Bachelor of Commerce (Honours)

Scheme & Syllabus

NEP 2.0

With Effect From (W.E.F) ACADEMIC SESSION 2026-27

3 Year Degree/ 4 Year Hons. with Research

GURUKULA KANGRI (DEEMED TO BE UNIVERSITY),
HARIDWAR

Course Name:

- Bachelor in Commerce
- Bachelors in Commerce (Honours with Research)

Course Level/Duration/System: Undergraduate / Three or Four years/6 or 8 Semesters with multiple entry and exit. The following option will be made available to the students joining B.Com. Research Program:

A. **One year:** Undergraduate Certificate in Commerce
B. **Two years:** Undergraduate Diploma in Commerce
C. **Three years:** Bachelor in Commerce (B.Com.)
D. **Four years:** Bachelor in Commerce (Honours with Research).

SEMESTER WISE CREDIT DISTRIBUTION OF PROPOSED PROGRAM:

B.COM. (HONOURS WITH RESEARCH)

Semester	Major	Vocational Course	Minor	Multi-Disciplinary Course	Ability Enhancement Courses	Value added Courses	Skill Enhancement Courses	Others	Total Credits
I	4	4		3	4	2*2=4	3	-	22
II	4	4		3	4	2*2=4	3	-	22
III	4*2=8	4		3	2	2	3	-	22
IV	4*4=16		4	-	-	-	2	-	22
V	4*4=16		4	-	-	-	-	2(Internship)	22
VI	4*4=16		3	-	-	-	-	3(Internship)	22
VII	4*3=12		4	-	-	-	-	6(Project)	22
VIII	4*3=12		4	-	-	-	-	6(Dissertation)	22
Total	88	12	19	9	10	10	11	17	176

Structure of the Programme:

The UG programme will consist of the following categories of courses and the minimum credit requirements for 3 year UG and 4 year UG (Honours with Research) programme are given below:

Description	Major	Minor/Vocational Courses	Ability Enhancement Courses	Multi-Disciplinary Courses	Value added Courses	Skill Enhancement Courses	Others	Total
UG Certificate in Commerce	8	8	8	6	8	6	--	**44**
UG Diploma in Commerce	24	8	2	3	4	3	--	**88**
B.Com.	32	7	--	--	--	--	5 (Internship/ Project)	**132**
B.Com. (Honours with Research)	24	8	--	--	--	--	12 (Project/ Dissertation)	**176**

Eligibility: A candidate with an Intermediate (10+2) in any discipline with minimum 45% for General and 40% for SC/ST from a recognized Board of Higher Secondary Education shall be eligible to apply for the B.Com. (Hons.) Program as per NEP 2020. Candidate having rank in the CUET-UG Entrance Examination will be given preference.

An academic year shall consist of two semesters:

- Odd Semesters (I, III, V & VII Semesters): July to December
- Even Semesters (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

- There shall be a continuous assessment of the student. For this purpose, semester examination is divided into two components – Internal Examination and End- Semester Examination in the proportion of 40:60 respectively. For every paper/course with maximum marks of 100 (60 marks for semester examination and 40 marks for internal assessment, as per rules). Internal Assessment will consist of two components.

i. Mid Semester Test (25 marks)
ii. Teacher Assessment (Total 15: Attendance 5 marks, Seminar Presentation 10 marks).

- The question paper shall consist of three sections (Sec.-A, Sec.-B and Sec.-C). Questions shall be uniformly distributed from the entire syllabus. The previous year paper/model paper can be used as a guideline and the syllabus should be strictly followed while setting the question paper.

- For every paper/course with maximum marks of 50 (30 marks for semester examination and 20 marks for internal assessment, as per rules). Internal Assessment will consist of two components

  i. Mid Semester Test (10 marks)
  ii. Teacher Assessment (10 marks based on Seminar Presentation).

- The question paper shall consist of two sections (Sec.-A and Sec.-B). Questions shall be uniformly distributed from the entire syllabus.

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs) of Bachelor of Commerce (B.Com / B.Com (Hons.) with Research)

PO Code	Outcome Statement
PO1: Discipline Knowledge	Demonstrate advanced knowledge in Accounting (financial, corporate, cost, forensic, international) and Finance (corporate, personal, banking, insurance, microfinance, derivatives, investment banking). Apply global reporting and auditing standards.
PO2: Complex Problem Solving	Use econometrics, financial modelling, forecasting, and MCDM techniques to solve complex business, financial, and policy problems. Apply tools in credit analysis, portfolio management, mergers & acquisitions, insolvency, and bankruptcy.
PO3: Creativity & Critical Thinking	Develop entrepreneurial ventures and innovative startups through valuation, IPO analysis, and venture financing. Design sustainable finance solutions aligned with ESG and SDGs.
PO4: Communication Skills	Communicate effectively in English and Modern Indian languages across organizational contexts. Present financial reports, project appraisals, and investment analyses clearly.
PO5: Analytical Reasoning	Display expertise in tax planning, equity valuation, customs law, and risk management. Provide evidence-based solutions as consultants, investment bankers, and strategists.
PO6: Leadership Qualities	Lead diverse teams in corporate restructuring, sustainable finance projects, and global trade operations. Exhibit ethical leadership by integrating Indian Knowledge Systems (IKS).
PO7: Digital & Technological Skills	Apply AI, ML, Python, R, and FinTech platforms in trading, forecasting, and analytics. Use accounting software and digital platforms for innovation.
PO8: Value Inculcation	Internalize ethics, inclusivity, and social responsibility. Promote sustainable development and lifelong learning.
PO9: Global Competence	Integrate international taxation, cross-border trade, EXIM procedures, and global regulatory frameworks. Prepare for multinational environments.
PO10: Research Aptitude	Conduct qualitative and quantitative research in finance, accounting, and international business. Engage in literature reviews, case studies, and scholarly writing.

Programme Specific Outcomes (PSOs)

PSO Code	Outcome Statement
PSO1: Professional Demonstration & Techniques	Exhibit career-oriented skills in financial accounting, auditing, taxation, corporate finance, and management accounting; apply quantitative and qualitative techniques to solve business problems.
PSO2: Application of Contemporary Knowledge	Demonstrate awareness of recent trends in commerce, finance, and management; investigate issues faced by organizations in financial markets, e-commerce, and global environments.
PSO3: Research & Analytical Skills	Pursue higher-order research skills in commerce, business, and finance; apply methodologies in econometrics, decision analysis, case study review, and scholarly writing.

