions of Brokers, Procedure for becoming a Broker, Functions of Surveyor, Procedure for becoming a Surveyor, Functions of TPA, Procedure for becoming TPA. Recent trends in Distribution Channels – Direct Selling, Bancassurance, Online marketing, Web Aggregators, Insurance Institute of India.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, O.P., 2010. *Banking and Insurance*. Mumbai: Himalaya Publishing House. 2. Bhargava, R. (2023). *Insurance Laws Manual* (24 ed.). Taxmann's Editorial Board -Taxmann Publications. 3. Chaudhary, R. N. (2022). *General Principles of Law of Insurance* (First ed.). Central Law Publication. 4. Das, S. C., & Sahoo, S. C. (2018). *Insurance Management* (First ed.). Himalaya Publishing House. 5. Dayal, H. (2017). *The Fundamentals of Insurance: Theories, Principles and Practices* (First ed.). Notion Press. 6. George E. R. (2011). *Principles of Risk Management and Insurance*. Pearson Education. 7. Gupta, P. K. (2016). *Essential of Insurance and Risk Management* (First ed.). Himalaya Publishing House. 8. Gupta, P. K. (2017). *Fundamentals of Insurance*. Himalaya Publishing House 9. Karthikeyan, M. E. (2019). *Fundamental Principles of Insurance* (First ed.). Sahitya Bhawan Publications. 10. Mishra, M.N., Mishra S.B. (2009). *Insurance Principles and Practice* 11. P. Periasamy (2011)., *Principles and Practice of Insurance.* Mumbai: Himalaya Publishing House. 12. Periasamy, P. (2019*). Principles and Practice of Insurance* (Second ed.). Himalaya Publishing House. 13. Tyagi, C., & Tyagi, M. (2022). *Insurance Law and Practice* (Third ed.). Publishers and Distributors (P) Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Summarize the Concepts of risk, Insurance and the history of Insurance in India. 2. Explain the Various Life Insurance Policies 3. Elaborate on different types of General Insurance products 4. Understand the marketing of Insurance products.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-205
Title of the Course: Financial Statement Analysis of Banks
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with a thorough understanding of the financial statements of banks. 2. To equip them with the knowledge and techniques of analysing bank financial statements, including the CAMEL model.	
		No. of hours
Content:	**Unit 1: Annual Report and Financial Statements of Banks** Annual Report-Content and Importance. Bank Financial Statements- Meaning, Significances, Balance sheet, Profit and Loss Account, and Cash Flow Statement (Schedule-1 to Schedule-18) Different between Standalone and Consolidated Financial Statements. Practical problems on Bank Financial statements.	**15**
	Unit 2: Analysis of Financial Statements of Banks Techniques of Bank Financial Statements Analysis- Common Size Statement, Comparative Statement, Trend Analysis, Cash Flow Analysis, and Ratio Analysis. Concepts and Problems. CAMEL Model-Concept and Components-Capital Adequacy Ratio, Asset Quality Ratio, Management Efficiency Ratio Earning Quality Ratio, and Liquidity Ratio. Practical Problems on the CAMEL Model.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bhattacharya (2015). *Financial Accounting for Business Managers Perspective*, Prentice Hall of India. 2. Bhattacharya, D. (2012). *Management Accounting*. Pearson Education Ltd. 3. CFA Program (2021), *Financial Reporting and analysis*. CFA, Level1, Volume Wiley. 4. Fridson, M.S & Alvarez, F (2022). *Financial statement analysis: A practitioner's guide*, (5th Ed.). Wiley. 5. Hariharan Chandrasekar, (2021). *Indian Banking Performance: A CAMEL Approach.,* Lambert Academic Publishing 6. ICFAI University (2003). *Indian Banking System the Changing Scene*. Hyderabad: The ICFAI University. 7. Indian Institute of Banking & Finance, (2015). *Accounting & Finance for Banking*. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 8. Indian Institute of Banking & Finance, (2018). *Banker's Handbook on Accounting*. Mumbai: Macmillan Publishers India Limited.	

	9. K.R Subramanyam., (2020). *Financial Statement Analysis.* Noida: Mc Graw Hill 10. *Latest Annual Report of the HDFC Bank* 11. *Latest Annual Report of the State Bank of India* 12. Padmalatha Suresh & Justin Paul, (2010). *Management of Banking And Financial Services*. New Delhi: Dorling Kindersley (India) Pvt. Ltd. 13. Subramanyam, K.R. (2021). *Financial Statement Analysis*, McGrawHill, New Delhi. 14. Zebralearn., (2023). *Financial Statement Analysis Handbook*. Surat: Zebra Learn Pvt Ltd.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the Bank's Annual Report and Financial Statements. 2. Analyse the financial statements of banks. 3. Evaluate bank financial statements by using various techniques. 4. Assess the performance of the Bank by using CAMEL Model.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-221
Title of the Course: Accounting for Service Organisations (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with basic knowledge of various provisions of preparing and finalising the accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with finalising of accounts of Hotels and Educational Institutions. 4. To impart knowledge of preparing and finalising the accounts of professionals.	
		No. of hours
Content:	**Unit 1: Accounting for Banking Companies** Meaning of Banking and Banking Company, Brief idea about- Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers. Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.	**15**
	Unit 2: Accounting for General Insurance Companies Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B. Revenue account to be prepared under FORM B-RA. Profit & Loss A/C to be prepared under FORM B-PL. Balance Sheet to be prepared under FORM B-BS	**15**
	Unit 3: Accounting for Hotels and Educational Institutions Hotels: Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013). Educational Institutions: Introduction- Books of accounts- Annual statement of Accounts -- Receipts and Payments account, Income and Expenditure account and balance sheet.	**15**
	Unit 4: Accounting for Professional Organisations Accounting books and documents to be maintained by professional like Doctor, Lawyers, Engineers, and Accountants as per the provisions of Income Tax Act. Precautions to be taken in maintaining accounts- Relation between accounts of professional persons and their household accounts- preparation	**15**

	of final accounts: Income and Expenditure Account and Balance sheet.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). *Accounting: Text and Cases (*13th Ed). Mc Graw Hill Education. 2. Ashok, S. (2012). *Financial Accounting for Managers*. Nagpur: Lexix Nexix Butterworths. 3. David, H. and Robert, A. (2018). *Accounting Text and Cases*. New Delhi: Tata McGraw Hill Education Pvt Ltd. 4. Hanif, M. and Mukherjee, A. (2019*). Modern Accountancy*. New Delhi: Tata McGraw Hill Pvt ltd (Vol I and II). 5. Jain, & Narang (2013). *Advanced Accountancy*. New Delhi: Kalyani Publishers. 6. Jain, & Narang (2021). *Corporate Accounting*. New Delhi: Kalyani Publishers. 7. Karthikayan, M., Karunakaran, M. (2013). *Corporate Accounting*. New Delhi: Discovery Publishing House Pvt Ltd. 8. Khan and Jain (2013). *Advanced Accountancy Vol I*. New Delhi: Kalyani Publisher. 9. Khan and Jain (2022). *Management Accounting*. New Delhi: Tata McGraw Hill Education Pvt ltd 10. Latitha, R., and Rajsekaran, V. (2018). *Financial Accounting*. Noida, UP: Pearson India Binding House. 11. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). *Advanced Accountancy Vol I*. New Delhi: Vikas Publishing House Pvt Ltd. 12. Maheshwari, S.N, Maheshwari, S.K, and Maheshwari, S (2019) *Financial Accounting* New Delhi: Vikas Publishing House Pvt Ltd. 13. Monga, J. R., & Ahuja, G. *Advanced Accounting (Vols. I, II)*. Noida: Mayoor Paperback. 14. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II).* New Delhi: Tata McGraw Hill. 15. Paul, S.K (2012). *Accountancy*. New Delhi: New Central Book Agency. 16. Pillai, R.S and Bhagavati, U.S. (2011). *Fundamentals of Advanced Accounting Vol I*. New Delhi: S Chand and Co Pvt. 17. Prashanta Athma & N. Rajyalaxmi, *Accounting for service organizations*. Himalaya Publishing House Private Ltd. New Delhi 18. Ramachandran N., Kumar Kakani , R. (2012). *Financial Accounting for Management*. New Delhi: Tata McGraw Hill Education Pvt Ltd 19. Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co. 20. Shukla, M.C and Grewal, T.S (2015). *Advanced Account Vol I.* New Delhi: S Chand and Co Ltd. 21. Stittle J., and Robert, W. (2008). *Financial Accounting*. New Delhi: Sage Publication. 22. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts 2. Understand the accounting procedures followed by the General Insurance Companies to finalize their books of accounts 3. Understand the relevant accounting procedures followed by the Hotels and Educational institutions to finalize their books of accounts 4. Understand the procedure followed by the Professionals while finalizing their books of accounts.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-222
Title of the Course: Corporate Law (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with regulatory framework under Companies Act, 2013 2. To familiarise the learners with management of companies under Companies Act, 2013 3. To impart knowledge regarding registration and protection of Intellectual Property Rights 4. To impart skills to the learners to draft legal documents pertaining to Companies Act, 2013 and Intellectual Property Rights	
		No. of hours
Content:	**Unit 1: Introduction to Regulatory Framework of Companies** Characteristics of a company, Types of companies, Association not for Profit, Illegal Association, Registration of company, Promoters, legal position, Pre-incorporation contract, Memorandum of Association, Articles of Association, Constructive notice , Indoor management, Lifting Corporate Veil, Prospectus and different types of Prospectus , Mis-statement in Prospectus, GDR , Transmission of shares, Buy-back and provisions regarding Buyback of shares, Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal	**15**
	Unit 2: Management of Companies Classification of Directors, Meetings of Shareholders and Board of Directors, Convening and conduct of meetings, Requisites of a valid meeting, Postal ballot, Meeting through video conferencing, e-voting, Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, Provisions relating to Books of Accounts, Modes of Winding Up. Insider Trading and Whistle Blower mechanism	**15**
	Unit 3: Intellectual Property Rights Meaning of Intellectual Property, Meaning and registration of Patent , Patentable invention, Compulsory Licensing, Remedies in case of violation of Patent, Meaning of Design, Registration procedure of Design, Piracy of Registered Design , Remedies for violation of Design, Meaning of Copyright , Registration and infringement of Copyright, Broadcasting Right, Performers'	**15**

