ITM UNIVERSITY

ITM School Of Business & Leadership

PROGRAMME PROJECT REPORT (PPR)

Bachelor of Commerce (B.Com) – Online Programme

Three-Year Undergraduate Degree | Proposed Scheme of Study – 138 Credits
Effective from Academic Year 2026–27 (Proposed)

I. PROGRAMME PROFILE

S. NO.	PARTICULARS	PROPOSED DETAILS
1	Degree Awarding Body	ITM University
2	Teaching Institution	ITM School of Business & Leadership, ITM University
3	Name of the Programme	Bachelor of Commerce (B.Com)
4	Mode of Delivery	Online
5	Minimum Duration	3 Years / 6 Semesters
6	Maximum Duration	As per applicable UGC/University regulations
7	Minimum Eligibility	As per approved admission regulations of ITM University & applicable regulatory provisions
8	Programme Credits	138 Credits
9	Programme Level	Undergraduate / Bachelor's
10	Nature of Target Group	Students seeking undergraduate education in commerce, accounting, and finance through flexible online learning
11	Nature of Programme	Professional / Undergraduate

II. PROGRAMME MISSION AND OBJECTIVES

1. **Comprehensive Understanding:** Develop an in-depth understanding of core principles of commerce, including accounting, finance, taxation, and business operations to address commercial challenges effectively.
2. **Financial & Statistical Analysis:** Build proficiency in applying quantitative tools and financial techniques to evaluate business data and trends for sound decision-making.
3. **Economic Insight:** Provide solid microeconomic and macroeconomic foundations and their application to trade, markets, and strategic planning.
4. **Ethical Standards & CSR:** Foster ethical conduct, adherence to professional standards, integrity, transparency, and corporate social responsibility.
5. **Communication & Teamwork:** Enhance written, oral, and interpersonal communication capabilities and the ability to work collaboratively within diverse teams.
6. **Technological Adaptability:** Integrate modern financial software, accounting packages, and data analytics tools to optimize business operations.

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7. **Global Business Acumen:** Gain exposure to international trade practices, global financial markets, and cross-cultural business management.
8. **Critical Thinking & Problem Solving:** Cultivate analytical reasoning to evaluate complex commercial challenges critically and propose innovative solutions.
9. **Sustainability & Inclusivity:** Promote commitment to sustainable practices and inclusive approaches within commerce and corporate strategies.
10. **Research & Lifelong Learning:** Encourage research orientation, independent inquiry, and continuous professional development.

III. RELEVANCE OF THE PROGRAMME WITH THE HEI'S MISSION AND GOALS

- **Industry Relevance:** Focuses on core accounting, financial management, taxation, auditing, computer applications, Tally, Excel/Power BI, and contemporary DSE courses.
- **Flexible Access:** Offers flexible online learning for students who require location and time flexibility without compromising academic rigour.
- **Technology-Enabled Learning:** Integrates digital platforms, e-learning resources, financial analytics software, and virtual learning environments.
- **Professional Competency:** Fosters skills in business communication, drafting, professional ethics, corporate social responsibility, and emotional intelligence.
- **Application-Oriented Learning:** Emphasizes real-world application through practical lab subjects, software training, field projects, and summer internships.
- **Outcome-Based Design:** Directly aligns course outcomes with the Program Outcomes (PLOs) defined in the University's NEP 2020 framework.
- **Continuous Quality Improvement:** Ensures regular academic audits, feedback mechanisms, and outcome attainment evaluations.

IV. NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS

- School-leaving students seeking a structured, comprehensive undergraduate qualification in commerce, finance, and accounting.
- Working professionals or learners seeking a flexible online degree alongside job commitments or professional exam preparation (e.g., CA, CS, CMA).
- Learners located in remote or non-metropolitan regions desiring high-quality higher education from an accredited university.
- Individuals aspiring to build careers in corporate accounting, banking, financial services, taxation, auditing, digital marketing, or entrepreneurship.
- Learners seeking hands-on exposure to practical financial software (Tally, Jamovi, Excel/Power BI) and modern business tools.

V. APPROPRIATENESS OF THE PROGRAMME TO BE CONDUCTED IN ONLINE MODE

The B.Com curriculum is highly suitable for online delivery because core commerce subjects—such as financial accounting, cost accounting, corporate accounting, management accounting, income tax, and business laws—rely on structured self-learning materials, guided problem-solving, digital resources, case studies, and practical exercises. Software-oriented practical components (Computer Applications, Jamovi, Tally, Excel/Power BI) are seamlessly executed using online demonstrations, virtual labs, software simulations, and digital submissions.

- **LMS-Based Learning:** Interactive access to structured e-content, readings, video lectures, and self-assessment modules
- **Asynchronous Support:** Live webinars, interactive discussion forums, and virtual faculty mentoring

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- **Practical Training via Virtual Tools:** Hands-on training on accounting software and data analytics packages using virtual lab frameworks.
- **Digital Project & Internship Supervision:** Online guidance, documentation, and viva-voce assessments for projects and summer internships.

VI. PROGRAMME LEARNING OUTCOMES (PLOS)

- **PLO 1 (Comprehensive Understanding):** Demonstrate an in-depth understanding of core principles of commerce, including accounting, finance, taxation, and business operations, to effectively address challenges in diverse commercial environments.
- **PLO 2 (Financial & Statistical Analysis):** Apply quantitative tools and financial techniques to evaluate business data and trends, enabling sound decision-making and strategic planning.
- **PLO 3 (Economic Insight):** Develop a solid foundation in microeconomics and macroeconomics, understanding their implications on trade, markets, and business strategies in a dynamic economic landscape.
- **PLO 4 (Ethical Standards):** Uphold ethical values and professional integrity in commerce and business practices, fostering transparency, accountability, and corporate social responsibility.
- **PLO 5 (Communication & Teamwork):** Enhance their ability to communicate complex ideas effectively and work collaboratively within diverse teams, contributing to organizational success.
- **PLO 6 (Technological Adaptability):** Integrate modern technologies, including financial software and data analytics, to optimize business operations and remain competitive in evolving markets.
- **PLO 7 (Global Business Acumen):** Gain an understanding of international trade practices, global markets, and cross-cultural management, enabling them to adapt strategies to succeed in the global business environment.
- **PLO 8 (Critical Thinking & Problem-Solving):** Cultivate analytical skills to evaluate business challenges critically and propose innovative, practical solutions for organizational growth.
- **PLO 9 (Sustainability & Inclusivity):** Incorporate sustainable practices and inclusivity into commerce and business strategies, aligning with global goals for environmental and social well-being.
- **PLO 10 (Research & Lifelong Learning):** Engage in research-based learning to explore contemporary issues in commerce and business, fostering intellectual growth and a commitment to ongoing professional development.

VII. INSTRUCTIONAL DESIGN & CREDIT FRAMEWORK

The curriculum follows a progressive modular structure designed around Major/Core courses, AEC, SEC, VAC, DSE, and Internship components across six semesters totaling 138 credits.

- **Theory:** 15 Hours = 1 Credit
- **Practical:** 30 Hours = 1 Credit
- **Project:** 60 Hours = 1 Credit
- **Internship:** 10 Hours = 1 Credit

VIII. PROGRAMME STRUCTURE: BACHELOR OF COMMERCE (3 YEARS)

Semester I – Foundation of Accounting and Business

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-101	Financial Accounting	6	0	0	6
BCC-102	Business Environment	4	0	0	4
	ndia in 21st Century	3	0	0	3
	Business Mathematics	2	0	0	2

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COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
SEC-101	Computer Applications	3	0	0	3
Semester I Total		**18**	**0**	**2**	**18**

Semester II – Costing, Finance and Communication

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-201	Cost Accounting	6	0	0	6
BCC-202	Financial Management	6	0	0	6
BCC-203	Indian Financial System	4	0	0	4
AEC-201	Business Communication and Drafting	2	0	0	2
VAC-201	E-Commerce	2	0	0	2
ITR-201	Project	0	0	2	2
Semester II Total		**20**	**0**	**0**	**22**

Semester III – Higher Accounting, Economics and Entrepreneurship

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-301	Higher Accounting	6	0	0	6
BCC-302	DSE 1	6	0	0	6
BCC-303	Managerial Economics	4	0	0	4
BCC-304	Pathways to Entrepreneurship-I	3	0	0	3
AEC-301	Environmental Studies and Disaster Management	2	0	0	2
SEC-301	Jamovi	2	0	1	3
VAC-301	Stock Market and Investment Basics	1	0	1	2
Semester III Total		**22**	**0**	**2**	**26**

Semester IV – Taxation, Corporate Laws and Accounting Software

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-401	Income Tax Law and Practice	6	0	0	6
BCC-402	Management Accounting	6	0	0	6
BCC-403	DSE 2	4	0	0	4

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-404	Company Law	4	0	0	4

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AEC-401	Professional Ethics and Corporate Social Responsibility	2	0	0	2
SEC-401	Tally	3	0	0	3
ITR-401	Project	0	0	2	2
Semester IV Total		**25**	**0**	**2**	**27**

Semester V – Corporate Accounting, International Business and Internship

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-501	Corporate Accounting	6	0	0	6
BCC-502	DSE 3	6	0	0	6
BCC-503	Indian Accounting Thoughts and Practices	4	0	0	4
BCC-504	International Business	3	0	0	3
AEC-501	Pathways to Entrepreneurship-II	2	0	0	2
VAC-501	Digital Marketing and Analytics	2	0	0	2
ITR-501	Summer Internship	0	0	2	2
Semester V Total		**23**	**0**	**2**	**25**

Semester VI – Banking, Auditing and Data Analytics

COURSE CODE	COURSE TITLE	LECTURE	TUTORIAL	PRACTICAL	CREDIT
BCC-601	Banking and Financial Services	6	0	0	6
BCC-602	DSE 4	6	0	0	6
BCC-603	Auditing and Assurance	4	0	0	4
AEC-601	Emotional Intelligence	2	0	0	2
VAC-601	Data Analysis using Excel/ Power BI	0	0	2	2
Semester VI Total		**18**	**0**	**2**	**20**

IX. DISCIPLINE SPECIFIC ELECTIVE (DSE) BASKET

DSE CATEGORY	COURSE CODE	COURSE TITLE	CREDIT
DSE-1 (Sem III)	BCC 302-1	Indian Commodity Market and Trading	6

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DSE CATEGORY	COURSE CODE	COURSE TITLE	CREDIT
	BCC 302-2	Kautilya's Arthashastra	6
	BCC 302-3	Hindi	6
DSE-2 (Sem IV)	BCC 403-1	Mergers, Acquisitions and Restructuring	4
	BCC 403-2	Socially Responsible Investing	4
	BCC 403-3	Accounting Information System	4
DSE-3 (Sem V)	BCC 502-1	Cost and Management Audit	6
	BCC 502-2	Forensic Audit	6
	BCC 502-3	Capital Market Operations	6
DSE-4 (Sem VI)	BCC 602-1	GST	6
	BCC 602-2	Financial Derivatives	6
	BCC 602-3	Investment Banking and Financial Services	6

X. INSTITUTIONAL DELIVERY, INFRASTRUCTURE & EVALUATION

- **Faculty & Staffing:** Professors, Associate Professors, Assistant Professors, academic advisors, and technical LMS administrators aligned with UGC/University guidelines.
- **Delivery Mechanism:** Integrated Learning Management System (LMS) with e-learning resources, scheduled synchronous video sessions, asynchronous discussion boards, and practical software support.
- **Evaluation Framework:** Continuous Assessment (assignments, practical exercises, discussion participation) and End-Term Proctored Online Examinations as per ITM University regulations.
- **Digital Resources & Support:** Access to institutional e-libraries, databases (EBSCO/J-Gate), virtual lab access for computer applications, Tally, Jamovi, and Excel/Power BI.
- **Quality Assurance:** Program review managed by IQAC, outcome attainment tracking, periodic curriculum updates, and multi-stakeholder feedback.

XI. NEP 2020 CONTEXT & PROGRAMME CREDIT SUMMARY

In accordance with NEP 2020, the 3-year B.Com programme comprises 138 credits across 6 semesters. Students exiting after 3 years earn the Bachelor of Commerce (B.Com) degree.

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FINAL CREDIT SUMMARY

SEMESTER	FOCUS AREA	CREDITS
Semester I	Foundation of Accounting and Business	**18**
Semester II	Costing, Finance and Communication	**22**
Semester III	Higher Accounting, Economics and Entrepreneurship	**26**
Semester IV	Taxation, Corporate Laws and Accounting Software	**27**
Semester V	Corporate Accounting, International Business and Internship	**25**
Semester VI	Banking, Auditing and Data Analytics	**20**
Total – Three-Year B.Com Programme		**138**

XII. Faculty and Support Staff

Staff Category	Proposed Requirement
Professor / Associate Professor	As per applicable UGC, University and online education norms and approved staffing plan
Assistant Professor	As per applicable UGC, University and online education norms and approved staffing plan
Academic / Programme Support Staff	As per approved programme delivery and learner-support requirements
Technical / LMS Support Staff	As per approved online learning and LMS support requirements
Administrative Support Staff	As per approved University staffing plan

XIII. Delivery Mechanism

1. Learning Management System (LMS)-based course delivery with structured modules and learning activities. Recorded and/or synchronous online classes as scheduled by the University.
2. Digital self-learning material, readings, presentations, cases, activities and assignments.
3. Online academic interaction through discussion forums, live sessions, mentoring and feedback mechanisms.
4. Application-oriented learning through case analysis, software-based practical work, projects and internship-related activities. Digital learner support covering academic guidance, technical support and assessment-related communication.
5. Medium of Instruction: English, unless otherwise specified by approved University regulations.

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XIV. Procedure for Admissions, Curriculum Transaction and Evaluation

Admission Procedure

Admission shall be based on the eligibility criteria and admission procedure approved by ITM University and applicable regulatory requirements. Verification of academic credentials and other required documents shall be undertaken as prescribed by the University.

Duration of the Programme

The normal duration of the three-year BCom programme is three academic years divided into six semesters. The maximum period for completion shall be governed by applicable University and regulatory provisions.

Credit System

The three-year BCom programme comprises 138 credits. The scheme defines credit equivalence as 15 hours of theory = 1 credit, 30 hours of practical = 1 credit, 60 hours of project = 1 credit and 10 hours of internship = 1 credit.

Fees Structure

The total fee for the B.Com. programme is ₹90,000 for the complete three-year duration.

Evaluation

Assessment should include appropriate continuous/internal assessment and end-term/semester examination components, together with evaluation of projects, practical activities and internship-related work as applicable.

Proposed Assessment Components

1. Assignments submissions
2. Case studies and application-based activities Quizzes
3. Online participation and academic activities
4. Software-based practical exercises where prescribed Project work and viva-voce
5. Mega Project

XV. Requirement of Laboratory Support and Library Resources

The programme should provide learners with access to adequate digital library resources, e-books, journals, databases and learning repositories relevant to business administration. Courses involving computer applications, Jamovi, Tally and Excel/Power BI should provide suitable software access, demonstrations and learner support, subject to institutional licensing and technical arrangements.