PSO4: Digital Knowledge & Technological Skills	Design and manage systems using AI, ML, Python, R, FinTech, Blockchain, and digital platforms; apply digital tools in financial modelling, analytics, and GST and Income Tax e-filing.
PSO5: Environmental Awareness & Sustainable Action	Apply knowledge to address CSR, sustainability, and ESG principles; integrate SDGs into business decision-making and financial practices.
PSO6: Community Engagement & Ethical Leadership	Extend professional knowledge to community service and societal projects; inculcate appreciation of societal concerns, ethics, and Indian Knowledge Systems (IKS). Demonstrate leadership qualities inspired by the Bhagwat Gita—such as duty (dharma), selfless service, resilience, and ethical decision-making—to guide teams and organizations inclusively.
PSO7: Holistic Development & Well-Being	Cultivate physical, mental, and emotional well-being through participation in NCC, Yoga, Sports, and Disaster Management activities. Develop discipline, teamwork, resilience, and crisis-management skills essential for balanced personal and professional growth.
PSO8: Multilingual & Global Communication Skills	Strengthen communication and cultural competence by engaging with English, Regional Languages (Hindi, Sanskrit, Tamil, Punjabi, Bengali, Marathi, etc.), and Foreign Languages (French, German, Russian, Spanish, etc.) to operate effectively in diverse organizational and global contexts.

SYLLABUS

SEMESTER-I

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	MAJOR	04	BCOM26-MJ101	FINANCIAL ACCOUNTING

COURSE OUTCOMES

CO1. Understand and apply fundamental financial accounting concepts, principles, and systems, including single-entry and double-entry bookkeeping, and prepare basic accounting records such as journal, ledger, trial balance, cash book, and bank reconciliation statements.
CO2. Interpret and compare accounting standards by explaining the meaning, objectives, and types of Accounting Standards, IFRS, and Indian GAAP, and critically analyze their differences.
CO3. Apply accounting standards to depreciation, inventory valuation, and bills of exchange transactions (dishonour, renewal, insolvency) through appropriate journal entries.
CO4. Prepare final accounts of sole proprietors and non-profit organizations, including trading accounts, profit and loss accounts, receipts and payments accounts, income and expenditure accounts, and balance sheets with necessary adjustments.
CO5. Analyze and record specialized transactions such as royalty accounts (short workings and recoupment) and voyage accounts (complete and incomplete voyages) and prepare relevant ledger accounts to determine profit or loss.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	–	1
CO2	3	2	–	1	2	–	1	–	2	1
CO3	3	3	–	–	3	–	1	–	–	1
CO4	3	2	–	1	2	–	–	–	–	1
CO5	3	3	1	1	3	–	–	–	1	2

COURSE CONTENT

Unit I- Introduction Financial Accounting Concepts, importance and scope, Single entry vs Double entry system of as accounting. Journal, Ledger, Trial Balance, Errors and their rectification, Cash Book, Bank reconciliation statement.

Unit II- Accounting Standards & IFRS, GAAP Meaning of Accounting Standards, Types of Accounting Standards, Meaning of IFRS, Types of IFRS, Difference between IFRS & Indian GAAP.

Unit III- Depreciation Accounting-(AS 6) & bill of exchange Depreciation accounting and its methods, Inventory valuation and its methods. Bill of Exchange – Meaning, Parties of Bills of Exchange, Journal Entry in the books of drawer & drawee in different cases, Dishonor of bill & renewal of bill, Insolvency of drawee.

Unit IV- Final Account of Sole Proprietor & Incomplete Record Final accounts – Meaning Preparation of trading, Profitable Loss Account and Balance Sheet with adjustment, Non-Profit organization – Meaning, Preparation of receipts and payments, income and expenditure accounts & balance sheet.

Unit V- Royalties & Voyage Account Meaning of Royalties, Short working, Short working recoupment, Journal entry in the books of landlord & lessee, Preparation of Ledger Accounts. Voyage account – Meaning, Preparation of voyage account in case of complete & Incomplete voyage account.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings –

- Arora, M. N. (2022). *Accounting for management* (4th ed.). Himalaya Publishing House.
- Garg, K. (2025). *Ind AS & IFRS*. Bharat Law House.
- Goyal, D. K. (2022). *Financial accounting*. Avichal Publishing Company.
- Gulhane, et al. (2023). *Advanced management accounting*. Pearson.
- Gupta, R. L., & Radhaswamy, M. (2023). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Hanif, M., & Mukherjee, A. (2022). *Modern accountancy* (3rd ed.). McGraw Hill.
- Maheshwari, S. N., & Maheshwari, S. K. (2022). *Financial accounting* (6th ed.). Vikas Publishing House.
- Monga, J. R. (2023). *Financial accounting: Concepts and applications* (12th ed.). Mayur Paperback.
- Sehgal, A., & Sehgal, D. (2023). *Financial accounting* (5th ed.). Taxmann Publications.
- Sharma, I. (2024). *Accounting for managers*. Mahavir Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2023). *Advanced accounts* (24th ed.). S. Chand & Company.
- Tulsian, P. C. (2022). *Financial accounting* (2nd ed.). Pearson Education.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	**VOCATIONAL COURSE- 1**	**04**	**BCOM26-VOC101**	**PRACTICE OF INSURANCE**

COURSE OUTCOMES

CO1. Explain concepts of risk, insurance, and risk management techniques
CO2. Analyze life insurance contracts, policies, and procedures
CO3. Evaluate marine insurance contracts and marine risk coverage
CO4. Examine fire and miscellaneous insurance products and claim procedures
CO5. Understand modern insurance practices, regulations, and digital transformation

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	1	–	–
CO2	3	2	–	1	3	–	1	1	–	–
CO3	3	3	–	1	3	–	1	1	1	1
CO4	3	3	–	1	3	–	2	1	–	1
CO5	2	2	1	1	2	1	3	2	1	1

COURSE CONTENT

Unit I- Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance. Risk management in digital economy .Introduction to InsurTech and AI in insurance, Cyber risk and climate risk insurance.

Unit II- Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions Organization. Digital life insurance , Online policy servicing , AI-based underwriting and claim settlement.

Unit III- Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses. Marine cargo digitization, International trade and marine risk management Containerization and logistics insurance.

Unit IV- Fire Insurance: Meaning, Hazards in Fire Insurance, Scope importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance Burglary, Live-stock, Crop and Health Insurance. Cyber insurance, Personal accident insurance ,Travel insurance, Microinsurance and social insurance schemes.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Gupta, H. (2021). *Principles of insurance* (1st ed.). Maximax Publishing House.
- Karthikeyan, M. E. (2023). *Principles and practice of insurance*. Sahitya Bhawan Publications.
- Maity, S. K. (2022). *Hand book of general insurance* (10th ed.). Arindam's.
- Mishra, M. N., & Mishra, S. B. (2016). *Insurance: Principles and practice* (22nd ed.). S. Chand Publishing.
- Razdan, D. (2012). *Fundamentals of health insurance: A general textbook*. Cyber Tech.
- Verma, R. N. (2024). *General insurance handbook for everyone: Easy and quick reference guide for health, auto, house, commercial and liability insurance*. Bluerose Publishers Pvt. Ltd.
- Vishnoi, R. K., & Maheshwari, S. (2023). *NEP principles and practice of insurance* (1st ed.). SBPD Publishing House.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	**MULTI-DISCIPLINARY (MD)**	**03**	**BCOM26-MD101**	**IKS-III: INDIAN VISION FOR HUMAN SOCIETY (VISHVA KALYAN THRU VASUDHAIVA KUTUMBKAM)**

IKS-III: Indian Vision for Human Society (Vishva Kalyan through Vasudhaiva Kutumbkam)

COURSE DESCRIPTION

The course *Indian Vision for Human Society (Vishva Kalyan through Vasudhaiva Kutumbkam)* explores the ancient Indian knowledge systems and philosophies that advocate universal harmony and coexistence. It emphasizes the foundational concept of *Vasudhaiva Kutumbkam* (the world as one family) and its relevance in shaping a humane and fearless society. The course delves into Indian philosophical traditions, ethics, and practices that contribute to holistic development—spiritual, physical, and mental—at individual, societal, and global levels. Through a multidisciplinary approach, it integrates ancient wisdom with contemporary applications, fostering a comprehensive understanding of human purpose and societal well-being.