	Right, Meaning of Trademark , Deceptively Similar Mark, Collective Mark, Procedure for registration of Trademark, Remedies in case of violation of Trademark and Copyright	
	Unit 4: Drafting of Corporate Legal Documents 1. Demonstration of services provided on Ministry of Corporate Affairs portal regarding DIN service, DSC, Master Data, Company e- filing, fees and payments a. Drafting Memorandum of Association b. Drafting resolution of Alteration of Memorandum of Association c. Drafting resolution of Approval of Prospectus d. Drafting resolution of Issue of Sweat Equity/ Shares under Employee Stock Option Scheme. e. Drafting resolution of Purchase of Company's Own Securities (Buy- Back of Securities) f. Drafting minutes of CSR Committee g. Drafting notice of EGM for Winding up of Company h. Drafting E-voting notice of AGM i. Declaration by Director to Company under section 164(2) 2. Demonstration of e filing services regarding Patent, Copyright, Trademarks and Design on http://ipindia.gov.in a. Drafting of Patent License Agreement b. Drafting of notice of Patent Infringement c. Drafting of notice regarding Copyright Infringement d. Drafting of notices in case of infringement of Trade mark and Design	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Datta, R., & Das, M. N. (2018). *De Souza's Conveyancing* (13th Ed). Eastern Law House. 2. Gower, L. C. B., & Davies, P. L. (2012). *Principles of Modern Company Law* (9th Ed). Sweet and Maxwell. 3. Jena, K. N. (2005). *Intellectual Property Rights,* Globalisation and Global Relations (1st Ed). Abhijeet Publications, Delhi. 4. Kapoor, G., & Dhamija, S. (2018). *Company Law* (21st Ed). Taxmann's University Edition. 5. Kuchhal, M.C. (2013). *Modern Indian Company Law*(28th Ed). Shri Mahavir Book Depot. 6. Kumar, A. (2022). *Corporate Laws* (11th Ed.). Taxmann's. 7. Narayanan, P. (2020). *Intellectual Property Law (*3rd Ed). Eastern Law House, Kolkata, New Delhi. 8. NarsimhaRao, A. V. (2005). *Law of Patents Concepts and Cases*. ICFAI University Press. 9. Ramaiy,A.(2020). *A Guide to Companies Act* (19th Ed). LexisNexis, Wadhwa and Buttersworth. 10. Shanbhogue, K. V. (2018). *Company Resolutions, Notices, Meetings and Minutes* (14th Ed). Bharat Law House, New Delhi.	

	11. Sharma, J. P. (2020). *An Easy Approach to Corporate Law (*4th Ed). Ane Books Pvt. Ltd., New Delhi. 12. Singh, A. (2018). *Introduction to Company Law* (17th Ed). Eastern Book Company. 13. Wadhera, B. L. (2016). *Intellectual Property Law* (5th Ed). Universal Publishing Co. Pvt. Ltd, Delhi.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the regulatory framework of companies 2. Describe the procedure of management of companies 3. Analyse the procedure of registration, and remedies in case of infringement of Intellectual Property Rights 4. Draft documents relating to management of companies and protection of Intellectual Property Rights

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-223
Title of the Course: Business Statistics II (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to provide students with the foundations of probabilistic and statistical analysis. 2. To enable learners to understand and demonstrate difference between various discrete and continuous probability distribution of random variables. 3. To enable learners to demonstrate understanding of various parametric/ non-parametric statistical tools and its applications in inferential statistics. 4. To enable learners to apply correlation and regression analysis for predictive modelling in business forecast and examining historical data.	
		No. of hours
Content:	**Unit 1: Elementary Probability Theory** Permutations: Definition, Formula, Permutation with repetition Combinations: Definition, formula, Properties. Probability: Elements of Probability-Random Experiments, events, definition of probability, conditional probability, Baye's theorem.	**15**
	Unit 2: Probability Distribution functions and Normality Random Variables- Definition, Probability distribution, Mathematical expectation. Theoretical Distribution - Binomial, Poisson and Normal Distribution, Determining sample size Parametric and non-parametric tests.	**15**
	Unit 3: Estimation and Testing of Hypothesis Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion. Test of Hypothesis: Procedure for testing of hypothesis, Null and Alternate hypothesis, Type I and Type II error, critical region, level of significance, One-tailed and two-tailed test, Determining sample size. Parametric tests- Test of significance for large samples (Population mean and proportion, difference of means and proportion).	**15**
	Unit 4: Inferential Statistics Test of significance for small samples (t-test for population mean and difference of means). One-way Analysis of Variance (ANOVA) Non-parametric tests: Chi-square test, Mann-Whitney U-test, Kruskal-Wallis test.	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), *Statistics for Business and Economics*, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), *Business Research Methods* (12th Edition), McGraw Hill. 3. George Argyrous (2011), *Statistics for Research: With a Guide to SPSS*, SAGE Publications. 4. Gupta S. C. (2018), *Fundamentals of Statistics*, Himalaya Publishing House. 5. Harris Jenine K. (2020), Statistics *with R: Solving Problems Using Real-World Data,* SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), Introductory Business Statistics, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), *Statistics for Managers using Microsoft Excel (8th Edition)*, Pearson Education. 8. Thulin, M. (2021), Modern Statistics with R. Eos Chasma Press.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Demonstrate concepts of probability and its applications in a business context using both technical and non-technical language 2. Understand discrete and continuous random variables and be able to use their distributions to compute probabilities 3. Use hypothesis testing as a tool for statistical decision making in a business context. 4. Understand the difference between parametric and non-parametric tests and identify appropriate tool based on a statistical hypothesis.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-300
Title of the Course: Indian Economy
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets.	
		No. of hours
Content:	**Unit 1: Introduction to Indian Economy** Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.	**15**
	Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).	**15**
	Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and	**15**

	challenges); Concept of Industry 4.0 and Industry 5.0; Make in India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	Unit 4: Services and External Sector in India Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India. External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agrawal A N & Agarwal M K (2019) *Indian Economy: Problems of Development and Planning*, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). *Indian Economy*. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). *Indian Economy*. Sultan Chand, New Delhi. 4. *Economic Survey of India* (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). *Indian Economy*. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) *Indian Economy: Performance and Policies*, Academic Foundation.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-301
Title of the Course: Bank Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the various components of a bank balance sheet. 2. To provide knowledge about the different resources that banks use. 3. To make learners familiar with the various assets that banks hold. 4. To expose learners to different types of risks in banking.	
		No. of hours
Content:	**Unit 1: Asset-Liability Management** Components of a Bank's Balance Sheet- Liability and Asset side of Balance Sheet. Asset Liability Management- Meaning, Definition, Significance, Purpose and Objectives and ALM as Co-ordinated Balance Sheet Management. ALM framework in banks in India – ALM Committee, ALM Information system, ALM Process, ALM Techniques and Tools. Scope of ALM Function-Liquidity risk management, Interest rate risk. (NII, NIM, EER. ROA, ROE, EPS)	**15**
	Unit 2: Resources Management Capital: components of capital- Authorised, Issued, Subscribed and paid-up capital. Deposits: Types of Deposits/Retail Assets Products and Services, CASA Deposits, Pricing of deposits, Importance and Deposit Insurance. Non-Deposits: Components – Reserve and surplus, Borrowing and Other Liabilities with their relative significance	**15**
	Unit 3: Liquidity, Investment and Credit Management Treasury operations: meaning, importance, trends in India. Management of Investments: Objectives of Investment-Components of bank investments – SLR and Non-SLR investments -Valuation and classification of Investment. Credit Management: loan policy, principles of bank lending, Retail Assets products and services, Credit Monitoring, Prudential Norms, Non-performing Assets Management, and Credit Recovery. Cost-Benefit Analysis: Cost of Funds. Return on Funds. Cost of Funds- Cost of Deposits, and Cost of Borrowings Return on Funds- Return on Advances and Return on Investments.	**15**
	Unit 4: Risk Management Risk – Meaning, Risk process. Types of Risks: Liquidity Risk, Credit Risk, Market Risk, Interest Rate Risk, Operational Risk –	**15**

	Meaning, Types, Sources, Risk Measurement and Control, Risk management tools, Basel Accords- Basel-I, Basel-II and Basel-III.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, O.P., 2010. *Banking and Insurance*. Mumbai: Himalaya Publishing House. 2. Barbara C., Claudia G. Philip M (2015). *Introduction to Banking*. Pearson. 3. Bareja, K., (2015). *MBD Legal and Regulatory Aspects of Banking*. Jalandhar: Malhotra Book Depot. 4. Indian Institute of Banking & Finance, (2004). *Bank Financial Management.* Mumbai: Taxmann Publications Pvt. Ltd. 5. Indian Institute of Banking & Finance, (2007). *Home Loan Counselling.* Mumbai: Taxmann Publications (P.) Ltd. 6. Indian Institute of Banking & Finance, (2010). *Bank Financial Management.* Mumbai: Macmillan Publishers India Limited. 7. Indian Institute of Banking & Finance, (2017). *Retail Asset Products and Other Related Services.* Mumbai: Macmillan Publishers India Private Limited. 8. Indian Institute of Banking & Finance, (2017). *Retail Liability Products and Other Related Services*. Mumbai: Macmillan Publishers India Private Limited. 9. Indian Institute of Banking & Finance, (2018). *Banker's Handbook on Accounting.* Mumbai: Macmillan Publishers India Limited. 10. Indian Institute of Banking & Finance, 2018. *Advanced Bank Mangement.* Mumbai: Macmillan Publishers India Private Limited. 11. Indian Institute of Banking and Finance., (2023). *Principles and Practice of Banking.* New Delhi: Macmillan Education *12.* Institute of Company Secretaries of India (2014), *Banking Law and Practice.* *13.* Institute of Company Secretaries of India (2014), *Banking Law and Practice* 14. M. Y. Khan (2019). *Indian Financial System*. McGraw Hill. 15. Mukund S. (2015). *Banking and Financial Services*. Himalaya Publishing House. 16. O.P.Agarwal, (2012). *Fundamentals of Retail Banking*. Mumbai: Himalaya Publishing House. 17. P.K Khana, (2012), *Management of Banks,* Mumbai, Himalaya Publishing House 18. Padmalatha Suresh & Justin Paul, 2010. *Management of Banking and Financial Services*. New Delhi: Dorling Kindersley (India) Pvt. Ltd	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the components of the bank balance sheet and ALM framework. 2. Identify the different resources that banks use. 3. Understand the different types of assets that banks have and how to manage them. 4. Classify different types of risk that banks face and their implications on Bank Operations.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-302
Title of the Course: Financial Services
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint students with basic concepts of financial services. 2. To impart knowledge of depository and mutual fund services. 3. To develop an understanding of leasing, factoring, and venture capital. 4. To familiarize students with the credit rating and securitization services.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Services** Financial Services – Overview, Meaning of Financial Services, Classification. Types of financial services - asset/fund-based services and fee-based/advisory services. Importance of financial services. Growth and development of financial services in India. Problems of the financial services sector in India. Non-Banking Companies - Classification and NBFC's Activities.	**15**
	Unit 2: Depository and Mutual Fund Services. Depository - Meaning, Need, and Functions. Depositories in India - CDSL, NSDL. Depository participants (DPs) – Meaning and Functions. Dematerialization and Re-materialization - Account Opening, Transmission and nomination, Trading and settlement, Pledge and hypothecation, Corporate actions. Mutual Fund - Meaning, Structure, Classification, Advantages and Disadvantages. Mutual fund terminologies – Scheme, Portfolio, Net Asset Value (NAV), Load, Management fees. SEBI regulations on mutual funds and the Association of Mutual Funds in India (AMFI).	**15**
	Unit 3: Leasing, Factoring and Venture Capital Leasing- Meaning, Definition, Advantages and Limitations. Modus-Operandi of Lease – Procedure, Types of Leasing (Finance and Operating lease structure) and Legal aspects of Leasing. Factoring – Meaning, Definition, features and Types. Mechanism of Factoring. Factoring agreement- Advantages & Disadvantages. Functioning of Factoring, Cost of Factoring, impact of Factoring. Factoring v/s Forfaiting. Venture Capital – Meaning, Definition, Characteristic and Need. Modes of Venture Capital Financing- Company, Trust, Limited Partnership. Stages in Venture Capital Financing. Venture Capital Assistances and Schemes in India and Abroad.	**15**

