



Your Dreams Our Goal
POORNIMA
UNIVERSITY

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

**FACULTY OF
MANAGEMENT & COMMERCE**

DEPARTMENT OF MANAGEMENT



**SCHEME & SYLLABUS
BOOKLET**

BATCH 2023 - 2026

SCHEME & SYLLABUS BOOKLET

BATCH 2023-2026

B.Com (Pass Course)

INDEX

S. No	Contents
1	Vision, Mission and Quality Policy of University
2	Knowledge Wheel
3	Preamble
4	About Program and Program Outcomes (POs)
5	Examination System
6	Assessment & Grade Point Average: SGPA, CGPA
7	Guidelines for MOOC Courses
8	Teaching Scheme of all Semesters
9	Teaching Syllabus of all Semesters

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

Student Details

Name of Student:

Name of Program:

Semester: Year: Batch: Faculty of:



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Vision

To create knowledge based society with scientific temper, team spirit and dignity of labor to face global competitive challenges.

Mission

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

Quality Policy

To provide Quality Education through Faculty development, updating of facilities and continual improvement meeting University norms and keeping stake holders satisfied.

Knowledge Wheel

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



SYLLABUS OF BACHELOR OF COMMERCE (B.COM-Pass course)

Title of the Programme: Bachelor of Commerce (B.Com)

Nature of the Programme: B.Com is three year (full-time Programme)

Programme Outcomes:

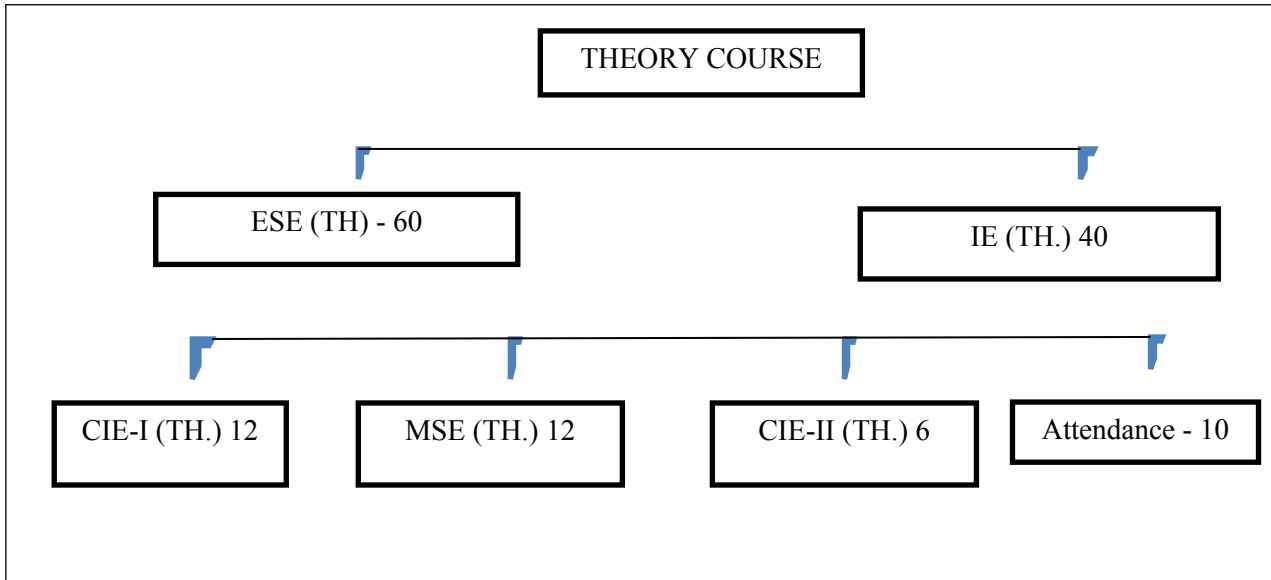
Commerce Graduates will be able to:

PO I	Ability to articulate, illustrate, analyze, synthesize and apply the knowledge of principles and frameworks of management and allied domains to the solutions of real-world complex business issues.
PO II	Ability to Identify, formulate and provide innovative solution frameworks to real world complex business and social problems by systematically applying modern quantitative and qualitative problem-solving tools and techniques.
PO III	Ability to conduct investigation of multidimensional business problems using research-based knowledge and research methods to arrive at data driven decisions.
PO IV	Ability to effectively communicate in cross-cultural settings, in technology mediated environments, especially in the business context and with society at large.
PO V	Ability to collaborate in an organizational context and across organizational boundaries and lead themselves and others in the achievement of organizational goals and optimize outcomes for all stakeholders.
PO VI	Ability to approach any relevant business issues from a global perspective and exhibit an appreciation of Cross-Cultural aspects of business and management.
PO VII	Ability to identify entrepreneurial opportunities and leverage managerial & leadership skills for founding, leading & managing

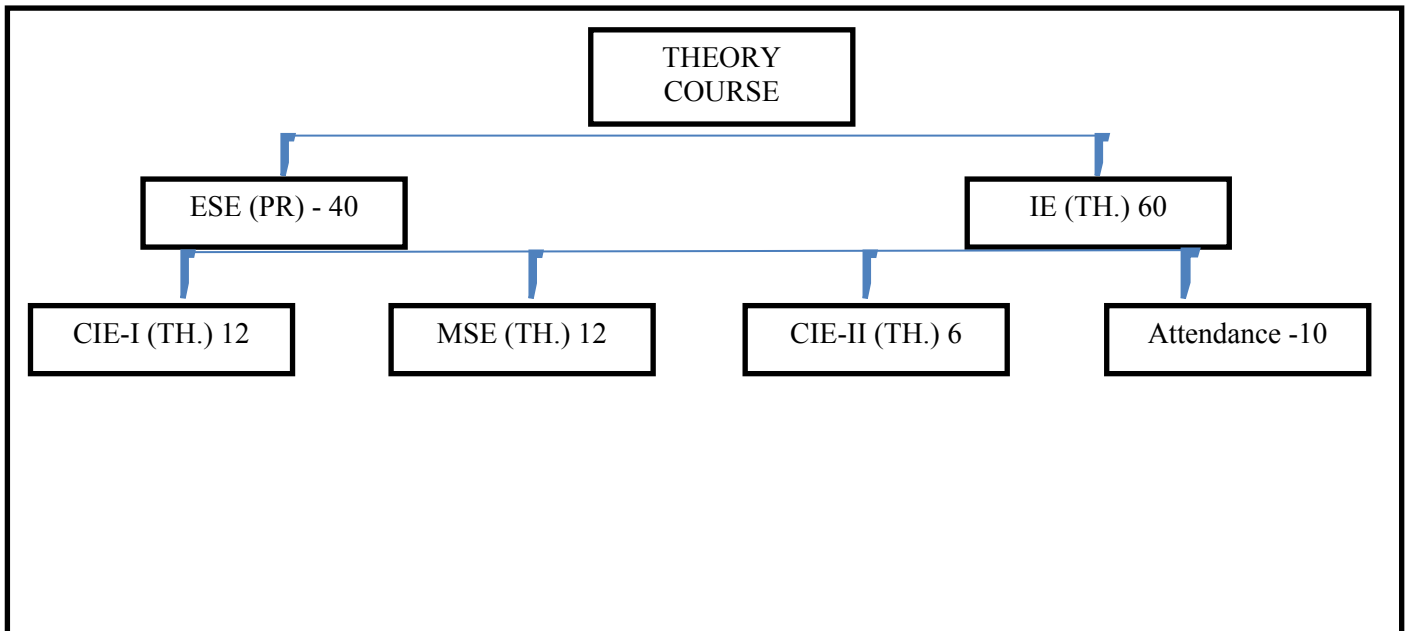
	startups as well as professionalizing and growing family businesses.
PO VIII	Ability to demonstrate knowledge of and need for sustainable development and assess the impact of managerial decisions and business priorities on the societal, economic and environmental aspects.
PO IX	Ability to exhibit a broad appreciation of the ethical and value underpinnings of managerial choices in a political, cross- cultural, globalized, digitized, socio-economic environment and distinguish between ethical and unethical behaviors & act with integrity.
PO X	Ability to operate independently in new environment, acquire new knowledge and skills and assimilate them into the internalized knowledge and skills.

Examination System:

A. Marks Distribution of Theory Course:



B. Marks Distribution of Practical Course :



CO Wise Marks Distribution:

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

Minimum Passing Percentage in All Exams:

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

SGPA Calculation

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

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

where (as per teaching scheme & syllabus):

C_i is the number of credits of subject i ,

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

n = number of subjects in a course in the semester

CGPA Calculation

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

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

where (as per teaching scheme & syllabus):

C_i is the number of credits of subject i ,

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

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

Grading Table:

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

CGPA to percentage conversion rule:

Equivalent% of Mark sin the Program=CGPA*10

Award of Class

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

Guidelines for Massive Open Online Courses (MOOCs) (Session 2023-24)

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

1. Introduction of MOOCs: SWAYAM and NPTEL

About SWAYAM:

SWAYAM is a programme initiated by Government of India and designed to achieve the three cardinal principles of Education Policy viz., access, equity and quality. The objective of this effort is to take the best teaching

learning resources to all, including the most disadvantaged. SWAYAM seeks to bridge the digital divide for students

who have hitherto remained untouched by the digital revolution and have not been able to join the mainstream of the knowledge economy.

This is done through a platform that facilitates hosting of all the courses, taught in classrooms to be accessed by anyone, anywhere at any time. All the courses are interactive, prepared by the best teachers in the country and are

available, free of cost to any learner. However learners wanting a SWAYAM certificate should register for the final proctored exams that come at a fee and attend in-person at designated centers on specified dates.

Eligibility

for the certificate will be announced on the course page and learners will get certificates only if this criteria is matched.

The courses hosted on SWAYAM are in 4 quadrants – (1) video lecture, (2) specially prepared reading material that

can be downloaded/printed (3) self-assessment tests through tests and quizzes and (4) an online discussion forum for clearing the doubts. Steps have been taken to enrich the learning experience by using audio-video and multi-media and state of the art pedagogy / technology.

In order to ensure that best quality content is produced and delivered, nine National Coordinators have been appointed.

They are:

[AICTE](#) (All India Council for Technical Education) for self-paced and international courses

[NPTEL](#) (National Programme on Technology Enhanced Learning) for Engineering

[UGC](#) (University Grants Commission) for non-technical post-graduation education

[CEC](#) (Consortium for Educational Communication) for under-graduate education

[NCERT](#) (National Council of Educational Research and Training) for school education

[NIOS](#) (National Institute of Open Schooling) for school education

[IGNOU](#) (Indira Gandhi National Open University) for out-of-school students

[IIMB](#) (Indian Institute of Management, Bangalore) for management studies

[NITTTR](#) (National Institute of Technical Teachers Training and Research) for Teacher Training program

2. MOOCs at Poornima University

Two types of courses are offered on SWAYAM platform: Credit Courses and Non- Credit Courses. Credit courses are offered for each semester in January and July every year. The list is available on SWAYAM official website: <https://onlinecourses.swayam2.ac.in/>

About NPTEL:

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

Some highlights:

Largest online repository in the world of courses in engineering, basic sciences and selected humanities and management subjects

YouTube channel for NPTEL – most subscribed educational channel, 1.3 billion views and 40+ lakhs subscribers

More than 56000 hours of video content, transcribed and subtitled

Most accessed library of peer-reviewed educational content in the world

Translation of more than 12000 hrs of English transcripts in regional Indian languages

NPTEL Online Certification:

The objective of enabling students obtain certificates for courses is to make students employable in the industry or

pursue a suitable higher education programme. Through an online portal, 4, 8, or 12-week online courses, typically on topics relevant to students in all years of higher education along with basic core courses in sciences and humanities with exposure to relevant tools and technologies, are being offered. Enrolment to and learning from these courses is free. Following these online courses, an in- person, proctored certification exam is conducted and a certificate is provided

through the participating institutions and industry, as applicable.

Some statistics regarding the open online courses since March 2014 till Dec 2021 Completed courses: 3496;

Enrollments across courses: 1.58 CRORE + Number of exam registrations: 15.1 LAKH +

All the statistics pertaining to completed courses are available at <https://beta.nptel.ac.in/courses>. All courses are completely free to enroll and learn from. The certification exam is optional and comes at a fee of Rs 1000/course exam.

2. MOOCs at Poornima University

MOOCs envelops best in class teaching - learning processes along with meeting the requirements of various courses in terms of quality of teaching and evaluation system. To promote the MOOCs among students of Poornima University,

it is decided to consider the credits earned through MOOCs.

Options for MOOCs at Poornima University

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

Credit and Non-credit SWAYAM MOOCs can be opted by anyone, anytime, anywhere and in any language. However, prior-permission of the University Authorities is mandatory if the credits are to be transferred to regular degree.

In case of credit courses, there are two ways to opt these courses for the purpose of credit transfer to PU system as given below:

OPTION–I: As Open Elective (for batches entered till 2022) / Multidisciplinary Courses (for batches admitted

from 2023-24 onwards):

Open Elective (for batches entered till 2022) / Multidisciplinary Courses (for batches admitted from 2023-24 onwards) are available at University level in offline mode for which relevant booklets are already published. These courses carries 02 credits. These category/type of courses (similar/different) are also available as MOOC courses. The respective Deans / HODs shall provide both the options to all the students to either select offline courses or MOOCs as per details given below:

Deans / HODs shall prepare a list of upto 05 appropriate MOOC courses of 02/03 credits each, well in advance (at-least 15 days prior to commencement of semester) and take approval from the Office of Dean, Academics / Pro-President, PU.

After approval, the respective Deans / HODs shall circulate a notice to all their respective students so that they can

select any one course from the list, the credits (only 02) of which will be counted against Open Elective/ Multidisciplinary courses pertaining to that particular semester.

If the students are not willing to opt for MOOC Open Elective/ Multidisciplinary course, they can proceed with the current offline practice of opting for Multidisciplinary courses.

The tutor of the class shall monitor the progress (assignments, feedback, any problem etc.) on weekly basis and report to Head/Dean.

OR

OPTION-II: As Major / Minor Courses:

Deans / HODs shall identify a course of 03 credits for each semester, well in advance (at-least 15 days prior to commencement of semester) and take approval from the Office of Dean, Academics / Pro- President, PU.

After approval, the respective Deans / HODs shall circulate a notice to all their respective students citing that the particular course will be conducted through MOOCs only and is compulsory for all respective students. The credits of this course will be counted against Major/Minor courses pertaining to that particular semester.

2. MOOCs at Poornima University tutor of the class shall monitor the progress (assignments, feedback, any problem

etc.) on weekly basis and report to Head/Dean.

This is to be noted that if Deans / HODs decide to conduct any major/minor course in any semester through MOOCs,

no offline course will be conducted against that.

Important points related to MOOCs at Poornima University

Only one MOOC shall be allowed in a particular semester for the purpose of credit transfer in the beginning.

No attendance will be taken for MOOC courses.

Last period of T/T/S shall be taken for MOOC courses which shall be in self-study mode.

The method of assessments of MOOC such as assignments and examination are completely associated with that particular MOOC and no exam will be conducted by the department as well as by the Examination Cell.

The respective Dean / HOD must submit the detail of course i.e., code, name and credit of MOOC opted against that particular course in particular semester attached with highlighting in the related examination scheme of syllabus of that semester signed by BOS Convener / HoD and Dean of Faculty to the office of Pro-President before commencement

of the classes.

SWAYAM will award a certificate to all the students passing the examination along with the credit earned. The center

of examination for SWAYAM MOOCs will be finalized by SWAYAM. All the responsibility related to registration for MOOCs, timely submission of assignments, examinations etc. will be borne by the students only.

The list of registered students in MOOC along with name of course will be submitted to the Examination Cell by the

Deans / HoDs before commencement of the classes.

Any student who would not be able to register/present/clear/pass the MOOC in the stipulated time, it is the choice of the student that he or she may register in next semester (odd or even) with MOOC again or appear as a

back exam candidate
of the University as per PU norms.

There will be no provision of re-evaluation of MOOC.

The scorecard and related certificate of MOOC along with a consolidated list of students with marks of assignment and final exam will be submitted to the examination cell by the concerned Dean / HOD for further process. It is also recommended that alteration/changes/scaling in marks obtained by the students in any MOOC will not be considered.

The exam registration fee of MOOC up to Max. INR 1000/- will be reimbursed to the student only after successful completion of the course in first attempt and submission of the fee receipt, score-card and certificate of the MOOC to the concerned department within stipulated time after declaration of the results.