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XVI. Cost Estimate of the Programme and Provisions

S. No.	Expense Head	Calculation Basis	Amount (₹)
1	Faculty remuneration	37 courses × ₹15,000	5,55,000
2	Video recording and editing	740 hours × ₹2,000	14,80,000
3	Interactive content and instructional design	37 courses × ₹10,000	3,70,000
4	Online assessments and question banks	37 courses × ₹4,000	1,48,000
5	LMS procurement and implementation		3,93,365
6	LMS hosting and technical support		1,96,682
7	Recording studio and equipment		4,91,706
8	Faculty training		24,585
9	Programme coordination		98,341
10	Academic quality assurance	37 courses × ₹2,500	92,500
	Subtotal		**38,50,179**
11	Contingency reserve (10%)	Approx. 10%	3,85,018
	Total B.Com. Budget		**₹42,35,197**

XVII. Quality Assurance Mechanism

Quality assurance for the programme should be implemented through the University's approved internal quality assurance and online education mechanisms. Continuous improvement should be supported through curriculum review, learner feedback, course-level outcome analysis, examination review, faculty development, academic audits and stakeholder inputs.

1. Periodic review of programme and course outcomes.
2. Monitoring of online teaching-learning processes and learner engagement. Analysis of assessment performance and learning-outcome attainment.
3. Feedback from learners, faculty, alumni and relevant industry stakeholders. Corrective and improvement action plans.
4. Periodic review of digital learning resources, software access and learner support. Academic review of practical, project and internship components.

XVIII. NEP 2020 / Multiple Entry-Exit Context

The source scheme is framed within the academic structure aligned with the National Education Policy (NEP) 2020 and provides single entry and multiple exits across the three- and four-year undergraduate framework. It identifies three years as the BBA award option, with the possibility, subject to the School/University schedule and requisite credits, of re-entry into the seventh semester for completion of BCom (Honours) or BCom (Honours with Research).

B.COM. – SEMESTER I

Course Code: BCC 101	Course BCC 101 — B.COM. – SEMESTER I FINANCIAL ACCOUNTING	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Financial Accounting and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be able to understand and analyze the fundamental concepts and processes in financial accounting to effectively prepare and interpret financial statements.
CO2.	Students will be able to evaluate and apply accounting principles, processes, and tools to support business decision-making and meet the needs of various stakeholders.
CO3.	Students will be able to develop skills to handle complex accounting tasks such as journalizing, ledger posting, and cash flow analysis, while understanding their role in managerial and strategic decision-making.

Course Content:

Module 1	Introduction to Financial Accounting and Key Concepts | • Business organizations and the need for accounting: Definition, objectives, and scope. • Preparation of financial statements and decision-making. • Key accounting terms: Assets, Liabilities, Income, and Expenses. • Accounting equation and fundamentals of the double-entry system. • Introduction to Generally Accepted Accounting Principles (GAAP).	**18 Hours**
Module 2	The Accounting Cycle: Journal Entries to Trial Balance | • Journal Entries: Rules of debit and credit, journalizing transactions, and tutorials. • Practice problems on journalizing. • Ledger Posting: Process, balancing accounts, and identifying balances. • Trial Balance: Preparation, common errors, and practice problems.	**18 Hours**
Module 3	Final Accounts Preparation | Introduction to Final Accounts: Trading Account, Profit and Loss Account, and Balance Sheet.	**18 Hours**
Module 4	Analysis of Financial Statements | Financial Statement Analysis: Liquidity, solvency, profitability, and efficiency ratios.	**18 Hours**
Module 5	Cash Flow and Cost-Volume-Profit (CVP) | Analysis • Cash Flow Statement: Types of cash flows (operating, investing, and financing activities). • Cost-Volume-Profit Analysis: Contribution margin, break-even point, and applications. • Inventory Control: EOQ, ABC analysis, LIFO, and FIFO.	**18 Hours**
Recommended Books	International / Core Books • Hanif, M., & Mukherjee, A. (2024). Financial Accounting-I (5th ed.). McGraw-Hill Education India. ISBN: 9789352605569. • Maheswari, S. N. (2018). Business Accounting (19th ed.). Vikas Publishing House. ISBN: 9789352716401. • Arulanandam, R., & Raman, K. S. (2019). Advanced Accountancy (7th ed.). Himalaya Publishing House. ISBN: 9789350971918. • Kumar, S. A., & Kumar, V. R. (2015). Fundamentals of Accounting (PAA725). Himalaya Publishing House. ISBN: 9789350973257. • Jain, S. P., & Narang, K. L. (2016). Business Accounting (20th ed.). Kalyani Publishers. ISBN: 9789327279814. • Gupta, R. L., & Radhaswamy, M. (2017). Advanced Accounting (13th ed.). Sultan Chand & Sons. ISBN: 9788180547882.	

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B.COM. – SEMESTER I

Course Code: BCC 102	Course BCC 102 — B.COM. – SEMESTER I BUSINESS ENVIRONMENT	L-T-P 4-0-0	Credits 4

Course Objective: To develop a conceptual, analytical and practical understanding of Business Environment and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Student will be able to define the key component of the business environment. Understand
CO2.	Student will be able to explain the impact of government regulations on different industries and business practices. Apply
CO3.	Students will be able to apply framework to assess the external environment of a specific industry. Analyze
CO4.	Student will be able to analyze the inter relationship between different environmental factors and their influences on business strategy. Evaluate
CO5.	Student will be able to evaluate the potential risk and opportunities arising from emerging trends in the business environment.

Course Content:

Module 1	Introduction to Business Environment | Concept and Importance: Meaning, scope, and importance of the business environment. • Types of Environment: Internal and external environments. • Components of Business Environment: Economic, political, social, technological, and legal factors. • Environmental Scanning: Process, techniques, and tools for analyzing the business environment. • Globalization and its Impact: Implications for businesses and economies.	**12 Hours**
Module 2	Economic Environment | Economic Systems: Capitalism, socialism, mixed economy. • Economic Policies: Industrial policy, fiscal policy, monetary policy, and trade policy. • Economic Reforms in India: Liberalization, privatization, and globalization (LPG). • Economic Indicators: GDP, inflation, unemployment, balance of payments, and foreign exchange rates.	**12 Hours**
Module 3	Political and Legal Environment | Political Systems: Types and their impact on business. • Role of Government: Government policies and regulations affecting businesses. • Legal Environment: Overview of laws related to companies, contracts, consumer protection, and intellectual property. • Business Ethics and Corporate Social Responsibility (CSR): Importance and examples.	**12 Hours**
Module 4	Socio-Cultural and Technological Environment	**12 Hours**
Module 5	Global and Competitive Environment | Global Business Environment: International trade, multinational corporations, and foreign direct investment (FDI). • Trade Organizations: Role of WTO, IMF, World Bank, and regional trade blocs (e.g., ASEAN, EU). • Competitive Environment: Porter's Five Forces, SWOT analysis, and strategies for managing competition. • Sustainability and Environment Management: Business strategies for a sustainable future.	**12 Hours**
Recommended Books	International / Core Books • Paul, J. (2022). Business Environment: Text and Cases. McGraw-Hill Education. • Cherunilam, F. (2021). Business Environment: Text and Cases. Himalaya Publishing House • Misra, S.K. & Puri, V.K. (2020). Indian Economy. Himalaya Publishing House	

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B.COM. – SEMESTER I

Course Code: BCC-103	Course BCC-103 — B.COM. – SEMESTER I INDIA IN 21ST CENTURY	L-T-P 3-0-0	Credits 3

Course Objective: To develop a conceptual, analytical and practical understanding of India in 21st Century and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be able to list and define key values such as honesty, respect, and equality. Understand
CO2.	Students will be able to explain how values like justice and equality shape norms and influence behavior. Apply
CO3.	Students will be able to apply theoretical frameworks to analyze values in different cultural contexts. Analyze
CO4.	Students will be able to analyze the transitions from nomadic to post- industrial economies and their societal impacts. Evaluate
CO5.	Students will be able to critically evaluate international efforts to address environmental challenges and propose improvements.

Course Content:

Module 1	Elements and Evolution of Human Social System: | Values, Institutions, Processes.	**9 Hours**
Module 2	Economic & Political Basis of Human Societies: | Nomadic, Pastoral, Industrial, Post-Industrial; Political Evolution: Tribes, Kingdoms, Empires, Nation-states, Beyond Nation-states.	**9 Hours**
Module 3	Contributions of the 20th Century: Civil Rights | Movements in the US, Women's Movement, Peace Movements, Environmental Movements.	**9 Hours**
Module 4	Understanding the 21st Century – Challenges: | Globalization, Environmental Crises, Clash of Cultures. Interactive discussions, video- based learning, illustrations, PBL.	**9 Hours**
Module 5	Understanding the 21st Century – Responses: Quest for SDGs, | Gandhi's Constructive Program.	**9 Hours**
Recommended Books	International / Core Books • Tyson-Bernstein, H., & Woodward, A. (1989). Nineteenth century policies for 21st century practice: The textbook reform dilemma. Educational Policy, 3(2), 95-106. • Harari, Y. N. (2018). 21 Lessons for the 21st Century. Spiegel & Grau.	

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B.COM. – SEMESTER I

Course Code: AEC 101	Course AEC 101 — B.COM. – SEMESTER I BUSINESS MATHEMATICS	L-T-P 2-0-0	Credits 2
Course Objective: To develop a conceptual, analytical and practical understanding of Business Mathematics and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Recall concepts of ratios, percentages, and averages. Understand		
CO2.	Explain determinants, matrices, and combinatorial concepts. Apply		
CO3.	Solve equations and inequalities using mathematical techniques. Analyze		
CO4.	Analyze functions using differentiation and optimization.		
Course Content:			
Module 1	Ratios and Proportions, Profit and Loss, Average, Percentage		**6 Hours**
Module 2	Simple and Compound interest, Mathematical reasoning – | basic application		**6 Hours**
Module 3	Determinants and Matrices, Permutation and Combinations – | basic concepts		**6 Hours**
Module 4	Linear Simultaneous Equations (3 variables only), Quadratic | Equations, Linear inequalities (by geometric method only)		**6 Hours**
Module 5	Differentiability & Differentiation, Partial Differentiation | Derivatives – First order and Second order Derivatives, Maxima & Minima – without constraints, Indefinite Integrals: as primitives, integration by substitution, integration by part Definite Integrals: evaluation of standard integrals, area under curve		**6 Hours**
Recommended Books	International / Core Books • Stewart, J. (2015). Calculus: Early Transcendentals (8th ed.). Cengage Learning. • Strang, G. (2016). Introduction to Linear Algebra (5th ed.). Wellesley-Cambridge Press. • Sullivan, M. (2018). Algebra and Trigonometry (10th ed.). Pearson. • Lay, D. C., Lay, S. R., & McDonald, J. J. (2015). Linear Algebra and Its Applications (5th ed.). Pearson.		

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B.COM. – SEMESTER I

Course Code: SEC101	Course SEC101 — B.COM. – SEMESTER I COMPUTER APPLICATION -I	L-T-P 3-0-0	Credits 3

Course Objective: To develop a conceptual, analytical and practical understanding of Computer Application -I and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Recall basic computer components, types of computers, and types of software. Understand
CO2.	Explain functions of operating systems, input/output devices, and memory types. Apply
CO3.	Use MS Word and MS Excel to perform formatting, data entry, and file operations. Analyse
CO4.	Break down data using Excel functions like logical, lookup, and statistical functions for business insights. Evaluate
CO5.	Evaluate the advantages of different communication media and select the appropriate tools for data transmission and internet communication

Course Content:

Module 1	Introduction to Computers | Definition and Characteristics of Computers • Block Diagram and Components (Input, Output, Memory, CPU) • Types of Computers • Applications in Business and Industry	**9 Hours**
Module 2	Word Processing using MS Word | Creating and Formatting Documents • Tables, Lists, and Templates • Headers, Footers, Page Setup • Mail Merge and Document Review Tools • AI writing tools like Jasper AI and ChatGPT	**9 Hours**
Module 3	Spreadsheet using MS Excel | Basics of Excel Interface and Workbook Management • Data Entry and Formatting • Basic Formulas and Functions (SUM, AVERAGE, IF, COUNT) • Sorting, Filtering, and Charts • Integration of AI tools (e.g., ChatGPT for formula generation, Excel Copilot for data insights, Power BI for visualization)	**9 Hours**
Module 4	Presentation Software | Introduction to PowerPoint • Creating Slides and Slide Layouts • Use of Graphics, Charts, and Multimedia • Presentation Tips and Delivery • Use AI tools like Beautiful.ai or Canva AI to design slides	**9 Hours**
Module 5	IT in Business | Overview of Business Applications of IT • e-Commerce, Digital Payments, and Online Banking • Cybersecurity Awareness • Introduction to Cloud Storage and Services (Google Drive, Dropbox)	**9 Hours**
Recommended Books	International / Core Books • Computer fundamentals by B.Ram, (2000) New Age International. • Sinha, P.K. (2007). Computer Fundamentals. New Delhi: BPB Publications. • Mukhi, Vijay (2008). Working with UNIX. New Delhi: BPB Publications. • Rajaraman, V. (2014). Fundamental of Computer. New Delhi: Prentice Hall India Pvt. Limited. • Rajoriya, Sheetanshu (2013). Computer Fundamentals. Indore: Kamal Prakashan. • Computer Concepts Windows and MS Office", Vikas Publishing House ISBN: 8125912398	

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B.COM. – SEMESTER I

Course Code: ITR- 101	Course ITR- 101 — B.COM. – SEMESTER I PROJECT WORK	L-T-P 0-0-2	Credits 1
Course Objective: To develop a conceptual, analytical and practical understanding of Project Work and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand workplace dynamics, industry expectations, and project requirements. Understand		
CO2.	Observe and describe organizational practices, culture, and functional processes. Apply		
CO3.	Apply classroom knowledge in real-life projects, internships, or consultancy assignments. Analyze		
CO4.	Analyze organizational data, challenges, and practical cases through project work or apprenticeship. Evaluate		
CO5.	Prepare, present, and defend a comprehensive project/internship report demonstrating reflective learning.		
Course Content:			
Module 1	Orientation & Proposal: Understanding internship/project | framework; Identifying organization/project area; Proposal preparation.		**30 Hours**
Module 2	Organizational Exposure: Observing business functions; | Studying structure, operations, and industry environment.		**90 Hours**
Module 3	Application of Knowledge: Applying theoretical concepts | to live projects; Internship tasks; Functional exposure (HR, Finance, Marketing, Operations). Project Work, Practical Assignments		**90 Hours**
Module 4	Project Work & Analysis: Data collection; Analysis of organizational | issues; Preparing case studies; Consultancy exercise (CE).		**120 Hours**
Module 5	Report, | Presentation & Viva: Report writing; Documentation of findings; Final presentation & viva voce. Report Preparation, Presentation, Defense		**30 Hours**
Recommended Books	International / Core Books • Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International. • ao, V. S. P., & Krishna, V. H. (2019). Management: Text and cases. Excel Books.		