COURSE OUTCOMES

CO1. To help the learner to understand the concept of "Vasudhaiva kutumbkam" and its realization process as a base for the development of vision for a humane society.

CO2. To help to identify the universality in humans and its coexistence in existence.
CO3. To introduce the sense of responsibility, duties and participation of individual for establishment of fearless society.
CO4. To help to understand the apparently rational, verifiable and universal solution from ancient Indian knowledge system for the holistic development of physical, mental and spiritual wellbeing of one and all, at the level of individual, society, nation and ultimately the whole world.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	1	2	1	3	–	3	1	1
CO2	1	2	1	2	1	3	–	3	1	1
CO3	1	2	2	3	2	3	–	3	1	1
CO4	2	3	2	3	2	3	–	3	2	2

COURSE CONTENT

Unit I- The world view & Vision of Human Society

The concept of non-duality of Prakriti (Jad) and Purush (Chetana), human as coexistence of Jad & Chetan, Pancha-mahabhutas, the root of sorrow and suffering, freedom from sorrow, alvation, eternal peace truth (vyaharikasatya), ultimate truth. The acceptance of various systems of philosophy for realization of truth and complementariness in society in ancient Indian system.

Unit II- Aspiration and Purpose of Individual and Human Society

Aims of Human life; at individual level and societal level. At societal level; Four Purusharthas Dharma, Artha, Kama, Moksha. Individual level; Abhyudaya (progress), Nihsreyasa (perfection) Pravrtti ,Nivrtti. Dharma; Dharma sutras (Gautama,apastamba, baudhayana, vasistha). Dharma-Shastra; (manusmriti, naradamrti,visnusmrti, yajnavalkya smriti) sociology, different stages of life like student hood, house holdership, retirement and renunciation, rites and duties,judicial matters, and personal laws (Aachara, Vyavahara, Prayaschitta). Artha;KautliyaArthashastra, KamandakiyaNitisara, Brihasp.

Unit III- Program for Ensuring Human Purpose: at Individual and Societal level –I
Fundamental concept of Nitishastra: Satyanishtha Aur Abhiruchi (Ethics,Integrity & aptitude). The true nature of self; Shiksha Valli, Bhrigu Valli(concept of Atman-Brahman (self, soul). The true constitution of Human:Ananda Valli (Annamaya Kosha, Pranamaya Kosha, Manomaya Kosha,Vijnanamaya Kosha, Anandamaya Kosha)**.** The four states of consciousness(Waking state, Dreaming state, Deep Sleep State, Turiya the fourth state),Consciousness (seven limbs and nineteen mouths), Prajna, Awarness**.** The LifeForce *Prana (*Praana-Apaana-Vyaana-Udaana-Samaana)

Unit IV- Program for Ensurimg Human Purpose: at Individual andSocietal level - II
Differentiating *Vidya* and *Avidya*, human bondages, Higher and LowerKnowledge (Para Vidhya

& Apara Vidhya). Concept of Sattva, Rajas, Tamas andneed of balancing the same, Patanjali yog sutra; Yama, Niyama, Asanas,pranayams, pratyahara, dharna, dhyana, Samadhi, Sixteen category ofpadartha, pramans (pratyaksh, anuman, upaman, shabda). Saadhanachatushtayam (viveka, vairagya, mumukshatavam, shadsampathi (sama, dama,uparama, titiksha, shradha, samadhana), Understanding Nitya karma,Naimittika Karma, Kamya karma, prayaschitta karma, Nishidha Karma. Meditation and Progressive meditation (Narada's education), Ativadin to self knowledge,Jyan yog, Karma yog, sanyasyog in aspect to harmonious practicein society

Unit V- Practices for Ensuring Human Purpose – III

Practice in philosophy, architecture, grammar, mathematics, astronomy, metrics, sociology, economy and polity, ethics, geography, logic, military science, weaponry, agriculture, mining, trade and commerce, metallurgy, shipbuilding, medicine, poetics, biology and veterinary science.

Suggested Readings:

- Bhavsar, B., Patel, A., & Kasra, P. (2024). *Indian knowledge systems*. Redshine Publication.
- Chatterjee, S., & Datta, D. (2024). *An introduction to Indian philosophy*. Jyoti Enterprises.
- Kapoor, K., & Singh, A. K. (2005). *Indian knowledge systems* (1st ed.). D.K. Print World Ltd.
- Kautilya. (2021). *Arthashastra: A masterpiece on economic policies, ancient Indian political philosophy, Hindu spiritual wisdom, timeless teachings, and practical guidance*. Fingerprint! Publishing.
- Kumar, S., Karne, M., & Kharat, R. (2026). *Indian knowledge system: Perspectives, expressions and challenges* (1st ed.). Adroit Publishers.
- Mahadevan, B., Pavana, N., & Bhat, V. R. (2022). *Introduction to Indian knowledge system: Concepts and applications*. PHI Learning.
- Manu. (2024). *The Manusmriti: The laws of Manu*. Fingerprint! Publishing.
- Murthy, G. S., & Venkataraman, K. (2025). *Indian knowledge system (Indian contributions to science)* (Vol. 1). Khanna Publishing House.
- Radhakrishnan, S. (2014). *Hindu view of life*. Element.
- Ray, P. P. (2024). *Indian knowledge systems* (1st ed.). Rajmangal Publishers.
- Sharma, C. (2016). *A critical survey of Indian philosophy*. Motilal Banarsidass.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	ABILITY ENHANCEMENT COURSE (AEC) – 01	04	BCOM26-AEC101	ENGLISH LANGUAGE & BUSINESS COMMUNICATION

COURSE OUTCOMES

CO1. Demonstrate proficiency in English language fundamentals including grammar, vocabulary, and pronunciation for professional contexts.

CO2. Apply effective reading comprehension and writing skills in business and financial communications.

CO3. Draft various forms of business correspondence and financial communications with accuracy and clarity.

CO4. Develop confidence in spoken English through presentations, discussions, and professional interactions.

CO5. Utilize modern communication tools and platforms effectively while maintaining professional English language standards.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	–	–	3	–	–	1	1	1	–
CO2	1	1	–	3	1	–	1	–	1	1
CO3	1	1	–	3	1	–	1	–	1	–
CO4	–	1	1	3	1	1	1	1	1	–
CO5	–	1	1	3	–	–	2	1	1	–

COURSE CONTENT

Unit I- Grammar essentials for professional communication: sentence structure, tenses, voice, and reported speech, Common errors in business English and their corrections, Meaning, importance and process of communication, Principles of effective communication, Cross cultural issues in global communication, ethical and legal issues in communication, Professional communication etiquette and protocols.