	Unit 4: Credit Rating & Securitization Services. Credit Rating – Meaning and Importance. Rating methodology. credit rating agencies in India - CRISIL, CARE, ICRA, Small and Medium Enterprises Rating Agency (SMERA). Securitization - Meaning, Features, Mechanism, Types, Benefits. Process of Securitization, Issues in Securitization	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Gordon, E., & Natarajan, K. (2015). *Financial Markets and Services* (Ninth ed.). New Delhi: Himalaya Publishing House. 2. Gurusamy, S. (2009). *Financial Services* (Second ed.). New Delhi: Tata McGraw Hill. 3. Indian Institute of Banking & Finance. (2010). *Mutual Fund Products and Services*. Mumbai: Taxman Publication. 4. Khan, M. Y. (2010). *Financial Services* (Fifth ed.). New Delhi: Tata McGraw Hill. 5. P. K. Gupta (2017), *Fundamentals of Insurance*, Mumbai:Himalaya Publishing house 6. P. Periaswami, (2018). *Principles and Practice of Insurance*, Mumbsi: Himalaya Publishing House. 7. Padmalatha S., Justin P.,(2010) *"Management of Banking and financial services"*, (2 nd Ed.) , Peaeson. 8. Pathak, B. (2009). *The Indian Financial System: Markets, Institutions and Services* (Second ed.). New Delhi: Pearson Education. 9. Ramesh Babu, G. (2005). *Financial Services in India*. New Delhi: Concept Publishing Company. 10. Vasant Desai (2009). *Financial Markets and financial Services.* First edition, Himalaya Publishing house.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Recognize the different types of financial services. 2. Explain concepts related to depository and mutual fund services. 3. Differentiate types of leasing and factoring and illustrate the need for venture capital. 4. Examine the credit rating methodology and the securitization process.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-303
Title of the Course: Research Process
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research.	
		No. of hours
Content:	**Unit 1: Introduction to Research** Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India	**15**
	Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-321
Title of the Course: Marketing of Financial Services (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with Marketing of Financial Services 2. To impart knowledge of Service Marketing Mix. 3. To familiarize learners with Marketing strategies of Banking Services. 4. To Equip the learner with skills for Marketing Financial Services.	
		No. of hours
Content:	**Unit 1: Introduction to Marketing of Financial Services** Marketing of Financial Services- A Conceptual Framework, Types of Financial Markets in India and their Role. Marketing Environment, Market Analysis -Market Segmentation, Targeting and Positioning. Marketing Strategies: Product strategies, Pricing Strategies, Distribution Strategies, and Promotion strategies. Market Research, New Product Development, Product Life Cycle. B2B Marketing - Marketing Planning and Control.	**15**
	Unit 2: Service Marketing Difference between goods and services- scope and nature of services - service marketing mix- Product Elements in Services - Distribution in Services -Pricing and Revenue Management of services- Promotion and Communication in services- Designing and Managing Service Processes -Managing People for Service Advantage - Constructing the Physical Service Environment. Importance of Customer Relationship Management - Service Quality and Productivity - Customer Loyalty.	**15**
	Unit 3: Marketing of Banking Services Marketing strategies of Banking Services – Banking Products and Services, Distribution, Pricing, Promotion Strategy for Banking Services, Managing people, Process and Physical Environment. Attracting and Retaining bank customers; Marketing Strategy of Credit Cards, Debit Cards, Saving Accounts and Different Types of Loans, Concept of Distribution, Multiple Delivery Channels/ATM, EFT, CMS, POS and Bancassurance.	**15**
	Unit 4: Marketing of Financial Services Mutual Funds and Insurance Markets in India and the Marketing strategies involved. Marketing of insurance products- Life and Non-Life Products. Marketing of Pension Funds. Marketing of Securities and Commodities etc. Case Studies on promotion tools used to market Banking and financial services.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	1. B.B.Misra & P.C.Misra, (2008). *Bank Marketing*. New Delhi: Discovery Publishing House Pvt. Ltd. 2. Indian Institute of Banking & Finance, (2005). *General Bank Management*. Mumbai: Macmillan India Ltd. 3. Indian Institute of Banking and Finance., (2023). *Principles and Practice of Banking.* New Delhi: Macmillan Education 4. Kotler, P., Keller, K.L., Koshy, A., & Jha, M. (2018). *Marketing Management: A South Asian Perspective*. (14th ed)., Pearson Education. 5. Kotler, P., Keller, Kevin.L., (2017). *Marketing Management*. 15th ed., Pearson Education. 6. Ravishankar. (1999). *Services Marketing-The Indian Experiences*. New Delhi: South Asia Publications. 7. S.M.Jha, (2011). *Bank Marketing*. 2nd Ed. Mumbai: Himalaya Publishing House. 8. Shainesh, G., Kotler, P., Keller, K. L., Chernev, A., & Sheth, J. N. (2022). Marketing Management (16th ed.). Pearson Education. 9. Sinha, & Sahoo. (1994). *Services Marketing Text and Readings*. Mumbai: Himalaya Publishing House. 10. Zeithaml, V.A., & Bitner, M.J. (2016). *Services Marketing: Integrating Customer Focus across the Firm*. 6th ed., McGraw-Hill Education India Pvt. Ltd.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain an understanding of the various concepts related to marketing financial services. 2. Acquire knowledge of the different elements that constitute the service marketing mix. 3. Identify the various marketing strategies that banks use to promote their services. 4. Apply the skills required for marketing financial services effectively.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-361
Title of the Course: Internship
Number of Credits: 02
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide basic work experience in the industry. 2. To enable learners to identify their areas of interest. 3. To improve self-confidence and develop basic skills required for a job.	
		No. of hours
Overview:	An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies. In this 2-Credits Internship of 60 hours, students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.	**60**
Pedagogy:	Industrial Internship, Work Assignments, Experiential Learning, Self-Study Report	
Course Outcomes:	After completion of this internship, the learners will be able to: 1. Understand the practical work environment of a firm. 2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned. 3. Assess interest and abilities in their field of study. 4. Develop self-understanding, self-confidence, and interpersonal skills.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-304
Title of the Course: International Economics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
Content:	**Unit 1: International Economics** Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	**15**
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India`s Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	**15**

	Unit 3: International Trade Policy, Economic Integration and WTO Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and Combined) Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union). European Union (EU), G20. World Trade Organization (WTO)-Objectives, Agreement on Agriculture (AoA), Trade Related Investment Measures (TRIMs), General Agreement on Trade in Services (GATS) and Trade Related Intellectual Property Rights (TRIPs)	**15**
	Unit 4: International Investment and Multinational Corporations Foreign Investment: meaning, types (Foreign Direct Investment and Foreign Portfolio Investment) and determinants. International Financial Instruments: American Depository Receipts (ADRs), Global Depository Receipts (GDRs) and Indian Depository Receipts (IDRs), Multinational Corporations-meaning, Entry modes adopted by Multinational Corporations-Licensing, Franchising, Joint Ventures, Mergers and Acquisitions, Wholly Owned Subsidiaries (meaning, advantages and disadvantages).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bharati V. Pathak (2014), *Indian Financial System*, Pearson Education India. 2. Bharati V. Pathak (2018), *Indian Financial System*, 5/e Pearson Education India. 3. Carbaugh, R (2018), *International Economics*, (17th ed), Cengage Learning 4. Cherunilam, Francis (2020), *International Economics*, (6th ed), McGraw Hill Education (India) Private Ltd., Chennai 5. Dominick Salvatore (2020), *International Economics*, (13th ed), John Wiley & Sons, Inc. 6. Gaurav Datt & Ashwani Mahajan (2016), *Indian Economy*, (72nd ed), S. Chand & Company Pvt. Ltd. New Delhi. 7. Government of India. (Latest). *Economic Survey of India*. 8. K. Aswathappa (2019), *Essentials of Business environment* (Text, Cases &Exercises), (15th Revised ed), Himalaya Publishing House, Mumbai 9. Krugman, Obstfeld, Melitz (2018), *International Economics: Theory and Policy,* (11th ed), Pearson 10. P. Subba Rao (2017), *International Business* (Text and Cases), (4th Revised ed), Himalaya Publishing House, Mumbai 11. Peter I. Hajnal (2019), *The G20: Evolution, Interrelationships, Documentation*, (2nd Revised ed), Routledge.	