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B.COM. – SEMESTER II

Course Code: BCC 201	Course BCC 201 — B.COM. – SEMESTER II COST ACCOUNTING	L-T-P 6-0-0	Credits 6
Course Objective: To develop a conceptual, analytical and practical understanding of Cost Accounting and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand and explain the fundamental concepts, definitions, and objectives of cost accounting, including its role in managerial decision-making. (Remember, Understand)		
CO2.	Apply costing techniques for material control, labor costing, and evaluate different inventory management techniques such as EOQ, ABC, and JIT. (Understand, Apply)		
CO3.	Evaluate and apply various costing methods such as job costing, batch costing, process costing, and joint product costing in real-world scenarios. (Evaluate, Apply)		
CO4.	Analyze and implement overhead costing, including Activity-Based Costing (ABC), and compare it with traditional costing systems. (Analyze, Evaluate)		
CO5.	Develop strategies for cost control and decision-making, using tools like marginal costing, break-even analysis, budgetary control, and variance analysis. (Analyze, Create)		
Course Content:			
Module 1	Basics of Cost Accounting: Definition, Objectives, and Importance | of Cost Accounting, Cost Concepts and Classifications, Installation of a Costing System, Role of Cost Accounting in Managerial Decision-Making, Ethical Dimensions in Cost Accounting		**18 Hours**
Module 2	Material and Labor Costing: Material Control: | Inventory Management Techniques, Economic Order Quantity (EOQ), ABC Analysis, and Just-in-Time (JIT), Labor Costing: Time Rate, Piece Rate, Incentive Plans		**18 Hours**
Module 3	Overheads | and		**18 Hours**
Module 4	Costing Methods: Job Costing, Batch Costing, Contract | Costing, Process Costing, Joint and By-Product Costing		**18 Hours**
Module 5	Cost Control and Decision-Making: Marginal Costing | and Break-even Analysis, Budgetary Control: Types and Techniques, Standard Costing and Variance Analysis		**18 Hours**
Recommended Books	International / Core Books • Arora, M. N. (2024). Cost Accounting: Principles and Practice (14th ed.). Vikas Publishing House. ISBN: • Jain, S. P., & Narang, K. L. (2023). Cost Accounting (10th ed.). Kalyani Publishers. ISBN: 9789327269939. • Maheshwari, S. N., & Mittal, S. N. (2022). Cost Accounting: Theory and Problems (6th ed.). Shree Mahavir Book Depot. ISBN: 9789352837324. • Tulsian, P. C. (2023). Cost Accounting (8th ed.). S. Chand Publishing. ISBN: 9789352837324. • Arora, M. N., & Katyal, P. (2024). Cost Accounting: For B.Com (Hons) Semester IV, University of Delhi (3rd ed.). Vikas Publishing House. ISBN: 9789327269939.		

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B.COM. – SEMESTER II

Course Code: BCC 202	Course BCC 202 — B.COM. – SEMESTER II FINANCIAL MANAGEMENT	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Financial Management and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Understand key financial concepts including time value of money and financial goals.
CO2.	Understand financial statements to evaluate an organization's financial position.
CO3.	Analyze various firm's performance and risk by using financial ratios
CO4.	Apply investment projects using capital budgeting techniques and cost of capital models.
CO5.	Understand working capital strategies using financing policies and estimation techniques.

Course Content:

Module 1	Introduction | Meaning and Scope of Finance, Finance Functions, Financial Goal: Profit Maximization vs. wealth maximization, Time Value of Money- Future value, present value, Value of annuity due, Multi Period Compounding	**18 Hours**
Module 2	Financial Analysis & Planning: | Financial Statements – Balance Sheet, P&L Statement, Fund Flows Statement, Cash Flow Statement, Uses of the statement of changes in financial positions Financial Statement (Ratio) Analysis- Meaning & Nature	**18 Hours**
Module 3	Financial Statement (Ratio) Analysis- Meaning & Nature, | Liquidity Ratios, Leverage Ratios, Efficiency Ratios, Profitability Ratios, Valuation Ratios Dupont Analysis- Evaluation of a firm's earning power, Comparative statement analysis, cautions in using ratio analysis	**18 Hours**
Module 4	Investment Decisions: Capital Budgeting Decisions- | Nature, types & features, investment evaluation criteria, Net Present Value (NPV), Internal Rate of return (IRR), Cost of Capital: Introduction & significance, concept of opportunity cost of capital, Cost of equity capital- Dividend Growth Model (Internal & External equity), Capital asset pricing model (CAPM)	**18 Hours**
Module 5	Working Capital Management | Principles of working capital management- concept of working capital, operating and cash conversion cycle, permanent and variable working capital, balanced working capital position, determinant of working capital Estimating Working Capital Needs Current assets holding period, ratio of sales, ratio of fixed investments, Policies for Financing Current Assets Matching approach, conservative approach, aggressive approach, short-term & long-term financing	**18 Hours**
Recommended Books	International / Core Books • I.M. Pandey (2020). Financial Management (12th ed.). Vikas Publishing House. • M. Y. Khan and P. K. Jain. Financial Management Text, problems and Cases (8th Edition).McGraw Hill Publication • Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2020). Essentials of Corporate Finance (10th ed.). McGraw-Hill Education.	

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B.COM. – SEMESTER II

Course Code: BCC 203[T]	Course BCC 203[T] — B.COM. – SEMESTER II INDIAN FINANCIAL SYSTEM	L-T-P 4-0-0	Credits 4

Course Objective: To develop a conceptual, analytical and practical understanding of Indian Financial System and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be able to recall key terms and concepts related to the Indian financial system.
CO2.	Students will be able to explain the functions and roles of various components in the Indian financial system.
CO3.	Students will be able to apply knowledge of financial instruments in the Indian context to make investment decisions.
CO4.	Students will be able to assess the performance of financial institutions within the Indian financial system.
CO5.	Students will be able to critically evaluate the effectiveness of regulatory policies in ensuring financial stability. Skill Development ✓ SDG2(Zero hunger) SDG3(Good health and well- being) SDG4(Quality education) SDG5(Gender equality) SDG8(Decent work and economic growth) SDG10(Reduced inequalities) SDG12(Responsible consuption and production) SDG17(Partnerships for the goals) Entrepreneurship ✓ Employability ✓

Course Content:

Module 1	Introduction: Formal and informal financial | systems, Functions of financial system, Nature and Role of financial institutions and financial markets, Financial system and the economy. Primary market, Secondary market	**12 Hours**
Module 2	Reforms in the Financial System: Objectives of financial | system reforms and Indian financial system in the pre- reforms period. Meaning of new financial instrument and Types of new financial instruments.	**12 Hours**
Module 3	Disinvestment of Public Sector Undertakings: | Meaning of public sector undertakings, Meaning and Objectives of disinvestment, History of disinvestment, Disinvestment machinery, PSU Sell-off methods, Evaluating the disinvestment programme and disinvestment of PSU's.	**12 Hours**
Module 4	Mutual Funds: Benefits of mutual funds, Mutual | funds in India, Role of mutual funds, Types of mutual funds, Organization of mutual fund, SEBI (Mutual funds) Regulations, 1996 and SEBI guidelines (2001-2002) relating to mutual funds, Association of mutual funds in India and Performance of mutual funds in India.	**12 Hours**
Module 5	Financial Regulation: Profile of SEBI, Management | of SEBI under the SEBI Act, 1992, Power and Functions of SEBI, Achievements of SEBI, Joint parliamentary committee on SEBI and Future plans of SEBI. Emerging technologies in finance	**12 Hours**
Recommended Books	International / Core Books • Khan, M. Y. Indian Financial System. McGraw Hill Education. • Pathak, B. V. The Indian Financial System: Markets, Institutions and Services. Pearson.	

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B.COM. – SEMESTER II

Course Code: AEC 201	Course AEC 201 — B.COM. – SEMESTER II BUSINESS COMMUNICATION AND DRAFTING	L-T-P 2-0-0	Credits 2

Course Objective: To develop a conceptual, analytical and practical understanding of Business Communication and Drafting and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Recall the fundamentals of business communication and its types. Understand
CO2.	Explain the barriers, principles, and structure of communication in organizations. Apply
CO3.	Students will be able to Apply various training methods and learning theories to enhance employee performance. Evaluate
CO4.	Students will be able to Evaluate training effectiveness using different assessment techniques and ROI measurement tools. Create
CO5.	Students will be able to Develop leadership and talent development strategies aligned with organizational goals.

Course Content:

Module 1	Introduction: | Need - Objectives and Principles of Communication – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non-Verbal Communications – Barriers to Communication.	**9 Hours**
Module 2	Business Letters: Need, Functions and Kinds of Business | Letters – Essentials of an Effective Business Letter – Layout – Appearance – Size – Style – Form and Punctuation – Routine Request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters – Mild and Strong Appeals. Letters of Inquiries, Quotations and Offers: Letters of Inquiry – Opening and Closing Sentences in Letters of Inquiry – Quotations – Specimen – Voluntary Offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgment, Refusal and Execution of Order.	**9 Hours**
Module 3	Circular, Sales and Bank Correspondence: Circular Letters – | Objectives – Situations that need Circular Letters – Specimen, Sales Letters – Objectives – Advantages – Three P's Functions, Bank Correspondence, Correspondence with Customers, Head office and with other Banks. Agency, Insurance, Import and Export Letters: Agency – Specimen Letters of Offer of Goods - Inquiry into the Reasons for Low Sales – Reply. Insurance – Claims – Letter inquiring about Premium Rate – Reply, Letter effecting Insurance – Letters between Insured and the Insurance Company – Letters between Importer and Exporter and Clearing and Forwarding Agents.	**9 Hours**
Module 4	Company Secretary's Correspondence: Company Secretary – | Correspondence with shareholders regarding Prospects of the Company – Series of Letters between the Secretary of Company and Shareholders, Auditors, Directors and Registrar of Companies – Preparation of Agenda and Minutes. Official Correspondence and Public Relations: Official Correspondence – Distinction between Official and Business Correspondence – Classification – Official Letters – Specimen – Demi-Official Letters – Memorandum – Specimen – Endorsement – Specimen – Notification – Communiques – Specimen – Meaning of Public Relations – Press Conference – Press Release – Advertising – Direct Mail Advertising and Advertising Letters . Interactive discussions, video- based learning, illustrations, PBL.	**9 Hours**

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Module 5	Report Writing and Spoken Communication : Report – | Importance – Oral and Written Reports – Types of Business Reports – Characteristics of a Good Report – Preparing a Report – Organisation of a Report – Spoken Communication – the Telephone – the Public Addressing System – Word Processor – Fax, E.Mail – Teleconferences – New age communication channels in internet – skype etc.	**9 Hours**
Recommended Books	International / Core Books • Sinha K. K., Business Communication • Sharma, R. C., & Mohan, K. (2017). Business Correspondence and Report Writing. Tata McGraw Hill. • Bovee, C., Thill, J., & Schatzman, B. (2019). Business Communication Today (14th ed.). Pearson. • Keval J.Kim, Business Communication. • Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication. • Sharma, Krishna Mohan, Business Correspondence and Report Writing	

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B.COM. – SEMESTER II

Course Code: VAC 201	Course VAC 201 — B.COM. – SEMESTER II E-COMMERCE	L-T-P 2-0-0	Credits 2

Course Objective: To develop a conceptual, analytical and practical understanding of E-Commerce and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Understand the fundamentals, history, and types of e-commerce businesses. Understand
CO2.	Explain and analyze business models, marketing strategies, and CRM in e-commerce. Apply
CO3.	Apply knowledge of operations, security, and payment systems in managing e-commerce platforms. Analyze
CO4.	Compare and analyze different e-commerce platforms, website design, and technology integration. Evaluate
CO5.	Evaluate and develop strategies for creating, running, and scaling a dropshipping business.

Course Content:

Module 1	Fundamentals of E-Commerce: Definition, scope, and importance; | History and evolution; Technological advancements; Types of e-commerce businesses; Advantages and challenges; Impact on Indian retail.	**6 Hours**
Module 2	Business Models, Marketing & CRM: Revenue models | (subscription, ads, fees); SEO, content, email, social media, influencer & affiliate marketing; PPC, display & video ads; CRM tools, loyalty programs, personalization.	**6 Hours**
Module 3	Operations, Security & Payments: Order processing, | inventory, fulfillment, returns; Just-in-time & dropshipping overview; Security threats & solutions; Payment systems (UPI, wallets, cards, BNPL, crypto); User experience in checkout.	**6 Hours**
Module 4	Web Development & Platforms: Basics of HTML, CSS, | JavaScript; UI/UX for e-commerce; Responsive design; CMS & platforms (Shopify, WooCommerce, WordPress, Magento); Plugins, scalability; Speed optimization.	**6 Hours**
Module 5	Dropshipping Essentials & Growth: Meaning and features; | Why choose dropshipping; Steps to build a store; Finding profitable products; Targeting audience; Setting up payments and shipping; Scaling, retention, analytics.	**6 Hours**
Recommended Books	International / Core Books • Rahaman, S. (2024). E-commerce and Dropshipping: Your Path to Online Business Success. • Graf, A., & Schneider, H. (2016). The E-Commerce Book: About a channel that became an industry. dfv Mediengruppe Fachbuch. • Chodak, G. (2024). Future of E-commerce. Springer Nature Switzerland. • Neilson, Robert. Dropshipping: A Beginner's Guide To Creating a Profitable and Passive E-Commerce Empire in • FSGM PUBLISHING INC., 2017. • Hayes, Mark, and Andrew Youderian. The ultimate guide to dropshipping. Lulu. com, 2013.	

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B.COM. – SEMESTER III

Course Code: BCC 301	Course BCC 301 — B.COM. – SEMESTER III HIGHER ACCOUNTING	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Higher Accounting and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be able to define key terms from the entire syllabus, such as goodwill, royalties, consignment, and hire-purchase. They will also recall specific rules like the Garner V/s Murrey Rule. Students will be able to explain the core concepts behind different accounting systems, such as the difference between a hire-purchase and an installment purchase, or the distinction between dependent and independent branches.
CO2.	Students will be able to perform practical accounting tasks, such as preparing ledger accounts for a dependent branch using the debtors system, calculating the value of goodwill upon the admission of a new partner, and recording entries for abnormal loss in consignment Students will be able to break down complex financial problems. This includes differentiating between the accounting treatment for different types of losses in consignment or comparing the financial implications of various royalty agreements (with and without short-working recoupment rights).
CO3.	Students will be able to critically assess different accounting methods and rules to make informed judgments. For example, they will evaluate the pros and cons of using a particular branch accounting system or assess the financial viability of a partnership dissolution based on the application of the Garner V/s Murrey Rule Students will be able to synthesize knowledge from across the syllabus to solve integrated problems. This includes constructing a complete set of accounts for an independent branch or preparing the necessary financial statements and ledgers for a partnership dissolution, demonstrating the culmination of their learning.