Unit II- Reading comprehension for business texts and financial documents, Summarizing and paraphrasing techniques for business contexts, Business, commercial and managerial vocabulary – terms used in trade, banking, finance, and commerce, Reading and interpreting financial statements and annual reports, Financial correspondence: loan applications, credit requests, financial inquiries, Regulatory compliance communication. Presenting Business Plans, Multimedia Corporate Presentations.

Unit III- Oral communication skills: articulation, fluency, and confidence building, Group discussions and debate techniques for business scenarios, Interview skills and telephonic conversations, Official business letters: inquiries, complaints, adjustments, collection letters, Invitation for tenders and quotations, Purchase orders and delivery confirmations, Internal communications: circulars, notices, agenda preparation, Minutes of Meeting, Customer service correspondence and complaint handling, Professional email communication and etiquette.

Unit IV- Communication with different stakeholders: customers, suppliers, employees, investors, Website content management to attract traffic, Customer Relationship Management (CRM) communication strategies, Professional networking platforms (LinkedIn) and Social Media for business development, Virtual meeting platforms and remote work communication tools; Video conferencing etiquette and virtual team management, Privacy and data security issues in business communication, Conflict resolution and negotiation communication in business settings.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Bovee, C. L., & Thill, J. V. (2023). *Business communication today* (15th ed.). Pearson.
- Chaturvedi, P. D., & Chaturvedi, M. (2022). *Business communication* (6th ed.). Pearson.
- Kaul, A. (2022). *Business communication* (3rd ed.). Pearson.
- Lesikar, R. V., & Flatley, M. E. (2023). *Basic business communication* (12th ed.). Tata McGraw Hill.
- Murphy, H. A., Hildebrandt, H. W., & Thomas, J. P. (2023). *Effective business communication* (7th ed.). McGraw Hill.
- Raman, M., & Singh, P. (2023). *Business communication* (3rd ed.). Oxford University Press.
- Rizvi, M. A. (2022). *Effective technical communication* (2nd ed.). McGraw Hill.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	VALUE ADDED COURSE (VAC) -1	02	BCOM26-VAC101	E-COMMERCE & DIGITAL MARKETING

COURSE OUTCOMES

CO1. Understand the concepts, models, and technologies of e-commerce and e-business.
CO2. Analyze e-payment systems, security issues, and legal frameworks.
CO3. Evaluate business models: B2B, B2C, C2C, m-commerce, social commerce.
CO4. Apply digital marketing, CRM, and supply chain management in e-business.
CO5. Assess emerging trends: AI in e-commerce, blockchain, omnichannel retail.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	1	1	–	–	3	–	1	–
CO2	2	2	–	–	2	–	3	1	1	–
CO3	2	2	2	1	2	–	2	–	2	–
CO4	2	2	2	1	2	–	3	1	2	–
CO5	2	3	3	1	2	1	3	2	2	1

COURSE CONTENT

Unit I- Introduction to E-Commerce and E-Business
E-commerce definition scope benefits and limitations, e-business concepts and scope, difference between e-commerce and e-business, e-business models B2B B2C C2C B2G C2B, m-commerce social commerce collaborative commerce, e-commerce and e-business infrastructure including internet web and mobile technologies.

Unit II- E-Payment Systems Security and Legal Framework
E-payment systems including credit and debit cards e-wallets UPI net banking and cryptocurrencies, security issues in e-commerce such as encryption digital signatures firewalls and SSL, legal aspects of e-commerce and e-business including IT Act 2000 cyber laws consumer protection and data privacy

Unit III- Digital Marketing and E-Business Operations
Digital marketing concepts including SEO SEM social media marketing email marketing and content marketing, customer relationship management CRM in e-business, supply chain management in e-business including e-procurement logistics and inventory management

Unit IV- E-Commerce Applications and Emerging Technologies
Applications of e-commerce in online retail travel banking insurance and education, emerging trends in e-commerce including artificial intelligence and chatbots big data analytics

blockchain Internet of Things and AR VR, case studies of leading e-commerce platforms such as Amazon Flipkart Zomato and Paytm.

Unit V- E-Business Strategy Governance and Future Directions

E-business strategy and competitive advantage, business process reengineering in e-business, enterprise resource planning ERP systems, customer centric e-business strategies, integration of front end and back end systems, role of MIS and DSS in e-business decision making, e-business ethics and corporate governance, risk management and data protection, cross border e-business and global trade issues, sustainability and green e-business practices, future directions of e-business including platform economy gig economy cloud based business models and digital entrepreneurship.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Bajaj, K. K., & Nag, D. (2023). *E-commerce* (4th ed.). McGraw Hill Education.
- Chaffey, D. (2023). *E-business and e-commerce management: Strategy, implementation and practice* (7th ed.). Pearson.
- Dave, R. K. (2023). *Digital marketing and e-commerce* (5th ed.). BPB Publications.
- Dodson, I. (2016). *The art of digital marketing: The definitive guide to creating strategic, targeted, and measurable online campaigns*. John Wiley & Sons.
- Kalakota, R., & Robinson, M. (2022). *E-business 2.0: Roadmap for success*. Pearson Education.
- Kartajaya, H., Kotler, P., & Setiawan, I. (2016). *Marketing 4.0: Moving from traditional to digital*. John Wiley & Sons.
- Laudon, K. C., & Laudon, J. P. (2022). *Management information systems: Managing the digital firm* (17th ed.). Pearson.
- Laudon, K. C., & Traver, C. G. (2023). *E-commerce 2023: Business, technology, society* (17th ed.). Pearson.
- Ray, A. M. (2023). *E-commerce* (6th ed.). Himalaya Publishing House.
- Schneider, G. P. (2023). *Electronic commerce* (13th ed.). Cengage Learning.
- Turban, E., Outland, J., King, D., Lee, J. K., Liang, T.-P., & Turban, D. (2023). *Electronic commerce: A managerial and social networks perspective* (10th ed.). Springer.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	VALUE ADDED COURSE (VAC) 2	02	BCOM26-VAC102	ENVIRONMENT STUDIES AND SUSTAINABLE DEVELOPMENT GOALS

COURSE OUTCOMES

CO1. Explore the basic environmental concepts and issues relevant to the business and management field.
CO2. Recognize the interdependence between environmental processes and socioeconomic dynamics.
CO3. Determine the role of business decisions, policies, and actions in minimizing environmental degradation.
CO4. Identify possible solutions to curb environmental problems caused by managerial actions.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	1	2	3	1	2	1	1
CO2	2	3	1	1	2	3	1	2	1	1
CO3	2	3	1	2	3	3	1	2	2	2
CO4	2	3	2	2	3	3	1	3	2	2

COURSE CONTENT

UNIT I- Understanding Environment, Natural Resources, and Sustainability
Fundamental environmental concepts and their relevance to business operations; components and segments of the environment; man–environment relationship and historical environmental movements. Concept of sustainability; classification of natural resources; issues related to overutilization of resources and strategies for conservation. Sustainable practices in managing resources including deforestation, water conservation, energy security, and food security issues. Conservation and equitable use of resources considering both intergenerational and intragenerational equity; importance of public awareness and education.