NOTE: This is to be noted that the procedure for getting approval from BOS, Faculty Board, Academic Council and

BoM is to be followed as per regular process.

Attached Items:

Open Elective Booklet	Annexure-1
Soft Skills Booklet	Annexure-2
Value Added Course Booklet	Annexure-3

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2023-26									
Teaching Scheme for Year-I Semester –I (Common for I Semester)									
Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A. Major (Core Courses)									
A.1	Theory								
BCOCCO1101	Principles of Management	3	-	-		40	60	100	3
BCOCCO1102	Financial Accounting	3	-	-		40	60	100	3
BCOCCO1103	Fundamentals of Banking - I	3	-	-		40	60	100	3
BCOCCO1104	Fundamentals of Marketing-I	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B. Minor Stream Courses/ Department Electives									
B.1	Theory								
BCOCCO1105	Business Economics – I	3	-	-		40	60	100	3
B.2	Practical								
	NA								
C. Multidisciplinary Courses									
BCOCCO1106	Business Statistics for Managerial Decision	3	-	-		40	60	100	3
D. Ability Enhancement Courses (AEC)									
BCOCCO1201	Human Values & Professional Ethics	-	-	2	1+1*	60	40	100	1
E. Skill Enhancement Courses (SEC)									
BCOCCO1202	Computer for Management Lab – I (Excel)	-	-	2	1+1*	60	40	100	1
F. Value Added Courses (VAC)									
G. Summer Internship / Research Project / Dissertation									
Total		18		4		2+2			20
Total Teaching Hours		20/24							

Poornima University									
Faculty of Management & Commerce									
Name of Program: B.Com , Batch 2023-26									
Teaching Scheme for Year-I Semester –II (Finance & Accounting)									
Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.		Major (Core Courses)							
A.1	Theory								
BCOCCO2101	Cost Accounting - I	3	-	-		40	60	100	3
BCOCCO2102	Fundamentals of Banking - II	3	-	-		40	60	100	3
BCOCCO2103	Fundamentals of Marketing-II	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B.		Minor Stream Courses/ Department Electives							
B.1	Theory (Any One)								
BCOCCO2104	Business Economics - II	3	-	-		40	60	100	3
B.2	Practical								
C		Multidisciplinary Courses							
BCOCCO2105	Operations Research	3	-	-		40	60	100	3
BCOCCO2106	Human Behaviour	3	-	-		40	60	100	3
D		Ability Enhancement Courses (AEC)							
	NA								
E		Skill Enhancement Courses (SEC)							
BCOCCO2201	Tally & Computer - Based Accounting	-	-	2	1+1*	60	40	100	1
BCOCCO2202	Communication Skills - I	-	-	2	1+1*	60	40	100	1
F		Value Added Courses (VAC)							
	NA								
G		Summer Internship / Research Project / Dissertation							
		-	-	-					
Total		18	-	4					
Total Teaching Hours		20/24							20

POORNIMA UNIVERSITY									
Faculty of Management & Commerce									
Name of Program: B.Com, Batch: 2023-26									
Teaching Scheme for Year-I Semester –III (Finance & Accounting)									

POORNIMA UNIVERSITY

Faculty of Management & Commerce

Name of Program: B.Com, Batch: 2023-26

Teaching Scheme for Year-I Semester –IV (Finance & Accounting)

	Semester-IV	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.		Major (Core Courses)							
A.1	Theory								
BCOCCO4101	Company Law	3	0	0	1	40	60	100	3
BCOCCO4102	Marketing Research	3	0	0	1	40	60	100	3
BCOCCO4103	Advertising and Promotion Management	3	0	0	1	40	60	100	3
A.2	Practical								
BCOCCO4201	Desk Marketing Research	0	0	2	1+1*	60	40	100	1
		Minor Stream Courses / Department Electives							
B.1	Theory								
BCOCCO4104	Financial Management	3	0	0	1+1*	40	60	100	3
B.2	Practical								
C		Multidisciplinary Courses (MC)							
BCOCCO4105	Entrepreneurship & Small-Scale Business	2	-	4	1	60	40	100	4
D		Ability Enhancement Courses (AEC)							
E		Skill Enhancement Courses (SEC)							
BCOCCO4202	Basics of Negotiation Skills	-	-	2	1+1*	60	40	100	1
BCOCCO4203	Communication Skills – II	-	-	2	1+1*	60	40	100	1
BCOCCO4204	Computer for Management Lab – II (Excel)	-	-	2	1+1*	60	40	100	1
F		Value Added Courses (VAC)							
	NA	-	-	-					
G		Summer Internship / Research Project / Dissertation							
Total		17	0	12	9+5*				23
Total Teaching Hours									

POORNIMA UNIVERSITY									
Faculty of Management & Commerce									
Name of Program: B.Com, Batch: 2023-26									
Teaching Scheme for Year-I Semester –V (Finance & Accounting)									
Semester-V	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.		Major (Core Courses)							
A.1	Theory								
BCOCCO5101	Product and Brand Management	3	0	0		40	60	100	3
BCOCCO5102	Income Tax-I	3	0	0	1+1*	40	60	100	3
A.2	Practical								
	NA								
B.		Minor Stream Courses / Department Electives							
B.1	Theory (Any One)								
BCOCCO5103	Financial Audit	3	0	0		40	60	100	3
B.2	Practical								
	NA								
C		Multidisciplinary Courses							
BCOCCO5104	Environmental Studies	3	0	0		40	60	100	2
D		Ability Enhancement Courses (AEC)							
BCOCCO5105	Stock Market Investment	2	0	0		40	60	100	2
E		Skill Enhancement Courses (SEC)							
BCOCCO5201	Professional Skills – II	0	0	2	1	60	40	100	1
F		Value Added Courses (VAC)							
BCOCCO5202	Social Media Management	0	0	2	1	60	40	100	1
BCOCCO5203	Yoga & Happiness	0	0	2	1	60	40	100	1
BCOCCO5204	Project Studies	0	0	3	1	60	40	100	4
G		Summer Internship / Research Project / Dissertation							
Total		16	0	9	5+1				23

POORNIMA UNIVERSITY

Faculty of Management & Commerce

Name of Program: B.Com, Batch: 2023-26

Teaching Scheme for Year-I Semester –VI (Finance & Accounting)

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.		Major (Core Courses)							
A.1	Theory								
BCOCCO6101	International Business	3	0	0	1	40	60	100	3
BCOCCO6102	Cost & Management Audit	3	0	0	1	40	60	100	3
BCOCCO6103	Income Tax - II	3	0	0	1	40	60	100	3
A.2	Practical								
	NA								
B.		Minor Stream Courses / Department Electives							
B.1	Theory								
BCOCCO6104	Essentials of E Commerce	3	0	0		40	60	100	3
B.2	Practical								
	NA								
C		Multidisciplinary Courses							
BCOCCO6105	Group Behavior	3	0	0		40	60	100	3
BCOCCO6106	Business Ethics	3	0	0		40	60	100	3
D		Ability Enhancement Courses (AEC)							
	-	-	-	-					
E		Skill Enhancement Courses (SEC)							
BCOCCO6201	Leadership & Management Skills	0	0	2	1	60	40	100	1
F		Value Added Courses (VAC)							
BCOCCO6202	Reasoning and Aptitude Skills	0	0	2	1 +1*	60	40	100	1
G		Summer Internship / Research Project / Dissertation							
	Internship								
Total		21	0	4	5+1*				

DETAILED SYLLABUS FOR FIRST SEMESTER

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Nature of Management	5
2.	Evolution of Management Thoughts	8
3.	Major Managerial Functions	9
4.	Functions of Management:	9
5.	Recent Trends in Management	9

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

CO	Cognitive Abilities	Course Outcomes
CO- 01	Remembering	DEFINE basic aspect of management thinking and study the role and functions of different managers
CO- 02	Applying	IMPLEMENT different approaches of management thoughts to understand philosophy of management thinking.
CO- 03	Understanding	EXPLAIN the importance of functions of management and their roles & ability to organize various programmes and events
CO - 04	Understanding	ELUCIDATE the relevance of controlling and understanding the importance of decision-making that ultimately benefit the organization through new ideas and increased commitment.
CO- 05	Analyzing	EXAMINE about management of change and to learn about new systems and trends in modern management

Detailed Syllabus

Unit	Contents
1.	Nature of Management
	Meaning & Importance, Functions, Role of Management, Management as an Art, Science, Profession & a Social System, Concept of Management, Administration, Organisation & University of Management
2.	Evolution of Management Thoughts
	Concept of Management Thoughts, Contribution of Frederick Taylor, Elton Mayo, Henry Fayol and Peter Drucker, Indian Management Ethos (Indian) and different styles example (JRD Tata, Dhirubhai Ambani, NR Narayana Murthy, Verghese Kurian)
3.	Major Managerial Functions
	Forecasting : Meaning, Need, Types, Methods, Advantages, Disadvantages, Planning : Meaning, Need, Types, Methods, Advantages, Disadvantages, Organising : Meaning, Concept; Delegation of Authority: Meaning, Importance; Decentralisation : Concepts, Meaning & Importance
4.	Functions of Management

	Decision Making: Types, Process, Technique, Directions, Nature & Principles, Motivation: Meaning, Importance, Nature, Principles & Theories, Controlling: Meaning, Needs, Process, Techniques
5	Recent Trends in Management
	Management of Change, Management of Crises, Total Quality of Management (TQM) : Meaning, Merits, Demerits, Stress Management : Principles, Concept, Merits, Knowledge Management : Meaning, Merits & Demerits, Outsourcing : Meaning, Merits, Demerits

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.
02	Principles of Management	Harold Koontz , Heinz Weihrich , A. Ramachandra Arysri	McGraw hill companies

Financial Accounting

Code:BCOCCO1102 3Credit(LTP:3-0-0)

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Accounting	5
2.	Final Accounts	8
3.	Bank Reconciliation Statements	9
4.	Accounting for Depreciation:	9
5.	Rectification of errors	9

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

CO	Cognitive Abilities	Course Outcomes
CO 01	- Understanding	UNDERSTANDING basic concepts of accounting and its process.
CO 02	- Applying	APPLY the concept of Journals and Ledger to prepare books and Trial Balance.
CO 03	- Analyze	ANALYZE and interpret the BRS to match the balances.
CO 04	- Apply	APPLY the concept of Depreciation to assess the exact value of assets.
CO 05	- Analyze	ANALYZE the Final Accounts of a business in real time situations.

Detailed Syllabus

Unit	Contents
1.	Introduction to Accounting
	Definition and Scope, objectives, Accounting concepts, principles and conventions. Classification of accounts, Journalizing transactions, sub division of journal, ledger posting

	and trial balance. Preparation of Voucher, Accounting Process, Book – Keeping, Users of Accounting Information
2.	Final Accounts: Preparation of Trading account, Profit and Loss account, Balance sheet along with adjustment entries.
3.	Bank Reconciliation Statements: Meaning, importance and preparation of Bank Reconciliation Statement.
4.	Accounting for Depreciation: Meaning, Objectives, Causes, Formula, Methods: (SLM, WDV), Provision for depreciation account.
5	

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.
02	Principles of Management	Harold Koontz , Heinz Weihrich , A. Ramachandra Arysri	McGraw hill companies

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Evolution of Banking	8
2.	Functions of Bank	9
3.	Procedure for Opening and Operating of Deposit Account	7
4.	Types of Account holders	8
5.	Methods of Remittance	8

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

CO	Cognitive Abilities	Course Outcomes
CO 01	–Applying	EXPLAIN the evolution of banking, understanding structure of Indian Banking System.
CO 02	–Analyzing	CATEGORISE various functions of Bank and concepts of lending and ratios.
CO 03	–Applying	APPLY the concept of Opening and Operating Deposit account.
CO - 04	Evaluating	COMPARE the types of Individual and Institutional Account Holders.
CO 05	–Applying	APPLYING various Methods of Remittance in real life situations.

Detailed Syllabus

Unit	Contents
1.	Evolution of Banking

	Meaning, Definition and Origin of 'Bank'; Evolution of Banking in Europe and Asia; Evolution of Banking in India; Structure of Indian Banking System
2.	Functions of Bank
	Primary Functions: Accepting Deposits: Demand Deposits; Time Deposits; Granting Loans and Advances; Secondary Functions: Agency Functions; General Utility Functions; Distribution of Third Party Products, Banc assurance, Mutual Funds, Issuance of Credit Card and Debit Card; Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc. Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring
3.	Procedure for Opening and Operating of Deposit Account
	Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, and Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account, b) Transfer of Account, c) Death Claim Procedure
4.	Types of Account holders
	Types of Account Holders a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts
5	Methods of Remittance
	Demand Draft, Bankers' Cheque; Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS, Society for Worldwide, Interbank Financial Telecommunication (SWIFT); Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer.

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Introduction to Computer Security	Matt Bishop ,	Pearson
02	Computer Organization	G.V. Anjaneyulu	Himalaya Publishing House
03	Fundamentals of Computers	V. Rajaraman	PHI Learning
04	Computer fundamentals	Pradeep K. Sinha	BPB Publications

Code: BCocco1104 Fundamentals of Marketing -I 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Market and Marketing	8
2.	Market Segmentation	8
3.	Marketing Mix	8
4.	Product Mix and Price Mix	8
5.	Place Mix and Promotion Mix	8

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

CO	Cognitive Abilities	Course Outcomes
CO1	Understand	UNDERSTAND the various concepts, terms in marketing and the various company orientations towards the market place
C02	Apply	APPLY the concept and theories of Segmentation, targeting and positioning to the actual market situations
CO3	Understand	EXPLAIN the concept of marketing mix and DEVELOP the applications for real world market offerings
CO4	Evaluate	EVALUATE various Product Mix and Price Mix of real world market offering
CO5	Evaluate	EVALUATE various Place Mix and Promotion Mix of real world market offering

Detailed Syllabus

Unit	Contents
1.	Introduction to Market and Marketing
	Meaning and Definition of Market; Classification of Markets; Marketing Concept: Traditional and Modern; Importance of Marketing; Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information.; Selling vs. Marketing
2.	Market Segmentation, Targeting & Positioning
	Market Segmentation: Introduction, Meaning and Definition, Importance, Limitations; Bases for Segmentation. Targeting and Positioning strategies.
3.	Marketing Mix
	Marketing Mix: Introduction, Meaning & Definition; Elements of Marketing Mix- Product, Price, Place and Promotion; Importance of Marketing Mix
4.	Product Mix and Price Mix
	Product Mix: Meaning and Definition , Product Line and Product Mix, Product Classification, Product Life Cycle, Factors Considered for Product Management Price Mix: Meaning and Definition , Pricing Objectives, Factors Affecting Pricing Decision , Pricing Methods
5	Place Mix and Promotion Mix
	Place Mix: Meaning and Definition of Place Mix , Importance , Types of Distribution Channels – consumer goods and Industrial Goods, Factors Influencing selection of Channels Promotion Mix: Meaning of Promotion Mix, Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion, Factors Affecting Market Promotion Mix, Promotion Techniques or Methods

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education

Code: BCOCCO1105 Business Economics -I 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction and Basic Concepts	7
2.	Consumer Behavior	8
3.	Demand analysis	9
4.	Supply Analysis	8
5.	Production Analysis	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Analyze and think critically about various concepts, terms in Business Economics
CO – 02	Analyze	Classify and compare various complex theories and concepts of Micro economics
CO – 03	Applying	Applying mathematical and statistical analysis methods extracting information of Demand Analysis
CO – 04	Applying	Applying mathematical and statistical analysis methods for interpreting various supply analysis scenarios
CO – 05	Analyze	Analyze economic theories, charts and graphs about Production Analysis

Detailed Syllabus

Unit	Contents
1.	Introduction and Basic Concepts
	Meaning, Nature, Scope and Importance of Business Economics; Concept of Micro and Macro Economics; Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations ; Basic Concepts: Household, Consumer, Firm, Plant and Industry; Goals of Firms- Economic and Non- Economic
2.	Consumer Behaviour
	Utility: Concept and Types; Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility; Consumer Surplus: Concept and Measurement; Ordinal Approach: Indifference curve, Analysis- Concept, Characteristics, Consumer Equilibrium
3.	Demand analysis
	Concept of Demand; Determinants of Demand; Law of Demand; Elasticity of Demand: Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance, Income Elasticity of Demand- Meaning and Types, Cross Elasticity of Demand-Meaning and Types
4.	Supply Analysis
	Concept of supply; Determinants of Supply ; Law of supply; Equilibrium of Demand Supply for Price Determination
5	Production Analysis
	Concept of Production Function; Total, Average and Marginal Production; Law of Variable