Course Content:

Module 1	Goodwill, Changes in Profit Sharing Ratio among existing | partners, Admission /Death of a Partner, Dissolution of partnership firm, insolvency of partners (including Garner V/s Murrey Rule).	**18 Hours**
Module 2	Hire-purchase and installment purchase system; Meaning of hire-purchase | contract; Legal provision regarding hire- purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.	**18 Hours**
Module 3	Consignment Account: Meaning of consignment, entries in the books | of the consignor – consignment account & consignee account, other things related to consignment – types of commission, loss of goods (normal and abnormal)	**18 Hours**
Module 4	Branch Accounts: Dependent branch; Debtors system, stock | and debtor system; Final accounts system; Wholesale branch; Independent branch. Maintenance of accounts.	**18 Hours**
Module 5	Royalties accounts: meaning; types of royalties; accounting | treatment –Minimum rent; recoupment of short-workings	**18 Hours**

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Recommended Books	International / Core Books • Hanif, M., & Mukherjee, A. (2024). Financial Accounting-I (5th ed.). McGraw-Hill Education India. ISBN: • Maheswari, S. N. (2018). Business Accounting (19th ed.). Vikas Publishing House. ISBN: 9789352716401. • Arulanandam, R., & Raman, K. S. (2019). Advanced Accountancy (7th ed.). Himalaya Publishing House. ISBN: 9789350971918. • Kumar, S. A., & Kumar, V. R. (2015). Fundamentals of Accounting (PAA725). Himalaya Publishing House. ISBN: 9789350973257. • Jain, S. P., & Narang, K. L. (2016). Business Accounting (20th ed.). Kalyani Publishers. ISBN: • Gupta, R. L., &Radhaswamy, M. (2017). Advanced Accounting (13th ed.). Sultan Chand & Sons. ISBN:

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B.COM. – SEMESTER III

Course Code: BCC 302	Course BCC 302 — B.COM. – SEMESTER III HINDI	L-T-P 6-0-0	Credits 6
Course Objective: To develop a conceptual, analytical and practical understanding of Hindi and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
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Recommended Books	International / Core Books • Hindi Bhasha Samvedna – Madhya Pradesh Hindi Granth Academy, Bhopal. • □□□□□, □□□□□□□□□□□. □□□□ □□ □□□□□. • □□□□□□ □□□□□, □□□□□. □□□□□□ □□ □□□□. • □□□□ □□ □ □□ □□ □□ □ □□□□□□□ • □□□□□□□□ □□ □□□□ □□ □□□ □□□□ □□□□□□□ • □□□□ □□□□□□□□ □□□□ '□□□□□□□' □□ □□□□ □ □ □□□. CO \ Outcomes PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PSO1 PSO2 PSO3 CO1		

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B.COM. – SEMESTER III

Course Code: BCC 302	Course BCC 302 — B.COM. – SEMESTER III INDIAN COMMODITY MARKET AND TRADING	L-T-P 6-0-0	Credits 6
Course Objective: To develop a conceptual, analytical and practical understanding of Indian Commodity Market and Trading and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Explain the evolution of commodity trading in India, including indigenous systems and historical spot/derivatives trading.		
CO2.	Compare traditional pricing methods with modern forward and futures contracts using concepts like cost-of-carry and fair value.		
CO3.	Apply knowledge of ancient Indian risk management and modern option strategies for hedging, speculation, and arbitrage.		
CO4.	Analyze the clearing, settlement, and risk management mechanisms of commodity derivative markets.		
CO5.	Evaluate the legal, accounting, and taxation aspects of commodity trading by linking ancient Indian trade laws with modern frameworks.		
Course Content:			
Module 1	Introduction to Commodity Markets | - Traditional trading in Ancient India - Indigenous price discovery - Role of temple economy & guilds (Shrenis) - History of spot & derivatives trading - Commodity market ecosystem, indices, and price determinants		**9 Hours**
Module 2	Commodity Futures | - Historical forward contracts in India - Distinction between forwards & futures - Cost-of-carry, convergence, convenience yield - Fair value & payoff profiles - Spot price polling		**9 Hours**
Module 3	Commodity Options and Uses of Derivatives | - Ancient risk management practices (diversified cropping, barter, storage) - Vedic & Kautilya's insights on speculation & ethics - Option terminology & pay-off profiles - Hedging strategies: long & short hedge - Arbitrage, spread trading, basis risk - Option strategies		**9 Hours**
Module 4	Clearing, Settlement and Risk Management | - Clearing & settlement process - Entities involved & delivery mechanisms - Penalties, discounts & premiums - Risk containment measures: position limits, margins - Modern vs. traditional settlement methods		**9 Hours**
Module 5	Accounting, Taxation and Legal Aspects | - Ancient Indian taxation & trade laws - Accounting aspects of commodity derivatives - ICAI guidance note on derivatives - Taxation rules & practices - Regulatory structure of commodity markets (SCRA 1956)		**9 Hours**
Recommended Books	International / Core Books • Indian Institute of Banking and Finance (2007). Commodity Derivatives. Macmillan Publishers. • Dubofsky, D. A., & Miller, T. W. (2007). Derivatives: Valuation and Risk Management. Oxford University Press. CO \ Outcomes PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PSO1 PSO2 PSO3 CO1		

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B.COM. – SEMESTER III

Course Code: BCC 302	Course BCC 302 — B.COM. – SEMESTER III KAUTILYA'S ARTHASHASTRA	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Kautilya's Arthashastra and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Analyze the origin, historical context, structure, and principles of Arthashastra and its influence on the Bhartiya economy.
CO2.	Assess the impact of Arthashastra on global trade policies, strategies, and its relevance to international trade and diplomacy.
CO3.	Integrate management principles, ethics, HR, and corporate governance lessons from Arthashastra into contemporary organizational practices.
CO4.	Critically examine Arthashastra's contribution to contemporary policy-making, geopolitics, and management practices for Viksit Bharat.
CO5.	Apply Kautilyan approaches to leadership, strategy, and policy frameworks for modern socio-economic and geopolitical challenges.

Course Content:

Module 1	Foundations of Arthashastra | - Origin and history of Kautilya - Structure and principles - Overview of chapters - Influence on Bhartiya economy	**9 Hours**
Module 2	Financial Trade Policies and Strategies | - Arthashastra and global financial policies - Strategic roots of Bharat - Relevance in modern trade policies and diplomacy - International trade and economic planning	**9 Hours**
Module 3	Management Principles, Practices & Governance | - Management values and ethics - Corporate governance lessons - HR implications - Stakeholder welfare	**9 Hours**
Module 4	Contemporary Relevance & Applications | - Relevance of Arthashastra in the 21st century - Role in Viksit Bharat - Contributions to geopolitics, law, and management - Contemporary policy applications	**9 Hours**
Module 5	Strategic Applications in Policy & Leadership | - Application of Arthashastra in leadership and governance - Strategic decision-making - Role in socio-economic planning - Arthashastra-inspired frameworks for global trade challenges	**9 Hours**
Recommended Books	International / Core Books • Bisht, M. (2019). Kautilya's Arthashastra: Philosophy of Strategy. Routledge India. • Kautilya. (1992). Arthashastra. Penguin Classics. • Mohapatra, S. (2011). Case Studies in Strategic Management: A Practical Approach. Pearson Education. • Suresh, R. (2021). Arthashastra of Kautilya: Relevance in the 21st Century. VIJ Books India. • Dubofsky, D. A., & Miller, T. W. (2007). Derivatives: Valuation and Risk Management. Oxford University Press. CO \ Outcomes PO1 PO2 PO3 PO4 PO5 PO6 PO7 PO8 PO9 PO10 PSO1 PSO2 PSO3 CO1	

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B.COM. – SEMESTER III

Course Code: BCC 303	Course BCC 303 — B.COM. – SEMESTER III MANAGERIAL ECONOMICS	L-T-P	Credits —

Course Objective: To develop a conceptual, analytical and practical understanding of Managerial Economics and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Understand the key concepts of Business Economics including opportunity cost, marginal analysis, time perspective, and economic principles.
CO2.	Understand the theories of demand, utility, and elasticity to interpret consumer behavior and decision-making.
CO3.	Understand the laws of supply, production functions, and cost-revenue concepts to solve basic business problems.
CO4.	Analyze various market structures to determine price and output decisions under different competitive scenarios.
CO5.	Evaluate pricing strategies such as price discrimination and kinked demand curve to assess their impact on firm behavior in different market structures.

Course Content:

Module 1	Introduction | Meaning,Nature & Scope of business Economics, Basic Concepts of business economics- Opportunity cost principle, marginal analysis or incremental principle, time perspective principle, discounting principle, Equi- marginal principles, stock & flow, induction and deduction, Micro vs. Macro Economics	**9 Hours**
Module 2	Demand Analysis | Demand Theory Demand Function, Law of Demand, Calculation Elasticity of Demand (Price, Income & Cross Elasticity), Elasticities in Business Decision Making, Cardinal utility analysis and it's criticism, Ordinal utility analysis- Indifference Curve & its properties	**9 Hours**
Module 3	Supply &Production, Cost and revenue Analysis | Law of Supply, Price Elasticity of Supply, Production function (Short-run & Long-run), Total, average and marginal product, Law of Variable Proportion, Nature of Costs, Types of costs. Total cost, average cost & marginal cost (estimation and curves) Revenue- Meaning & Types, Total, average and marginal revenue (Estimation and curves)	**9 Hours**
Module 4	Market Structure | Market Structure: Features and Price & Output Determination under Perfect competition, Monopoly competition and Monopolistic	**9 Hours**
Module 5	Market Structure | Market Structure: Features and Price & Output Determination undercompetition, Price Discrimination in Monopoly Competition, Water Diamond Paradox Oligopoly Competition (Features and Paul Sweezy kinked demand curve)	**9 Hours**
Recommended Books	International / Core Books • Salvatore, D. (2015). Managerial economics in a global economy (8th ed.). Oxford University Press. • Thomas, C. R., & Maurice, S. C. (2015). Managerial economics: Foundations of business analysis and strategy (12th ed.). McGraw-Hill Education. • Baye, M. R., & Prince, J. T. (2022). Managerial economics and business strategy (10th ed.). McGraw- Hill Education. • Pindyck, R. S., & Rubinfeld, D. L. (2017). Microeconomics (9th ed.). Pearson Education. • Varnham, P. G. (2014). Economics for managers (3rd ed.). Pearson Education. • Gibbons, R. (1992). Game theory for applied economists. Princeton University Press.	

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B.COM. – SEMESTER III

Course Code: BCC 304	Course BCC 304 — B.COM. – SEMESTER III PATHWAYS TO ENTREPRENEURSHIP-I	L-T-P 3-0-0	Credits 3

Course Objective: To develop a conceptual, analytical and practical understanding of Pathways to Entrepreneurship-I and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be familiar with the prevailing entrepreneurship paradigm.
CO2.	Understand both calculated risk and real-world challenges of entrepreneurship.
CO3.	Understand the various models of entrepreneurship with focus on need-based or scalable startups.
CO4.	Develop the ability to analyse entrepreneurial pathways, risk mitigation, and business planning.
CO5.	Demonstrate understanding of entrepreneurial ecosystem, funding, and policy support.

Course Content:

Module 1	Entrepreneurship Literacy – Entrepreneurship vs startup; Startup | ecosystem in India; Interest-based entrepreneurship; Professional practice as career choice; Vocabulary (Need gaps, MVP, POC, SWOT, business landscape); Prototypes; Pitch decks; Business plans and unit economics; Marketing tools; Inventory/logistics/CRM; KPIs; Incubation & funding ecosystems; Govt schemes; India-centric success stories (quick economy, circular economy, EV, defence, cultural paradigm).	**10 Hours**
Module 2	Developing the Entrepreneurial Mindset (Part 1) – Why and how | of entrepreneurship; Idea generation tools (Mind mapping, situational analysis, need-gap analysis, risk assessment); Evolving thumb rules for idea assessment; Idea validation (POC, analysing potential, commercial feasibility); Entrepreneurial landscape in India.	**8 Hours**
Module 3	Developing the Entrepreneurial Mindset (Part 2) – Govt schemes | and incentives; Angel investment; Venture capital; MSME sector; Subsidies/incentives; Banking for entrepreneurs; Entity formation, investability, loans/grants, business plan templates.	**8 Hours**
Module 4	Pathways to Start-up (Track 1: Backtracked Pathways) – Inspired | by successful founders; Contextual analysis of customer base; Feasibility validation using lean methods; Risk mitigation; Arranging and managing personal and institutional funding.	**8 Hours**
Module 5	Pathways to Start-up (Track 2: Need-gap Solutions) – Market- | driven models; Opportunity recognition; Idea validation & POC; Fund raising & MVP creation; Lean prototyping & manufacturing; Investment strategies; Developing business plan & unit economics; Building CRM & monitoring KPIs; Practice/interest-based entrepreneurship.	**8 Hours**
Recommended Books	International / Core Books • Taneja, S. & Gupta, S. Entrepreneurship Development. Pearson. • Saini, J.S. Entrepreneurial Development and Small Business Enterprises. Kalyani Publishers. • Ries, E. The Lean Startup. Crown Business. • Kuratko, D.F. Entrepreneurship: Theory, Process, and Practice. Cengage Learning	

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B.COM. – SEMESTER III

Course Code: AEC 301	Course AEC 301 — B.COM. – SEMESTER III ENVIRONMENTAL STUDIES	L-T-P 2-0-0	Credits 2

Course Objective: To develop a conceptual, analytical and practical understanding of Environmental Studies and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Explain the structure and functions of ecosystems, biodiversity, and natural resources.
CO2.	Analyze the impact of human activities on the environment and identify sustainable practices.
CO3.	Evaluate environmental policies, laws, and global conventions for ecological conservation.
CO4.	Apply environmental ethics and Indian traditional knowledge (IKS) in sustainable living.
CO5.	Design solutions and projects that promote environmental protection and sustainable development using modern tools and AI

Course Content:

Module 1	Introduction | to Environmental Studies. Multidisciplinary nature of environmental studies; components of environment: atmosphere, hydrosphere, lithosphere, and biosphere. Scope and importance; Concept of sustainability and sustainable development; Brief history of environmentalism	**6 Hours**
Module 2	Ecosystems. | Definition and concept of Ecosystem. Structure of ecosystem (biotic and abiotic components); Functions of Ecosystem: Physical (energy flow), Biological (food chains, food web, ecological succession), and Biogeochemical (nutrient cycling) processes. Concepts of productivity, ecological pyramids and homeostasis. Types of Ecosystems: Tundra, Forest, Grassland, Desert, Aquatic (ponds, streams, lakes, rivers, oceans, estuaries); importance and threats with relevant examples from India. Ecosystem services (Provisioning, Regulating, Cultural, and Supporting); Ecosystem preservation and conservation strategies; Basics of Ecosystem restoration	**6 Hours**
Module 3	Natural Resources. Land resources: Minerals, | soil, agricultural crops, natural forest products, medicinal plants, and forest-based industries and livelihoods; Land cover, land use change, land degradation, soil erosion, and desertification; Causes of deforestation	**6 Hours**
Module 4	Environmental Pollution and Control. • | Environmental pollution (Air, water, soil, thermal, and noise): causes, effects, and controls; Primary and secondary air pollutants; Air and water quality standards • Nuclear hazards and human health risks • Solid waste management: Control measures for various types of urban, industrial waste, Hazardous waste, E-waste, etc; Waste segregation and disposal • Pollution control measures: Introduction to legal, biological, and physico- chemical methods; Role in sustainability • Pollution case studies: Ganga Action plan (GAP), Delhi air pollution and public health issues, Plastic waste management rules, Bhopal gas tragedy, etc	**6 Hours**
Module 5	Environmental Governance and Legislation. | Concept of environmental governance; role of government, judiciary, NGOs, and civil society. Overview of important Indian environmental laws:, Environment (Protection) Act, 1986, Forest (Conservation) Act, 1980, Wildlife)tection Act, 1972, Air and Water (Prevention and Control of Pollution) Acts. Role of Central llution Control Board (CPCB) and State Pollution Control	**6 Hours**

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Recommended Books	International / Core Books • Miller, G. T. & Spoolman, S. E. (2016). Environmental Science (15th ed.). Cengage Learning.