UNIT II- Ecosystems, Biodiversity, and Sustainable Practices
Various natural ecosystems, their structure, functions, and ecological characteristics. Importance of biodiversity, threats to biodiversity, and methods of conservation. Ecosystem resilience, homeostasis, and carrying capacity emphasizing sustainable ecosystem management. Strategies for in situ and ex situ conservation; nature reserves; significance of India as a mega-diverse nation.

UNIT III- Environmental Pollution, Waste Management, and Sustainable Development Goals (SDGs)

Environmental pollution such as air, water, noise, soil, and marine pollution harms health, environment, businesses, and society. Cleaner technologies, waste management, and disaster management help reduce pollution and minimize natural and man-made disaster impacts. Meaning Nature and Significance of SDGs, 17 Sustainable Development Goals (SDGs):UNESCO Agenda

UNIT IV- Social Issues, Legislation, and Practical Applications

Interactions between society and the environment with focus on sustainable development and environmental ethics. Role of businesses in achieving sustainable development goals and promoting responsible consumption. Overview of environmental legislation and the role of judiciary in environmental protection, including the Water (Prevention and Control of Pollution) Act, 1974; Environment (Protection) Act, 1986; and Air (Prevention and Control of Pollution) Act, 1981. Environmental justice, environmental refugees, resettlement and rehabilitation; ecological economics; human population growth and demographic changes in India.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Basu, M., & Savarimuthu, S. J. X. (2017). *Fundamentals of environmental studies*. Cambridge University Press.
- Bharucha, E. (2021). *Textbook of environmental studies* (3rd ed.). Orient Blackswan.
- Dave, D., & Katewa, S. S. (2012). *Textbook of environmental studies* (2nd ed.). Cengage Learning.
- Miller, G. T., & Spoolman, S. (2017). *Living in the environment* (19th ed.). Cengage Learning.
- Poonia, M. P. (2021). *Environmental studies* (3rd ed.). Khanna Book Publishing.
- Rajagopalan, R. (2015). *Environmental studies: From crisis to cure* (3rd ed.). Oxford University Press.
- Roy, M. G. (2019). *Sustainable development: Environment, energy and water resources*. CRC Press.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
I	SKILL ENHANCEMENT (SEC) COURSE 1	03	BCOM26-SEC101	COMPUTER APPLICATIONS FOR COMMERCE

COURSE OUTCOMES

CO1. Use computers and other devices to perform basic operations of creating documents and spreadsheets with data.
CO2. Develop proficiency in using computer features such as mail merge, hyperlinks, and related tools.
CO3. Prepare business presentations using MS PowerPoint.
CO4. Perform mathematical, logical, and other functions on datasets using MS Spreadsheets.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	–	–	–	–	3	–	–	–
CO2	1	1	–	1	–	–	3	–	–	–
CO3	1	1	1	2	–	–	3	–	–	–
CO4	2	2	–	–	2	–	3	–	–	1

COURSE CONTENT

UNIT I- Introduction

Introduction to computers; parts of computers; servers; computer hardware setup and configuration; networking; mobile hardware devices and types; networking concepts – LAN, WAN, WWW, and wireless networks; computer and mobile operating systems; application usage of payment gateways; basic terminology of databases; communication through the Internet.

UNIT II- Introduction to Essential Tools – I

Introduction to facilities and commonly used features of Word, PowerPoint, and spreadsheets; creating Word documents with images, tables, hyperlinks; mail merge including linking with Access database; creating macros; sending emails from Word; import and export of files; converting Word documents to web documents and PDF files with hyperlinks; OLE; security features in Word processor; protection of documents; password protection; checking for viruses in macros; referencing; creation of bibliography; managing sources and citations; reviewing documents.

UNIT III- Introduction to Essential Tools – II

Creating a workbook; rearranging worksheets; organizing charts and graphs; ranges; mathematical, statistical, and financial functions. Consolidation of data; sorting lists; filtering and advanced filtering techniques; protecting cell data; using passwords to protect sheets and workbooks; graphical representation of data; frequency distribution and its statistical parameters.

UNIT IV- RDBMS Concepts and MS Access

RDBMS concepts and terminology; data models – RDBMS; data modelling using ER diagrams; database design using normalization; MS Access – creating databases and tables; event handling and report generation; using macros; using queries through case studies.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings –

- Awasthi, K. S., & Rizwi, S. A. A. (2021). *Introduction to computer application/B.Com 1st semester (Bilingual) NEP 2020 common minimum syllabus*. Thakur Publication Pvt. Ltd.
- Deka, M. K., Sen Gupta, A., et al. (2021). *Computer applications in business*. Mahaveer Publications.
- Jain, H. C., & Tiwari, H. N. (2022). *Computer applications in business* (7th ed.). Taxmann Publications Private Limited.
- Sharma, R., & Singh, V. (2025). *Computer applications in business: B.Com 2nd year H.P.* VK Global Publications Pvt. Ltd.

SEMESTER-II

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	MAJOR	04	BCOM26-MJ201	FINANCIAL ANALYSIS AND REPORTING

COURSE OUTCOMES

CO1. Describe the conceptual framework of financial reporting
CO2. Understanding the Financial Statements
CO3. Applying the disclosures to be made in the annual report by the listed companies
CO4. Analyze techniques of analysis of financial statements
CO5. Interpreting financial statements of companies using the case study method

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	–	2	–	–	–	1	1
CO2	3	2	–	1	2	–	–	–	1	1
CO3	3	2	–	1	3	–	1	–	1	1
CO4	3	3	–	1	3	–	1	–	1	2
CO5	3	3	1	2	3	1	2	–	1	2

COURSE CONTENT

Unit 1- Introduction
Concept and objectives of financial reporting, users of financial reports, conceptual framework for financial reporting.

Unit2- Understanding Financial Statements
Understanding financial statements of a joint stock company, Balance sheet, statement of profit and loss, cash flow statement, statement of changes in equity, notes to the account, significant accounting politics, accounting standards, converged Indian accounting standards relevant to the financial statements, Emerging trends in reporting.

Unit 3- Disclosures I
Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.

Unit 4- Analysis of Financial Statements – Techniques
Comparative financial statements, common size financial statements, ratio analysis, cash flow analysis, trend analysis.