Proportions; Law of Returns to Scale; Economies and Diseconomies of Scale- Internal and External
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Recommended Study Material

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

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Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction of Statistics, Central Tendency	7
2.	Measure of Dispersion	8
3.	Co-relation Analysis	7
4.	Regression Analysis	9
5.	Index Number	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	to understand the meaning and importance of Statistics in business
CO – 02	Applying	to apply the methods of deviations for the measurement of dispersion
CO – 03	Understanding	to understand the Concept of two variables by Corelation Analysis
CO - 04	Understanding	to understand the Concept of Dependent & Independent variable by using Regression Technique
CO – 05	Applying	to apply the different techniques of Index number

Detailed Syllabus

Unit	Contents
1.	Introduction of Statistics, Central Tendency
	Meaning & Significance of Statistics, Nature & Scope of statistics, Concept of Mean, Median and Mode
2.	Measure of Dispersion
	Meaning and Concept of Dispersion, Reasons of calculation of Mean & Standard Deviation and Methods of calculation & Problem related to Mean deviation & Standard Deviation
3.	Co-relation Analysis

	Meaning of Corelation, Carl-pearson coefficient of Corelation, Spareman Rank corelation coefficient
4.	Regression Analysis
	Meaning od Corelation analysis, Least Square Method, Regression Coefficient Mehod, Standard Deviation Method, Mixed Problem
5	Index Number
	Meaning and Importance of Index Number, Simple and Chain base index, Fishers, Lapeyres and Bowley's Index Number, Test of Ideal Index Number

Recommended Study Material

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

Human Values & Professional OUTLINE OF THE COURSE

Code: BCOCCO1201

1 Credit (LTP 0-0-2)

UNIT NO.	UNIT NAME	HOURS
1	Study & Analysis of Self	6
2	Emotional Intelligence	4
3	Introduction to Human Values	4
4	Introduction to Professional Ethics	6
5	Life Skills & Value Education	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Understand/ Create	The learner will be able to narrate or create incidences where they have strengthened their self-esteem and assertiveness.
CO II	Understand / Create	The learner will be able to write their own definition of emotions and analyse the past actions when they faced positive and negative emotions.
CO III	Apply/ Analyse	The learner will be able to apply the knowledge of personal beliefs and values to assess the given situation and present their analysis
CO IV	Understand/ Evaluate	The learner will be able to evaluate the situations based on the crisis of professional ethics and present their analysis.
CO V	Understand/ Apply	The learner will be able to apply the concept Life Skills into the process of acquiring education by setting SMART goals.

LIST OF LABS

1.	Self-Esteem & Self Awareness: The process of knowing oneself
2.	2. Introduction to Personality: Personal Grooming
3.	3. Self-Assertiveness: Development of Assertive Personality
4.	4. Analysis of Self with the help of MBTI
5.	5. Emotional Intelligence: Working on the Components
6.	6. Introduction to Human Values
7.	7. Practicing Human Values: Journal Writing & Experience
8.	8. Professional Ethics: Professional Accountabilities & Professional Success
9.	9. Governing Ethics & Ethics Dilemma
10.	10. Life Skills: Story Analysis & Presentation
11.	11. Goal Setting: Prioritising Short term and Long Term Goals
12.	12. Time Management: Scheduling & Rescheduling (SMART)

RECOMMENDED BOOKS

S.No	Books /Website links
1	Cornerstone Developing Soft Skills Sherfield, Robert M
2	The Way of the World by William Congreve
3	Human Values and Professional Ethics by Jayshree Sudhesh
4	A foundation course in Human Values and Professional Ethics by R.R.Gaur
5	The Metaphysics of Moral and Ethics by Thomas Kingsmill Abbott Immanuel Kant
6	https://www.youtube.com/watch?v=9LSEBK03CiY&list=PLysZquKdjuWSv87TaE7pByn5TEe46O2C

7	https://www.youtube.com/watch?v=0jwdgW0fYMA
8	https://www.youtube.com/watch?v=HLp5GzkDRvU&list=PLsh2FvSr3n7doww8dqQ9YIL2G66tWZQz3

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

Code: BCOCCO1202 Computer for Management Lab – I (Excel)s 1 Credits [LTP: 0-0-2]

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the various Basic functioning of MS Excel
CO – 02	Applying	IMPLEMENT the concept and techniques of Formatting, mail merge to create MS- Word document.
CO – 03	Applying Analyzing	IMPLEMENT various formatting concepts, charts, Data Validation on the workbooks of MS-Excel. EVALUATE various parameters of data using Analysis Tool and Pivot Table.
CO - 04	Analyzing	Analyze interface of MS-PowerPoint, Layouts of Slide and apply them.
CO – 05	Creating	DESIGN a Power-Point Presentation and Report using the concepts of MS-Word MS-Excel.

Syllabus:

Unit No.	Unit Details
1.	Customizing Excel & Basic Functions (5 Hrs) An overview of the screen, navigation and basic spreadsheet concepts, Shortcut Keys Customizing the Ribbon, Using and Customizing AutoCorrect, Changing Excel's Default Options Formatting Cells with Number formats, Font formats, Alignment, Borders, Basic conditional formatting
2.	Word processing using MS Word (5 Hrs) Understand interface of Microsoft Word Formatting (Index, Tab, bullet, numbering, etc.) Adding images, comments, symbols, diagrams Adding header and footer, Adding, Changing Case, Text Direction, Rearranging Text into Columns, Water mark

3.	Visual representation using MS Excel (New in Excel 2013 / 2016 & 365) (5 Hrs)
	New Charts – Tree map & Waterfall Sunburst, Box and whisker Charts Combo Charts – Secondary Axis Adding Slicers Tool • Using Power Map and Power View Forecast Sheet Sparklines -Line, Column & Win/ Loss Using 3-D Map New Controls in Pivot Table – Field, Items and Sets Various Time Lines in Pivot Table Auto complete a data range and list Quick Analysis Tool Smart Lookup and manage Store
4.	Data management (5 Hrs)
	Mail Merge Columns text (Tables, pictures, etc.) Importing and exporting data and files Creation of Table of Content Filtering on Text, Numbers & Colors Sorting Options Advanced Filters
5.	Project (5 Hrs)
	Developing a small presentation using MS PowerPoint and Report Writing using MS Word

Recommended Study Material

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

DETAILED SYLLABUS FOR SECOND SEMESTER

Code: BCocco2101 Cost Accounting-I 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Basic concept	8
2	Material Control	8
3	Labour Control	8
4	Overheads	8
5	Unit or Output Costing	8

Course Outcomes:

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	Evaluating basic concepts of Cost and Cost sheet
CO – 02	Applying	APPLY the concept of Material and its techniques to control.
CO – 03	Applying	APPLY the concept of Labour and to understand various methods of wage and incentive plan.
CO - 04	Analyze	ANALYZE the Overheads and understand the reasons of Under and Over absorption.
CO – 05	Analyze	ANALYZE the cost sheet by calculating Unit cost.

Detailed Syllabus

Unit	Contents
1.	Basic concept
	Concept of Cost, Costing, Cost Accounting & Cost Accountancy , Origin, Objectives and Features of Cost Accounting , Difference between Financial and Cost Accounting, Conceptual analysis of Cost Unit & Cost Centre. Material, Labour and other Expenses, Classification of Cost & Types of Costs
2.	Material Control
	Meaning, Materials and Inventory, Techniques of Material/Inventory Control, Valuation of Inventory, Material Loses
3.	Labour Control
	Direct and Indirect Labour, Treatment of Idle time, Holiday Pay, Overtime etc., in Cost Accounts, Labour Turnover, Methods of wage Payment, Incentive Plans
4.	Overheads
	Meaning and Definitions, Classification of Overheads, Collection, allocation, apportionment and reapportionment of overheads; Under and over absorption – Definition and Reasons
5	Unit or Output Costing
	Unit costing, Preparation of cost sheet and statement of Cost, (including calculation of tender price)

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

Code: BCOCCO2102 Fundamentals of Banking-II 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Lending Principles and Balance Sheet of a Bank	9
2.	Negotiable Instruments	8
3.	Endorsement	8
4.	Technology in Banking	8
5.	Applications in banking	7

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

CO	Cognitive Abilities	Course Outcomes
CO-01	Applying	EXPLAIN Lending Principles with Profitability and Risks. REMEMBER Balance sheet of Bank
CO-02	Applying	APPLY the concept of Negotiable Instrument in real life situations.
CO-03	Applying	APPLY the concept of Endorsement and its types for business transactions.
CO-04	-Analyze	ANALYZE the latest Technologies in Banking to smoothen the transactions.
CO-05	Applying	APPLY the various applications of Banking in current trend of business.

Detailed Syllabus

Unit	Contents
1.	Lending Principles and Balance Sheet of a Bank Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety, Customer assessment through CIBIL and other similar agencies Balance sheet of a bank.
2.	Negotiable Instruments Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonor of Cheque
3.	Endorsement Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement
4.	Technology in Banking Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety,
5	Applications in banking Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Modern Banking	Majumdar N. C.,	New Central Book Agency (P) Ltd., New Delhi.
02	Principles of Banking	Arondekar A.M. & Others	Macmillan India Pvt. Ltd.
03	Principles & Practices of Banking	Srinivasan D. & Others,	Macmillan India Pvt. Ltd.
04	Banking and Insurance	Agarwal O.P., (4th Edition, 2017)	Himalaya Publishing House
05	Banking Principles and Operations	Gopinath M. N.,(1st Edition, 2008),	Snow White Publications Pvt. Ltd, Mumbai
06	Banking - Theory, Law and Practice', (21st Revised Edition)	Gordon E. & Natarajan K.,	Himalaya Publishing House.
07	E-Indian Banking in Electronic Era”	Kaptan S S & Choubey N S	Sarup& Sons, New Delhi 2003.
08	“Management of Banking and Financial Services”	Padmalatha Suresh, Justin Paul Second Edition, 2013	Dorling Kindersley (Pearson)

Code: BC00CO2103 Fundamentals of Marketing-II 3 Credits [LTP: 3-0-0] OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Salesmanship	8
2.	Process of Selling	8
3.	Rural Marketing	8
4.	Recent Trends in Marketing	8
5.	E- Marketing	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the concept of Salesmanship which is a vital aspect of marketing and UNDERSTAND the salesmanship as an art, science and a profession
CO – 02	Applying	APPLY the concept and psychology of Salesmanship and get a knowhow of skills in the field of marketing by using various techniques of salesmanship.
CO – 03	Evaluate	UNDERSTAND Rural Marketing and EVALUATE the Challenges and Opportunities in Rural Marketing in today’s context.
CO – 04	Evaluate	UNDERSTAND the concepts and EVALUATE recent trends in marketing such as Green marketing, digital marketing,etc.
CO –	Evaluate	EVALUATE the concept, challenges and importance of E-marketing.

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Detailed Syllabus:

Unit	Contents
1.	Salesmanship
	Meaning and Definition of Salesmanship, Features of Salesmanship, Scope of Salesmanship, Modern Concept of Salesmanship, Utility of Salesmanship, Elements of Salesmanship, Salesmanship : Arts or Science, Salesmanship – a Profession, Qualities of Salesman
2.	Process of Selling
	Psychology of Salesmanship – Attracting Attention, Awakenning Interest, Creating Desire and Action, Stages in Process of Selling – Pre-Sale Preparations , Prospecting , Pre-Approach, Approach , Sales Presentation , Handling of Objections, Close , After Sales Follow-up.
3.	Rural Marketing
	Rural Marketing, Introduction, Definition of Rural Marketing, Features of Rural Marketing, Importance of Rural Marketing, Present Scenario of Rural Market, Challenges and Opportunities in Rural Marketing.
4.	Recent Trends in Marketing
	Digital Marketing , Green Marketing , Niche Marketing, Omni channel Marketing, Influencer Marketing , Relationship Marketing & Meta Marketing.
5	E- Marketing
	E-marketing, Social Media Marketing- Challenges and Opportunities

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



Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Cost and Revenue	8
2.	Pricing Under Perfect Market Conditions	8
3.	Pricing Under Imperfect Market Conditions	9
4.	Factor Pricing	8
5.	Wages	7

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	To explain concept and type of cost
CO – 02	Evaluating	Student will learn about equilibrium of firm and industry in short and long run.
CO – 03	Analyzing	To compare various market structures under imperfect competition
CO - 04	Analyzing	To analyze the implementation of theory of marginal productivity
CO – 05	Analyzing	To analyze and understand the concept of wages.

Detailed Syllabus

Unit	Contents
1.	Cost and Revenue
	Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost; Relation between Total Cost, Average Cost and Marginal Cost; Cost Curves in Short run and Long run; Concept of Total Revenue, Average Revenue and Marginal Revenue
2.	Pricing Under Perfect Market Conditions
	Pure Competition: Meaning and Features; Features of Perfect Competition; Price Determination in Perfect Competition; Equilibrium of Firm and Industry in Short Run and Long Run
3.	Pricing Under Imperfect Market Conditions
	Meaning of Imperfect Competition; Monopoly: Features and Equilibrium, Price Discrimination; Monopolistic Competition- Features and Equilibrium; Oligopoly: Concept and Features; Duopoly: Concept and Features; Comparison of Perfect and Imperfect Competition
4.	Factor Pricing
	Marginal Productivity Theory of Distribution; Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent
5	Wages
	Meaning and definitions of wages; Types of Wages- Minimum Wages, Money Wages, Real Wages, Subsistence Wages, Fair Wages, Backward Bending Supply Curve of Labor

Recommended Study Material

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

Code: BCOCCO2105 Operations Research 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Assignment & Transportation	8
2.	Linear Programming Problems (LPP) (for two variables only)	8
3.	Game Theory & Decision Theory	8
4.	Matrices and Determinants (up to order 3 only):	8
5.	PERT / CPM (Program Evaluation Review Technique / Critical Path Method)	8

Course Outcomes:

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the concepts and various applications of Matrices in business and economics
CO – 02	Applying	Applying the theory and modelling of Linear Programming problems and its applications
CO – 03	Applying	UNDERSTAND the concept of correlation and SOLVE the related problems
CO - 04	Applying	UNDERSTAND the concept of regression and SOLVE the related problems
CO – 05	Creating	Creating the concept and utility of Index numbers in economics

Detailed Syllabus

Unit	Contents
1.	Assignment & Transportation
	Concept of Assignment, Maximize and Minimize problem, Balanced and Unbalanced Problem, Travelling Salesman Problem, Concept of Transportation Problem, North West Corner rule, Least Cost Method, VAM Method, MODI Method and Degeneracy Problem (Balanced & Unbalanced)
2.	Linear Programming Problems (LPP) (for two variables only):
	Definition and terms in a LPP; Formulation of LPP; Solution by Graphical method & Simplex Method (Examples and Problems)
3.	Game Theory & Decision Theory
	Concept of Game Theory, two person zero sum game, Pure & Mixed Strategy, Saddle Point, Odoment Method, Law of Dominance, Decision Making under uncertainty, Risk
4.	Matrices and Determinants (up to order 3 only):
	Definition of a Matrix; Types of Matrices; Algebra of Matrices; Determinants; Minors and Co-factors; Adjoint of a Matrix; Inverse of a Matrix; Solution of Linear Equation by Determinants (Cramer's Rule) & Inverse Matrix
5	PERT / CPM (Program Evaluation Review Technique / Critical Path Method)
	Network Diagram, Concept of ES, EF, LS, LF and Concept of Optimistic Time, Most likely time, Pessimistic Time and Concept of Crashing

Recommended Study Material

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

Code: BC0CCO2106

Human Behavior

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Personality	8
2.	Learning & Motivation	8
3.	Perception	8
4.	Decision Making	8
5.	Attitude, Values and Emotions	8

Course Outcomes:

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remembering	Define the various concepts and theories of Personality
CO – 02	Understanding	To understand different approaches to learning and motivation and related theories for developing understanding of factors of motivation.
CO – 03	Analyzing	Analyze the concept of perception and its process and how it influences experience.
CO - 04	Creating	To Create application for process of decision making for knowing how to take rational decisions in different situations.
CO – 05	Evaluating	Evaluate varied attitudes, values and emotions. Understanding the interplay of values and emotions in different cultural setups for achieving organizational objectives

Detailed Syllabus

Unit	Contents
1.	Personality
	Definition, personality determinants, trait theory, type theory, Sheldon's theory, Freud's psychoanalytical theory. Major Personality attributes influencing organizational behavior, Personality-job fit
2.	Learning & Motivation
	Definition, Classical conditioning, instrumental conditioning. Motivation-Meaning, Motivation cycle, Maslow's Theory, Herzberg's Theory, ERG Theory, Theory X and Y, McClelland's Achievement Theory.
3.	Perception
	Difference between perception and sensation, Process, perceptual distortion, attribution theory, Application in organization.
4.	Decision Making
	Meaning, process, Effect of perception on decision making, situations in decision making, Rationality and Bounded rationality
5	Attitude, Values and Emotions
	Meaning, Types of attitude, Cognitive dissonance theory, Measuring the A-B relationships-moderating variables, Self-perception theory.; Values- Definition, types of values, values across cultures ;Emotions - Meaning, emotional labor, felt vs. displayed emotions, emotion dimensions, external constraints on emotions, application of emotions in organizational context

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Organizational Behavior, (1 ed.),	Prasad, L. M.	Sultan Chand and Sons (2015)
02	Organizational Behavior	Gupta, Shashi K and Joshi, Rosy. (2015)	Kalyani Publishers
03	Organizational Behavior, (15 ed.)	Robbins, Stephen, Judge, T. A. and Vohra, N. (2015)	Pearson
04	Understanding Organizational Behavior, (3ed.),	Pareek, Udai (2011)	Oxford University Press
05	Organizational Behavior, (2ed),	Bhattacharyya, Dipak Kumar (2016)	Oxford University Press

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

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	Articulate the various basic concepts and Implement the configurations of Tally
CO2	Evaluating	Examine the different types of account information, inventory information and Implement these details in voucher generation
CO3	Creating	Implement various operations of TDS
CO4	Evaluating	Create various reports related to payroll.
CO5	Creating	Evaluate various operations of GST.