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B.COM. – SEMESTER III

Course Code: SEC 301	Course SEC 301 — B.COM. – SEMESTER III JAMOVI	L-T-P 2-0-1	Credits 2.5
Course Objective: To develop a conceptual, analytical and practical understanding of Jamovi and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand the role of statistical software in business decision- making		
CO2.	Apply descriptive and inferential statistical methods using Jamovi		
CO3.	Analyze and interpret outputs from various Jamovi modules		
CO4.	Design, conduct, and report data-based decision-making projects using Jamovi		
CO5.	Develop advanced visualizations and automate statistical reporting using Jamovi		
Course Content:			
Module 1	Introduction to Jamovi Interface: Installing | Jamovi, importing datasets, understanding the layout and data editor		**6 Hours**
Module 2	Descriptive Statistics: Mean, Median, Mode, SD, | Variance, Histograms, Boxplots		**6 Hours**
Module 3	Inferential Statistics: t-tests, ANOVA, chi-square | tests		**6 Hours**
Module 4	Correlation and Regression: Bivariate & Multiple | Regression using Jamovi		**6 Hours**
Module 5	Data Visualization and Report Automation: Using | modules like Flexplot, Syntax mode, Markdown Export Project Work, PBL CO4, CO5		**6 Hours**
Recommended Books	International / Core Books • Navabi, N. (2021). Learning Statistics with Jamovi. Lulu Press. • Allen, P., & Seaman, J. (2022). Statistics for the Health Sciences using Jamovi. Sage Publications. • Danielle J. Navarro & David R. Foxcroft. (2022). Statistical Thinking: A Simulation Approach to Modeling Uncertainty using Jamovi. CRC Press – Offers deeper conceptual insights through simulations. • Anderson, D. R., Sweeney, D. J., Williams, T. A. (2020). Statistics for Business and Economics (14th ed.). Cengage Learning – Explains statistical methods with examples that can be replicated in Jamovi.		

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B.COM. – SEMESTER III

Course Code: VAC 301	Course VAC 301 — B.COM. – SEMESTER III STOCK MARKET & TECHNICAL ANALYSIS	L-T-P 1-0-1	Credits 1.5

Course Objective: To develop a conceptual, analytical and practical understanding of Stock Market & Technical Analysis and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Understand key terms related to the Indian stock market such as equity, IPO, dividend, and index. Identify the roles of major Indian market regulators like SEBI, NSE, BSE, NSDL, and CDSL. Understand
CO2.	Understand the process of trading stocks in the Indian market, including order types and trade settlements. Recall various financial instruments and investment avenues available to Indian investors. Apply
CO3.	Apply ratio analysis techniques (e.g., ROE, P/E) to interpret the financial health of a listed company. Understand the use of technical indicators such as Moving Averages and RSI in making trading decisions. Analyze
CO4.	Analyze a company's financial statements and compare different companies & mutual funds using fundamental and technical indicators. Evaluate
CO5.	Evaluate and create a personalized, goal-oriented stock market investment portfolio aligned with Indian tax and regulatory norms.

Course Content:

Module 1	What is investing vs. trading? Financial markets and their | significance in the Indian economy. Types of financial markets: primary vs. secondary markets. Overview of, Active Indian Stock Exchanges: NSE, BSE, MCX, and related, Market participants: investors, traders, brokers, HNIs, FIIs, DIIs, and related. Time value of money, compounding & inflation	**6 Hours**
Module 2	Goal-based investing: long-term vs. short-term, Risk, return, | and diversification, Asset classes: equity, debt, gold, real estate, mutual funds, How a stock trade happens (demat, trading account, broker), Role of SEBI, NSDL, CDSL, understanding market indices: NIFTY, SENSEX, sectoral indices, Types of market orders (market, limit, stop-loss, etc)	**6 Hours**
Module 3	Corporate Actions and IPOs | Dividends, Bonus shares, Stock splits, Rights issue, what is an IPO and how to apply for one, Case study: A recent Indian IPO (e.g., Zomato/LIC/any other)	**6 Hours**
Module 4	Basics of Fundamental Analysis | A. Understanding Financial Statements • Income Statement (Profit & Loss Statement) • Balance Sheet • Cash Flow Statement • Regulation 33 of SEBI (LODR) Regulations B. Financial Ratio Analysis (4 hours) • Liquidity Ratios • Solvency Ratios (Leverage Ratios) • Profitability Ratios • Efficiency Ratios (Activity Ratios) • Market Valuation Ratios	**6 Hours**
Module 5	Technical Analysis (8 hours) | A. Foundations of Technical Analysis (2 Hours) • What is Technical Analysis? • Difference between Technical vs Fundamental Analysis • Assumptions of Technical Analysis: o Market Discounts Everything o Prices Move in Trends o History Tends to Repeat Itself • Types of Charts: o Line Chart o Bar Chart o Candlestick Chart – Basics of candles, body, wick, bullish/bearish Live Demo B. Trends, Support & Resistance • Identifying Market Trends: o Uptrend, Downtrend, Sideways o Drawing Trendlines and Channels • Support and Resistance: o Psychological levels and price action o How to draw support/resistance on charts • The Role of Volume – Confirming trends and patterns	**6 Hours**
Recommended	International / Core Books • Murphy, J. J. Technical Analysis of the Financial Markets. New York Institute of Finance. ring, M. J. Technical Analysis Explained. McGraw-Hill.	

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B.COM. – SEMESTER IV

Course Code: BCC 401	Course BCC 401 — B.COM. – SEMESTER IV INCOME TAX LAW AND PRACTICES	L-T-P 6-0-0	Credits 6
Course Objective: To develop a conceptual, analytical and practical understanding of Income Tax Law and Practices and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Explain fundamental concepts of Indian Income Tax and apply provisions for determining residential status and tax liability.		
CO2.	Compute income under various heads, including salary, house property, and capital gains, and analyze deductions and exemptions.		
CO3.	Evaluate tax planning strategies and design tax-efficient investment plans for individual taxpayers.		
Course Content:			
Module 1	Introduction to Income Tax in India | Overview of Income Tax Act, 1961. • Definitions: Assessee, Previous Year, Assessment Year, Person. • Residential Status and Incidence of Tax.	**18 Hours**	
Module 2	Income from Salary and House Property | Components of salary: Allowances, Perquisites, Gratuity. • Income from house property: Self- occupied and Let-out property.	**18 Hours**	
Module 3	Income from Business, Profession, and Capital | Gains • Business vs. Profession. • Capital gains: Short-term and Long- term.	**18 Hours**	
Module 4	Deductions and Exemptions | Sections 80C, 80D, 80G. • Exemptions under Section 10.	**18 Hours**	
Module 5	Tax Planning and Filing of Returns | Tax Planning for Salaried Individuals. • E-filing Procedures.	**18 Hours**	
Recommended Books	International / Core Books • Ahuja, G., & Gupta, R. (2023). Systematic Approach to Direct & Indirect Taxation. • Singhania, V. K. (2023). Direct Taxes: Law and Practice.		

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B.COM. – SEMESTER IV

Course Code: BCC 402	Course BCC 402 — B.COM. – SEMESTER IV MANAGEMENT ACCOUNTING	L-T-P 3-0-0	Credits 3

Course Objective: To develop a conceptual, analytical and practical understanding of Management Accounting and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Remember and understand the fundamental concepts, scope, and objectives of management accounting and distinguish it from financial accounting.
CO2.	Analyze cost behavior and apply cost analysis techniques such as cost-volume-profit analysis, marginal costing, and variance analysis for effective cost control.
CO3.	Prepare and evaluate budgets using tools such as flexible budgeting, performance budgeting, and zero-based budgeting for effective planning and control.
CO4.	Apply decision-making tools and techniques such as make-or-buy decisions, product mix decisions, and capital budgeting for sound managerial decision-making.
CO5.	Evaluate management reporting systems, performance measurement techniques, and sustainability considerations for effective reporting and decision-making.

Course Content:

Module 1	Introduction to Management Accounting:Definition, | Scope, and Objectives, Difference between Financial Accounting and Management Accounting, Role of Management Accounting in Decision Making, Case Studies: Ethical Challenges in Management Accounting.	**09 Hours**
Module 2	Cost Analysis and Control:Cost Classification, Cost | Behavior, and Cost-Volume-Profit Analysis, Marginal Costing and Break-even Analysis, Standard Costing and Variance Analysis Problem-solving, Indian Case Studies	**09 Hours**
Module 3	Budgeting and Budgetary Control:Types of Budgets | and Budgetary Process, Flexible Budgets and Performance Budgeting, Zero-based Budgeting Simulations	**09 Hours**
Module 4	Decision-Making Techniques:Decision-making Tools: | Make or Buy, Product Mix, and Shutdown Decisions, Relevant Costs for Decision Making, Capital Budgeting: Techniques Integration of Sustainability and Ethics in Decisions Role-plays	**09 Hours**
Module 5	Reporting | and Performance Measurement:Management Reporting Systems, Key Performance Indicators (KPIs), Balanced Scorecard	**09 Hours**

Recommended Books

International / Core Books

- Dhamija. (2024). Financial accounting for managers (3rd ed.). Pearson.
- Horngren, C.T., Sundem, G.L., & Stratton, W.O. (2021). Introduction to Management Accounting. Pearson.
- Sahaf, M. A. (2020). Management Accounting: Principles and Practice (6th ed.). Vikas Publishing House.
- Drury, C. (2020). Management and Cost Accounting (11th ed.). Cengage Learning.
- Khan, M. Y., & Jain, P. K. (2018). Financial Management (7th ed.). Tata McGraw Hill Education.

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B.COM. – SEMESTER IV

Course Code: BCC- 403	Course BCC- 403 — B.COM. – SEMESTER IV SOCIALLY RESPONSIBLE INVESTING	L-T-P 4-0-4	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Socially Responsible Investing and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Explain the fundamental concepts of Accounting Information Systems (AIS), its role in business processes, and its contribution to corporate strategy. Understand
CO2.	Apply innovative technologies such as ERP, XBRL, and database management systems for efficient accounting data processing and financial reporting. Apply
CO3.	Apply SRI strategies such as negative/positive screening, thematic investing, and shareholder activism, drawing parallels to Indian community finance and ethical investment traditions. Analyze
CO4.	Analyze the structure and functioning of AIS cycles (revenue, expenditure, payroll, general ledger) and assess their impact on organizational operations. Evaluate
CO5.	Evaluate risk, security, and control mechanisms in AIS by applying frameworks such as COBIT, COSO, and ERM for ensuring reliability and fraud prevention.

Course Content:

Module 1	Overview of AIS | - Introduction to AIS - Functions & value addition - AIS in corporate strategy - AIS and value chain - ERP overview - Tools: Flowcharts, decision models	**30 Hours**
Module 2	AIS Cycles | - Revenue cycle - Expenditure & cash disbursement cycle - Payroll & fixed asset cycle - Conversion cycle - General ledger & reporting cycle - Interface between AIS & MIS	**90 Hours**
Module 3	Controls and Audit in AIS | - Fraud in AIS: detection & prevention - Information system controls (confidentiality, integrity, availability) - Frameworks: COBIT, COSO, ERM - Information system audit: Four-step approach - Internal control & operational audit in AIS Case-Based Learning, Group Discussions	**90 Hours**
Module 4	Innovative Technologies in AIS | - Data processing strategies - Database management systems - REA modelling - ERP Systems	**120 Hours**
Module 5	System Development & Implementation | - Systems development life cycle (SDLC) - Systems analysis & design - Business process management (BPM) - Prototyping in AIS - System conversion & implementation - Maintenance & operation	**30 Hours**
Recommended Books	International / Core Books • Hall, J. A. (2013). Accounting Information Systems. Cengage Learning. • Romney, M. B., & Steinbart, P. J. (2018). Accounting Information Systems. Pearson Education. • Karthikeyan, M. Accounting Information Systems. Avinash Paperback. • Gelinas, U., Dull, R., & Wheeler, P. (2017). Accounting Information Systems. Cengage.	

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B.COM. – SEMESTER IV

Course Code: BCC 403	Course BCC 403 — B.COM. – SEMESTER IV CORPORATE GOVERNANCE AND BUSINESS ETHICS	L-T-P 4-0-0	Credits 4

Course Objective: To develop a conceptual, analytical and practical understanding of Corporate Governance and Business Ethics and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Recall theories, principles, and codes of business ethics.
CO2.	Explain frameworks and models of corporate governance.
CO3.	Apply governance and ethical concepts to real corporate practices
CO4.	Examine corporate scandals and ethical dilemmas critically.
CO5.	Design governance frameworks and ethical codes for organizations.

Course Content:

Module 1	Fundamentals of Business Ethics | Nature, scope, and importance of business ethics. • Ethical theories: Utilitarianism, Deontology, Virtue Ethics, Justice Theory, Stakeholder Theory. • Business ethics in global vs. Indian context. • Ethical dilemmas in business decision- making. • Professional codes of ethics (CA, CS, Management associations).	**12 Hours**
Module 2	Corporate Governance Framework | Meaning, need, and evolution of corporate governance. • OECD principles, Cadbury Report, Kumar Mangalam Birla Committee, SEBI guidelines. • Role of Board of Directors, independent directors, audit committees. • Corporate governance and shareholder	**12 Hours**
Module 3	Governance Mechanisms & Ethical Responsibility | Internal control, disclosure norms, and transparency. • Role of regulators: SEBI, MCA, stock exchanges. • Corporate governance in family-owned businesses and MNCs. • Executive compensation and ethical concerns. • Whistleblowing and protection.	**12 Hours**
Module 4	Contemporary Issues in Governance & Ethics | Corporate governance and sustainability. • Business & human rights, ESG, climate governance. • Technology, data privacy, AI governance. • Gender diversity on boards, inclusive governance. • Case: Volkswagen emissions scandal.	**12 Hours**
Module 5	Emerging Trends and Global Practices | CSR and governance linkage. • Integrated reporting, GRI standards, ESG ratings. • Corporate citizenship and shared value creation. • Role of institutional investors and proxy advisory firms. • Future challenges: green finance, ethical leadership, stakeholder capitalism	**12 Hours**
Recommended Books	International / Core Books • Fernando, A. C. (2018). Business Ethics and Corporate Governance. Pearson Education.	

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B.COM. – SEMESTER IV

Course Code: BCC- 403	Course BCC- 403 — B.COM. – SEMESTER IV MERGERS, ACQUISITIONS AND RESTRUCTURING	L-T-P 4-0-4	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Mergers, Acquisitions and Restructuring and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Analyze motives, synergies, and strategic perspectives behind mergers, acquisitions, and cross-border deals with industry and product life cycle considerations. Understand
CO2.	Explore restructuring techniques such as spin-offs, divestitures, LBOs, and MBOs, linking them with traditional Indian organizational practices. Apply
CO3.	Assess firm valuation using DCF, asset-based, and relative methods, drawing parallels with indigenous valuation systems like Hundis and Temple Economics. Analyze
CO4.	Critically evaluate takeover strategies, hostile bids, and defensive measures and their impact on shareholder value, comparing with Indian business history. Evaluate
CO5.	Interpret legal, taxation, and accounting aspects of M&A under Companies Act, SEBI, and ancient Indian trade frameworks, applying Dharma and ethics in consolidation.