	12. RBI Bulletins 13. Reserve Bank of India, *Balance of Payments Manual for India* 14. Sumati Varma (2021), *International Business*, 2nd Edition, Pearson India Education Services Pvt. Ltd. 15. V.K. Puri and S.K. Misra (2019), *Indian Economy*, (37th Revised &Updated ed), Himalaya Publishing House, New Delhi
Course Outcomes:	After completion of this course, the learners will be able to: 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India`s BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-305
Title of the Course: Modern Banking Operations and Services
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To Provide an overview of Modern banking services to learners. 2. To Impart knowledge of Micro, Small and Medium Enterprises Finance 3. To Familiarize learners with Ethics in Banks and Financial Institutions. 4. To Equip learners with an understanding of the Current Issues and Emerging Trends in banking.	
		No. of hours
Content:	**Unit 1: Modern Banking Services** Merchant/Investment banking, Forfaiting, Portfolio Management, Wealth Management, Bancassurance, Loan Syndication, Consumer Finance/Retail Banking, Stockbroking. Wholesale Banking, International Banking, Universal Banking, Pension Funds and Real Estate Investment Funds - concept, meaning, functions and importance. Demat account and remittance service- meaning, type and importance.	**15**
	Unit 2: Micro, Small and Medium Enterprises Finance Definition of MSME. Importance of the sector to the Indian Economy. Arrangements for provision of credit to the MSME sector, Appraisal of MSME loan proposals – techniques and Requirement assessment of Projects for term loans; SIDBI's assistance to the MSME Sector and its development role, Policy prescriptions of RBI for the growth of MSME Sector, Initiatives taken by GOI for the development of MSME Sector, Problems faced by MSMEs, Delayed Payments to Micro and Small Enterprises under the Micro Small and Medium Enterprises Development (MSMED) Act, 2006, Performance and Credit Rating Scheme (PCRS,; Framework for Revival and Rehabilitation of MSMEs.	**15**
	Unit 3: Ethics in Banks and Financial Institutions Values and Ethics, Ethics and Business Values, Business Ethics – Definition, Principles and Practice, An Ethical Crisis: Is Business Ethics an Oxymoron, Ethical Foundation of Banking: Finance Depends on Trust, Ethical Foundation of Being a Professional, Banking Ethics in Global Context: Enron and Its Lesson, Global Financial Crisis, Ethics in Indian Context: Satyam and Its Lessons, An Indian Bank Case Study. Ethics at the Individual Level Values, Work Ethics and the Workplace, Banking Ethics- Changing Dynamics	**15**

	Unit 4: Current Issues and Emerging Trends Financial Inclusion: RBI definition, meaning, recommendations of Rangarajan Committee. Pradhan Mantri Jan-Dhan Yojana. Corporate Governance in banks: Meaning and importance; issues, principles and practices of corporate governance in Indian banks. Consolidation in banks: Mergers and Acquisitions – Rationale for M&A in Indian banking, a study of post-reform mergers and acquisitions in the Indian banking sector – their objectives, benefits and problems. Green Banking- Meaning, concept and channels, Shadow Banking.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Bhole L. M. & Mahakud J. (2017). *Financial Institutions and Markets: Structure, Growth & Innovations*, Tata-McGraw Hill. 2. Gordon & Natarajan. (2016). *Financial Markets and Services*. Himalaya Publishing House. 3. Gurusamy, S. (2009). *Financial Services* (Second ed.). New Delhi: Tata McGraw Hill. 4. H R Machiraju, (2019) *Indian Financial System* (5th ed.) New Delhi Vikas Publishing House Pvt. Ltd. 5. Indian Institute of Banking and Finance, (2023). *Indian Economy and Indian Financial System*, (5th Ed.) Mumbai Macmillan Education 6. Indian Institute of Banking and Finance, (2023). *Principles and Practices of Banking*, (5th Ed.) Mumbai Macmillan Education. 7. J.C. Verma. (2000). *Credit Rating (Practice and Procedure)*. Bharat Publication House. 8. Khan M.Y. (2004). *Financial Services*. Tata MC Graw Hill Co. Ltd., New Delhi. 9. O. P. Agarwal, 2012. *Management of Financial Services, Markets and Institutions.* Mumbai: Himalaya Publishing House. 10. Padmalatha Suresh & Justin Paul, 2010. *Management of Banking and Financial Services*. New Delhi: Dorling Kindersley (India) Pvt. Ltd. 11. Pathak, B. (2009). *The Indian Financial System: Markets, Institutions and Services* (Second ed.). New Delhi: Pearson Education. 12. Ramesh Babu, G. (2005). *Financial Services in India.* New Delhi: Concept Publishing Company. 13. Sanjiv A., Pavan K. V. and Manisha B. (2000). *Investors Guide to Depositories.* Bharat Publications. 14. Sankaran, S. (2018). *Indian Mutual Funds Handbook: A Guide for Industry Professionals and Intelligent Investors.* Vision Books. 15. V.A. Avadhani (2009). *Financial Services in India,* Himalaya Publishing House.	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the different components that constitute financial markets 2. Differentiate between merchant and universal banking, and learn about factoring, forfeiting, and trade receivables 3. Familiarize yourself with venture capital, leasing, hire purchase, and the role of credit rating agencies. 4. Recognize the significance of mutual funds, insurance, pension funds, and real estate investment funds

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-306
Title of the Course: Financial Risk Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the concept of financial risk management 2. To provide them with knowledge of various financial risk measurement techniques. 3. To familiarize learners with risk management practices. 4. To equip them with regulatory and other issues relevant to risk management.	
		No. of Hours
Content:	**Unit 1: Introduction to Financial Risk Management** Introduction – Functions of FIs in the Economy, Need for Regulation of FIs. Meaning and Sources of Risk, Need for Risk Management. Identification of Risk – Interest Rate Risk, Market Risk, Credit Risk, Foreign Exchange Risk, Sovereign Risk, Liquidity Risk, Insolvency Risk, Operational Risk, Technology Risk, and Off-Balance Sheet Risk.	**15**
	Unit 2: Measurement of Various Risks Measurement of Interest Rate Risk – Repricing Gap Model, Rate Sensitive Assets and Liabilities, Limitations of the Repricing Gap Model, Maturity Model, Duration Model, characteristics of Duration, Value at Risk, Shortcomings of Value at Risk, Stress Testing, Scenario Analysis, Sensitivity Analysis. Measurement of Credit Risk – Characteristics of Loans, the Default Risk Models, Credit Scoring Model, RAROC Model, KMV Portfolio Manager Model, the Modern Portfolio Theory. Currency / Exchange Rate Risk – Sources, Hedging, Interest Rate Parity Theorem. Liquidity Risk in – Banks, Insurance Company, Mutual Fund, NBFCs. Measurement of Liquidity Risk – Liquidity Gap Model, Liquidity Classification of Assets and Liabilities, Limitations. Measurement of OBS Risk, Types of OBS Activities. Problems.	**15**
	Unit 3: Management of Risks Interest Rate Risk Management, Market Risk Management. Credit Risk Management – Approaches, Structure of Credit Risk Rating System, Credit Derivative, Credit Ratings. Management of Operational Risk Management – Moody's Analytical Framework, Moody's Methodology. Foreign Exchange Rate Risk Management – Nature and Magnitude of Risk, Tools and Techniques, Currency Derivatives, Basic Options Strategies, Low-cost Option Strategies. Liquidity Risk Management. Problems.	**15**

	Unit 4: Regulatory and Other Issues in Risk Management Regulatory Framework, the Basel Committee, Best Practice Report Group of Thirty – Recommendations, Enterprise-wide Risk Management, Risk Reporting and Communication. Bank for International Settlement (BIS) – Basel Committee on Banking Supervision. Basel I, Basel II, Basel III – Introduction, Scope of Application Case Studies on Failure of Risk Management.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Deventer, D. R. Van, Imai, K., and Mesler, M. (2013). *Advanced Financial Risk Management* (Second Ed). Wiley Finance Series. 2. Dowd, K. (1999). *Financial Risk Management*. Financial Analysts Journal, 55(4), 65–71. 3. Philippe Jorion (2011)., *Financial Risk Manager Handbook.* (6th Ed.). Wiley Publication 4. R.K Arora (2021)., *Financial Risk Management.* Noida: Wiley Publication. 5. Roncalli, T. (2020). *Handbook of Financial Risk Management*. Handbook of Financial Risk Management (Issue June). 6. Skoglund, J., and Chen, W. (2015). *Financial Risk Management Applications in Market, Credit, Asset and Liability Management and Firmwide Risk.* Wiley 7. Vivek, & Asthana, P. (2015). *Financial Risk Management*. Mumbai: (2nd Ed). Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about financial risk management 2. Examine the various financial risk measurement techniques. 3. Illustrate risk management practices. 4. Comprehend regulatory and other issues.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-307
Title of the Course: Project
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	Objectives of the Course are: 1. To enable learners to analyse business and its environment. 2. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 3. To ensure learners get first hand exposure to societal and industrial issue. 4. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.
Content:	As per Project guidelines issued by Goa University from time to time
Pedagogy:	Group discussions, Field work
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-322
Title of the Course: Digital Banking (VET)
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to knowledge related to Digital Banking Products. 2. To impart knowledge of Mobile Banking, Internet Banking and Branchless Banking. 3. To familiarize learners with the overview of payment Systems. 4. To equip the learners with information on new developments in Digital Banking.	
		No. of Hours
Content:	**Unit 1: Digital Banking Products** Introduction, need for Digital Banking Products, Customer Education for Digital Banking Products. Cards - Overview and brief history, Various types of cards, and Product features. EMV Technologies- Tap and Go, NFC, etc. Approval Processes for Cards, Profitability of Cards, Back-end Operations, Recovery and Follow-up. ATMs- Overview and Brief History, Product Features, Instant Money Transfer Systems, Various Value-Added Services (e.g., bill payments, donations, etc.), Proprietary, Brown Label and White Label ATMs, ATM Network Planning – Onsite/ Offsite, Security and Surveillance of ATM Sites, Profitability of ATMs, Risk Management and Frauds, Back End Operations and Technology. Cash Deposit Machines- Overview and Brief History, Product Features, CDM Network Planning – Onsite/ Offsite, Profitability of CDMs, Risk Management and Frauds, Back End Operations and Technology. Cash re-cyclers – Overview, Product Features, Risk Management and Frauds, Back End Operations and Technology. POS Terminals- Overview and Brief History, Product Features, Approval processes for POS Terminals, Profitability of POS business Risk Management and Frauds, Back End Operations and Technology	**15**