Syllabus:

Unit	Contents
1.	Basic Configuration of Tally (5 Hrs)
	How to Select company, How to Shut company, How to Create company How to Alter company, How to apply Security control, How to Change tally vault, How to Split company data, How to take Back up How to Restore Back up, How to use Tally audit features, How to fill up Country details, How to change Style of dates, How to Configuration of numbers, How to use Other options, Loading A Company, How to Select company, How to change Company name How to set Financial year How to prepare Invoice / orders entry, How to take Printing, How to send E- mailing, How to do Data configuration How to use Accounting features, How to use Inventory features
2.	Account Information, Inventory Information (5 Hrs)
	Voucher Entry: Accounting Vouchers – Inventory Vouchers – Display of Vouchers – Alteration of Voucher – Cancellation of Voucher – Deletion of Voucher – Adding/Inserting Vouchers
3.	Advanced Accounting Features(5 Hrs)
	How to create cost categories & Cost Centers How to do Bank Reconciliation, What is TDS Process, How to prepare and Issue of TDS Certificate Cost Centre & Category: Enabling Cost Centre Feature – Enabling Feature In Masters – Entry Cost Centre Details In Vouchers – Display of Cost Centre Reports – Printing Cost Centre Reports – Cost Category Enabling, Entry And Reports.
4.	Introduction to Payroll & Display of Reports(5 Hrs)
	Payroll: Enabling Payroll – Creation of Masters – Payroll Entries – Display of Payroll Reports – Printing Payroll Reports
5.	GST (5 Hrs)
	Goods and Service Tax (GST): GST Concepts – Enabling GST – Configuring Master with GST Details - GST Vouchers- Inward Supplies, Outward Supplies, Others - GST Reports - Printing, Exporting.

References

Satish K Batra, Kazmi SHH, Consumer Behaviour – Text and cases, Excel Books,
 Leon G. Shiffman, Leslie Lazer Kanuk, Consumer Behaviour, 9th ed., PHI,
 Louden and Bitta, Consumer Behaviour – Concepts and Applications, McGraw Hill Inc,
 Margaret Craig – Lee, Sally Joy, Beverly Browne, Consumer Behaviour, John Wiley and Sons,
 James F. Engel, Roger D. Blackwell, Paul W. Miniard, Consumer Behaviour, Harcourt Brace College Publishers, John C. Mower, Consumer Behaviour, Macmillan Publishing

Code: BCocco2202 Communication Skills -I 1 Credits [LTP: 0-0-2]

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Intrapersonal/Interpersonal Skills	6
2	Reading Skills	4
3	Writing Skills	6
4	Listening Skills	4
5	Speaking Skills	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom’s Taxonomy Level	Detail of Course Outcome
CO I	Evaluate/Create	The learner will Assess barriers to effective interpersonal communication and design appropriate strategies to resolve these issues.
CO II	Evaluate/Apply	Identify and produce summaries that include correctly written introductory sentences and accurate paraphrases of the main ideas and key details.
CO III	Analyse/Create	The learner will Develop and expand Writing Skills through controlled and guided activities.
CO IV	Evaluate/ Apply	The learner will Discriminate between different types of listening habits and interpret the meaning of speeches to practice effective listening.
CO V	Analyse/Apply	The learner will Develop, practice and acquire the skills necessary to deliver effective speech with clarity and impact.

LIST OF LABS		
13.	1.	Self – Awareness & Self-Introduction
14.	2.	Goal Setting: Ambition induced, interest induced or environment conditioned
15.	3.	Cultivating Conversational Skills
16.	4.	Role Plays : Selection of varied plots, characters & settings
17.	5.	Reading skills I: Newspaper Reading & General Article Reading
18.	6.	Writing Skills I: Summary Writing
19.	7.	Understanding and Applying Vocabulary
20.	8.	Listening Skills I: Types and practice by analysing situational listening
21.	9.	Speaking Skills I: JAM
10.		PowerPoint Presentation Skills-I
11.		Telephonic Etiquettes and Communication
12.		Recognizing, understanding and applying communication style (Verbal/Non-Verbal)

RECOMMENDED BOOKS

S.No	Books /Website links
1	Communication Techniques Padmasree,N
2	Hand Book of Practical Communication Skills Wright, Chrissie
3	Speaking and Writing for Effective Business Communication Soundararaj, Francis
4	A Course in Phonetics and Spoken English Sethi, J.
5	A Course in Listening and Speaking 1 Sasikumar,V
6	https://www.youtube.com/watch?v=HANw168huqA
7	https://www.youtube.com/watch?v=Fsr4yrSAIAQ
8	https://www.youtube.com/watch?v=Sg7Q_dC_fwU&list=PLPuC5CMHigmuzq_KQ4aw0V9Q7xJY6aezb

DETAILED SYLLABUS FOR THIRD SEMESTER

Code: BC0CCO3101

Cost Accounting –II

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Contract Costing	8
2.	Operating costing	8
3.	Process costing	8
4.	Reconciliation statement	8
5.	Marginal Costing	8

Course Outcomes:

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	To apply the rules of accounting in contract costing.
CO – 02	Applying	To apply the concept of accounting in service industry
CO – 03	Calculating	To calculate the cost of different processes in production.
CO 04	- Analyze	To analyse the variances in standard cost and actual cost.
CO – 05	Analyze	To analyse the cost in reference to fixed and variable cost in order to maximise the profit.

Detailed Syllabus

Unit	Contents
1.	Contract Costing
	Meaning and features of contract costing. Importance of contract costing, Preparation of Contract account and contractee account. Determination of Profit or loss on contracts. Accounting for completed contracts, incomplete contracts and contracts nearly completion. certified and uncertified work, adjustment of work in progress in balance sheet.
2.	Operating costing
	Meaning and importance of operating costing, determination of operating cost, calculation of cost in transport business- differences in absolute ton km and commercial ton km, objectives of transport costing. calculation of cost in hotel business and hospital business..
3.	Process costing
	Meaning and features of Process Costing, General principles of preparing process accounts, Treatment of Normal and Abnormal wastage in Process Accounts, preparation of process stock accounts, Inter - process Profit. accounting of joint products and by products.
4.	Reconciliation statement
	Causes of differences in profits of cost accounts and financial accounts. Need of reconciliation statement, procedure of reconciliation of results of cost and financial accounts. Memorandum reconciliation account
5	Marginal Costing
	Meaning, Concept, Significance and Limitation of Marginal Costing as well as BEP Analysis and Problem Related to Managerial Decision

Recommended Study Material

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

Code: BC0CCO3102 Research Methodology 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Research Methodology and Research Problem	8
2.	Research Design and Research Sampling	8
3.	Methods of Data Collection and Processing and Analysis of Data	8
4.	Interpretation and Report Writing	8
5.	Research Paper Writing	8

Course Outcomes:

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

CO	Cognitive Abilities	Course Outcomes
CO1	Develop	To develop an understanding of the right approach of Research Methodology and its role in Business.
CO2	Understanding	To develop an understanding of the basic framework of the identification of various sources of information for data collection.
CO3	Design	To develop an understanding of various Designs, Tools and Techniques of Research Study.
CO4	Writing	To enable the students in conducting Research work and write Research Paper and Research Project Report.

Unit No.	Unit Title	Contents
1	Introduction to Research Methodology and Research Problem	1. Introduction to Research- Objectives of Research, Motivations in Research, Types of Research, Research Approaches, Significance of Research, Research Process, Criteria of Good Research, Challenges before Researchers in India. Meaning of Research Methodology. Concept of Research Problem, Selecting the Research Problem, Techniques involved in defining Research Problem, Formulation of Research Hypothesis and its importance
2	Research Design and Research Sampling	1. Research Design Meaning of Research Design, Need for Research Design, Features of a Good Design, Types of Research Design Concept of Research Sampling, Steps in Sampling Design, Types of Sampling, Determination of Sampling Size
3	Methods of Data Collection and Processing and Analysis of Data	1. Collection of Primary Data- Meaning and definition of Primary Data, Advantages and Limitations of Primary Data, Methods of

		<p>Collecting Primary Data Observation Method, Interview Method, Questionnaire Method, Scheduling/ Schedule Method</p>
		<p>Other Methods Collection of Secondary Data- Meaning and definition of Secondary Data, Advantages and Limitations of Secondary Data, Sources of collecting Secondary Data Data Processing – Editing, Codification, Classification, Tabulation, Scaling & Measurement Data Analysis- Meaning of Data Analysis, Need of Data Analysis, Methods of Data Analysis Central Tendency Mean, Median, Mode, Mean Deviation, Standard Deviation Testing of Hypothesis- Parametric Test (Z, t, F Test) Chi-square Analysis, Analysis of Variance (one way & two way)</p>
4	Interpretation and Report Writing	<p>Interpretation- Meaning of Interpretation, Need of Interpretation, Techniques of Interpretation, Precaution in Interpretation Report Writing – Significance of Report Writing, Steps in Writing Report, The layout of the Research Report</p>
5	Research Paper Writing–	<p>Research Paper Writing– Meaning of Research Paper, Structure of Research paper, Referencing Styles, Ethics in Report Writing and Research Paper Writing Non-Parametric Test- Sign Test, Run Test, Wilcoxon Mann Whitney (U) Test</p>

Suggested references

Sr. No.	Title of the Book	Author/s	Publication
1	Business Research Methods	Donald Cooper & Pamela Schindler	TMGH
2	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press
3	Research Methodology: Methods and Techniques	K. C.Kothari	New Age International Publication
4	Business Research Methodology.–	J. K. Sachdeva	Himalaya Publication)
5	Research Methodology	Dr. Prasant Sarangi	Taxmann's
6	Business Research Methodology	D. K. Sharma & A. K. Gupta	Delhi
7	Research methodology in Management	Arya P.P.and Pal, Yesh	Deep and Deep Publication, Delhi.

Code: BC0CCO3103

Business Organization 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction	8
2.	Business Enterprises	8
3.	Business Environment	8
4.	Entrepreneurship: Founding the Business	8
5.	Contemporary Issues of Business Organisations	8

Course Outcomes:

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

CO- 01	Cognitive Abilities	examine the dynamics of the most suitable form of business organisations in different situations.
CO – 02	Applying	evaluate the various elements affecting the business environment.
CO – 03	Applying	analyse business models for different organisations.
CO – 04	Analysing	record and report emerging issues and challenges of business organisations.
CO - 05	Analyze	defend changes in the working pattern of modern organisations

Detailed Syllabus

Unit	Contents
1.	Introduction
	Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business
2.	Business Enterprises
	Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.
3.	Business Environment
	Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.
4.	Entrepreneurship: Founding the Business
	Entrepreneur-Entrepreneurship-Entreprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Glocalisation.
5	Contemporary Issues of Business Organisations
	Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.

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The learners are required to:

Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.

Identify various elements affecting the business environment and conduct SWOT analysis for the company identified. Visit different enterprises and present a report on business models followed by them through a comparative analysis. Record and report their observations regarding the emerging issues and challenges of business organisations. Identify changes in the working pattern of modern organizations.

Suggested Readings:

Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.

Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.

Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.

Kaul, V. K. (2012). Business Organisation Management. Pearson Education.

Koontz, H., & Wehrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.

Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.

Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.

Code: BCOCCO3104 Consumer Behavior and Sales Management 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE

Unit No.	Title of the unit	e Required in (Hours)
1.	Introduction and Determinants of Consumer Behavior	8
2.	Attitude and consumer behavior	8
3.	Consumer Decision Making Process	8
4.	Basics to Sales Management & its Organization	8
5.	Training, Managing & Motivating the Sales Force	8
	TOTAL	40

COURSE OUTCOME

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	To Have Adequate Understanding of Consumer Behaviour, its scope, objectives, opportunities and its challenges.
CO – 02	Evaluate	To evaluate the likes and dislikes of the consumer, extensive consumer research studies are being conducted.
CO – 03	Understanding	To help students develop an understanding towards Strategy building & its effectiveness.
CO – 04	Applying	To find out alternatives for Dynamic organization to ensure their success in highly competitive sales environment.
CO – 05	Creating	To Create Design Thinking approach to explore opportunities while combating against challenges in highly competitive Sales environment.

Detailed Syllabus

Unit	Contents
1.	Introduction and Determinants of Consumer behaviour
	<p>Basics: Meaning of Customers & Consumers, Consumer Roles, Consumerism De- marketing.</p> <p>Culture & Sub- Culture: Meaning, Characteristics & Relevance to Marketing Decisions.</p> <p>Social Class: Meaning, Measurement, Effect on Lifestyles. Social Groups: Meaning & Group Properties & Reference Groups.</p> <p>Family: Family Life Cycle & Purchasing Decisions. Marketing Mix: Influence of marketing mix variables. Personality & Self Concept: Meaning of Personality, Influence on Purchase Decisions.</p> <p>Motivation & Involvement: Types of Buying Motives, Motive Hierarchy, Dimensions of Involvement.</p> <p>Learning & Memory: Meaning & Principal Elements of Learning, Characteristics of Memory Systems, Recall.</p>
2.	Attitude and consumer behavior
	<p>Meaning of attitude, nature and characteristics of attitude, types of attitude, learning of attitude, sources of influence on attitude formation, Model of attitude- Tri component attitude model, multi attribute attitude model, Consumer decision making process: - Introduction, levels of consumer decision, consumer information processing model, Hierarchy of effects</p>

3.	Consumer Decision Making Process
	<p>Problem Recognition: Types of consumer decisions, types of Problem Recognition, Utilizing problem recognition information Search & Evaluation: Types of information, Sources of Information Search, Search, Experience and Credence</p>
	<p>Aspects - Marketing Implications Situational Influences on Purchase Decisions Purchasing Process: Why do people shop? Store & Non-store Purchasing Processes, Purchasing Patterns.</p> <p>Post-purchase Evaluation & Behaviour: Consumer Satisfaction, Dissatisfaction, Customer Delight, Consumer, Complaint Behavior, Post- Purchase Dissonance.</p>
4.	Basics to Sales Management & its Organization
	<p>Sales Management: Definition and meaning, Objectives, Sales Research, Sales Forecasting methods, Sales Planning and control: Goal setting, Performance measurement, diagnosis and corrective actions.</p> <p>Sales Organization: Need for Sales Organizations, their structure, Sales Managers Functions and responsibilities, Planning for major customers and sales Budget, Specific Characteristics of a successful salesman.</p>
5.	Training, Managing & Motivating the Sales Force
	<p>Recruiting, Selection and Training of Sales force: Procedures and criteria extensively used as selection recruiting and testing sales ability.</p> <p>Sales Force Job Analysis and Description Areas of sales Training: Company Specific Knowledge, product knowledge Industry and Market Knowledge.</p> <p>Customers and technology – Relationship Selling Process and Customer education. Value added Selling.</p> <p>Motivating the Sales Team: Motivation Programs – Sales Meetings, Sales Contests, Sales Compensating, (Monetary compensation, incentive programs as motivators, Non- Monetary compensation – fine tuning of compensation package. Supervising,</p>

Suggested References:

S. No	Title of the Book	Authors	Publication
01	Consumer Behavior & Sales Management	Still, Cundiff Govoni,	Pearson Education, New Delhi/Mumbai
02	Consumer Behavior & Sales Management	Havaldar Cavale	TMGH, Pune
03	Consumer behavior & Sales Management	SL Gupta	Excel books, Pune

Code BCOCCO3105 Management Accounting 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE

Unit No.	Title of the unit	Hours Required in (Hours)
1.	Introduction of Management Accounting	8
2.	Activity Based Costing	8
3.	Marginal Costing	8
4.	Budget & Budgetary control	8
5.	ANALYSIS OF VARIANCES	8
	TOTAL	40

COURSEOUTCOME

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	To Analyze the concept and meaning of management accounting.
CO – 02	Evaluate	To evaluate different methods of analysis and classification of various ratios and its application.
CO – 03	Applying	To calculate contribution and breakeven point to reach profitability level of any business.
CO – 04	Applying	To learn how to make various types of budgets as per need and requirement of business.
CO – 05	Creating	To calculate material and labor variance for analyzing the concept of sales, profit and cost.