Course Content:

Module 1	Introduction to M&A | - Types, motives, and theories - Operating, financial, managerial synergy - Cross-border acquisitions - Industry & product life cycle, SWOT, BCG, Porter's 5 forces - Trends in India & abroad - Historical Indian mergers & Dharma in consolidation	**30 Hours**
Module 2	Corporate Restructuring | - Methods: divestitures, spin-offs, equity carve-outs, LBOs, MBOs, ESOPs - Joint ventures - Merger process: target identification, negotiation, deal closing - Five-stage model, due diligence, integration challenges - Ancient Indian restructuring and wealth distribution practices	**90 Hours**
Module 3	Valuation | - Approaches: DCF, asset-based, brand, equity valuation - FCFE, FCFF, adjusted present value (with problems) - Methods of financing: cash offer, share exchange (with problems) - M&A as capital budgeting - Traditional valuation in India (Hundi, Temple Economics, Nagarathar practices)	**90 Hours**
Module 4	Takeovers | - Types: hostile, friendly - Defense strategies: poison pill, shark repellents, greenmail, white knight, amendments - Pre- and post-offer defenses	**120 Hours**
Module 5	Legal, Taxation, and Accounting Aspects | - Companies Act 2013, SEBI Takeover Code, Competition Act - Tax provisions in M&A: Amalgamation, Demerger, Tax Neutrality - Accounting methods: pooling of interests, purchase method (with problems) - Determination of purchase price - Ancient Indian legal frameworks and indigenous accounting practices	**30 Hours**
Recommended Books	International / Core Books • Kar, R. N., & Minakshi. (2025). Mergers, Acquisitions & Corporate Restructuring: Strategies & Practices. Taxmann. • Krishna Murthy, C., & Vishwanath, S. R. (2010). Mergers, Acquisitions & Corporate Restructuring. SAGE. • Sudarsanam, S. (2010). Creating Value from Mergers and Acquisitions. Pearson. • Arzac, E. R. (2008). Valuation for Mergers, Buyouts & Restructuring. Wiley. • Weston, F. J., Chung, K. S., & Hoag, S. E. (2001). Mergers, Restructuring & Corporate Control. Pearson. • Vadapalli, R. (2007). Mergers, Acquisitions & Business Valuation. Excel Books.	

Dinesh

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B.COM. – SEMESTER IV

Course Code: BCC- 403	Course BCC- 403 — B.COM. – SEMESTER IV SOCIALLY RESPONSIBLE INVESTING	L-T-P 4-0-4	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Socially Responsible Investing and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Analyze the origins, principles, and approaches of SRI (Ethical, Sustainable, Impact Investing), relating them to ancient Indian ethical finance traditions like Arthashastra. Understand
CO2.	Assess ESG (Environmental, Social, Governance) factors in investment performance, connecting them with ancient Indian sustainability and governance practices. Apply
CO3.	Compare the financial performance, risks, and returns of SRI with traditional strategies, using Indian concepts of Sthir Lakshmi (sustainable wealth) vs. Chanchal Lakshmi (speculative gains). Analyze
CO4.	Apply SRI strategies such as negative/positive screening, thematic investing, and shareholder activism, drawing parallels to Indian community finance and ethical investment traditions. Evaluate
CO5.	Interpret global ESG standards, India's regulatory framework, and innovations in impact investing, while integrating insights from ancient Indian financial governance and microfinance models.

Course Content:

Module 1	Introduction to SRI | - Definition & Evolution - Ethical, Sustainable, and Impact Investing - Differences between SRI, ESG, and Impact Investing - Ancient Indian Ethical Investment Principles: Arthashastra, Manusmriti, Dharma and Wealth Creation	**30 Hours**
Module 2	ESG Factors in Investing | - Environmental: climate change, carbon footprint, green bonds - Social: labor, diversity, human rights - Governance: executive pay, shareholder rights - Ancient Indian Practices: Water conservation (Johads, Baolis), Vrikshayurveda, guild ethics	**90 Hours**
Module 3	Financial Performance of SRI | - Measuring performance vs. traditional investing - Risk-return analysis - ESG ratings & metrics - Criticism & challenges - Indian Concepts: Sthir Lakshmi vs. Chanchal Lakshmi - Temple endowments & community funds	**90 Hours**
Module 4	SRI Strategies and Portfolio Management | - Negative/Positive Screening - Thematic Investing (Renewables, Gender Funds) - Best-in-Class Approach - Shareholder Activism & Proxy Voting - Historical Parallels: Indian thematic investing (sustainability, ethics)	**120 Hours**
Module 5	Regulatory and Impact Investing | - Global ESG Standards: GRI, SASB, TCFD - EU SFDR, SEC Guidelines - India's ESG Regulatory Evolution - Impact Investing: social & green bonds, blended finance, microfinance - Ancient Indian Microfinance & Trade Laws in Arthashastra	**30 Hours**
Recommended Books	International / Core Books • Tripathi, V., & Bhandari, V. (2015). Socially Responsible Investing: An Insight and Future Perspectives. Serials Publications. • Kar, R. N., & Kaur, A. (2023). Socially Responsible Investing – Recent Developments in India. Chartered Secretary. • Hill, J. ESG Investing: A Balanced Analysis of the Theory and Practice of a Sustainable Portfolio. • Bhasin, N., Kar, R.N., & Arora, N. (2015). Green Disclosure Practices in India. • Kar, R. N., & Kaur, A. (2023). Do Disclosures Drive Socially Responsible Investing? Paradigm. • Hale, J. The Little Book of Sustainable Investing.	

Danish

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B.COM. – SEMESTER IV

Course Code: BCC 404	Course BCC 404 — B.COM. – SEMESTER IV COMPANY LAW	L-T-P 4-0-0	Credits 4

Course Objective: To develop a conceptual, analytical and practical understanding of Company Law and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Define key concepts of company law including types of companies, incorporation, and legal documents.
CO2.	Explain the role and powers of directors, key managerial personnel, and board committees under the Companies Act.
CO3.	Apply legal provisions for conducting meetings, issuing shares, and filing documents online.
CO4.	Analyze legal implications of misstatement in a prospectus, lifting of corporate veil, and whistle-blower protection.
CO5.	Evaluate the process of winding up and auditing practices in light of statutory compliance.

Course Content:

Module 1	Administration of Company Law [including National | Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre- incorporation contract; on-line registration of a company.	**12 Hours**
Module 2	Memorandum of association, Articles of association, | Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.	**12 Hours**
Module 3	Classification of directors, women directors, independent | director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through	**12 Hours**
Module 4	Provisions relating to payment of Dividend, Provisions | relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.	**12 Hours**
Module 5	Concept and modes of Winding Up. Insider-Trading; | meaning and legal provisions; Whistle blowing:- Concept and Mechanism.	**12 Hours**
Recommended Books	International / Core Books • MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi. • 2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi. 3. Anil Kumar, Corporate Laws, Indian Book House, Delhi	

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B.COM. – SEMESTER IV

Course Code: AEC 401	Course AEC 401 — B.COM. – SEMESTER IV PROFESSIONAL ETHICS AND CORPORATE SOCIAL RESPONSIBILITY	L-T-P 2-0-0	Credits 2

Course Objective: To develop a conceptual, analytical and practical understanding of Professional Ethics and Corporate Social Responsibility and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Recall fundamental concepts of professional ethics and CSR.
CO2.	Explain ethical theories and CSR frameworks in business contexts.
CO3.	Apply governance and CSR principles to real-world corporate cases.
CO4.	Critically examine ethical dilemmas and corporate scandals.
CO5.	Design sustainable CSR policies and ethical strategies for organizations.

Course Content:

Module 1	Foundations of Professional Ethics | Meaning, nature, scope, and importance of ethics in business. • Moral philosophy: Utilitarianism, Deontology, Virtue Ethics, Ethical Relativism. • Professional codes of conduct: ICAI, ICSI, Bar Council of India, Medical Council of India. • Ethical dilemmas in management, whistleblowing, and organizational culture. • Global perspectives: Differences in ethics across cultures (Western vs. Asian context).	**6 Hours**
Module 2	Corporate Governance and Ethical Responsibility | Corporate governance: Principles, frameworks (OECD Principles, Cadbury Report, SEBI Guidelines). • Role of Board of Directors, independent directors, audit committees. • Ethics in corporate decision-making, insider trading, executive compensation, conflict of interest.	**6 Hours**
Module 3	Corporate Social Responsibility (CSR): Frameworks | and Strategies • Evolution of CSR: Carroll's Pyramid of CSR, Triple Bottom Line (People, Planet, Profit). • CSR provisions under the Indian Companies Act, 2013 (Section 135, Schedule VII). • CSR vs. Corporate Philanthropy vs. Corporate Sustainability. • Stakeholder theory and stakeholder engagement strategies. • Global frameworks: UN Global Compact, GRI Standards, ISO 26000, SDGs.	**6 Hours**
Module 4	Contemporary Ethical & CSR Issues | Business and Human Rights: UN Guiding Principles, ethical supply chains, child labor, modern slavery. • Environmental ethics: ESG (Environmental, Social, Governance), greenwashing, carbon trading, climate finance. • Technology and ethics: Data privacy, AI ethics, cybersecurity, surveillance capitalism. • Diversity, equity, and inclusion (DEI) in corporate governance. • CSR and crisis management: Ethical responsibilities during pandemics, wars, and natural disasters.	**6 Hours**
Module 5	Application, Research, and Emerging Trends | Measuring CSR and ethical performance: CSR indices, ESG ratings, Social Return on Investment (SROI). • Corporate citizenship, shared value creation (Michael Porter's CSV model). • Ethics in start-ups, family businesses, and multinational corporations. • Role of NGOs, civil society, and media in promoting CSR and accountability. • Future of CSR: Impact investing, B- Corporations, sustainability reporting, integrated reporting.	**6 Hours**

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Recommended Books	International / Core Books • "Business Ethics: Text and Cases from the Indian Perspective" by Anulekha Nandi & Debashis Sur (McGraw Hill). • "Business Ethics and Corporate Governance" by A.C. Fernando (Pearson). • "Corporate Social Responsibility: A Strategic Approach" by David Chandler (SAGE).

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B.COM. – SEMESTER IV

Course Code: SEC 401[P]	Course SEC 401[P] — B.COM. – SEMESTER IV TALLY	L-T-P 3-0-0	Credits 3
Course Objective: To develop a conceptual, analytical and practical understanding of Tally and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Students will be able to recall the basic features and functionalities of Tally software.		
CO2.	Students will be able to Interpret the significance of accounting principles and concepts applied within Tally.		
CO3.	Students will be able to Apply accounting standards and practices within Tally to maintain proper books of accounts.		
CO4.	Students will be able to Compare and contrast different financial reports generated by Tally to assess the financial performance of a business.		
CO5.	Students will be able to Critically evaluate the ethical implications of using Tally for financial record-keeping and reporting.		
Course Content:			
Module 1	ACCOUNTING FUNDAMENTALS: basic | accounting concepts and conventions, Indian accounting standards, types of accountancy, Double- entry bookkeeping system, The bookkeeping and accounting process, an explanation of debits and credits, an explanation of a T account, Double entry working examples, History of Tally, Versions of Tally and Comarison.Configuration		**9 Hours**
Module 2	COMPANY CREATION IN TALLY.ERP9: | Title Area, The Main Area, Calculator Area, Button Bar Country Specific Configuration, Create a Company, Load a company, company information, selec company, Gateway of Tally, Shut a company, Alter a company, delete a company, activate company MASTER HEAD CREATION FOR FINANCIAL ACCOUNTING: Debtor/Creditor Classification, creating a group, multiple creation of groups, what is ledger?, creation of a ledger account, cost centre, Budgets, Voucher types, create a voucher type, currencies.		**9 Hours**
Module 3	INVENTORY MASTERS IN TALLY ERP9 : | Configure Tally for inventory Control, What is a stock Group?, Creating a stock group, creating multiple stock groups, display or alter a stock group, create a stock category, creating a stock item. Locations/godowns, create a unit of measure. Project Work, Practical Assignments, Case Studies		**9 Hours**
Module 4	VOUCHER ENTRY IN TALLY. E R P 9 The voucher | entry screen, types of vouchers, contra entry, payment entry, receipt entry, Journal entry, sales entry, inventory allocations, How to enter vouchers? How to enter inventory vouchers? How to create stock journal? Bill of materials, purchase and sales orders, create a purchase or der, and create a sales order, invoice entry, printing invoice and vouchers.		**9 Hours**
Module 5	REPORT GENERATION & INTERPRETATION: | Generating financial statements report and analysis CONCEPT OF GST: Conceptual framework of GST and other indirect taxes, e-filling, Tally reference Manual. Report Preparation, Presentation, Defense .		**9 Hours**
Recommended	International / Core Books • Kogent Learning Solutions Inc. Tally.ERP 9 in Simple Steps. BPB Publications. • Rajesh, V. Tally.ERP 9 Made Easy. Shroff Publishers & Distributors.		

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B.COM. – SEMESTER IV

Course Code: ITR- 401	Course ITR- 401 — B.COM. – SEMESTER IV INTERNSHIP / PROJECT	L-T-P 0-0-2	Credits 1
Course Objective: To develop a conceptual, analytical and practical understanding of Internship / Project and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand workplace dynamics, industry expectations, and project requirements. Understand		
CO2.	Observe and describe organizational practices, culture, and functional processes. Apply		
CO3.	Apply classroom knowledge in real-life projects, internships, or consultancy assignments. Analyze		
CO4.	Analyze organizational data, challenges, and practical cases through project work or apprenticeship. Evaluate		
CO5.	Prepare, present, and defend a comprehensive project/internship report demonstrating reflective learning.		
Course Content:			
Module 1	Orientation & Proposal: Understanding internship/project | framework; Identifying organization/project area; Proposal preparation.		**30 Hours**
Module 2	Organizational Exposure: Observing business functions; | Studying structure, operations, and industry environment.		**90 Hours**
Module 3	Application of Knowledge: Applying theoretical concepts | to live projects; Internship tasks; Functional exposure (HR, Finance, Marketing, Operations). Project Work, Practical Assignments		**90 Hours**
Module 4	Project Work & Analysis: Data collection; Analysis of organizational | issues; Preparing case studies; Consultancy exercise (CE).		**120 Hours**
Module 5	Report, Presentation & Viva: Report writing; | Documentation of findings; Final presentation & viva voce. Report Preparation, Presentation, Defense		**30 Hours**
Recommended Books	International / Core Books • Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International. • ao, V. S. P., & Krishna, V. H. (2019). Management: Text and cases. Excel Books.		

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B.COM. – SEMESTER V

Course Code: BCC 501	Course BCC 501 — B.COM. – SEMESTER V CORPORATE ACCOUNTING	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Corporate Accounting and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be able to recall key accounting terminology and definitions relevant to corporate entities.
CO2.	Students will be able to explain the purpose and implications of the Companies Act on corporate accounting practices.
CO3.	Students will be able to apply accounting standards to record complex transactions involving share capital, reserves, and dividends.
CO4.	Students will be able to illustrate the components of financial statements to identify trends and relationships.
CO5.	Students will be able to estimate well-supported judgments about a company's financial health based on financial statement analysis.