	Unit 2: Mobile Banking, Internet Banking and Branchless Banking Mobile Banking- Overview and Brief History, Product Features and Diversity, IMPS, Profitability of Mobile Banking, Risk Management and Frauds, Back End Operations and Technology. Internet Banking- Overview and Brief History, Product Features. Corporate and Individual Internet Banking Integration with E-commerce Merchant Sites, Profitability of Internet Banking, Risk Management and Frauds, Back End Operations and Technology. Branchless Banking- Objectives, Introduction, Financial Inclusion – Logic and logistics, Vehicles for Financial Inclusion, Business Correspondents/ Business facilitators, Digital Banking Products for Financial Inclusion, Core Banking: Meaning, Importance and Merits	**15**
	Unit 3: Payment System Overview of global payment systems, Overview of domestic payment systems, Role of RBI and NPCI in Payment system, RuPay and RuPay Secure, Immediate Payment Service (IMPS), National Unified USSD Platform (NUUP), National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS) e-KYC, Cheque truncation System (CTS), National Financial Switch (NFS), Unified Payments Interface (UPI), Bharat Bill Payment System (BBPS), Bharat Interface for Money (BHIM), Digital Rupee, (e-RUPI), National Common Mobility Card, (NCMC), National Electronic Toll Collection (NETC), BharatQR. RTGS, NEFT, Forex settlements, Securities Settlement. Innovative Banking & Payment Systems.	**15**
	Unit 4: New Developments in Digital Banking Fintechs, Business ecosystems, Block chain, Crypto Currencies, Peer Financing, Cloud, Virtualisation, Analytics, Artificial Intelligence, Machine Learning, Internet of Things (IoT).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Indian Institute of Banking & Finance, (2016). *Digital Banking*. Mumbai: Taxmann Publicatons (P.) Ltd.. 2. Indian Institute of Banking & Finance, (2017). *Security in Electronic Banking* (3rd Ed.): Macmillan Education 3. Indian Institute of Banking & Finance, (2023). *Information Technology & Digital Banking*. New Delhi: Macmillan Publication 4. Indian Institute of Banking & Finance, (2024). *Digital Banking*. Mumbai: Taxmann Publicatons (P.) Ltd. 5. Indian Institute of Banking and Finance., (2023). *Principles and Practice of Banking.* New Delhi: Macmillan Education 6. S.Natarajan , R.Parameshwaran, (2015). *Indian Banking*. New Delhi : S Chand And Company Limited. 7. Sarika R. Lohana., (2020). *Digital Banking and Cyber Security.* Delhi: New Century Publications.	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain knowledge of various types of digital banking products. 2. Demonstrate the application of mobile banking, internet banking, and branchless banking. 3. Perform different types of payment systems. 4. Comprehend new developments in digital banking.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-400
Title of the Course: Management Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint Learners with various fundamental concepts and aspects of Management accounting. 2. To impart knowledge of the various techniques of Management Accounting. 3. To Familiarize learners with various applications of techniques and tools of management Accounting. 4. To enable learners to apply, tools and techniques of MA to facilitate managerial decision making.	
Content:	**Unit 1: Introduction to Management Accounting** Introduction – Meaning and emergence of Management Accounting – Characteristics – Scope – Objectives – Need-Importance-Functions of Management Accounting – Relationship between Management and Financial Accounting Management Accounting conventions- Tools and Techniques of Management Accounting – Limitations of Management Accounting- Management information system – Role of Management Accountant, Installation of Management Accounting System- Emerging issues in Management Accounting - Relationship of Management Accounting with Branches of Accounting.	**15**
	Unit 2: Marginal Costing and its Application in Managerial Decision Making Definition, Assumptions and Uses, Marginal Costing Vs. Absorption Costing, CVP /BEP Analysis, Margin of Safety, Angle of Incidence. Managerial Decision-Making Areas –Profit Planning, Product Decision, Pricing Decisions, Market Decisions. Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets, Dropping of product line, Product mix decision- key factors and Export proposal	**15**

	Unit 3: Budget and Budgetary Control Meaning of Budget, Budgeting, Budgetary Control and its use as a management tool, Functions of Budgeting, Difference between Budgets and Forecasts, Stages in Budget Process, Classification of Budget, Various Types of Budgets- Zero Based Budgeting, Activity Based Budgeting, Performance Budgeting, Master Budget. Preparation of Functional Budgets - Sales Budget, Production Budget, Cost of Production Budget, Flexible Budget, Cash Budget. Capital Budgeting - Meaning of Capital Budget, Nature of Capital Expenditure, Objectives of Capital Budgeting, Factors Affecting Capital Budget, Classification of Capital Budgeting projects -Capital budgeting process, Capital budgeting techniques - Non-Discounting Techniques - Payback Period, Accounting Rate of Return, Discounted Method - Net Present Value, Profitability Index, Discounted Payback Period.	**15**
	Unit 4: Standard Costing and Variance Analysis Standard Costing; Introduction to Standard Costing, Cost Standards and their types, Standard Costing and Budgetary Control, Operation of Standard Costing System, Merits and Limitations of Standard Costing, Establishing Standard Costs, Standard costs v/s Estimated Cost, variance Analysis, Different types of Variances - Cost Variance - Material cost variances, Labour cost variances and Overheads variances Sales Variances, Interpretation, Presentation and Treatment of variances	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. B.M. Lall Nigam and I.C. Jain, (2000) *Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New Delhi 2. Bhabator Banerjee, (2021) *Cost Accounting –Theory and Practice*, PHI Pvt. Ltd, New Delhi. 3. Colin Dury (2018*) Cost and Management Accounting*, Thomson 4. Gupta S P (2022) *Management Accounting*, Sahitya Bhavan 5. H. V. Jhamb, H. V. Jhamb, (2011) *Fundamentals of Cost Accounting*, Ane Books Pvt Ltd, New Delhi 6. Horngren, Sundem, Stratton (2005) *Introduction to Management Accounting*, Prentice Hall 7. Jain S.P & Narang K.L. (2012) *Accounting theory and Management Accounting*, Kalyani Publishers 8. Jawahar Lal (2021) *Accounting Theory and Practice*, Himalaya Book Publisher 9. Jawahar Lal, (2009) *Cost Accounting*, Tata McGraw Hill New Delhi 10. M. N. Arora, (2021) *Cost Accounting – Principles and Practice*, Vikas Publishing House, New Delhi. 11. M.C. Shukla, T.S. Grewal and M P. Gupta, (2007) *Cost Accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi	

	12. Michael. L.Werner (2004) *Introduction to Management Accounting*, Prentice Hall 13. Reddy, T.S. & Hariprasad Reddy, Y. (2000) *Management Accounting*, Margham Publications, Chennai 14. S. N. Maheshwari & S.N. Mittal, (2020) *Cost Accounting, Theory and Problems*, Shri Mahabir Book Depot, New Delhi 15. S.P. Jain and K. L. Narang, (2012) *Cost Accounting, Principles and Methods*, Kalyani Publishers, Jalandhar 16. Sharma and Shashi K. Gupta, (2017) *Management Accounting*, Kalyani Publishers 17. Shashi K. Gupta & R.K. Sharma (2017) *Management Accounting Principles and Practice*, Kalyani Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain the basic concepts and functions of management accounting. 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Prepare various budgets for cost control. 4. Appraise cost control and cost reduction by using standard costing.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-401
Title of the Course: Stock Market Operations
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an overview on the Indian Securities market. 2. To familiarize learners with the trading and settlement mechanism followed by the Indian Stock exchanges. 3. To acquaint the learners to the stock market Indices and their computation. 4. To enable learners to explore the risk management and surveillance systems employed by the Indian stock exchanges.	
		No. of hours
Content:	**Unit 1: Introduction to Capital Markets** An overview of Indian Securities Market, Primary Market - Meaning — Functions, Players and Investors – Methods of raising capital in the primary market – IPO issue process- Book building process- Fixed Price Issue- IPO analysis and selection- Detailed study of prospectus -recent trends in the primary market – SEBI measures for the primary market. Secondary Market: Meaning, Functions of Secondary Market, Listing of Securities: Meaning – Merits and Demerits – Listing requirements of NSE, procedure, Delisting, SEBI measures for the secondary market	**15**
	Unit 2: Trading and Settlement in Indian Stock Exchanges Trading Systems in Indian Stock Exchanges: Indian Stock Exchanges: BSE and NSE – Trading systems– Share groups – Market segments - Market types- order types, and order books – order matching rules and conditions - Bulk deals – Block deals – Short Selling – Margin Trading. Clearing and Settlement Systems in Indian Stock Exchanges - Introduction –Settlement Cycle – Rolling Settlement- Clearing & Settlement Process - Pay in and pay out - Settlement Agencies -Shortages handling – Auctions – Penalties.	**15**
	Unit 3: Stock Market Indices Stock Market Index – Meaning, Purpose, Consideration in Developing Index, Methodology - Free Float method –Scrip selection criteria – Construction – Broad-based indices, sectoral indices, thematic indices, sustainable indices, Gift Nifty, International financial markets- Global indices.	**15**