Unit 5- Analysis of Financial Statements – A case study
Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, use of ratio analysis, industry averages, growth rates, CAGR etc. in the analysis

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings

- D'Souza, D., & Bansal, V. (2025). *Indian accounting standards (Ind AS): Interpretation, issues & practical application* (2025 ed.). Taxsutra.
- Garg, K. (2025). *Ind AS & IFRS*. Bharat Law House.
- Kakani, R. K., & Ramachandran, N. (2017). *How to analyze a financial statement* (2nd ed.). McGraw Hill Education.
- Kakani, R. K., & Ramachandran, N. (2017). *How to read a balance sheet* (2nd ed.). McGraw Hill Education.
- Narasimhan, M. S. (2023). *Financial statements and analysis* (2nd ed.). Cengage Learning India Pvt. Ltd.
- Padberg, T. (2017). *How to analyse bank financial statements: A concise practical guide for analysts and investors* (1st ed.). Harriman House Publishing.
- Pysh, P., & Brodersen, S. (2014). *Warren Buffett accounting book: Reading financial statements for value investing*. Pylon Publishing.
- Subramanyam, K. R. (2020). *Financial statement analysis* (11th ed.). McGraw Hill.
- Vijay Kumar, M. P., & Sivaramakrishnan, P. (2024). *Financial reporting including accounting standards*. Snowwhite Publications.
- Wall, A. (2026). *Ratio analysis of financial statements: An explanation of a method of analysing financial statements by the use of ratios*. Tradd Street Press.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	VOCATIONAL COURSE-2	04	BCOM26-VOC201	FINTECH

COURSE OUTCOMES
CO1. Understand new paradigm of payment systems and its advantages.
CO2. Understand foundational Blockchain concepts and know about designs and implementation of smart contracts.
CO3. Learn about methods for developing decentralized applications on Blockchain.
CO4. Understand the fundamentals of cryptocurrencies, their market dynamics, and the

practical aspects of investing in them

CO5. Understand recent FinTech developments and analyze their impact on the financial services industries.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	1	–	1	–	3	–	1	–
CO2	2	2	1	–	2	–	3	–	1	–
CO3	2	2	2	–	2	–	3	–	1	1
CO4	2	3	2	–	2	–	3	1	2	1
CO5	2	3	2	1	2	1	3	1	2	1

COURSE CONTENT

Unit 1: Introduction to FinTech

FinTech Transformation, FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banks, FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets. FinTech Typology, Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD), Cryptographic Hash Functions, Merkle Tree, Digital Signature, Public and Private Keys, Different Case Studies on FinTech

Unit 2: Payments, Cryptocurrencies and Blockchain

Digital Payments, Mobile Money and regulations, RTGS Systems. Cryptocurrencies, Legal and Regulatory Implications. Bitcoin, Ethereum, Altcoins, Wallets, Exchange Markets, Payments, Block Chain and Digital Transactions, Digital Identity. Block Chain in Finance – Concept and Future scope.

Unit 3: Digital Finance and Alternative Finance

Financial Technology Innovations – E Commerce and M Commerce, AI & Governance, AI in Smart Regulation and Fraud Detection, New Challenges of AI and Machine Learning, Data, Metadata and Differential Privacy, Crowdfunding - Charity and Equity, P2P(Peer-to peer) and Marketplace Lending.

Unit IV: FinTech Regulation and Regulatory Technology (RegTech)

FinTech Regulations, History and Evolution of RegTech, RegTech Ecosystem: Institutions, Startups, Challenges, Regulators. Regulatory Sandboxes, Smart Regulation.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Adwani, A. (2024). *Foundations of fintech: Navigating the digital financial revolution*. Red Unicorn Publishing.
- Chavan, C., & Patankar, A. (2018). *Introduction to fintech*. Pearson Education.

- Chishti, S., & Barberis, J. (2016). *The FINTECH book: The financial technology handbook for investors, entrepreneurs and visionaries*. Wiley.
- Kumar, K. V., & Shekhar, V. (2025). *FinTech concepts and practice*. Sybgen Learning India Private Limited.
- Lewis, A. (2021). *The basics of bitcoins and blockchains: An introduction to cryptocurrencies and the technology that powers them*. Mango Publishing.
- O'Hanlon, S., & Chishti, S. (2021). *Fintech for dummies* (2nd ed.). Wiley.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	**MULTI-DISCIPLINARY (MD)**	**03**	**BCOM26-MD 201**	**MEDIA LITERACY AND CRITICAL THINKING**

COURSE OUTCOMES

CO1. Demonstrate proficiency in analyzing media texts and identifying implicit messages and ideologies.

CO2. Apply media literacy principles to make informed decisions about media consumption and production.

CO3. Understand the complexities of media production, distribution, and audience behavior.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	2	2	2	1	2	2	1	2
CO2	1	3	2	2	2	1	3	2	1	2
CO3	1	2	2	1	2	1	3	1	1	1

COURSE CONTENT

Unit I- Foundations of Media Literacy and Critical Thinking

Core principles of media literacy and critical thinking; Definition and significance of media literacy, its historical evolution within the Indian context; Understanding media as a powerful communication tool and its role in shaping societal perceptions and behaviors.

Unit II- Deconstructing Media Texts

Forms of media texts, including print, broadcast, digital, and social media; Textual analysis and the deconstruction of visual media using semiotics; The impact of media representations on individual perceptions and societal attitudes, from relevant case studies in the Indian context.

Unit III- Media Consumption and Production Dynamics

Dynamics of media production, distribution, and consumption in India: Influence of ownership and control structures on media content; Techniques for critically evaluating media content and analyzing audience consumption patterns.

Unit IV- Ethics, Regulation, and Digital Media Literacy

Ethical and regulatory considerations inherent in media practices and the evolving landscape of digital media literacy. Ethical principles in media, the regulatory framework governing media content, and the role of self-regulatory bodies in upholding ethical standards; Digital media's impact on contemporary media literacy practices, strategies for navigating online information, and promoting digital citizenship.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Potter, W. J. (2022). *Media literacy* (10th ed.). SAGE Publications.
- Halpern, D. F. (2014). *Thought and knowledge: An introduction to critical thinking* (5th ed.). Psychology Press.
- Kahneman, D. (2011). *Thinking, fast and slow*. Farrar, Straus and Giroux.
- Baran, S. J., & Davis, D. K. (2020). *Mass communication theory: Foundations, ferment, and future* (8th ed.). Cengage Learning.
- Bhaskar, N. K. (2015). *Media laws and ethics in India*. LexisNexis.
- West, R., & Turner, L. H. (2017). *Understanding intercultural communication: Negotiating a grammar of culture* (2nd ed.). Routledge.
- Aufderheide, P., & Jaszi, P. (2018). *Reclaiming fair use: How to put balance back in copyright* (2nd ed.). University of Chicago Press.
- Hammond, J. S., Keeney, R. L., & Raiffa, H. (2002). *Smart choices: A practical guide to making better life decisions*. Broadway Books.
- Covey, S. R. (2020). *The 7 habits of highly effective people: Powerful lessons in personal change* (30th ed.). Simon & Schuster.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	**ABILITY ENHANCEMENT COURSE (AEC) -2**	**04**	**BCOM26-AEC201**	**ACADEMIC ENGLISH WRITING AND CREATIVE WRITING**

COURSE OUTCOMES

CO1. Plan and write a logical and analytical argumentative essay

CO2. Critically analyze multiple articles and develop an independent opinion on a given topic

CO3. Understand the principles of creative writing and distinguish between various literary genres

CO4. Critically appreciate different forms of literature

CO5. Create memorable characters for literary works and social media content

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	3	1	2	–	1	1	1	2
CO2	1	3	3	1	3	–	1	1	1	2
CO3	1	2	3	1	2	–	1	2	1	1
CO4	1	3	2	2	2	1	–	2	1	2
CO5	1	2	3	1	2	–	2	2	1	2

COURSE CONTENT

UNIT I- Introduction to Academic Writing

Introduction to academic writing; literature review and referencing; writing for popular media; working with a sample editorial; guidelines for writing a blog post; writing policy briefs – structure and guidelines; working with a sample policy brief.