Detailed Syllabus

Unit	Contents
1.	Introduction of Management Accounting
	Management Accounting- Definition, Objectives, Scope, Functions, Advantages, Limitations. Distinction between Financial Accounting and Management Accounting. Distinction between Cost Accounting and Management Accounting.
2.	Activity Based Costing
	Concept, Characteristics, Objectives, Elements of ABC, Various Stages in ABC, Determination of cost each activity.
3.	Marginal Costing
	Marginal Costing- Meaning, definition of marginal cost and marginal costing, Advantages And limitations of marginal costing, Contribution, Profit volume ratio (P/V Ratio), Break Even Point (BEP), Margin of Safety, Problems on contribution, P/V Ratio, BEP and MOS.
4.	Budget & Budgetary control
	Budget and budgetary Control- Meaning, Definition, Nature of budget and budgetary control, Types of budget- as per time, functions and variability, Objectives of budget and budgetary control, Steps in budgetary control, advantages and disadvantages of budget. Practical Problems based on Cash Budget and Flexible Budget.
5.	ANALYSIS OF VARIANCES
	Material Variance: MCV,MPV,MUV,MMV,MYV; Labour variance : LCV,LRP,LTV,LITV, LYV, LMV.

Suggested References:

S. No	Title of the Book	Authors	Publication
01	Management Accounting	L.M.Pandey	Vikas Publishing House
02	Management Accounting	S. K.R. Paul	New Book Central Agency

Code: BCOCCO3106 BUSINESS LAW 3 Credits [LTP: 3-0-0]

Course Outcomes:

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

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	To explain the concept of contract, performance of contract and breach of contract.
CO2	Applying	To understand the provisions of special contracts and The sale of goods Act.
CO3	Applying	To Apply to rules of agency, bailment and pledge contracts.
CO4	Analyzing	To Analyze the legal rules regarding preparation and breach of contract of sale.
CO5	Analyzing	To develop understanding of partnership business.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed

1	The Indian Contract Act-I	Meaning and characteristics of Agreement & Contract Offer, acceptance free consent and consideration capacity to contract	To understand the concept of law and contract and to know the procedure of formation of contract.
2	The Indian Contract Act- II	Possibility of performance Agreements declared void Discharge of contract Remedies for breach of contract	To understand the methods of performance of contract and discharge of contract.
3	Special contracts	Contract of bailment Contracts of pledge Contracts of agency	To understand the special kinds of contracts provided in The Indian contract Act 1872
4	The sale of goods Act	Meaning of sale and goods Essentials of contract of sale Conditions & Warranties Rights of unpaid seller Remedies for breach of contract	To understand the process of preparation of contract of sale of goods to performance of contract of sale.
5	The Partnership Act 1932	Meaning & Nature of Partnership Rights & Duties of partners Registration of partnership firm, Dissolution of partnership firm.	To understand the meaning and nature of partnership contracts, rights and duties of partners and the procedure of dissolution of partnership firms.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Law	Dr. Avtar Singh	Eastern Book Company	New Delhi
2	Legal aspects of business	Dr. N. D. Kapoor	Central Law Publication	Agra
3	Regulatory framework of Indian Business	Dr. R. L. Naulakha	RBD Publications	Jaipur
4	Business Law	P. C. Tulsian	Tata Mc Graw	New Delhi

Code BCOCCO3201 Statistics for Management Lab 1 Credits [LTP: 0-0-2]

Unit No.	Title of the unit	Time required for th unit(Hours)
1.	Tabulation of Data	5
2.	Graphical and Diagrammatic Representation of Data	5
3.	Descriptive Statistics	5
4.	Skewness and Kurtosis	5
5.	Correlation and rank correlation	5

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEVELOP the understanding of practical aspects of statistics.
CO – 02	Applying	EXPLAIN students about the pictorial representation of Data.
CO – 03	Analyzing	ANALYZE the data through descriptive statistics.
CO - 04	Analyzing	INFER students to measure the disparity among the data.
CO – 05	Analyzing	CORRELATE the relationship among the data and their relevance.

Detailed Syllabus

DETAILED SYLLABUS

LIST OF LABS	
1.	Preparation of frequency table by using exclusive and inclusive method of classification for continuous/discrete variable.
2.	Tabulation of Data
3	Graphical representation of data by: (i) Histogram (ii) Frequency polygon, (iii) Curve (iv) Ogive
4	Diagrammatic representation of data by: (i) Simple Bar, Sub-divided Bar and Multiple Bar diagrams. (ii) Squares, Circles and Pie-diagrams.
5.	Determination of Mean, Median, Mode, Quartiles
6	Computation of: (i) Range, Standard deviation, Mean deviation, Quartile deviation and Coefficient of variation. (ii) Combined mean and combined standard deviation
7	Computation of first four moments, Measures of Skewness and kurtosis
8.	Fitting of the following curves by the method of least squares: (i) Straight line (ii) Parabola
9.	Computation of coefficients of correlation and rank correlation.
10.	Fitting of regression lines
11	Testing of independence of attributes.
12	Yule's coefficient of association for attributes.

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Mathematical Statistics	Gupta, S.C. & Kapoor, V.K.(2003)	Sultan Chand & Sons , New Delhi
02	Fundamentals of Statistics	Gupta, S.C. (2017)	Himalaya Publishing House, Delhi
03	Modern elementary statistics	Freund, J.E.(2004)	Pearson Prentice Hall, New Jersey

CO & PO Mapping

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

Code BCOCCO3202 Professional Skills – I 1 Credits [LTP: 0-0-2]

OUTLINE OF THE COURSE

IT NO.	UNIT NAME	HOURS
1	Professional Attitude & Approach	4
2	Professional Writing-I	6
3	Presentation Skills: Structure Study	4
4	Interview Skills & Group Discussion	6
5	Negotiation Skills & Time Management	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Analyse/ Create	The learner will be able to Compare the professional and personal approach towards any task and demonstrate their understanding by displaying professional attitude in the assigned tasks.
CO II	Understand/Apply	The learner will be able to Choose appropriate formal elements of specific genres of organizational communication to be used in formal e-mails and resume building.
CO III	Understand/Create	The learner will be able to Design a clear and fluent demonstrative, informative, and persuasive presentation and enlarge their vocabulary by keeping a vocabulary journal.
CO IV	Evaluate/Apply	The learner will be able to Demonstrate preparedness for any type of interview from classic one-on-one interview to panel interviews and Group Discussion.
CO V	Understand/Apply	The learner will be able to Construct principled negotiations that result in wise agreements and achieve win-win outcomes.

LIST OF LABS
Professional & Ethical Approaches : Degree of adherence, Business world & meeting deadlines
Job Hunting and Networking: LinkedIn & Components of an Ad
Role Play on Professional Accomplishments (Business Cards)
Professional Writing-I: Professional Email Writing
Problem Solving
Resume Building-I: Difference between C.V. & Resume, formats, points to cover, practice sessions
Presentation Skills: format & structure of presentations, using tools & techniques
Job Interviews I: Preparation and Presentation
Advanced Group Discussion – I
Behavior at Workplace
Positive Mindset at Workplace
Professional Code of Ethics & Effective Time Management

RECOMMENDED BOOKS

S.No	Books /Website links
1	Personality development and soft skills Mitra, Barun K .
2	Communicative English For Engineers and Professionals Bhatnagar, Nitin
3	Professional Communication Koneru, Aruna
4	Professional Communication Tyagi, Kavita
5	Communication Techniques Padmasree,N
6	https://www.youtube.com/watch?v=URtdGiutVew&list=PLzf4HHIsQFwJDQsBYo7WG0bTNEiU6xCYf
7	https://www.youtube.com/watch?v=6Gp2x-Q6jc8&list=PLLy_2iUCG87DsAOy kzkgj10XqGgPmyY4P
8	https://www.youtube.com/watch?v=45uNWLmAZR8

DETAILED SYLLABUS FOR FOURTH SEMESTER

Code: BCOCCO4101

Company Law

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	The Company: Meaning & Nature	8
2.	Formation of company	8
3.	Documents of Company	8
4.	Management of companies	8
5.	Winding up of companies	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	understanding	EXPLAIN the concept of law and contract and to know the procedure of formation of contract.
CO – 02	Applying	EXPLAIN the procedure of establishment of a public limited company.
CO – 03	Applying	EXPLAIN the preparation of documents for establishment of company.
CO - 04	Analysing	EXPLAIN the process of management of companies through directors.
CO – 05	Analysing	EXPLAIN the procedure of winding up of companies by the court and by the members.

Detailed Syllabus

Unit	Contents
1.	The Company: Meaning & Nature
	Meaning and importance of company. ,Characteristics of company, Types of company , Lifting up of corporate veil
2.	Formation of company
	Promoters: Meaning, Position and duties ,Formation of company ,Registration stage of company ,Incorporation of company
3.	Documents of Company
	Memorandum of Association: Importance and contents, Articles of Association: Importance and Contents ,Prospectus: Objectives and contents.
4.	Management of companies
	Directors- Meaning, legal position and powers of directors. ,Appointment of director , Basics of company meetings- AGM & EGM
5	Winding up of companies
	Dissolution and winding up of companies., Reasons of winding up ,Compulsory winding up ,Voluntary winding up

Recommended Study Material

S.No	Titles of the Book	Authors	Publication
01	Company Law	Dr. Avtar Singh	Eastern Book Company
02	Corporate Law	Shah S.M.	Central Law Publication
03	Company Law	Dr. N. V. Paranjpe	Central Law Agency
04	Company Law	N. S. Zad& Divya Bajpai	Taxmann's

CO & PO Mapping

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

Code: BCOCCO4102 **MARKETING RESEARCH** 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Marketing Research	9
2.	Marketing Research Proposal	9
3.	Marketing Research for Sales & New Product Development	7
4.	Marketing Research for STP Process & Pricing	9
5.	Marketing Research Applications – Branding & Advertising	6

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the skills regarding how to motivate staff and other members of the team
CO – 02	Analyzing	IMPELEMENT the knowledge of understanding followers and their views on various organizational matters
CO – 03	Analyzing	DEDUCE various skills to develop coordination among team
CO - 04	Evaluating	EVALUATE the process of controlling in organization to achieve the maximum efficiency at workplace
CO – 05	Evaluating	ASSESS the current trends in Business Management

Detailed Syllabus

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

Suggested Text Books:

1. Marketing Research, G C Beri, TMGH
 2. Marketing Research - An Applied Orientation, Malhotra and Dash, Pearson Education.
- Marketing Research, Churchill, Jr, G.A. and D. Iacobucci, South Western: Thomson.
Marketing Research, Zikmund, Babin, Cengage Learning

Marketing Research, Boyd, H.P., R. Westfall and S. F. Stasch, Delhi: A.I.T.B.S.
 Marketing Research, Burns, G.A. and D. Bush, South Western: Thomson.

Suggested Reference Books:

Marketing Research, Green, P.E., Tull, D.S. and G. Albaum, New Delhi: Prentice Hall of India.
 Marketing Research, Suja Nair
 Marketing Research, Luck, D.J. and R.S. Rubin, New Delhi: Prentice Hall of India.
 Marketing Research, Tull, D.S. and D.I. Hawkins, New Delhi: Prentice Hall of India.

CO & PO Mapping

Course Outcomes	Program Outcomes							BA Spl		DM Spl		FB Spl	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 1	PSO 2	PSO 1	PSO 2
CO 1	2	2	1	-	-	1	-	-	-	-	-	1	-
CO 2	1	-	-	2	-	1	-	1	-	-	-	-	1
CO 3	2	1	1	-	1	-	-	1	-	-	-	-	-
CO 4	1	-	1	-	1	-	-	-	-	2	-	-	-
CO 5	-	1	2	1	-	2	-	1	-	-	-	-	-

ADVERTISING AND PROMOTION MANAGEMENT

Code: BCOCCO4103

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction and Advertising Effectiveness.	8
2.	Copy and medias decisions	8
3.	Promotion Management	8
4.	Online advertising	8
5.	Basic Concept of Promotion & Communication	8

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

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

Detailed Syllabus

Unit	Contents
1.	Introduction and Advertising Effectiveness.
	Meanings, Definition, Functions, Criticism, Ethics, Social issues. Strategic advertising decisions-advertising budget, advertising frame work planning and organization. Advertising agency-Definition, functions, types structure. Advertising effectiveness-objectives of measuring advertising Effectiveness, difficulties and evaluation of advertising effectiveness
2.	Copy and medias decisions
	Advertising copy- objectives, elements, types of copy, advertising layouts, components, layout format. Copy creations, pre-testing methods and measurements. Media decisions – advertising media, media planning , media research, media selection . Five M’s of Advertising Media
3.	Promotion Management
	Promotion – Meaning, Definition, Objectives, factors affecting promotion, growth, techniques, Media technology used for promotions. Strategic Promotion – strategic and promotion, cross promotions gate promotion
4.	Online advertising
	Online advertising – pre-requisites of online advertising, Internet Advertising Today, purpose, types, advantages, social media advertising
5	Basic Concept of Promotion & Communication
	Component of Promotion Advertising :A tool Of Communication Communication plan, Communication mix: Advertising and personal selling, Advertising and sales promotion, advertising & publicity, public relation. Marketing & Communication Process AIDA Communication Model DAGMAR Model

Recommended Study Material

CO & PO Mapping
COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO101	3	3	3	3	1	1	1
CO102	3	3	1	3	1	3	-
CO103	3	3	2	3	1	2	1
CO104	1	2	2	2	-	3	-
CO105	1	1	3	2	1	3	-

COs AND PSOs MAPPING

COs and PSOs	BA		DM		FM	
	PSO1	PSO2	PSO1	PSO2	PSO1	PSO2
CO101	-	-	-	-	-	-
CO102	-	-	-	-	-	-
CO103	-	-	2	-	-	-
CO104	-	-	-	-	-	-
CO105	-	-	1	2	-	-

Suggested References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing management	Philip Kotler kellerjha	Pearson education	New Delhi
2	Advertising and Promotion	Belch and Belch	Tata MCGraw Hill	New Delhi
3	Advertising Management	Rajeevbatra and David aaker	Pearson education	New Delhi
4	Sales Promotion	M.N.Mishra	Himalaya publishing house	New Delhi
5	Advertising and IMC (principles and practices)	William.D.Wells and Sandra , Pearson	Pearson education	New Delhi

Skill Development Activities:-

Two cases on the above syllabus should be analyzed and recorded in the skill development

Design a logo and tagline for a product of your choice

Develop an advertisement copy for a product.

Prepare a chart for distribution network for different product

Code: BC00CO4104 FINANCIAL MANAGEMENT 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hour)
1.	Financial Management: An Overview	8
2.	Capital Budgeting Decision	8
3.	Cost of Capital and Financing Decision	8
4.	Dividend Decision	8
5.	Working Capital Decision	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return
CO – 02	Analyzing	analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting
CO – 03	Applying	compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
CO - 04	Analyzing	analyse and understand different theories of dividend and factors affecting dividend policy.
CO – 05	Evaluating	examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

Detailed Syllabus

Unit	Contents
1.	Financial Management: An Overview
	Nature, scope and objectives of financial management. An overview of time value of money and risk and return.
2.	Capital Budgeting Decision
	The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.
3.	Cost of Capital and Financing Decision
	Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital. Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.
4.	Dividend Decision
	Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.
5	Working Capital Decision
	Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

Recommended Study Material

Suggested Readings:

Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.

Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.

Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.

Maheshwari, S. N. Elements of Financial Management. Sultan Chand & Sons.

Maheshwari, S. N. Financial Management – Principles & Practice. Sultan Chand & Sons.

Pandey, I. M. (2022). Essentials of Financial Management, (5th ed.). Pearson.

Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.

Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi.

Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House New Delhi.

Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.

Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi.

Additional Resources:

Chandra, P. Financial Management: Theory and Practice. Tata McGraw Hills, New Delhi.

Ross, Stephen A, Westerfield, Randolph and Jefferey, Jaffe. Corporate Finance. Tata McGraw Hills.

Srivastava, Rajeev and Mishra, Anil. Financial Management: Oxford University Press. UK.

VanHorne, James, C, and John, Wachowicz. Fundamentals of Financial Management. Pearson Education.

CO & PO Mapping

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

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Entrepreneurial Perspective	5
2.	Business Opportunity Identification	5
3.	Raising Finance for a Start-up	5
4.	Business Planning	5
5.	Management of MSMEs and Sick Enterprises	5

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remembering	The student will understand the basic concepts of Entrepreneurship and its major environmental factors
CO – 02	Analysing	The student will be able to decipher the difference between different thinking modes and how these are utilized in creating a business idea
CO – 03	Evaluating	The student will be able to evaluate different modes of financing available to start-up founders and how the choice is made among these options
CO – 05	Applying	The student will apply the learnings of previous three units into creating a Business plan for a venture in the chosen field

Detailed Syllabus

Unit	Contents
1.	<p>Entrepreneurial Perspective</p> <p>Concept of Entrepreneur, Manager, Intrapreneur - Entrepreneur and Entrepreneurship - Meaning, Definition & Evolution - Types of Entrepreneurs, Qualities and Functions of Entrepreneur - Factors influencing Entrepreneurship Psychological, Social, Economic and Environmental factors - Role of Entrepreneur in growth and development of the small business - Problem of Unemployment and the Importance of Wealth creation.</p> <p>Practical Learning: Conduct a SWOT Analysis and PESTEL Analysis for the chosen industry and business field – Gathering Secondary data – Performing Descriptive Data Analysis</p>
2.	<p>Business Opportunity Identification</p> <p>Definition of business, industry & commerce and their interrelation ship in today's environment - Opportunity Search - Divergent Thinking Mode: Meaning, Objectives, Tools and Techniques - Convergent Thinking Mode: Meaning, Objectives, Tools And Techniques - Market Survey - Environmental scanning for business opportunity Identification - Opportunity Selection</p> <p>Practical Learning: Studying Different Business Models – Identifying the Pain points of a Customer – Devising a Draft Solution using Divergent & Convergent Thinking Methods – Creating a Business Model Canvas</p>
3.	<p>Raising Finance for a Start-up</p> <p>Planning/Budgeting - Developing a financial roadmap, - Bootstrapping and alternative sources of funding, Informal capital– Friends & Family, Crowdfunding, Venture capital, Private Equity, - Preparing for your investor presentation, Elements of the perfect investment pitch</p> <p>Practical Learning: Preparing the Marketing and Financial Sections of a Business Plan</p>

4.	Business Planning
	Entrepreneurship Development Cycle - Business Planning Process - The business plan as an entrepreneurial tool - Elements of Business Plan: Objectives, Market Analysis, Development of product / idea - Resources, Capabilities, and strategies - Marketing, Finance, Organization & Management Practical Learning: Preparing the Personnel and Operational Details of a Business Plan
5	Management of MSMEs and Sick Enterprises
	Meaning, Objectives and Functions of MSMEs - Challenges of MSMEs - Preventing Sickness in Enterprises – Specific Management Problems - Industrial Sickness in India – Symptoms, Process and Rehabilitation of Sick Units – Introduction to IBC and its Process

Recommended Study Material

S. No	Title of the Book	Authors	Publication
1	Entrepreneurship Development and Small Business Enterprises	Poornima M. Charantimath	Pearson, 2014.
2	Management of Small-Scale Industries	Desai Vasant	Himalaya Publishing House

Course Outcomes	Program Outcomes							BA Spl		DM Spl		FB Spl	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 1	PSO 2	PSO 1	PSO 2
CO 1	1	2	1	-	-	-	-	1	2	-	-	-	-
CO 2	3	1	2	1	-	-	-	2	1	-	-	-	-
CO 3	1	1	-	-	-	2	-	1	1	-	-	-	-
CO 4	2	2	1	1	-	2	-	2	-	-	-	-	-
CO 5	3	-	2	1	2	-	-	3	-	1	-	-	-



Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Defining Marketing Decision Problem	5
2	Research Design Formulation	5
3	Conducting Field Research	5
4	Analysis And Interpretation of Data	5
5	Report Writing and Presentation	5

Unit	Unit Details	
•	Defining Marketing Decision Problem	Method
	Introduction- Defining Marketing Research Problem, Research Design Formulation, Field Research – Secondary & Primary, Data Preparation & Analysis, Report Writing Theoretical Framework/ Objectives- Research Objectives, Theoretical Framework, Analytical Model	Theory/Practical Practical Practical Practical Theory/Practical
•	Research Design Formulation	
	Types of Research- Research Design Classification – Exploratory, Descriptive, Causal Exploratory Research- Exploratory Research Design, Secondary Data Sources, Survey Method of Research Questionnaire & Form Design- Scales of Measurement, Questionnaire Design & Rating Scales	Theory/Practical Practical Practical Practical Theory/Practical
•	Conducting Field Research	
	Sample Design- Sampling Technique Choice, Choice of Sample Frame & Sample Size Determination. Data Collection	Theory/Practical Practical Practical Practical Theory/Practical
•	Analysis And Interpretation of Data	
	Data Cleaning & Descriptive Statistics- Data Cleaning, Descriptive Statistics Data Interpretation & Results- Data Analysis & Results, Discussion	Theory/Practical Theory/Practical Practical Practical Theory/Practical
•	Report Writing and Presentation	
	Report Writing- Report Structure, Plagiarism Check, Referencing Presentation & Stakeholder Management- Preparing Executive Summary, Preparing Presentation for Client Presentation, Do's & Don'ts while Presenting	Theory/Practical Theory/Practical Theory/Practical Practical Theory/Practical

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Marketing Research - An Applied Orientation	Naresh K. Malhotra & Satyabhushan Dash	Pearson Publication
02	Multivariate Data Analysis	Rajan Saxena	McGraw Hill Education

CO & PO Mapping

Course Outcomes	Program Outcomes							BA Spl		DM Spl		FB Spl	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 1	PSO 2	PSO 1	PSO 2
CO 1	1	-	-	-	-	-	1	1	-	-	-	1	-
CO 2	1	2	-	-	1	1	-	1	-	1	-	1	-
CO 3	1	-	2	1	-	-	-	-	1	-	-	-	1
CO 4	1	-	1	2	-	-	-	2	1	-	-	-	-
CO 5	-	1	-	-	-	-	1	1	-	-	-	2	1

BCOCCO4202

Basics of Negotiation Skills

1 Credits [LTP: 0-0-2]

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Introduction to Sales: Building a Sales Relationship	5
2	Efficiency & Measurement in Sales	5
3	Introduction to Negotiation	5
4	Trust, Human behaviour and Psychology for Negotiation	5
5	Efficiency & Measurement in Sales	5

DETAILED SYLLABUS

Unit	Unit Details	
•	Introduction to Sales: Building a Sales Relationship	Method
	Introduction of the Course & the topic Self -Impression & Body Language. The types of People & the Delight Factor Practice Sessions What is Sales? Types of Sales Importance of Sales Personal Selling & Process Conclusion & Summary of the Unit	Theory/Practical Practical Practical Practical Theory/Practical
•	Efficiency & Measurement in Sales	
	Introduction of the Course & the topic Principles of Sales Efficiency The Science of Sales Measurement Practice Sessions Conclusion & Summary of the Unit	Theory/Practical Practical Practical Practical Theory/Practical
•	Ethics & Secrets of Powerful Negotiation	
	Introduction of the Course & the topic Practice Session on Reciprocity.	Theory/Practical Practical

	Practice Session on Publicity Practice Session on Trust & Universality. Conclusion & Summary of the Unit.	Practical Practical Theory/Practical
•	Introduction to Negotiation	
	Introduction of the Course & the topic Defining Negotiation Identify the qualities of successful and unsuccessful negotiators. Identify different negotiation situations to practice during class Conclusion & Summary of the Unit.	Theory/Practical Theory/Practical Practical Practical Theory/Practical
•	Trust, Human behaviour and Psychology for Negotiation	
	Introduction of the Course & the topic Choosing a negotiation strategy based on relationship and results. Positional bargaining & Identifying the differences between "Soft" and "Hard" negotiating. Practice Sessions Conclusion & Summary of the Unit.	Theory/Practical Theory/Practical Theory/Practical Practical Theory/Practical

CO & PO Mapping

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

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Intrapersonal/Interpersonal Skill	6
2	Reading Skills	4
3	Writing Skills	6
4	Listening Skills	4
5	Speaking Skills	5

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluate/Create	DEPICT barriers to effective interpersonal communication and formulate appropriate strategies to resolve these issues.
CO – 02	Evaluate/Create	OUTLINE the self-concept development process, its multidimensional identity and its role in communication.
CO – 03	Analysis	DETERMINE listening habits and practice effective listening skills.
CO - 04	Evaluate/Create	DEVELOP and expand Writing Skills through controlled and guided activities.
CO – 05	Analysis	DEVELOP, practice and acquire the skills necessary to deliver effective, presentation with clarity and impact

LIST OF LABS

1.	Self – Awareness & Self-Introduction
1.	Goal Setting: Ambition induced, interest induced or environment conditioned
3	Cultivating Conversational Skills
1.	Role Plays : Selection of varied plots, characters & settings
1.	Reading skills I: Newspaper Reading & General Article Reading
1.	Writing Skills I: Story Making by jumbled words
1.	Understanding and Applying Vocabulary
1.	Listening Skills I: Types and practice by analyzing situational listening
9.	Speaking Skills I: JAM
1.	PowerPoint Presentation Skills-I
1.	Telephonic Etiquettes and Communication
1.	Recognizing, understanding and applying communication style (Verbal/Non-Verbal)

CO & PO Mapping

Cos	Program Outcomes											
	Program Specific Outcomes					Program Outcomes						
	PSO I	PSO II	PSO III	PSO IV	PSO V	PO I	PO II	PO III	PO IV	PO V	PO VI	PO VII
CO I										1		3
CO II									1			3
CO III											1	3
CO IV									2		2	3
CO V										2		3

COMPUTER FOR MANAGEMENT LAB – II (EXCEL)

BCOCCO4204

1 Credits [LTP: 0-0-

Semester	IV	Specialization	
Course code	SEC-07	Type	SEC
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Computer for Management Lab – II (Excel)	No. of Hours	25

COURSE OUTCOMES:

CO	Cognitive Abilities	Course Outcomes
CO-01	Understanding	Explain the crucial steps in defining a marketing decision problem
CO-02	Evaluating	Appreciate the role of marketing theories in problem identification
CO-03	Creating	Identify appropriate marketing decision models to address common marketing problems
CO-04	Evaluating	Design and undertake a basic marketing research project
CO-05	Creating	Acquire and analyses data to make marketing decisions

CO - PO Mapping:

Course Outcomes	Program Outcomes							BA Spl		DM Spl		FB Spl	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 1	PSO 2	PSO 1	PSO 2
CO 1	1	-	-	-	-	-	1	1	-	-	-	1	-
CO 2	1	2	-	-	1	1	-	1	-	1	-	1	-
CO 3	1	-	2	1	-	-	-	-	1	-	-	-	1
CO 4	1	-	1	2	-	-	-	2	1	-	-	-	-
CO 5	-	1	-	-	-	-	1	1	-	-	-	2	1

Syllabus:-

Unit No.	Unit Details
UNIT- 1	What If Analysis, Logical functions & Data Validation (5 Hrs)
	Goal Seek • Scenario Analysis • Data Tables (PMT Function) • Solver Tool If Function • How to Fix Errors – if error • Nested If • Complex if and or functions Number, Date & Time Validation Text and List Validation Custom validations based on formula for a cell • Dynamic Dropdown List Creation using Data Validation – Dependency List
UNIT- 2	Lookup Functions & Pivot Tables (5 Hrs)
	V lookup / H Lookup • Index and Match • Creating Smooth User Interface Using Lookup Nested V Lookup • Reverse Lookup using Choose Function Creating Simple Pivot Tables • Basic and Advanced Value Field Setting Classic Pivot table • Choosing Field • Filtering PivotTables • Modifying PivotTable Data • Grouping based on numbers and Dates • Calculated Field & Calculated Items
UNIT- 3	Introduction to VBA (VBA Macro) (5 Hrs)
	What Is VBA? • What Can You Do with VBA? • Recording a Macro • Procedure and functions in VBA Data Collection
UNIT- 4	If and select statements and Looping in VBA (5 Hrs)
	Simple If Statements The Else if Statements Defining select case statements

	Introduction to Loops and its Types
	The Basic Do and For Loop Exiting from a Loop Advanced Loop Examples
UNIT- 5	Mail Functions – VBA (5 Hrs)
	Using Outlook Namespace Send automated mail Outlook Configurations, MAPI Worksheet / Workbook Operations Merge Worksheets using Macro Merge multiple excel files into one sheet Split worksheets using VBA filters

Recommended Study Material

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

Detailed Syllabus of Fifth Semester

Code: BC0CCO5101

PRODUCT & BRAND MANAGEMENT

3 Credits [LTP: 3-0-

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Basics of Product Management	8
2.	Product Market Analysis & New Product Development	8
3.	Concept of Brand & Its Relevance	8
4.	Brand Positioning & Strategic Brand Process	8
5.	Managing Brand Equity & Communication	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	understanding	Understand and differentiate the basic concepts between a product and a brand
CO – 02	Analyzing	Explore the process of creation of a brand
CO – 03	Analyzing	Explain the various qualitative and quantitative measures that help track a brand
CO - 04	Evaluating	Understand Impact of various brand building tools
CO – 05	Evaluating	Develop strategies to be adopted for the product, pricing and distribution aspects of the brand

Detailed Syllabus

Unit	Contents
1.	Basics of Product Management
	Introduction, Product Planning and Development, PLC Theory- Product vs Brand, Product Portfolio Analysis- Mapping- Understanding Company Product/Brands and Competitive Brand Market Position
2.	Product Market Analysis & New Product Development
	Product Market Orientation with respect to few products- Toothpaste, Motorcycle, Paints- Challenges faced by Companies during the branding phases. Meaning and Importance of new product development— Types of new product. Stages of new product Reasons for failure of a new product .
3.	Concept of Brand & Its Relevance
	Brand:-Meaning, functions and significance-types of brands–concept of branding. Branding strategies: Concept and types of branding strategies. Steps in brand development strategies. Brand - switching. Identification of opportunity for branding and Brand Management Process
4.	Brand Positioning & Strategic Brand Process
	Sustaining a brand long-term, Branding at different stages of market evolution– The scope for branding, the role of branding and branding strategies needed at different stages in the evolution of the market, Brand Architecture Handling a Large Portfolio, Multi-Brand Portfolio. Brand Hierarchy, Revitalizing brands: Re-launch, Rejuvenation, when brand is dying or stagnating, or when the market is dying or stagnating

5	Managing Brand Equity & Communication
	Concept of Brand Equity; Choosing brand elements to build brand equity Customer Based Brand Equity (CBBE)– Understanding and measuring brand equity using different methodologies, Monitoring brands, Sources of brand equity (Brand Awareness, Brand personality, Brand loyalty, perceived quality, Brand Associations) Need and advantage of brand communication. Brand loyalty and equity-factors affecting brand loyalty. Benefits of brand loyalty-Types of brand loyalty. Building brand loyalty

Recommended Study Material

S. No	Title of the Book	Authors	Publication
1	Product and Brand Management	Tapan Panda	Oxford University Press
2	Brand Management	Harsh V Verma	Excel Books
3	Strategic Brand Management	Keller	Pearson

CO & PO Mapping

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO101	3	1	–	2	–	1	–
CO102	1	2	–	2	–	2	–
CO103	2	2	2	1	–	1	–
CO104	3	2	3	2	1	2	–
CO105	1	3	2	2	–	3	1

COs AND PSOs MAPPING

	BA		DM		FM	
COs and PSOs	PSO1	PSO2	PSO1	PSO2	PSO1	PSO2
CO101	-	-	-	-	-	-
CO102	-	-	-	-	-	-
CO103	1	-	2	-	-	-
CO104	-	-	-	-	-	-
CO105	-	-	-	2	-	-