	Unit 4: Risk Management and Surveillance System in Indian Stock Exchanges Risk Management system in BSE &NSE, Margins, Exposure limits, Circuit breakers, online surveillance, off-line surveillance, rumor verification, risk containment measures, settlement guarantee Mechanism, Asset/capital adequacy norms, Inspection of books and investigation, Penal Charges, Investor protection, Grievance redressal mechanism.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Agarwal, S. (2000). *A Guide to Indian Capital Market* (1st ed.). Bharat Publishers. 2. Avadhani, V. A. (2017). *Investment and Securities Market in India* (10th ed.). Himalaya Publishing House. 3. Chandra, P. (2017). *Investment Analysis and Portfolio Management* (5th ed.). McGraw Hill India. 4. Chandra, P. (2021). *Investment Analysis* (6th ed.). Tata McGraw Hill. 5. Fischer, D. E., & Jordan, R. J. (2018). *Security Analysis and Portfolio Management* (7th ed.). Pearson Education India. 6. NSE. (2022). *Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module.* 7. Pandian, P. (2012). *Security Analysis and Portfolio Management* (2nd ed.). Vikas Publishing House Pvt. Ltd.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the overview of the Indian capital market. 2. Describe the trading, Clearing and settlement systems practiced by Indian stock exchanges. 3. D iscuss the stock market indices and their computation methodology. 4. Explore the risk management and surveillance system employed Indian stock exchanges	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-402
Title of the Course: Financial Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide fundamental knowledge about the company's finances and management. 2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth. 3. To understand the financial management techniques and apply the methods in financial decision-making.	
		No. of hours
Content:	**Unit 1: Introduction to Financial Management** Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money- Discounted Time value- Compounded Time value- Effective rate of interest (Including Problems)	**10 hours**
	Unit 2: Financing and Investment Decisions Cost Of Capital - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems). Leverages - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (theory). Capital Structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (including problems). Capital Budgeting - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). Risk Analysis in Capital Budgeting - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).	**20 hours**

	Unit 3: Working Capital Management Working Capital-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. Cash Management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. Receivables Management: Introduction - Costs associatedwith maintaining Receivables - Credit Policy Variables – Evaluation of Credit Policy [Includes practical problems]. Inventory Management: Purpose of Inventory - CostsAssociated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includespractical problems].	**20 hours**
	Unit 4: Dividend Decisions Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].	**10 hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Brealey and Meyers (2018). *Principles of Corporate Finance*; Tata McGraw Hill, New Delhi, 12th Edition. 2. Chandra, Prasanna (2019) *Financial Management*; Tata McGrawHill, New Delhi, 10th Edition. 3. Gitman, L.J (2017). *Principles of Managerial Finance*; AddisonWasley, 13th Edition. 4. Keown, Martin, Petty and Scott (Jr) 2009 *Financial Management; Principles and Applications*; Prentice Hallof India, New Delhi, 10th Edition. 5. Khan, M.Y & Jain, P.K. (2018) *Financial Management*; TataMcGraw Hill, New Delhi. 8th Edition. 6. Kishore Ravi, M (2020) *Financial Management*; Taxman, 8th Edition. 7. Pandey, I. M. (2021) *Financial Management*; Vikas PublishingHouse, New Delhi, 12th Edition. 8. Vanhorne, James C (2015) *Financial Management and Policy*; Prentice Hall of India, New Delhi, 13th Edition.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Gain expert knowledge of principles and concepts used infinance 2. Understand the financing and investment decisions. 3. Apply the concept of working capital management, cash management, receivable management in business. 4. Learn to manage the short-term resources of a business firm. And understand the dividend decisions.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-403
Title of the Course: Research Methodology
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research methodology in examining business research problems. 2. To acquaint learners with skills to apply measures of organising and describing the data. 3. To acquaint learners with skills to apply measures of analysing relations, prediction and hypothesis testing 4. To enable learners to prepare research report.	
Content:	**Unit 1: Introduction to Research Methodology** Research Methodology: Meaning, Overview of Research Process, Content Analysis, Meta Analysis, Bibliometric Analysis, Overview of types of data and methods of data collection; Questionnaire Designing, Sampling: Meaning, Techniques, Pilot Study	**10 hours**
	Unit 2: Measures of Organising and Describing the Data, and Applications of Probability Measures used for organising the data: Tabulation, Graphical Analysis. Measures used for Describing the data: Measures of Central Tendency (Mathematical and Positional Averages), Measures of Dispersion (Absolute Measures and Relative Measures), Measures of Skewness, Measures of Kurtosis (Includes numerical problems). Application of Probability, Mathematical Expectation, and Probability distribution (Includes numerical problems).	**20 hours**
	Unit 3: Measures of Analysing Relations, Prediction, and Hypothesis Testing Parametric versus Non-Parametric Tests, Measures of Analysing Relationships and Prediction - Correlation Analysis, Regression Analysis: Meaning, Application, Interpretation; T-test, F-test, Z-test, Chi-Square test: Meaning, Application, Interpretation (Includes numerical problems). Exploratory Factor Analysis, Confirmatory Factor Analysis: Meaning, Purpose, Output Interpretation; Introduction to Structural Equation Modelling, (Applications to Primary and Secondary Data)	**20 hours**

	Unit 4: Research Report Writing and Ethics Report Writing: Significance, Steps, Types, Layout, Precautions in writing Research Reports, Report Formatting Guidelines, Referencing Styles, Use of softwares for Citation and Referencing. Research Misconducts: Plagiarism, Falsification, Fabrication, Consequences of Research Misconducts, Ways to avoid Research Misconducts.	**10 hours**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). *Research Methodology: Concepts and Cases* (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). *Business Research Methods* (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). *Fundamentals of Statistics* (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). *Research Methods and Statistics: A Critical Thinking Approach* (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). *Research Methodology: Methods and Techniques* (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). *Research Methodology*. Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research methodology in examining business research problems. 2. Apply measures of organising and describing the data. 3. Apply measures of analysing relations, prediction and hypothesis testing. 4. Prepare Research Report	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-411
Title of the Course: Fintech
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To help learners understand the importance of Fintech in the BFSI (Banking, Financial Services and Insurance) sector. 2. To educate learners about the significance of Blockchain technology in the Fintech industry. 3. To familiarize learners with the practical application of Fintech in the domain of Banking, Insurance, and Payments systems. 4. To educate learners about the implementation of Fintech in Capital Markets and its regulatory framework.	
		No. of hours
Content:	**Unit 1: Introduction to Fintech** Changing ecosystem of the BFSI industry, Evolution of Fintech, Introduction to the Fintech landscape, FinTech Architecture, FinTech Technologies, Latest Trends and Future of FinTech, Applications of FinTech, Use cases of FinTech in banks, Fintech startups, Fintech unicorns and business models	**10**
	Unit 2: Blockchain for Fintech Blockchain Technology and Infrastructure: Blockchain Foundations - Blocks and Blockchain, the Chain, Nodes and Network - Blockchain in Use - Trust Framework and Consensus Mechanisms, Public, Consortium, Private Blockchains - Blockchain Interoperability. Blockchain And Cryptography: Cryptography - Application to Blockchain - Hash Functions - Public Key Cryptography and Signing - Use cases and applications. Smart Contracts and Hyper ledgers: Understand smart contracts - Computational model of Smart contracts - Ethereum and Working with Smart Contracts - Hyperledger Architecture -Hyperledger Blockchain Technology - Use cases of Smart contracts Applications Of Blockchain Architecture: Setting up a Private Blockchain Environment -Blockchain and Bitcoin - Blockchain Networks and Use Cases. Crypto-Currencies and ICOs: Cryptocurrencies Primer- Bitcoin and Applications - Cryptocurrencies and Digital Crypto Wallets - Types of Cryptocurrencies - Cryptocurrencies and Applications - ICO- Importance of ICO in Alternative Finance - Regulations for Cryptos and tokens	**20**

	Unit 3: Applications of Fintech in Banking, Insurance and Payment Systems Digital Transformation of Indian Banks, Card-based payments, use of RTGS/NEFT, E-banking (Mobile banking, Internet banking), neobanks. Smart bank strategies: Electronic Fund Management, ATMs, Internet Banking, UPI payment, SWIFT and Bank Identification Code. FinTech in the Payments Industry: Multichannel Digital Wallets and POS systems, digital payments, recent developments in Payment and settlement system in India. BANKTECH: Regulatory Framework for Product Pricing, loan origination and servicing - Social Media based profiling, comparison tools and aggregators - Dynamic credit rating, Risk management & underwriting -Using Credit Counsellor Robo/Bot for faster approvals & funding -Utilizing data science tools and machine learning for data mining/ cross-sale - Hybrid Lending Products. INSURTECH: How does InsurTechwork - Business model disruption – Aggregators - AI/ML in InsurTech -IoT and InsurTech - Risk Modeling - Fraud Detection - Processing claims and Underwriting - Innovations in Insurance Services - Unicorns and business models	**15**
	Unit 4: Applications of Fintech in Capital Market and its Regulation FINTECH FOR STOCK MARKET: Discount Broking -Disruption to Broking model - Core Services and Business model - Technology setup - Unicorns of Discount Broking and business models - Technology stacks for Discount Brokers - How can they improve - Other differentiated offerings and services. REGTECH: Evolution of RegTech - RegTechEcosystem: Financial Institutions - RegTechEcosystem: Startups - Ensuring Compliance from the Start: Suitability and Funds - RegTechStartups: Challenges - RegTechEcosystem: Regulators - Use Case of AI in Smart Regulation and Fraud Detection - Regulatory Sandboxes - Smart Regulation	**15**
Pedagogy:	Lectures, Demonstration, Lab Practicals, Case studies.	
Reference/ Readings:	1. Arjunwadkar P. (2018). *Fintech, the Technology Driving Disruptions in the Financial Services Industry*, CRC Press, Taylor and Francis Group. 2. Arner D., Barbers J., Buckley R (2015) *The evolution of Fin Tech: a new post-crisis paradigm*, University of New South Wales Research Series. 3. Arslanian H. and Fischer F. (2019). *The Future of Finance, the impact of Fintech, AI and Crypto on Financial Services*, Palgrave Macmillan. 4. Gupta P. and Tham T. M. (2018). *Fintech the new DNA of Financial Services*. Walter de Gruyter Press. 5. Mukund, S. (2015). *Banking and Financial Services*. Himalaya Publications. 6. Pranay Gupta, T. Mandy Tham (2018). *Fintech: The New DNA of Financial Services* (1st Ed.). Paperback, Boston: De Gruyter publisher 7. RBI (2017). *Report of working group on FinTech and Digital Banking*	

	8. Richard Hayen (2016). *FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry.* 9. Sanjay Phadke (2020), *Fintech Future: The Digital DNA of Finance* (1st Ed.) Paperback.New Delhi Sage Publications. 10. Susanne Chishti, Janos Barberis (2016). *The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries* (Wile01) Paperback, Wiley Publications. 11. Vinay Divra (2019). *Fintech: Redefining Finance with Technology*. Notion Press
Course Outcomes:	After completion of this course, the learners will be able to: 1. Elaborate the significance of Fintech in the BFSI sector. 2. Discuss the significance of Blockchain technology for Fintech. 3. Comprehend the application of Fintech in Banking, Insurance and Payment systems 4. Comprehend the application of Fintech in Capital Market and its regulation