UNIT II- Dissertation and Research Paper Writing

Stages of writing a dissertation; exploration of relevant research material; arriving at a research question; analysis of data and chapterization; guidelines for writing a journal article.

UNIT III- Creative Writing Process

Meaning and significance of creative writing; traditional genres of creative writing – poetry, fiction, non-fiction, drama and other forms; research for creative writing – plot, setting, character, dialogue, point of view; literary devices and figurative language; elements of style; grammar and structure of language; proofreading and editing; fiction – short story, novella and novel; poetry; drama; essay; fable; biography; memoir and autobiography; travelogues; diaries; self-narrative writing.

UNIT IV- Contemporary Creative Writing

Introduction to current trends in creative writing in three principal areas: publishing (traditional, independent and self-publishing); prizes and awards; literary markets and presentation; reading and approaching literature; using the library and research; working with criticism; web content writing and blog writing; script writing; journalistic writing; copywriting; graphic novel; flash fiction; planning and writing assessments of different kinds including close reading, essays, posters, presentations, transnational literature, digital texts and popular fiction.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings

- Bailey, S. (2018). *Academic writing: A handbook for international students* (6th ed.).

Routledge.

- Bailey, S. (2013). *Academic writing: A handbook for international students* (5th ed.). Pearson Education.
- Covey, S. R. (2020). *The 7 habits of highly effective people: Powerful lessons in personal change* (30th ed.). Simon & Schuster.
- Day, T. (2023). *Success in academic writing* (3rd ed.). Bloomsbury Academic.
- Halpern, D. F. (2014). *Thought and knowledge: An introduction to critical thinking* (5th ed.). Psychology Press.
- Hammond, J. S., Keeney, R. L., & Raiffa, H. (2002). *Smart choices: A practical guide to making better life decisions*. Broadway Books.
- Kahneman, D. (2011). *Thinking, fast and slow*. Farrar, Straus and Giroux.
- Swales, J. M., & Feak, C. B. (2012). *Academic writing for graduate students: Essential tasks and skills* (3rd ed.). University of Michigan Press.
- Wallwork, A. (2023). *English for writing research papers*. Springer.
- West, R., & Turner, L. H. (2017). *Understanding intercultural communication: Negotiating a grammar of culture* (2nd ed.). Routledge.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	**VALUE ADDED COURSE (VAC) -3**	**02**	**BCOM26-VAC201**	**DESIGN THINKING AND INNOVATION**

COURSE OUTCOMES

CO1. Introduction to design-based thinking approach to solve problems.
CO2. Observe and assimilate unstructured information to well framed solvable problems.
CO3. Introduce student to templates of ideation.
CO4. Understand the importance of prototyping in the innovation journey.
CO5. Implementing innovation projects.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	2	1	2	–	1	1	1	1
CO2	1	3	2	1	2	–	1	1	1	1
CO3	1	3	2	1	3	–	2	1	1	1
CO4	1	3	3	1	3	1	2	1	1	2
CO5	2	3	3	1	3	1	2	2	1	2

COURSE CONTENT:

Unit I: Basics of Design Thinking: Understand the concept of innovation and its significance in business, Understanding creative thinking process and problem-solving approaches, Know

Design Thinking approach and its objective, Design Thinking and customer centricity – real world examples of customer, challenges, use of Design Thinking to Enhance Customer Experience, Parameters of Product experience, Alignment of Customer Expectations with Product, Discussion of a few global success stories like AirBnB, Apple, IDEO, Netflix etc..

Unit II: Learning to Empathize and Define the Problem: Know the importance of empathy in innovation process – how can students develop empathy using design tool, Observing and assimilating information, Individual differences & Uniqueness Group Discussion and Activities to encourage the understanding, acceptance and appreciation of individual differences, what are wicked problems., Identifying wicked problems around us and the potential impact of their solutions.

Unit III: Ideate, Prototype and Implement: Know the various templates of ideation like brainstorming, systems thinking, Concept of brainstorming – how to reach consensus on wicked problems, Mapping customer experience for ideation, Know the methods of prototyping, purpose of rapid prototyping and Implementation.

Unit IV: Feedback, Re-Design & Re-Create: Feedback loop, focus on User Experience, address ergonomic challenges, user focused design, Final concept testing, Final Presentation. Solving Problems through innovative design concepts &creative solution.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Brown, T. (2009). *Change by design*. Harvard Business Review Press.
- Brown, T. (2010). Change by design. *Design Management Journal, 21*(1), 36–46.
- Brown, T. (2017). The role of empathy in design thinking. *Journal of Business Research, 70*, 139–146.
- Brown, T., & Junginger, S. (2011). Conversations on design thinking: Interviews with leaders in the field. *Rotman Management, 23*(2), 58–67.
- Brown, T., & Katz, B. (2018). Building a company for the future with design thinking. *McKinsey Quarterly*.
- Brown, T., & Wyatt, J. (2010). Empathy and creativity: The challenge of integrating design thinking and sustainability. *California Management Review, 53*(1), 117–131.
- Cross, N. (2011). *Design thinking* (2nd ed.). Bloomsbury.
- Gray, D., Brown, S., & Macanufo, J. (2010). *Gamestorming: A playbook for innovators, rulebreakers, and changemakers*. O'Reilly Media.
- Lall, S. (2026). *Design thinking and innovation: Principles, processes and practices* (1st ed.). Taurean Publications.
- Liedtka, J., & Ogilvie, T. (2011). *Designing for growth: A design thinking tool kit for managers*. Columbia Business School Publishing.
- Mehrotra, D. (2023). *Design thinking and innovations*. Notion Press.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	**VALUE ADDED COURSE (VAC)- 4**	**02**	**BCOM26-VAC202**	**ENTREPRENEURSHIP AND STARTUP ECOSYSTEM**

COURSE OUTCOMES

CO1. To understand Entrepreneurship and its types.
CO2. To understand that not all ideas can be turned into viable business models and guestimate business potential of an idea.
CO3.To understand different type of finances available and financing methods.
CO4. To be able to draft business plans on an identified idea.
CO5. To understand the nuances of operating a startup – low budget marketing, stabilizing operations, build a team from scratch and scaling the business.
CO6. To know what is a Family Business and how is it different from Entrepreneurship

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	2	1	1	1	1	2	1	1
CO2	2	3	3	1	3	1	1	1	1	2
CO3	2	3	2	1	3	–	1	1	1	1
CO4	2	3	3	2	3	1	2	1	1	2
CO5	2	3	3	2	3	2	2	2	1	2

COURSE CONTENT:

Unit I: Introduction to Entrepreneurship & Family Business

Definition and Concept of entrepreneurship, Entrepreneur Characteristics, Classification of Entrepreneurs, Role of Entrepreneurship in Economic Development –Start-ups, Knowing the characteristics of Family business with discussion on few Indian cases, Family Business like Murugappa, Dabur, Wadia, Godrej, Kirloskar etc.