Course Content:

Module 1	Maintenance of Books of Accounts as per Company Act, Issue | ad forfeiture and Reissue of Shares, Buy Back of Shares	**18 Hours**
Module 2	Redemption of Preference Share, Issue and Redemption of Debenture.	**18 Hours**
Module 3	Pre and Post Incorporation Profit, Underwriting Commission.	**18 Hours**
Module 4	Holding Companies	**18 Hours**
Module 5	Merge, Acquisition and Amalgamation	**18 Hours**
Recommended Books	International / Core Books • Hanif, M., & Mukherjee, A. (2024). Financial Accounting-I (5th ed.). McGraw-Hill Education India. ISBN: • Maheswari, S. N. (2018). Business Accounting (19th ed.). Vikas Publishing House. ISBN: 9789352716401. • Arulanandam, R., & Raman, K. S. (2019). Advanced Accountancy (7th ed.). Himalaya Publishing House. ISBN: 9789350971918. • Kumar, S. A., & Kumar, V. R. (2015). Fundamentals of Accounting (PAA725). Himalaya Publishing House. ISBN: 9789350973257. • Jain, S. P., & Narang, K. L. (2016). Business Accounting (20th ed.). Kalyani Publishers. ISBN: • Gupta, R. L., &Radhaswamy, M. (2017). Advanced Accounting (13th ed.). Sultan Chand & Sons. ISBN:	

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B.COM. – SEMESTER V

Course Code: BCC-502	Course BCC-502 — B.COM. – SEMESTER V FORENSIC AUDIT	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Forensic Audit and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Define forensic auditing and explain its scope, role, and ethical responsibilities within Indian regulations. Understand
CO2.	Describe fraud detection techniques, including interviews, interrogation, data analytics, and financial statement review. Apply
CO3.	Apply digital forensic tools and techniques to collect, preserve, and analyze electronic evidence. Analyze
CO4.	Analyze forensic accounting procedures including asset tracing, loss calculation, and report preparation for legal use. Evaluate
CO5.	Evaluate specialized areas such as money laundering, terrorist financing, and emerging global forensic audit trends.

Course Content:

Module 1	Introduction to Forensic Auditing: Definition & scope; | Forensic vs. traditional auditing; Role of forensic auditor; Types of fraud & crimes; Fraud triangle (pressure, opportunity, rationalisation); Role of law enforcement & regulators; Ethical responsibilities of auditors.	**9 Hours**
Module 2	Fraud Detection and Investigation Techniques: Fraud risk | assessment; Fraud profiles; Data analytics; Interviewing & interrogation; Document examination; Digital forensics basics; Financial statement fraud; Identifying red flags; Asset misappropriation detection.	**9 Hours**
Module 3	Digital Forensics and Data Analysis: Role of digital | evidence; Data recovery & preservation; Forensic software tools; Detecting anomalies; Data visualization; Electronic discovery (eDiscovery); Legal issues in eDiscovery; Managing electronic evidence.	**9 Hours**
Module 4	Forensic Accounting and Reporting: Asset tracing; Loss | calculation; Reconstructing records; Expert witness reports; Legal procedures for witnesses; Forensic audit report writing; Internal controls & fraud prevention measures.	**9 Hours**
Module 5	Specialized | Areas and Emerging Trends: Money laundering techniques; AML regulations; Terrorist financing detection; Technology's impact (AI, Blockchain); Global forensic audit practices; Indian and international case studies	**9 Hours**
Recommended Books	International / Core Books • Albrecht, W. S. (India Ed.). Forensic Accounting and Fraud Examination. Cengage Learning. • Albrecht, C. O., Albrecht, C. C., Albrecht, W. S., & Zimbelman, M. F. Forensic Accounting & Fraud Examination. Cengage Learning. • Banerjee, R. (2015). Who Cheats and How?. Sage Publications, New Delhi. • Bologna, J., & Lindquist, R. J. Fraud Auditing and Forensic Accounting. Wiley. • Bremser, W. G. Forensic Accounting and Financial Fraud. AMA. • Dalal, C. Novel and Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India.	

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B.COM. – SEMESTER V

Course Code: BCC-503	Course BCC-503 — B.COM. – SEMESTER V INDIAN ACCOUNTING THOUGHTS AND PRACTICES	L-T-P 4-0-0	Credits 4

Course Objective: To develop a conceptual, analytical and practical understanding of Indian Accounting Thoughts and Practices and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Appreciate ancient Indian accounting practices, especially Kautilya's Arthashastra, and evaluate their relevance to modern accounting and ethical financial management. Understand
CO2.	Explore technological advancements (AI, ML, Blockchain, DLT) and sustainability practices (ESG, Green Accounting) in the evolution of accounting systems. Apply
CO3.	Develop analytical skills to assess and adapt traditional accounting methodologies like Bahi-Khata to modern business contexts. Analyze
CO4.	Demonstrate in-depth knowledge of Indian Accounting Standards (Ind AS), IFRS, Indian GAAP, and US GAAP, including formulation, applicability, and convergence. Evaluate
CO5.	Evaluate conceptual frameworks like 'substance over form,' principle vs. rule-based systems, and descriptive vs. prescriptive systems to navigate complex scenarios.

Course Content:

Module 1	Overview of Ancient Indian Accounting Thought – | Historical context of accounting in India; Kautilya's definition of accounting; Objectives and scope of accounting in Arthashastra; Comparison of Kautilya's principles with modern standards. Interactive lectures / Text analysis / Case discussions	**9 Hours**
Module 2	Ancient Indian Accounting Methodology & Contemporary | Relevance – Kautilya's techniques; record-keeping practices; Bahi-Khata system; Temple accounting and archives; Relevance, adaptation, and ethical challenges of applying ancient principles today; Welcoming the digital leap. Field visits / Interviews /	**9 Hours**
Module 3	Introduction to Indian Accounting Standards (Ind | AS) – Objectives, benefits and limitations of accounting standards; formulation process in India; list of Ind AS; IFRS as global standard; benefits of convergence; applicability of Ind AS.	**9 Hours**
Module 4	Theoretical Framework of Ind AS – IFRS adoption | vs convergence; Ind AS vs Indian GAAP; Ind AS vs US GAAP; Substance over form; Principles vs rules- based systems; Descriptive vs prescriptive frameworks; Role of ICAI, MCA, and MoF.	**9 Hours**
Module 5	Emerging Trends and Future Directions – AI, ML, | blockchain, DLT, automation in accounting; Cloud computing, ERP systems; ESG integration and green accounting; Bridging ancient thought and modern accounting evolution. Guest lectures / Live case analysis / Simulations	**9 Hours**
Recommended Books	International / Core Books • Kautilya. Arthashastra • Joshi, R. P., Shastri, N., & Kamboj, V. B. (2010). Kautilya's Arthashastra: A contemporary reader. Pearson. • Kapoor, K. & Singh, A. K. (2005). Indian Knowledge Systems. D.K. Print World. • Mahadevan, B. et al. (2022). Introduction to Indian Knowledge System. PHI. • Banka, A. Comprehensive Guide to IND AS Implementation. • Ghosh, T. P. IFRS for Finance Executives. Taxmann.	

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B.COM. – SEMESTER V

Course Code: BCC 504	Course BCC 504 — B.COM. – SEMESTER V INTERNATIONAL BUSINESS	L-T-P 3-0-0	Credits 3
Course Objective: To develop a conceptual, analytical and practical understanding of International Business and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Explain the nature, scope, and importance of international business. L4 – Analyze, L5 – Evaluate		
CO2.	Analyze various theories and frameworks of international trade. L2 – Understand, L3 – Apply		
CO3.	Evaluate international business environment and its impact on decision-making. L2 – Understand		
CO4.	Understand foreign exchange market, trade barriers, and role of international institutions. L4 – Analyze, L5 – Evaluate		
CO5.	Assess global strategies, balance of payments, and emerging trends in international business.		
Course Content:			
Module 1	Introduction to International Business | Nature, scope, and importance of international business • Domestic vs. international business • Globalization and its drivers • Benefits and challenges of international business		**9 Hours**
Module 2	Theories of International Trade | Classical theories: Mercantilism, Absolute Advantage, Comparative Advantage • Modern theories: Heckscher-Ohlin, Product Life Cycle Theory, Porter's Diamond Model • Recent perspectives: Gravity Model, Krugman's New Trade Theory Role Plays		**9 Hours**
Module 3	International Business Environment | Political, economic, legal, socio-cultural, and technological environments • Emerging markets and regional trade blocs (EU, NAFTA, ASEAN, BRICS, SAARC) • Global institutions: IMF, World Bank, UNCTAD, WTO Research Paper Discussion		**9 Hours**
Module 4	Foreign Exchange & Trade Policy | Foreign exchange market and exchange rate determination • Tariff and non-tariff barriers • Trade policies of India • WTO principles and dispute settlement		**9 Hours**
Module 5	Global Business Strategies & Emerging Trends | Entry strategies for international markets (exporting, licensing, FDI, joint ventures) • Multinational corporations (MNCs) and transnational corporations (TNCs) • Balance of Payments and corrective measures • Issues in global trade: protectionism, sustainability, digital trade, COVID-19 disruptions		**9 Hours**
Recommended Books	International / Core Books • Krugman, P., Obstfeld, M., & Melitz, M. (2012). International Economics: Theory & Policy. Pearson. • Cherunilam, F. (2017). International Business: Text and Cases. PHI Learning.		

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B.COM. – SEMESTER V

Course Code: AEC 501	Course AEC 501 — B.COM. – SEMESTER V PATHWAYS TO ENTREPRENEURSHIP- II	L-T-P 2-0-0	Credits 2

Course Objective: To develop a conceptual, analytical and practical understanding of Pathways to Entrepreneurship- II and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Learn lean models of evaluating business against KPIs to avoid costly investments. Understand
CO2.	Confidently choose entrepreneurship as a well-evaluated, feasible career option. Apply
CO3.	Walk through a simulated entrepreneurial journey end-to-end and prepare for real market entry. Analyze
CO4.	Critically validate and refine ideas using customer feedback and stress-testing. Evaluate
CO5.	Build and present launch-ready prototypes and business roadmaps.

Course Content:

Module 1	Build Decision-Making Capacity – MVP (smallest | functional version); Go-to-Market (channels, pricing, distribution, partnerships).	**9 Hours**
Module 2	Build Decision-Making Capacity – Compliance & certification | check; Financial roadmap (cost structure, pricing, cash flow); Launch simulation (stress-testing storytelling, customer handling, adaptability).	**9 Hours**
Module 3	Validation & Refinement (Part 1) – Customer | discovery interviews; Stress-testing in extreme scenarios (low budget/high competition); Rapid prototyping & pilot launches.	**9 Hours**
Module 4	Validation & Refinement (Part 2) – Peer review | panels to expose blind spots; Pivot readiness assessment to explore alternative paths using existing resources.	**9 Hours**
Module 5	Launch Simulation – Build a launch-ready prototype | or business roadmap: MVP, Go-to-Market strategy, Compliance checks, Financial roadmap, Launch	**9 Hours**
Recommended Books	International / Core Books • Albrecht, W. S. (India Ed.). Forensic Accounting and Fraud Examination. Cengage Learning. • Albrecht, C. O., Albrecht, C. C., Albrecht, W. S., & Zimbelman, M. F. Forensic Accounting & Fraud Examination. Cengage Learning. • Banerjee, R. (2015). Who Cheats and How?. Sage Publications, New Delhi. • Bologna, J., & Lindquist, R. J. Fraud Auditing and Forensic Accounting. Wiley. • Bremser, W. G. Forensic Accounting and Financial Fraud. AMA. • Dalal, C. Novel and Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India.	

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B.COM. – SEMESTER V

Course Code: VAC 501	Course VAC 501 — B.COM. – SEMESTER V DIGITAL MARKETING AND ANALYTICS	L-T-P 2-0-0	Credits 2

Course Objective: To develop a conceptual, analytical and practical understanding of Digital Marketing and Analytics and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Define key concepts and tools of digital marketing. Understand
CO2.	Explain the use of marketing metrics and customer segmentation in campaign success. Apply
CO3.	Apply the Four Ps framework to design effective digital marketing strategies. Analyze
CO4.	Evaluate the role of socially responsible marketing and sustainability in brand reputation. Evaluate
CO5.	Assess the benefits and challenges of CRM systems in maintaining digital databases.

Course Content:

Module 1	Introduction to Digital Marketing | Definition and significance of digital marketing • Tools and technologies for digital promotion: email, social media, and other platforms • Basics of customer segmentation and clustering	**6 Hours**
Module 2	Marketing Metrics and Campaign Design | Developing market segments based on customer needs and interests • Marketing data collection methods to improve campaign success • Key performance indicators (KPIs) for campaign success	**6 Hours**
Module 3	Strategic Digital Marketing and the Four Ps | History and evolution of digital marketing • Advantages and disadvantages of digital marketing • Pricing models for advertisements: Pay Per Click (PPC)	**6 Hours**
Module 4	Socially Responsible Marketing (SRM) and Sustainability | • Characteristics of SRM and sustainable marketing practices • Consumer actions promoting sustainability in marketing • Brand reputation and its impact on sales performance	**6 Hours**
Module 5	CRM and Digital Databases | Basics of Customer Relationship Management (CRM) • Benefits and challenges of CRM systems • Maintaining digital databases: data cleansing and tracking systems	**6 Hours**
Recommended Books	International / Core Books • Chaffey, D., & Ellis-Chadwick, F. Digital Marketing. Pearson. • Kotler, P., Kartajaya, H., & Setiawan, I. Marketing 5.0: Technology for Humanity. Wiley.	

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B.COM. – SEMESTER V

Course Code: ITR- 501	Course ITR- 501 — B.COM. – SEMESTER V SUMMER INTERNSHIP	L-T-P 0-0-2	Credits 1
Course Objective: To develop a conceptual, analytical and practical understanding of Summer Internship and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand the structure, functions, and processes of business organizations. Understand		
CO2.	Observe and describe workplace culture, hierarchy, and professional behavior in organizations. Apply		
CO3.	Apply theoretical knowledge from classroom learning to real-life business situations. Analyze		
CO4.	Analyze problems, challenges, and practices in business functions through live projects. Evaluate		
CO5.	Prepare and present a comprehensive internship report with findings, recommendations, and reflective learning.		
Course Content:			
Module 1	Orientation & Proposal Development: Identifying | organization and project area; Internship objectives; Proposal preparation and approval.		**30 Hours**
Module 2	Organizational Understanding: Study of organizational | structure, business processes, culture, and industry environment. Field Exposure, Industry Mentorship, Observation		**90 Hours**
Module 3	Application of Knowledge: Relating theory with practice; | Exposure to functional areas like HR, Finance, Marketing, Operations, etc.		**90 Hours**
Module 4	Project Work & Analysis: Live project execution; Data | collection and analysis; Identifying organizational problems; Suggesting solutions. Project Work, Workshops, Mentorship		**120 Hours**
Module 5	Report, Presentation & Viva: Report writing; Structuring | findings and recommendations; Final presentation and defense before faculty/industry panel. Report Preparation, Presentation, Viva		**30 Hours**
Recommended Books	International / Core Books • Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International. • ao, V. S. P., & Krishna, V. H. (2019). Management: Text and cases. Excel Books.		

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B.COM. – SEMESTER VI

Course Code: BCC-601	Course BCC-601 — B.COM. – SEMESTER VI BANKING AND FINANCIAL SERVICES	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Banking and Financial Services and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Students will be able to explain the structure and functions of the Indian banking and financial system, including the role of RBI, commercial banks, and development institutions Apply
CO2.	Students will be able to demonstrate the application of various banking services, credit creation process, and use of financial instruments in real-life financial decision-making. Analyze
CO3.	Students will be able to analyze the functioning of money markets, capital markets, and NBFCs, and evaluate their role in economic growth and financial inclusion. Evaluate
CO4.	Students will be able to critically evaluate contemporary issues in banking such as NPAs, Basel norms, and regulatory challenges in the Indian financial system. Create
CO5.	Students will be able to formulate innovative solutions for emerging trends in digital banking, Fin-Tech, and payment systems to address challenges like cyber security and financial literacy.