Code: BC0CCO5102 Income Tax - I 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction	8
2.	Income from Salary- I	8
3.	Income from Salary- II	8
4.	Income from House Property	8
5.	Income from Business & profession	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	EXPLAIN the concept of tax & differentiate between direct tax & indirect tax
CO – 02	Applying	ILLUSTRATE basic concepts of income under the head salary
CO – 03	Evaluating	EXPLAIN the procedure of calculation of income from salary.
CO - 04	Evaluating	EXPLAIN the calculation of income from House property
CO – 05	Applying	APPLY rules for calculation of income from business & profession

Detailed Syllabus

Unit	Contents
1.	Introduction
	Meaning & Importance of tax for government ,Important definitions under income tax Act ,Differences between direct tax and indirect tax ,Rules and regulations for deciding residential status
2.	Income from Salary- I
	Basic Salary- Salary Scale ,Allowances ,Bonus, fees, commission ,Provident Fund ,Leave encashment
3.	Income from Salary- II
	Gratuity ,Pension ,Compensation ,Perquisites ,Deductions from gross salary
4.	Income from House Property
	Calculation of gross annual value ,Vacancy period allowance ,Deductions from annual value
5	Income from Business & profession
	Provisions related to depreciation ,Allowable and not allowable expenses ,Presumptive income Calculation of taxable income from business & Profession

Recommended Study Material

S.No	Titles of the Book	Authors	Publication
01	Income tax: law & practice	N. Hariharan	Tata Mcgraw Hill Publications
02	Systematic approach to income tax	Ahuja Girish Ravi Gupta	Bharat law house
03	Student's guide to income tax	V. K, Singhania	Taxmann's
04	Income Tax	Agarwal, shah, jain, Mangal, sharma	RBD Publications
05.	Income tax: law & practice	N. Hariharan	Tata Mcgraw Hill Publications
06	Systematic approach to income tax	Ahuja Girish Ravi Gupta	Bharat law house

CO & PO Mapping

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

Unit No.	Title of the unit	Time required for the unit(Hour)
1.	Introduction	8
2.	Planning of auditing and internal control	8
3.	Verification of assets and liabilities	8
4.	Company Audit	8
5.	Audit report and certificates	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	EXPLAIN the basic rules of auditing
CO – 02	Applying	ILLUSTRATE the audit programme and internal control systems.
CO – 03	Applying	APPLY the verification procedure of assets and liabilities in business and essential qualifications of an auditor.
CO - 04	Analyzing	ANALYSE the role of company audit and audit certificates
CO – 05	Applying	APPLY auditing rules for preparation of audit reports and audit certificates

Detailed Syllabus

Unit	Contents
1.	Introduction
	Meaning of Audit, Difference from book-keeping and Accountancy ,types of errors & types of frauds in financial statements ,scope and basic principles of audit ,advantages and limitations of auditing
2.	Planning of auditing and internal control
	Collection of information ,Preparation of audit programme ,meaning and objectives of internal control ,Internal check and internal audit
3.	Verification of assets and liabilities
	Verification of assets ,Verification of liabilities ,Essential qualifications for appointment of auditors Rights and duties of auditor ,Removal of auditor
4.	Company Audit
	Preliminaries before starting audit ,Audit programme and implementation ,Audit regarding share capital and debentures
5	Audit report and certificates
	Meaning and significance of audit report ,contents of audit report ,Types of audit report Audit certificates

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Audit of financial Statements	CA Pranav Jain	Taxmann's
02	A hand book of practical auditing	Dr. B. N. Tandon	Sultan Chand & sons
03	Principles and practices of Auditing	Dinkar Pagare	Sultan Chand & sons
04	Student's hand book on advanced auditing	CA G. Sekar CA B. Saravana Prasath	Commercial law publishers pvt ltd.
05	Audit of financial Statements	CA Pranav Jain	Taxmann's

BCOCCO5104

Environmental Studies

1 Credits [LTP: 0-0-2]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction	5
2.	Natural Resources and Conservation	7
3.	Biodiversity and its Conservation	8
4.	Environmental Pollution	6
5.	Issues in Environmental Studies	4

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	Describe the interaction of organisms with their environment.
CO – 02	Applying	Describe concepts and methods from ecological and environmental sciences and their application in understanding the environmental issues.
CO – 03	Analyzing	Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO - 04	Evaluating	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO – 05	Evaluating	evaluate issues in environmental studies

Detailed Syllabus

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

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Environmental Studies	Basu, M. & Xavier Savarimuthu, S. J.	Cambridge University Press.
02	Textbook of Environmental Studies for Undergraduate Courses Hyderabad, India:	Bharucha, E.	Hyderabad Universities Press
03	Environmental Studies from Crisis to Cure	Rajagopalan, R.	Oxford University Press

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Basics of Investing	5
2.	Fundamental Analysis	5
3.	Technical Analysis	5
4.	Indian Stock Market	5
5.	Investing in Mutual funds	5

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understand	Student will be able to understand the basics of investing in the stock market.
CO – 02	Analyse	Student will analyse the Indian Securities Market
CO – 03	Evaluate	Student will evaluate the economic, industry and company framework
CO - 04	Apply	Student will be able to analyse the functioning of primary and the secondary market
CO – 05	Analyse	Student will be able to analyse the mechanism of investment in mutual funds.

Detailed Syllabus

Unit	Contents
1.	Basics of Investing
	Basics of investment and investment environment, concept of risk and return, risk and return trade off, types of investing and investors. Avenues of investment- Equity shares, Preference shares, Bonds and Debentures, Insurance schemes, Mutual funds, indexed funds, ETF.
2.	Fundamental Analysis
	Top down and bottom up approaches, Analysis of international and domestic economic scenario, industry analysis, company analysis (Equity of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on equity, EPS and DPS analysis, industry market ratio, operating profit ratio, net profit ratio.
3.	Technical Analysis
	Trading rules (Credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (Use of history price, simple moving average and MACD, basic and advanced interactive charts) Do's and Don'ts of investing in market

4.	Indian Stock Market
	Primary market (IPO, FPO, Private Placement, OFS), Secondary markets, Market Participants: Stock broker, investor, depositories, clearing house, stock exchange, role of stock exchange.
5	Investing in Mutual funds
	Concept and background of mutual funds, advantages, disadvantages of investing in mutual funds, types of mutual funds- open ended, close ended, equity, debt, hybrid, index funds, exchange-traded funds and money market funds. Factors affecting the choice of mutual funds.

Recommended Study Material

:
 Financial Institution and Market: L .M .Bhole
 Prasanna Chandra, “Investment analysis & Portfolio Management”, New-Delhi, The McGraw Hill Company Ltd.
 V. K. Bhalla, “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons Publication.
 Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New-Delhi, Vikash Publishing House Pvt. Ltd.
 M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio Management”. Pearson Education [India]
 Indian Financial System: Dr .M .Y .Khan
 Investment and Securities Markets in India: V .A .Avadhani
 Economic Reforms and Capital Markets in India: Anand Mittal
 Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.

COs AND POs MAPPING

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

Code: BCOCCO5201

Professional Skills-II

1 Credits [LTP: 0-0-2

CO	Cognitive Abilities	Course Outcomes
CO-1	Create	The learner will Formulate appropriate updates as a means to promote business activities on social media with the help of experience, education, and skills
CO-2	Create	The learner will Demonstrate the use of grammar and formatting in formal documents to complete the writing process (prewriting/writing/rewriting).
CO-3	Evaluate	The learner will Evaluate presentation’s weak spots and areas for improvement & learn, practice and acquire the skills necessary to deliver effective presentation with clarity and impact
CO-4	Evaluate	The learner will Evaluate basic factors such as personal skills

		& abilities, career fields, willingness to learn and improve their employability skills
CO-5	Create	The learner will Develop team skills dynamics and critical thinking to acquire solution driven attitude by analysing different case studies

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time Required for the Unit (Hours)
1	Personal Branding	4
2	Professional Writing-II	6
3	Presentation Skills: Professional Setting	4
4	Job Interview & Group Discussion : Preparation by Mock Practice	6
5	Negotiation Skills, Team Management & Professional Awareness	5

LIST OF LABS

1.	Personal Branding : Its best practices
1.	Professional Writing II: Abstract Writing, Statement of purpose and other formal documents
1. .	Expanding Professional Vocabulary
1. .	Resume Building-II: Revising & Updating
1. .	E-Learning & E-Content Development-II
6	Presentation Skills in Professional Setting
1.	Job Interviews II: Preparation and Presentation for Mock Interviews
1. .	Advanced Group Discussion-II: Analysis of professional GD Videos and Practices on Topics/Video/Article based topics
1.	Negotiation Skills & and Conflict Resolution-II
1. .	Change and Transition Management
1.	Team Building Strategies: Project Management
12	Career Awareness & Productive Mindset

CO & PO Mapping

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

RECOMMENDED BOOKS

S. No	Books /Website links
1	Communication Techniques Tandon, Nupur
2	Current English for Language Skills Tickoo, M. L.
3	Communicative English Sawhney, Ruchi
4	Effective Technical Communication Rizvi, M. Ashraf
5	Technical Communication: Principles & Practice Raman, Meenakshi
6	https://www.youtube.com/watch?v=UudSwjqFdNM HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys" HYPERLINK https://www.youtube.com/watch?v=UudSwjqFdNM HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys"& HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys" list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys"HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys"& HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys" HYPERLINK https://www.youtube.com/watch?v=UudSwjqFdNM HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys"& HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys" list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys"HYPERLINK "https://www.youtube.com/watch?v=UudSwjqFdNM&list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys" list=PL9RcWoqXmzaKWxaNoDhW4O1kA0hK9AYys
7	https://www.youtube.com/watch?v=EqI84tYxOOs HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA" HYPERLINK https://www.youtube.com/watch?v=EqI84tYxOOs HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA"& HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA" list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA"HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA"& HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA" HYPERLINK https://www.youtube.com/watch?v=EqI84tYxOOs HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA"& HYPERLINK "https://www.youtube.com/watch?v=EqI84tYxOOs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA" list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA"HYPERLINK

	"https://www.youtube.com/watch?v=EqI84tYxOQs&list=PL2YNNMqXo7dvo4u-eQP2QEQVsnS2p2NjA"
8	https://www.youtube.com/watch?v=o--2J3N2kKU

Code: BCOCCO5202

Social Media Management

1 Credits [LTP: 0-0-2]

CO	Cognitive Abilities	Course Outcomes
CO-1	Remembering	To develop an analytical framework to recognize, understand, and manage new social practices online, together with a familiarity with the literature regarding social media and identity, community, collective action, public sphere, social capital, and social networks.
CO-2	Understanding	Learn to use new social media, assess a new social medium's potential cognitive, social, and political impact, and to tune or relinquish use of the medium for their own purposes.
CO-3	Applying	Understand the importance of monitoring and responding to the community that forms around your message or lack of message.
CO-4	Evaluating	Understand the difference between traditional marketing and social media marketing & learn the functionality of LinkedIn, Facebook, Instagram etc.
CO-5	Evaluating	Learn how to update and manage the experience, education, and skills & expertise sections & formulate appropriate updates as a means to promote business activities.

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time Required for the Unit (Hours)
1	Introduction to Social Media	5
2	The shift of marketing and PR tactics	5
3	Utilization of social media platforms	5
4	Facebook, Blogging, Twitter & LinkedIn best Practices	5
5	Google+, Instagram, Pinterest, YouTube & Snapchat best Practices	5

Unit	Unit Details	Method
•	Introduction to Social Media	Method
	Introduction of the Course & the topic Know your why - why you want to be on social media. Attraction towards social online portals Practice Sessions.	Theory/Practical Practical Practical Practical Theory/Practical
	Conclusion & Summary of the Unit.	
•	The shift of marketing and PR tactics	

	Introduction of the Course & the topic. What value your SM profiles will add on your resume. Practice Sessions. Conclusion & Summary of the Unit.	Theory/Practical Practical Practical Theory/Practical
•	Utilization of social media platforms	
	Introduction of the Course & the topic Practice Sessions. Conclusion & Summary of the Unit	Theory/Practical Practical Theory/Practical
•	Facebook, Blogging, Twitter & LinkedIn best Practices	
	Introduction of the Course & the topic Practice Sessions. Conclusion & Summary of the Unit.	Theory/Practical Practical Theory/Practical
•	.Google+, Instagram, Pinterest, YouTube & Snapchat best Practices	
	Introduction of the Course & the topic Practice Sessions. Conclusion & Summary of the Unit.	Theory/Practical Practical Theory/Practical

C. RECOMMENDED STUDY MATERIAL

S. N.	Book	Author	Publication
1	The Essential Social Media Marketing Handbook	Gail Z Martin	Influence and Credibility
2	Social Media Marketing	Tracy L. Tuten	Sage Texts
3	Social Media & Mobile Marketing,	Puneet Singh Bhatia	Wiley

CO & PO Mapping

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

BCOCCO5203

YOGA AND HAPINESS 1

Credits [LTP: 0-0-2]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction	5
2.	Classical and Emerging Schools of Yoga	5
3.	Meditation: A Way of Life	5
4.	Yoga & Meditation in Modern Setting	5
5.	Developing Happiness & Spiritual Quotient	5

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Apply	demonstrate Asanas, Pranayama, Kriya with proficiency.
CO – 02	Apply	demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga.
CO – 03	Apply	analyse the relevance of Yog Sutras in real life situations. interpret the significance of Meditation in Business Context;
CO - 04	Apply	summarise the importance of Ayurveda in modern lifestyle.
CO – 05	Apply	enhance their Happiness & Spiritual Quotient.

Detailed Syllabus

Unit	Contents
1.	Introduction Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.
2.	Classical and Emerging Schools of Yoga Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.
3.	Meditation: A Way of Life Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration
4.	Yoga & Meditation in Modern Setting Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having

	Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.
5	Developing Happiness & Spiritual Quotient
	Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality. Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Recommended Study Material

Practical Exercises:

Learners are required to:

participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: SudarshanKriya of Art of Living, Isha Kriya, etc.

participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.

interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.

submit and present report on their key learnings from the following:

Sudarshan Kriya yoga: Breathing for health–NCBI

How Meditation Benefits CEOs–A case study at Harvard Business School

A Little Meditating Helps You Make Better Business Decisions–A case study at Harvard Business School.

participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.

participate in simulation exercises in class using applied kinesiology techniques.

write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

Suggested Readings:

Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust

Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.

Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.

Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.

Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.

Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.

Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga, 6(1),.

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	The Introduction Section of the Report	6
2.	Industry Profile and the Company Profile	6
3.	Objectives of the Study & Research Methodology	12
4.	Data Analysis, Data Presentation, Conclusion & Recommendations	12
5.	References (APA Style), Appendices (Questionnaire, Data Sheets etc.) & Executive Summary	4

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

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

Syllabus:

At the end of the Fourth Semester, each student should have undertaken a Summer Internship Project (SIP) for 8 weeks. The SIP may or may not have a Functional Focus, i.e. the student may take up a SIP in his/her intended area of specialization or in any other functional area of management. The student shall submit a written structured report based on work done during this period on the basis of suggested guidelines and research methodology.

SIP may be a research project – based on primary/ secondary data or may be an operational assignment involving working by the student on a given task/assignment/project/ etc. in an organization / industry. It is expected that the SIP shall sensitize the students to the demands of the workplace.