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-404
Title of the Course: Credit Management in Banking
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide learners with an overview of Credit. 2. To impart knowledge of Financial Appraisal of Term Loans. 3. To familiarize learners with the assessments of Working Capital Management. 4. To equip learners with the skills of Monitoring, Supervision/Follow-up, and Management of Impaired Assets.	
		No. of hours
Content:	**Unit 1: Introduction and Overview of Credit** Principles of Lending - Credit Policy - Types of Borrowers and types of credit facilities - Credit Delivery: Types of Credit facilities, Mode of Delivery, Credit Trust, Credit Acquisition - Credit Appraisal: Meaning, Components. - Credit Rating: Meaning, Objectives, Internal and External Rating - Capital Adequacy - Importance & Application of RAROC (Risk Adjusted Return on Capital)	**15**
	Unit 2: Analysis of Financial Statements and Term Loan Appraisal Analysis of Financial Statements: Balance sheet, Trading Account and Profit & Loss Account. Ratio Analysis, Cash Flow and Fund Flow Analysis, Cash Flow Statement - Non-Financial Risk Analysis & Macroeconomic Factors - Project Appraisal/Term Loan Appraisal: Financial, Technical, Market, Managerial and Environmental Appraisal. -Credit Risk Analytics & Credit Scoring Models	**15**
	Unit 3: Working Capital Management and Other Credits Working Capital Assessment: Meaning, Gross and Net working capital, Components of Working capital, operating cycle, Methods of working capital assessment- Turnover method, MPBF Method and Cash budget method. Non-Fund-based Credit Facilities: Letter of credit, Bank Guarantees, Supplier credits Buyer credits and Bills discounted under LC - Export Finance: Pre-shipment and post-shipment Finance. - Priority Sector Lending/Government Sponsored Schemes/- NABARD Schemes - Retail Loans -Forward Exposure Limit & Pre-settlement risk - Structured Finance Options - Alternative source of funding -Digital Finance - P2P lending via FinTech - Green Finance.	**15**

	Unit 4: Monitoring, Supervision/Follow-up, and Management of Impaired Assets Documentation - Types of Charges - Follow-up supervision: Periodic Scrutiny of Exception Reports, AI/ML Based Analytics Tools to Analyze the Transaction to Predict 'Likely to Default' and credit monitoring - Resolution of Stressed Assets - Fair Practices Code on Lender's Liability - Insolvency & Bankruptcy Code (IBC), 2016 - Fraud Risk Management in Credit: Early Warning Signals, Red Flagging of Accounts, Identification & Reporting of Fraud, Forensic Audit, Wilful Defaulters, Non-cooperative Borrowers, Fugitive Economic Offender, Look Out Circular, Criminal Offenses and Investigative Agencies	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. G.Vijayaragavan, P., (2013). *Bank Credit Management Text & Cases*. Mumbai: Himalaya Publishing House. 2. G.Vijayaragavan, P., (2017). *Bank Credit Management Text & Cases*. (2nd Ed.) Mumbai: Himalaya Publishing House. 3. Glen Bullivant (2010)., *Credit Management* (6th Ed.) New Delhi. Routledge, 4. Indian Institute of Banking & Finance, (2018). *Banker's Handbook On Credit Management*. (2nd Ed.) Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2023). *Banker's Handbook on Credit Management* (3rd Ed.). Mumbai: Taxmann Publications (P.) Ltd. 6. Indian Institute of Banking and Finance., (2023). *Principles and Practice of Banking*. New Delhi: Macmillan Education 7. N. S Toor (2017)., *Bank Credit Management. (3rd Ed,).* New Delhi: Skylark Publications. 8. O.P.Agarwal, 2008. *Modern Banking of India*. (2012) Mumbai: Himalaya Publishing House. 9. S. Murali, K.R Subbakrishna (2019)., *Bank Credit Management* (3rd Ed.) Mumbai. Himalaya Publishing House. 10. Shekhar, K. & Lekshmy Shekhar, (2005*). Banking Theory and Practice*. New Delhi: Vikas Publishing House Pvt Ltd. 11. Srivastava, D. P., (2013). *Banking Theory and Practice*. Mumbai: Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand the basics of bank credit. 2. Analyse the process for evaluating term loans. 3. Demonstrate an understanding of the Working Capital Management assessment. 4. Apply the skills related to Monitoring, Supervision/Follow-up, and Management of Impaired Assets.	

Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-405 Title of the Course: Treasury and Forex Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with skills for treasury Management. 2. To impart knowledge of the Asset and Liability Management of Banks. 3. To familiarize learners with Forex Management 4. To equip students with managing foreign exchange exposure	
		No. of hours
Content:	**Unit 1: Introduction to Treasury Management** Overview of Financial Markets. Scope and Functions of Treasury Management: Treasury Management - Structure and Organization of Treasury Management - Role of CFO -Functions of a Controller - Functions of a Treasurer Responsibilities of a Treasure. Treasury Operations: Integrated Treasury - Structure of Treasury - Operations of Treasury - Dealing and Settlement Procedures.	**15**
	Unit 2: Unit 2: Treasury Management Liquidity Management – Meaning, Objectives, Sources and Deployment. Funding the Balance sheet. Cash Reserve Ratio – Cost of CRR Maintenance, Penalties for CRR Shortfall. Statutory Liquidity Ratio (SLR)- Cost of Maintenance, Monetary control by RBI. Clearing Corporation of India-Products handled. Integrated Treasury – Functions. Nature of Integration, Benefits of Integration, Structure. Initiatives of Integrated Treasury. Money Market instruments- Call Money, Term Money, Bank Fixed Deposit, Certificate of Deposits (CDs), Commercial Paper, Bill Rediscounting Scheme (BRDS), Inter-Bank Participation Certificates (IBPCs), Collateralised Borrowing and Lending Obligation (CBLO), Treasury Bills (T-Bills), Repurchase Agreements.	**15**
	Unit 3: Introduction to Forex Management Forex Management – Meaning, Nature, Scope and Significance of Forex Management. Foreign Exchange Market and its Structure. Role of Banks in Forex Market. Participants in Forex Market. Exchange Rate and its types - Fixed Exchange Rate, Flexible Exchange Rate, and Managed Floating Rate. Role of Foreign Exchange Dealers Association of India (FEDAI).	**15**

	Unit 4: Foreign Exchange Exposure Management Foreign Exchange Rates and its Determination. Exchange Rate Quotes. Exchange Rate Mechanism. Types of Exchange Rates - Spot, Cross, and Forward Rates. Forex Trading - Hedging and Arbitrage, Currency Futures, Options, and Swaps - Covered Interest Rate Arbitrage. Borrowings and Investing Markets. Foreign Exchange Risk Exposures, Types of Risk Exposure – Transaction, Translation and Economic Exposure and their Management. (Theory and Problems).	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Desai, V. (2010). *Banks and Institutional Management.* Himalaya Publishing House. 2. Desai, V. (2010). *Banks and Institutional Management.* Himalaya Publishing House. 3. Hatler, G. (1999). *Bank Investments and Funds Management.* Macmillan. 4. Indian Institute of Banking and Finance. (2011). *Treasury Management.* Mcmillan. 5. Indian Institute of Banking and Finance. (2018). *Treasury Management*. (2nd ed.). Macmillan. 6. Joshi, V., & Joshi, V. (2009) . *Managing Indian Banks* (3rd ed.) Challenges Ahead.. Response Books. 7. Justin, P., & Padmalatha, S. (2007). *Management of Banking & Financial Services.* New Delhi: Pearson. 8. M. Y. Khan, (2009). *Indian Financial System, (*6th Ed.) Tata McGraw Hill. 9. Srivastava, D. N. (2015). *Management of Indian Financial Institutions*. Himalaya Publishing House. 10. Srivastava, P.K. (2013). *Banking Theory and Practice.* Himalaya Publishing House.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Explain various concepts in Treasury Management. 2. Understand the Asset Liability Management of the Bank. 3. Describe the basic Concepts of Forex Management. 4. Apply techniques to Manage exposure in the Forex Market.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-406
Title of the Course: Financial Derivatives
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with understanding of the derivatives market in India. 2. To impart knowledge of Forward, Futures and Options Derivatives. 3. To familiarize learners with risk management and hedging strategies in derivatives market. 4. To provide understanding of Interest Rate Derivatives and Swaps in derivatives market.	
		No. of hours
Content:	**Unit 1: Introduction of Derivatives Markets** Derivatives: Meaning, Need for Derivatives, Features of a Financial Derivative, Types of Financial Derivatives, Difference between Cash Market and Derivative Market, Evolution of Financial Derivatives Market in India, Major Recommendations of Dr. L.C. Gupta Committee, Regulation of Financial Derivatives in India.	**15**
	Unit 2: Forward, Futures and Options Derivatives Forward contracts: Definition, features, Trading Mechanism and pricing, Futures contracts: Characteristics, Uses, Trading Mechanism and pricing, Payoffs (Including Problems), Options contracts: Call and put options, Payoff and Moneyness of Options, and pricing models (Binomial Option Pricing Model, Black-Scholes Option Pricing Model) (Including Problems), Derivatives trading through online platforms.	**15**
	Unit 3: Risk Management and Hedging Strategies Basic understanding of risk in financial markets, Hedging using forward contracts, Hedging using futures contracts, Option strategies for risk management.	**15**
	Unit 4: Interest Rate Derivatives and Swaps Interest Rate Derivatives: Overview of interest rate derivatives, Types of interest rate derivatives: forwards, futures, options, and swaps, Uses of interest rate derivatives in risk management. Swaps: Meaning, Motives of Swaps, Interest rate swaps (Plain Vanilla interest rate swaps), Currency swaps, Equity swaps, Commodity swaps, Valuation and applications of swaps	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chance, D. M., Brooks, R., & Dhamija, S. (2019). *An Introduction to Derivatives and Risk management*. Cengage India Private Limited	

	2. D C Patwari, D. C. (2000). *Options and Futures in an Indian Perspective*. Delhi. Edition. 3. Hull, J. C. (2018). *Fundamentals of Futures and Options market*. Jaico Publishers. 4. Kolb, R. W. (2006). *Understanding Futures Markets*. PHI, 6th 5. Mahajan, R. (2007). *Futures, and Options. Vision Books Pvt Ltd*, New *McGraw Hill*, New Delhi. 6. Pandey, I. M. (2016). *Advanced Financial Management*. Vikas Pearson Education, New Delhi, 9th Edition. Publishing House, New Delhi. 7. Sharpe, W. F., Alexander, G. F., & Bailey, J. V. (2000). *Investments*. Prentice Hall New Delhi. 8. Swain, P. K. (2007). *Fundamentals of Derivatives*. HPH. 9. Vohra, N. D., & Bagri, B. R. (2017). *Futures and Options. Tata*
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the various aspects of derivatives market in India. 2. Apply the concepts of Forward, Futures and Options in derivatives trading. 3. Apply risk management and hedging strategies in derivatives trading. 4. Discuss the opportunities in Interest Rate Derivatives and Swaps in Indian derivatives market.