Course Content:

Module 1	Introduction to Banking and Financial System | Meaning and importance of financial system • Functions of financial system in economic development • Structure of Indian financial system: Institutions, markets, instruments • Role of RBI and Monetary Policy	**18 Hours**
Module 2	Commercial Banking | Functions of commercial banks • Principles of sound banking • Types of accounts and banking services • Credit creation process • Recent reforms in Indian banking sector (PSBs, Private Banks, Foreign Banks, Digital Banking)	**18 Hours**
Module 3	Development Financial Institutions & NBFCs | Role and importance of DFIs in India • NABARD, SIDBI, EXIM Bank, IFCI – objectives and functions • Non-Banking Financial Companies (NBFCs): types, role and regulation • Microfinance and financial inclusion initiatives	**18 Hours**
Module 4	Financial Markets and Instruments | Money Market: Call money, Treasury bills, Commercial paper, Certificate of deposits • Capital Market: Primary and secondary markets, stock exchanges, SEBI • Derivatives Market: Futures, options, swaps – basics • Mutual funds, insurance, pension funds – features and role	**18 Hours**
Module 5	Emerging Trends in Banking & Financial Services | E-Banking, Mobile Banking, Internet Banking • Payment systems: NEFT, RTGS, UPI, Digital wallets • Fin-Tech innovations: Block chain, Crypto assets, AI in financial services • Challenges: Cyber security, NPA management, Basel norms, financial literacy	**18 Hours**
Recommended Books	International / Core Books • Bharati V. Pathak, Indian Financial System: Markets, Institutions and Service, Pearson Education India. • S. N. Maheshwari, Banking and Financial Services, Vikas Publishing House • M. Y. Khan, Indian Financial System. McGraw Hill Education (India).	

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B.COM. – SEMESTER VI

Course Code: BCC-602	Course BCC-602 — B.COM. – SEMESTER VI FINANCIAL DERIVATIVES	L-T-P 6-0-0	Credits 6
Course Objective: To develop a conceptual, analytical and practical understanding of Financial Derivatives and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand the fundamental concepts, types, and evolution of derivatives in India and globally, integrating traditional Indian trade mechanisms and Arthashastra principles. Understand		
CO2.	Analyze the structure, pricing, and settlement of forward and futures contracts, applying them for risk management, with insights from Shreni-based risk-sharing. Apply		
CO3.	Evaluate different types of options, payoff structures, and trading strategies to enhance decision-making in financial markets. Analyze		
CO4.	Apply mathematical models such as Binomial and Black- Scholes to price options, linking with Indian mathematicians' (Aryabhata, Bhaskara) contributions and Vedic methods. Evaluate		
CO5.	Examine the role of swaps in financial risk management and address ethical concerns in derivatives trading, guided by Arthashastra's ethical finance principles.		
Course Content:			
Module 1	Introduction to Derivatives: Meaning, Importance, | and Evolution; Origin of Derivatives in India; Types – Forwards, Futures, Options, Swaps; Participants – Hedgers, Speculators, Arbitrageurs; Regulatory Framework in India; Risk & speculation in Arthashastra. Interactive Lectures / Case Studies /		**9 Hours**
Module 2	Forward & Futures Contracts: Structure, Pricing, | Settlement; Features, Margin Mechanism, Marking to Market; Pricing Models; Risk Management & Hedging Applications; Risk sharing in Shreni guilds. Interactive Lectures / Case Studies /		**9 Hours**
Module 3	Option Contracts: Types – Call & Put; Payoff | Structures; Pricing Basics; Trading Strategies – Spreads, Straddles, Strangles, Covered Calls. Interactive Lectures / Case Studies /		**9 Hours**
Module 4	Option Pricing Models: Binomial Model (One & Two | period); Black-Scholes Model – Assumptions, Formula, Application; Greeks (Delta, Gamma, Theta, Vega, Rho); Indian Mathematical Contributions (Aryabhata, Bhaskara, Vedic Mathematics). Interactive Lectures / Case Studies /		**9 Hours**
Module 5	Swaps, Risk Management & Ethics: Interest Rate, | Currency, Credit Default Swaps; Risk Management Applications; Ethical & Moral Issues in Derivatives Trading; Arthashastra's ethical finance principles. Interactive Lectures / Case Studies /		**9 Hours**
Recommended Books	International / Core Books • John C. Hull. Options, Futures and Other Derivatives (latest ed.), Pearson Education. • Gupta, S.L. Financial Derivatives: Theory, Concepts and Problems. PHI Learning. • Janakiramanan, S. (2019). Derivatives and Risk Management (2nd ed.). Pearson. • Kumar, M. & Sharma, M. (2021). Financial Derivatives and Risk Management. Himalaya Publishing.		

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B.COM. – SEMESTER VI

Course Code: BCC 602	Course BCC 602 — B.COM. – SEMESTER VI GOODS AND SERVICE TAX (GST)	L-T-P 4-0-0	Credits 4
Course Objective: To develop a conceptual, analytical and practical understanding of Goods and Service Tax (GST) and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Students will be able to explain the evolution, framework, and key concepts of GST in India, including CGST, SGST, IGST, and the GST Council. Apply		
CO2.	Students will be able to apply GST provisions to determine the time, place, and value of supply in various business transactions. Analyze		
CO3.	Students will be able to analyze Input Tax Credit (ITC) mechanisms, GST returns, and compliance procedures to ensure accurate reporting. Evaluate		
CO4.	Students will be able to evaluate tax liabilities, refunds, and penalties under different assessment scenarios to ensure legal compliance. Create		
CO5.	Students will be able to design GST-compliant solutions such as filing returns, preparing invoices, and managing e-way bills for business operations.		
Course Content:			
Module 1	Introduction to GST Framework | Evolution of indirect taxes in India – from Sales Tax, Excise Duty, Service Tax to GST. • Constitutional framework of GST – 101st Constitutional Amendment. • Basic concepts: CGST, SGST, IGST, UTGST, Dual GST Model. • Benefits and challenges of GST in the Indian economy.		**9 Hours**
Module 2	GST Structure and Administration | Structure of GST Council – composition, powers, and functions. • Classification of goods and services under GST. • GST registration – persons liable, exemption limits, and procedure. • Concept of Supply under GST – scope, composite and mixed supply, place of supply, time of supply.		**9 Hours**
Module 3	Input Tax Credit and Returns | Concept and working mechanism of Input Tax Credit (ITC). • Apportionment of credit and blocked credits. • Tax invoices, debit notes, credit notes. • Returns under GST – GSTR-1, GSTR-3B, annual returns, due dates, and compliance.		**9 Hours**
Module 4	Assessment, Payment, and Refunds | Tax payment procedures under GST. • Assessment: self-assessment, provisional assessment, scrutiny of returns, summary assessment. • Refund of taxes – procedure, unjust enrichment, and refund of ITC. • Interest, penalties, and prosecution under GST.		**9 Hours**
Module 5	GST in Practice | E-way bill system – meaning, procedure, and compliance. • GST Audit – objectives, types, and procedure. • GST implications on e-commerce operators. • Recent amendments, practical case laws, and GST in international trade.		**9 Hours**
Recommended Books	International / Core Books • V. Balachandran, Indirect Taxes: GST and Other Indirect Taxes, Sultan Chand & Sons • V. S. Datey, GST & Customs Law, Taxmann Publications		

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B.COM. – SEMESTER VI

Course Code: BCC-602	Course BCC-602 — B.COM. – SEMESTER VI INVESTMENT BANKING AND FINANCIAL SERVICES	L-T-P 6-0-0	Credits 6

Course Objective: To develop a conceptual, analytical and practical understanding of Investment Banking and Financial Services and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Analyze the evolution, structure, and functions of investment banking in India, distinguishing it from commercial banking, and its role in economic development. Understand
CO2.	Examine various issue types, regulatory frameworks, and the role of intermediaries like lead managers, underwriters, and depositories in capital mobilization. Apply
CO3.	Apply concepts of leasing, venture capital, mutual funds, pensions, and insurance in financial decision-making, considering regulatory oversight. Analyze
CO4.	Assess innovations in banking, NBFCs, credit rating, securitization, and portfolio management, integrating modern and traditional practices. Evaluate
CO5.	Understand the process, rationale, valuation, and governance challenges of mergers and acquisitions, including the role of investment bankers.

Course Content:

Module 1	Investment | Banking: Concept, Importance, Distinction from Commercial Banking; Functions; Types; Investment Banking in India – Evolution, Structure, SEBI Guidelines; Role in Economic Development.	**9 Hours**
Module 2	Issue Management: Capital Markets & Issue Types | (Public Issue, Book building, Green Shoe, Rights, Bonus, DRs); Lead Managers, Underwriters, Depositories (NSDL, CDSL); IPOs and Corporate Bonds in India.	**9 Hours**
Module 3	Financial Services – I: Leasing – Concept & Types; | Venture Capital – Process; Start-up Financing; Mutual Funds – Role & Types; Pension Funds; Insurance – Principles & Types; Regulatory Framework – RBI, SEBI, IRDA, PFRDA.	**9 Hours**
Module 4	Financial Services – II: Banking Innovations; | NBFCs – Concept, Services; Housing Finance Institutions; Credit Rating Agencies; Factoring & Forfaiting; Securitisation as Funding; Portfolio Management Services.	**9 Hours**
Module 5	Mergers & Acquisitions: Process & Role of Investment | Bankers; Rationale; Financial Evaluation & Valuation Techniques (DCF, Comparable Analysis, LBOs); Takeover Defenses; Corporate Restructuring; Legal, Ethical & Governance Issues.	**9 Hours**
Recommended Books	International / Core Books • Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. Himalaya Publishing. Khan, M. Y., & Jain, P. K. Financial Services. Tata McGraw Hill. • Pathak, B. V. (2018). Indian Financial System: Markets, Institutions and Services (5th ed.). Pearson. • Pratap, G. S. Investment Banking (4th ed.). McGraw Hill. • Kar, R. N., & Minakshi. (2025). Mergers, Acquisitions & Corporate Restructuring. Taxmann.	

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B.COM. – SEMESTER VI

Course Code: BCC-603	Course BCC-603 — B.COM. – SEMESTER VI AUDITING AND ASSURANCE	L-T-P 6-0-0	Credits 6
Course Objective: To develop a conceptual, analytical and practical understanding of Auditing and Assurance and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Students will be able to remember the concept, goals, significance, and various forms of auditing, developing a grasp of its foundational principles and functions within organizations. Understand		
CO2.	Students will be able to understand the audit process, encompassing internal control mechanisms, internal checks, and the role of internal audit. Apply		
CO3.	Students will be able to apply the knowledge about audit procedures, such as routine checks, vouching, and assessing the value of assets and liabilities. Analyze		
CO4.	Students will be able to analyze audits of public companies, covering aspects like the selection and appointment of auditors, their authorities, responsibilities, and potential liabilities. Evaluate		
CO5.	Students will be able to evaluate audits of public companies, covering aspects like the selection and appointment of auditors, their authorities, responsibilities, and potential liabilities.		
Course Content:			
Module 1	Auditing: Meaning, Objectives, Importance and Types | of Auditing, Nature, Scope, Difference between Auditing and Accounting. Interactive lectures / Case Studies /		**9 Hours**
Module 2	Audit Process – overview, Internal Control, Internal | Check & Internal Audit, Audit Programmer. Interactive lectures / Case Studies /		**9 Hours**
Module 3	Audit Procedure: Routine Checking, Vouching, | Verification & Valuation of Assets & Liabilities. Interactive lectures / Case Studies /		**9 Hours**
Module 4	Audit of Public Company – Qualification, | Appointment of Company Auditors, their power, duties and liabilities. Audit of depreciation and reserves, Divisible Profits & Dividends. Interactive lectures / Case Studies /		**9 Hours**
Module 5	Audit Report: Meaning, Objectives, contents and types. | Investigation: Meaning, Nature and Objectives. Recent Trends in Auditing: Forensic Audit, Social Audit, Ethical Issues in Auditing. Interactive lectures / Case Studies /		**9 Hours**
Recommended Books	International / Core Books • Gupta, Kamal. Contemporary Auditing. TMH. • Basu, S.K. Auditing: Principles & Techniques.		

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B.COM. – SEMESTER II

Course Code: AEC 601	Course AEC 601 — B.COM. – SEMESTER II EMOTIONAL INTELLIGENCE	L-T-P 1-0-2	Credits 2
Course Objective: To develop a conceptual, analytical and practical understanding of Emotional Intelligence and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.			
Course Outcomes:			
CO1.	Understand the foundational principles of emotional intelligence (EI) and its importance in personal and professional contexts		
CO2.	Identify and assess one's own emotional competencies through self-awareness exercises		
CO3.	Apply emotional regulation techniques and empathy in interpersonal interactions		
CO4.	Analyze emotional dynamics in team and leadership settings		
CO5.	Develop and demonstrate emotional intelligence strategies for workplace challenges and stress management		
Course Content:			
Module 1	Introduction to Emotional Intelligence: | Definitions, Historical Development, Models by Goleman, Salovey & Mayer		**9 Hours**
Module 2	Self-Awareness and Self-Regulation: | Understanding Emotions, Emotional Triggers, Emotional Hijacking Reflective Activities, Journaling, Peer Sharing		**9 Hours**
Module 3	Empathy and Social Awareness: | Understanding Others' Emotions, Non-verbal Communication, Perspective-taking		**9 Hours**
Module 4	Managing Relationships and Conflict: | Building Rapport, Listening, Giving Feedback, Conflict Resolution		**9 Hours**
Module 5	Emotional Intelligence at Work: Leadership | Styles, Teamwork, Workplace Stress, EI in Decision-Making Real-Life Scenarios, Experiential Workshops		**9 Hours**
Recommended Books	International / Core Books • Daniel Goleman (2020). Emotional Intelligence: Why It Can Matter More Than IQ. Bantam.		

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B.COM. – SEMESTER VI

Course Code: VAC 601	Course VAC 601 — B.COM. – SEMESTER VI DATA ANALYSIS USING EXCEL	L-T-P 1-0-1	Credits 1.5

Course Objective: To develop a conceptual, analytical and practical understanding of Data Analysis using Excel and enable learners to apply relevant concepts, tools and techniques in appropriate academic and business contexts.

Course Outcomes:

CO1.	Understand the structure and utility of spreadsheets in data- driven decision-making
CO2.	Use Excel functions to summarize, clean, and transform raw business data
CO3.	Perform descriptive and inferential statistical analysis using Excel tools
CO4.	Develop dashboards and dynamic visualizations for business reports
CO5.	Solve real-world problems using Excel-based simulations and advanced tools like Solver and Data Analysis Toolpak

Course Content:

Module 1	Introduction to Excel Interface: Workbook | structure, formula basics, relative & absolute referencing	**6 Hours**
Module 2	Data Cleaning & Preparation: Filtering, | sorting, text-to-columns, find & replace, removing duplicates Real Dataset Practice, Role Play	**6 Hours**
Module 3	Descriptive Statistics & Graphs: Frequency | tables, pivot tables, bar/line/pie charts, histograms, trendlines Excel Modeling, Case Study	**6 Hours**
Module 4	Inferential Analysis: Correlation, Regression, | t-tests, ANOVA using Data Analysis Toolpak	**6 Hours**
Module 5	Dashboarding & Decision Modeling: IF, | VLOOKUP, Conditional Formatting, Solver, Scenario Manager	**6 Hours**
Recommended Books	International / Core Books • Winston, W. (2021). Microsoft Excel Data Analysis and Business Modeling. Microsoft Press. • Albright, S. C., & Winston, W. L. (2020). Business Analytics: Data Analysis & Decision Making. Cengage.	

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