CO – PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3		2	3		2		3		2	3				2
CO 2		2			3		2					2			
CO 3	2			3				3							
CO 4	2	3	2				2			2		2			
CO 5					2	3	2					2			

Detailed Syllabus of Sixth Semester

Unit No.	Title of the unit	Time required for th unit(Hours)
1.	International Business Environment	8
2.	Multi - National Enterprises & Environment Analysis	8
3.	Foreign Exchange Market	8
4.	International Financial Management	8
5.	Regional Economic Grouping	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	Understand the International Business Environment and its factors
CO – 02	Apply	To Analyze the Impact of various Environmental Factors on a firm's international business
CO – 03	Apply	Understand the International Financial & Currency Markets
CO - 04	Evaluate	Understand the opportunities and risks for India with respect to financial globalization.
CO – 05	Analyze	Understand the world economy and the regional groups' effects on conduct of International trade

Detailed Syllabus

Unit	Contents
1.	International Business Environment
	Concept and nature of International Business. International Trade theories – Classical Country-based theories (Mercantilism, Absolute advantage, Comparative Advantage, Heckscher-Ohlin) and Modern Firm-based Theories (Product life cycle, Porter's National competitive advantage)
2.	Multi - National Enterprises & Environment Analysis
	Meaning of International Corporations. Role and importance of MNCs in international business; International Business Environment – PESTEL Analysis
3.	Foreign Exchange Market
	Meaning, types and determinants of foreign exchange rate, Exchange rate determination (Purchasing power parity theory, Interest rate parity theory), Exchange - rate mechanism – Fixed, flexible and managed.
4.	International Financial Management
	Concept of IFM, Balance of Trade and Balance of Payments, International Monetary Fund (IMF) – Objectives, Functions & Relevance in today's world. World Bank – Objectives, Functions & Relevance in today's world. Other Financial Institutions – Asian Development Bank (ADB), BRICS Bank - Objectives, Functions & Relevance in today's world
5	Regional Economic Grouping
	Evolution, Structure, Functions and Relevance of : North Atlantic Free Trade Agreement (NAFTA), South Asian Association for Regional Cooperation(SAARC), European Union (E.U.), World Trade Organization (WTO), Shanghai Cooperation Organization (SCO), BRICS

Recommended Study Material

Sr. No.	Title of the Book	Author/s	Publication	Place
1	International Business	Francis Cherunilam	Prentice Hall India	New Delhi
2	International Business: Concepts and Cases	Salvatore D.L.	Prentice Hall. 7th Edn.2001	U. S.
3	International Business	Sodersten Bo,	Macmillan Press Ltd.1981	New Delhi
4	International Economics	M. L. Jhingan	Vrinda Publications, Delhi 2006	New Delhi
5	International Business	K Aswathappa	Tata McGrawHill.1999	New Delhi

CO - PO Mapping:

Course Outcomes	Program Outcomes							BA Spl		DM Spl		FB Spl	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 1	PSO 2	PSO 1	PSO 2
CO 1	2	1	-	-	1	-	-	1	1	-	-	1	1
CO 2	2	-	1	-	1	1	2	2	2	-	-	1	1
CO 3	1	-	2	1	-	2	1	2	1	-	-	1	1
CO 4	1	1	-	1	-	-	-	1	2	-	-	-	-
CO 5	-	2	-	1	-	1	1	2	2	-	-	1	-

COST & MANAGEMENT AUDIT

Code: BC0CCO6102

3 Credits [LTP: 3-0-

0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction of cost audit	8
2.	Cost Auditor	8
3.	Cost Audit	8
4.	Management Audit	8
5.	Review of policies	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	To understand the procedure of cost audit.
CO – 02	Applying	To study and understand the professional ethics and code of conduct of cost auditor
CO –	Analysing	To apply policies of management audit in modern business

03		
CO - 04	Applying	
CO – 05	Applying	

Detailed Syllabus

Unit	Contents
1.	Introduction of cost audit
	Meaning, objectives & importance of cost audit Verification and valuation of inventories Difference between cost audit and financial audit Advantages of cost audit
2.	Cost Auditor
	Qualifications and disqualifications Rights and duties of cost auditor Professional ethics and code of conduct of auditor
	Relationship between cost auditor, financial auditor and statutory auditor
3.	Cost Audit
	Preparation and verification of cost records Uses of statistical sampling method for audit Cost audit program Contents of cost audit report
4.	Management Audit
	Meaning, Nature and scope of Management Audit Objectives of management audit Recruiting and training of audit staff. Difference between management audit and financial audit
5	Review of policies
	Review of internal control Review of purchasing control Review of Selling and distribution policies Corporate social audit- social cost and social benefits

Suggested references

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

Code: BCOCCO6103

Income Tax -II

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Income from Capital Gain	8
2.	Income from other sources	8
3.	Deemed incomes and Set off of losses	8
4.	Deductions of section 80	8
5.	Assessment of Individuals	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	APPRAISE the procedure of calculation of income from salary.
CO – 02	Applying	APPLY and understand the calculation of income from House property
CO – 03	Analysing	ANALYSE rules for calculation of income from business & profession.
CO - 04	Applying	To APPLY deductions provided in section 80 of income tax Act 1961 for individual assesses
CO – 05	Applying	CALCULATE the tax liability of an individual.

Detailed Syllabus

Unit	Contents
1.	Income from Capital Gain
	Meaning of capital asset and transfer of capital asset ,Short term and long term capital asset ,Calculation of short term and long term capital gain ,Exempted capital gains
2.	Income from other sources
	Taxability of casual income ,Taxability of dividend income ,Taxability of interest income ,TDS & Gross up of income
3.	Deemed incomes and Set off of losses
	Clubbing of incomes ,Clubbing of minor's income ,Set off of losses , Carry forward of losses
4.	Deductions of section 80
	Deductions in respect of incomes and saving ,Deductions in reference to expenses ,Other deductions allowable to individual assesses
5	Assessment of Individuals
	Tax rates applicable for various incomes, Adjustment of agricultural income in tax. ,Marginal relief Calculation of tax liability

Recommended Study Material

S.No	Titles of the Book	Authors	Publication
01	Income tax: law & practice	N. Hariharan	Tata Mcgraw Hill Publications
02	Systematic approach to income tax	Ahuja Girish Ravi Gupta	Bharat law house
03	Student's guide to income tax	V. K, Singhania	Taxmann's
04	Income Tax	Agarwal, shah, jain, Mangal, sharma	RBD Publications
05.	Income tax: law & practice	N. Hariharan	Tata Mcgraw Hill Publications
06	Systematic approach to income tax	Ahuja Girish Ravi Gupta	Bharat law house

CO & PO Mapping

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

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Overview of Electronic Commerce(EC)	8
2.	Types of e- Commerce Business	8
3.	Infrastructure	8
4.	E- Payment	8
5.	Electronic Data Inter exchange	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	To acquaint the learner with knowledge on the basics of E- commerce.
CO – 02	Evaluating	To develop knowledge on various types of E-commerce business
CO – 03	Applying	To develop practical knowledge on effective design of Website and Domain Registration
CO - 04	Evaluating	To Develop knowledge on various modes of online transaction for creating convenience in day to day financial transactions and promoting cashless economy.
CO – 05	Evaluating	To introduce the learner to the concept of Electronic Data Inter exchange and its significance. Depth of the program – Fundamental Knowledge

Detailed Syllabus

Unit	Contents
1.	Overview of Electronic Commerce(EC)
	Concept, Features and Functions of e-commerce practices v/s traditional practices ,scope and limitations of e-commerce , Recent trends in e-commerce , Risks in e- commerce and preventive measures
2.	Types of e- Commerce Business
	Definition and types of e-commerce business : B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.
3.	Infrastructure
	Internet and its role in e-commerce, Mobile and its role in e-commerce , procedure of registering an Internet domain , establishing connectivity to Internet ,tools and services of Internet , Requisites of selecting an appropriate domain name ,Website – Essential factors in designing and importance of an effective website
4.	E- Payment
	E- Payment : Transactions through Internet , requirements of e-payments systems, functioning of Debit and credit cards, pre and post payment services
5	Electronic Data Inter exchange

<p>Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, Phone Pe etc.</p> <p>Concept of Payment Gateway and Payment Processor</p> <p>Electronic Data Inter exchange: Evolution, uses, benefits, Working of EDI, EDI standards (includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File types, EDI Services , EDI Software.</p>

Recommended Study Material

References :

List of Books Recommended :-

The Complete E-Commerce Book - By Janice Reynolds

E-Commerce Website optimization – By Dan Corxen- John and Johaan van Tonder

E- Commerce – An Indian Perspective – By P.T.Joseph S.J.

E- Commerce – Business, Technology, Society – By Kenneth c. Laudomn and Carol Guercio Traver

Essentials of E-Commerce Technology – By. V.Rajaraman

E Business R(Evolution)- By Daniel Amor

E-Commerce Management - By Krishnamurthy

E-Commerce: Strategy, Technologies and Applications By David Whiteley

BCOCCO6105	Group Behaviour	3 Credits [LTP: 3-0-0]
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Unit No.	Title of the unit	Time required for th unit(Hours)
1.	Groups	8
2.	Teams	8
3.	Organizational culture	8
4.	Conflict	8
5.	Stress	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY the fundamentals of group and group dynamics
CO – 02	Applying	ILLUSTRATE the understanding of how to manage teams for organizational effectiveness.
CO – 03	Analyzing	ANALYZE the insights of developing competencies become successful employees, managers, and leaders.
CO - 04	Evaluating	APPRAISE the understanding of team dynamics in terms of conflict management
CO – 05	Evaluating	APPRAISE the distinct issues pertaining to stress management and their possible solutions

Detailed Syllabus

Unit	Contents
1.	Groups
	Classification of groups, reasons for group formation, stages of group development, punctuated equilibrium model, group norms, status, cohesiveness and size, external conditions imposed on groups
2.	Teams
	Meaning, difference between team and group, types of teams, creating effective teams, turning individuals into team players
3.	Organizational culture
	Meaning, functions and dysfunctions of culture, creating and sustaining culture. Change process, individuals' response to change, overcoming resistance to change
4.	Conflict
	Concept, transition in conflict thought, process, functional and dysfunctional conflict, reasons for conflict, conflict management
5	Stress
	Meaning, sources, consequences, managing stress. Power and authority- bases of power, difference between power and authority

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Organizational Behavior	Robbins, S.P. & Sanghi, S.	Pearson Education.
02	Organizational Behavior	Luthans, F.	McGraw Hill Publication
03	Understanding Organizational Behavior	Pareek, U. & Khanna, S	Oxford University Press

CO & PO Mapping

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

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction	8
2.	Responsibility & Governance	8
3.	Ethical Issues	8
4.	Indian Ethos	8
5.	Ethics of global prospective	8

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	UNDERSTAND the basic rules of business ethics.
CO – 02	Applying	APPLY and understand the ethical issues involved in business.
CO – 03	Applying	APPLY global prospective of business ethics
CO - 04	Evaluating	EXPLAIN and apply the Indian ethos in modern business
CO – 05	Applying	APPLY business ethics in global perspective

Detailed Syllabus

Unit	Contents
1.	Introduction
	Meaning, scope and importance of ethics ,Types of business ethics ,Factors affecting business ethics ,Ethical decision making process
2.	Responsibility & Governance
	Corporate Social Responsibility ,Concept and objectives of corporate governance ,Importance of ethical culture ,Types of CSR
3.	Ethical Issues
	Consumerism , Unethical issues in marketing, finance and technology. , Value system , Modern business ethics
4.	Indian Ethos
	Need and purpose of Indian ethos ,Approach for managers in decision making ,Concept and relevance of trusteeship principle in modern business
5	Ethics of global prospective
	Global trends in business ethics ,Promotional ethics in advertising ,Financial ethics ,Ethical concerns Environmental ethics- issues and concerns

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Ethics in Management	Chakraborty S. K.	Oxford University Press
02	Business Ethics	Fernando	Pearson Publication
03	Business Ethics	CSV Murthy	Himalaya Publishing House
04	Business Ethics and Professional Values	A B Rao	Excel Books

CO & PO Mapping

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

LEADERSHIP & MANAGEMENT SKILLS

Code: BC0CCO6201

1 creditLTPL0-2-0

Semester	VI	Specialization	
Course code	SEC-09	Type	Skill Enhancement Course
Credit	1	Pattern (L:T:P)	0:0:2
Course Title	Leadership & Management Skills	No. of Hours	25

COURSE OUTCOMES (COs)

CO	Cognitive Abilities	Course Outcomes
CO-01	Understand/ Apply	The learner will be able to solve question based on decision making skills that will have them to demonstrate knowledge of the working environment impacting business organizations and exhibit an understanding of ethical implications of decisions.
CO-02	Apply/ Evaluate	The learner will be able to evaluate self and apply management skills to balance self-management, stress management and conflict management.
CO-03	Understand/ Create	The learner will be able to generate a creative thinking, something beyond the obvious answers and solution to a specific problem.
CO-04	Evaluate / Apply	The learner will be able to assess the given problems with the help of analytical skills and write their observations.
CO-05	Apply/ Create	The learner will be able to design ideas with the help of team skills, brainstorming and by learning work etiquettes.

Course Matrix Planned

Cos	Program Outcomes											
	Program Specific Outcomes					Program Outcomes						
	PSO I	PSO II	PSO III	PSO IV	PSO V	PO I	PO II	PO III	PO IV	PO V	PO VI	PO VII
CO I									2	1		3
CO II									2		1	3
CO III									2		1	3
CO IV									2	1		3
CO V									2		1	3

(3- fully met; 2- partially met; 1 – poorly met; – not met)

OUTLINE OF THE COURSE

IT NO.	UNIT NAME	HOURS
1	Leadership Skills	4
2	Self –Management, Stress Management & Conflict Management	6
3	Entrepreneurial Skills	4
4	Creative Thinking & Analytical Thinking	6
5	Event Management: Team Building & Confidence Building	5

LIST OF LABS		
1.		Introduction to Leadership Skills: Stages of development (Decision Making)
2.	2.	Knowing the journey of Leaders: Attributes/ qualities of great leaders and activities to enhance such qualities
3.	3.	Self-Management: Challenges & Solutions (SWOT)
4.	4.	Stress Management : Causes of stress and regulation (TED TALK)
5.	5.	Conflict Management
6.	6.	Entrepreneurial Skills: Creating Business Plans: Problem Identification and Idea Generation
7.	8.	Creative Thinking & Analytical Thinking: Presentation
8.	9.	Creative Thinking & Analytical Thinking : Projects
9.	10	Confidence Building : Improving engagement & communicating effectively
10.	11	Event Management: Planning & Proposal
11.	12	Team building: Developing teams and team work

RECOMMENDED BOOKS

S.No	Books /Website links
1	Seven Habits of Highly Effective People by Stephen Covey
2	How to win friends and influence people by Dale Carnegie
3	Good to Great by James Collins
4	Primal Leadership: Unleashing the Power of Emotional Intelligence by Daniel Goleman
5	Thinking Fast and Slow by Daniel Kahneman
6	https://www.youtube.com/watch?v=7DB7hgAxD9k&list=PLbRMhDVUMngfcBI-0OQlnMFtLceaX1wme
7	https://www.youtube.com/watch?v=BjZXR6fAkA
8	https://www.youtube.com/watch?v=GE1w8OORirA

Code: BCOCCO6202

Reasoning and Aptitude

1creditLTP: 2-0]

Unit No.	Title of the unit	Time required for th unit(Hours)
1.	Aptitude: Percentage, Profit and Loss, Interest	5
2.	Aptitude: Ratio and Proportion, Time and Work	5
3.	Aptitude: Speed Time and Distance, Progression	5
4.	Reasoning: Blood Relations, Directions and Syllogisms	5
5.	Reasoning: Seating Arrangement and Analytical Puzzles	5

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

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	To familiarize students about various basic concepts of stock market.
CO – 02	Applying	To analyze the types and process of stock trading
CO – 03	Analysing	To enable the students to understand the functions and working of Non -Banking Financial Institutions in India
CO - 04	Applying	To enable the students to acquire sound knowledge of Regulatory Bodies in India
CO – 05	Applying	to analyse about regulatory bodies

Detailed Syllabus

Unit	Contents
1.	Aptitude: Percentage, Profit and Loss, Interest Concept of Percentage, basic representation, percentage change, successive percentage change, application to different questions, Application of percentage in Profit and Loss, Simple Interest and Compound Interest
2.	Aptitude: Ratio and Proportion, Time and Work Concept and representation of Ratio and Proportion, Calculation method, merging of the ratio, Concept of proportionality, directly Proportional and Inversely Proportional, Application of Ratio in Time and work, Application of Time and Work to different questions.
3.	Aptitude: Speed Time and Distance, Progression Concept of Speed, Time and Distance, Application of speed, time and distance to different cases, concept of average speed, Application of speed, time and distance in trains, boats and streams, races, Concept of Arithmetic Progression, Geometric Progression and Harmonic Progression.
4.	Reasoning: Blood Relations, Directions and Syllogisms Concept and application of Blood Relations, Types of Blood Relation questions, Cardinal Directions and its applications, Concept of Syllogisms, Application of Syllogisms to reasoning statements of All, No, Some and Some not.
5	Reasoning: Seating Arrangement and Analytical Puzzles Linear Seating Arrangement, Circular Seating Arrangement, Venn diagram – two and three variables, Table

Recommended Study Material			
S.No	Titles of the Book	Authors	Publication
01	Teach yourself Quantitative Aptitude	Arun Sharma	
02	Mathuriya's Mathematics	Ramniwas Mathuriya	