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-407
Title of the Course: Security Analysis and Portfolio Management
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyze the Equity and Debt of companies. 3. To enable students to study and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios.	
		No. of hours
Content:	**Unit 1: Introduction to Security Analysis** Introduction to Investments - Objectives- Avenues, Approaches to Investment Decision. Risk and Return Analysis– Systematic and Unsystematic Risk, Measurement of Risk and Return (Including problems). Fundamental Analysis: Meaning – Objectives – Economy Analysis, Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis. Technical Analysis: Meaning, Dow Theory – Trends and Trend Reversals, Indicators - Types of Price Charts – Price Patterns.	**15**
	Unit 2: Equity and Debt Valuation and Analysis Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period –- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model (Including problems), Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)	**15**
	Unit 3: Portfolio Analysis and Selection Meaning of Portfolio Management, Objectives of Portfolio Management, Portfolio Management Process - Traditional and Modern Portfolio Theories- Markowitz Theory - Feasible Set of Portfolios – Efficient Frontier – Return and Risk Calculation of Portfolio - Sharpe's single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-French Three Factor Model, (Including problems).	**20**
	Unit 4: Portfolio Performance Evaluation and Revision Portfolio Performance Evaluation – Need – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jenson's	**10**

	Alfa Ratio-M2Ratio - Fama's Net Selectivity-Information Ratio-Sortino's Ratio. Portfolio Revision -Need for Revision–Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Rupee Cost Averaging. (Including problems).	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chandra, P. *Investment Analysis and Portfolio Management*. McGraw-Hill Education, 6th Edition, 2021 2. Fischer, D. E. & Jordan, R. J. *Security Analysis and Portfolio Management*, Pearson Education India, 7th Edition, 2018 3. Graham, N., & Dodd, D. L. *Security Analysis*. McGraw-Hill Education, 6th Edition, 2017 4. Punithavathy, P. *Security Analysis and Portfolio Management* (Second Edition). Vikas Publishing House, 2nd Edition, 2012 5. Ranganatham and Madhumathi, M. *Investment Analysis and Portfolio Management.* Pearson Education India, 2nd Edition, 2012 6. Reilly, F. K., & Brown, K. C. *Analysis of Investment and Management of Portfolios.* Cengage Learning, 9th Edition, 2012 7. Shalini Talwar, *Security Analysis and Portfolio Management*, Cengage Learning, 1st Edition, 2016	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Perform Return and Risk analysis of Companies. 2. Analyse the Equity and Debt of companies. 3. Analyse and Select a Portfolio. 4. Evaluate Portfolio Performance and Revise the Portfolios.	

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: COM-412
Title of the Course: Basic Econometrics
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	COM-403 Research Methodology	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of econometrics in business research. 2. To enable learners to identify violations of Classical Linear Regression Models and suggest remedial measures 3. To acquaint the learners with skills to apply Times Series analysis to the problems in business and economy. 4. To acquaint the learners with skills to apply Panel Data analysis to the problems in business and economy.	
		No. of hours
Content:	**Unit 1: Introduction to Econometrics** Econometrics: Meaning, Methodology, Types, Mathematical and Statistical Prerequisites; Statistical Versus Deterministic Relationships; Regression Versus Correlation Versus Causation; Nature and Sources of Data for Economic Analysis, Classical Linear Regression Model: Meaning, Assumptions underlying the method of Least Squares	**10**
	Unit 2: Violation of Classical Linear Regression Model Multicollinearity: Meaning, Practical Consequences, Detection, Remedial Measures; Heteroscedasticity: Meaning, Practical Consequences, Detection, Remedial Measures; Autocorrelation: Meaning, Practical Consequences, Detection, Remedial Measures	**15**
	Unit 3: Times Series Analysis Times Series Data: Meaning, Stochastic Processes, Tests of Stationarity, Transforming Non-Stationary Time Series, Univariate Time Series Analysis: Introduction, Estimation of AR, MA, ARMA, ARIMA processes, Forecasting, Diagnostic Checking; Bivariate and Multivariate Times Series Analysis: Regression – Estimation and Diagnostic Checking; Co-integation Tests, Vector Autoregression, ARCH and GARCH models: Introduction, Estimation and Diagnostic Checking	**20**
	Unit 4: Panel Data Analysis Panel Data: Meaning, Pooled OLS Regression, Fixed Effect Least-Squares Dummy Variable (LSDV) Model, Fixed Effect Within-Group Estimator, Random Effects Model, Properties of various estimators, Fixed Effect Versus Random Effects Models: Selection	**15**

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Greene, W. (2004). *Econometric Analysis*. Prentice Hall, New York. 2. Gujarati, D, N., Porter, D. C., & Gunasekar, S. (2017). *Basic Econometrics (5*th Ed). Mc Graw Hill Education, New Delhi. 3. Kerry, P. (2000). *An Introduction to Applied Econometric: Time Series Approach*. Palgrave Macmillan, New York. 4. Ramu, R. (2002). *Introductory Econometrics with Applications*. Thomson South Western, Singapore. 5. Wooldridge, J. (2012). *Introductory Econometrics: A Modern Approach* (5th Ed). Thomson South Western, Singapore.
Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of econometrics in solving business research problems. 2. Detect violations of Classical Linear Regression Models and suggest remedial measures. 3. Apply Time Series analysis to the problems in business and economy. 4. Apply Panel Data analysis to the problems in business and economy.

Programme: Bachelor of Commerce (Banking and Financial Services)
Course Code: CBF-413
Title of the Course: Co-operative Management and Accounting
Number of Credits: 04
Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide an in-depth understanding of the cooperative history and its structure in India. 2. To provide an overview of the Goa State Cooperative Act, rules, provisions and draft bye-laws for different categories of societies. 3. To provide a comprehensive overview of management practices within cooperative societies. 4. To enable learners to explore the accounting and audit procedures specific to cooperative entities, focusing on financial statement preparation, budgeting, and compliance requirements	
		No. of hours
Content:	**Unit 1: Introduction to Cooperatives** Meaning, Definition, History of Cooperative Movement, Co-operative Principles, Classification of Cooperative societies - Agriculture, Credit, Fishery, Marketing, Consumer, Dairy, Housing and labour and Women. Ministry of Cooperation, Central Registrar, National Co-operative Development Corporation (NCDC), National Cooperative Union of India (NCUI), Vaikunth Mehta National Institute of Cooperative Management (VAMNICOM), National Cooperatives and State Registrar and role of Co-operative department, Goa State Co-operative Union, Goa Co-operative Housing Finance and Federation Limited.	**15**
	Unit 2: Goa State Co-operative Act 2001 and Rules 2003 Introduction to the Goa State Co-operative Act, Registration of Cooperative Society, Bye Laws/Constitution, Memorandum of Association and Article of Association, Bye Laws, Clause of Bye Laws (16 Clauses), Drafting of Memorandum of Association, Article of Association and bye-laws for various types of societies in Goa.	**15**
	Unit 3: Management of Co-operative Societies Membership, Promoters, Board of Directors- Elections of Board Members, Term, Qualification, Powers, Meetings, Notice, Agenda and Board Resolution. Annual General Meeting - Notice, Agenda, Minutes, Resolutions, Amendment to Bye Laws, Special Annual General Meeting, Drafting of notice, agenda, minutes and resolution.	**15**

	Unit 4: Accounts, Audit and Inspection of Cooperative Societies Books of Accounts- Ledgers, Members Register, Asset Register, Cash Book, Stock Register, Preparation of Financial Statements for various types of societies. Receipts & Payment Account, Income Statement, Distribution of Profit, Balance Sheet, Preparation of Annual Budget, Filing of Return- Procedure and Documents Required for Filing of Return of Cooperative Societies, Audit and Inspection- Appointment of Auditor, Powers and Duties of Auditor, Audit Rectification Report, Special Audit and Inspection of Cooperative Societies.	**15**
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ajith Kumar, N. (2002). *Co-operation*. Mumbai: Himalaya Publishing House. 2. Jha, Aruna. (2021). *Auditing*. 4th Edition. New Delhi: Taxmann Publication. 3. Kamat, G. S. (1978). *New Dimensions of Cooperative Management*. New Delhi: Himalaya Publishing House. 4. Mukherjee, A., & Hanif, M. (2018). *Modern Accountancy (Vol. II).* New Delhi: Tata McGraw Hill. 5. Nakkirans. (2006). *Cooperative Management: Principles and Techniques*. New Delhi: Deep and Deep Publications. 6. Rajmanohar, T. P., & Balaji, V. (2008). *Indian Cooperatives: Issues and Experiences*. Hyderabad: ICFAI University Press. 7. Ramakrishna, Y. (2009). *Management of Cooperatives*. New Delhi: Jaico Publishing House. 8. Sah, A. K. (1984). *Professional Management for Cooperatives*. 9. Taimani, K. K. (1976). *Cooperative Organisation and Management*.	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand cooperative history, principles, classification, and institutional roles. 2. Understand Goa State Cooperative Act, rules, provisions and draft bye-laws for different categories of societies. 3. Apply the knowledge of the various procedures involved in managing various types of cooperative societies. 4. Apply accounting, auditing practices for cooperative management and financial control.	

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