Unit II: Evaluating Business Opportunity

Sources of business ideas and opportunity recognition, Guesstimating the market potential of a business idea, Feasibility analysis of the idea, Industry, competition and environment analysis.

Unit III: Building Blocks of starting ventures

Low-cost Marketing using digital technologies, Team building from scratch, Venture Funding, Establishing the value-chain and managing operations, Legal aspects like IPR and compliances

Unit IV: Start-up Ecosystem

Know the components of the start-up ecosystem including Incubators, Accelerators, Venture Capital Funds, Angel Investors etc., Know various govt. schemes like Start-up India, Digital India, MSME etc., Sources of Venture Funding available in India. Source of Technology, Intellectual Property management.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Agarwal, R. (2022). *Family business management*. Sage Publications.
- Barringer, B. R., & Ireland, R. D. (2015). *Entrepreneurship: Successfully launching new ventures*. Pearson.
- Feld, B., & Hathaway, I. (2024). *The startup community way*. Portfolio Penguin.
- Ghuman, K., & Makkar, S. (2024). *How to raise startup funding in India*. Bluerose Publishers Pvt. Ltd.
- Holbrook, M. B. (2024). *Consumer behavior: New essays on the study of consumption*. Routledge.
- Ireland, R. D., & Barringer, B. R. (2015). *Entrepreneurship: Successfully launching new ventures*. Pearson.
- Kennard, M. (2021). *Innovation and entrepreneurship: Management practice essentials*. Routledge.
- Nath, D. (2020). *Funding your startup: And other nightmares*. Penguin Portfolio.
- Peterson, J. (2021). *Entrepreneurial leadership: The art of launching new ventures, inspiring others, and running stuff*. HarperCollins Leadership.
- Ramachandran, K. (2011). *Indian family businesses: Their survival beyond three generations*. Indian School of Business Working Paper Series.
- Roy, R. (2011). *Entrepreneurship*. Oxford University Press.
- Rossman, J. (2024). *The Amazon way: 14 leadership principles behind the world's most disruptive company*. Wisdom.
- Zebra Learn. (2023). *Fundraising decoded: For first-time founders & entrepreneurs*. ZebraLearn Pvt. Ltd.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
II	SKILL ENHANCEMENT COURSE (SEC)-2	03	BCOM26-SEC201	EMERGING TECHNOLOGIES AND APPLICATIONS

COURSE OUTCOMES

CO1. Understand the basics of business analytics, data types, and the role of analytics and big data in decision-making.

CO2. Use spreadsheet tools to clean, organize, summarize, and visualize data for analytical insights

CO3. Explore use of data in evolving business practices and processes

CO4. Understand Models for Data preparation

CO5. Examine the impact of Data Analytics

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	–	2	–	3	–	1	1
CO2	2	3	1	1	3	–	3	–	1	2
CO3	2	3	1	1	3	1	3	1	1	2
CO4	2	3	1	1	3	–	3	–	1	2
CO5	2	3	1	2	3	2	3	2	2	2

COURSE CONTENT

Unit I- Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics

Unit II- Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Data Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

Unit III- Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Standard Deviation, variance, Covariance.

Unit IV- Logic driven modelling, strategies for building predictive models, data driven modelling; Correlation Predictive Linear Regression and coefficient of determination, Multivariate Regression, Logistic regression.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Choudhury, A. (2023). *Machine learning for business*. BPB Publications.
- Davenport, T. H., & Ronanki, R. (2022). *The AI advantage: How to put the artificial intelligence revolution to work*. MIT Press.
- Ford, M. (2022). *Architects of intelligence: The truth about AI from the people building it*. Packt Publishing.
- Géron, A. (2023). *Hands-on machine learning with Scikit-Learn, Keras, and TensorFlow* (3rd ed.). O'Reilly Media.
- Kelleher, J. D., & Tierney, B. (2023). *Data science* (2nd ed.). MIT Press.
- Marr, B. (2023). *Artificial intelligence in practice: How 50 successful companies used AI and machine learning to solve problems*. Wiley.
- Russell, S., & Norvig, P. (2023). *Artificial intelligence: A modern approach* (4th ed.). Pearson.
- Sharma, R. (2023). *Digital commerce: Strategy, implementation, and AI integration* (2nd ed.). McGraw Hill.

SEMESTER-III

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	MAJOR	04	BCOM26-MJ301	COST ACCOUNTING

COURSE OUTCOMES

CO1. Understand the principles, objectives, and scope of cost accounting.
CO2. Classify and allocate costs for material, labour, and overheads.
CO3. Apply costing methods for inventory valuation and cost control.
CO4. Prepare cost sheets and statements for decision-making.
CO5. Analyse and interpret cost data for managerial use.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	–	2	–	–	–	–	1
CO2	3	3	–	–	3	–	–	–	–	1
CO3	3	3	–	–	3	–	–	–	–	1
CO4	3	3	1	–	3	–	–	–	–	2
CO5	3	3	1	1	3	–	1	–	–	2

COURSE CONTENT

Unit I- Introduction to Cost Accounting: meaning, objectives, advantages, and limitations. Cost concepts and classifications: fixed, variable, semi-variable, direct, indirect. Elements of cost: material, labor, overheads. Cost sheet and preparation.

Unit II- Material Cost Control: purchasing, storage, and issue procedures. Inventory control techniques: EOQ, ABC analysis, VED analysis, perpetual inventory system. Pricing of material issues: FIFO, LIFO, weighted average.

Unit III- Labor Cost Control: timekeeping, time booking, idle time, overtime. Methods of wage payment: time rate, piece rate, incentive schemes (Halsey, Rowan, Taylor). Overhead allocation and apportionment: primary and secondary distribution, absorption rates.

Unit IV- Methods of Costing: job costing, batch costing, contract costing, process costing (normal and abnormal loss, equivalent production). Reconciliation of cost and financial accounts.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings

- Arora, M. N. (2023). *Management accounting* (10th ed.). Himalaya Publishing House.
- Arora, M. N. (2024). *A textbook of cost and management accounting* (12th ed.). Vikas Publishing House.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2023). *Management accounting* (7th ed.). Pearson.
- Gupta, K. L. (2022). *Management accounting*. Sahitya Bhawan Publications.
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2023). *Introduction to management accounting* (17th ed.). Pearson.
- Institute of Cost Accountants of India. (2023). *Management accounting*. ICAI.
- Khan, M. Y., & Jain, P. K. (2023). *Management accounting* (8th ed.). Tata McGraw Hill.
- Lal, J. (2023). *Management accounting* (6th ed.). S. Chand & Company.
- Sharma, S. K., & Sharma, R. K. (2023). *Management accounting* (9th ed.). Kalyani Publishers.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	**MAJOR**	**04**	**BCOM26-MJ302**	**MANAGEMENT ACCOUNTING**

COURSE OUTCOMES

CO1. Understand the role and techniques of management accounting in decision-making.
CO2. Analyze financial statements using ratio analysis, fund flow, and cash flow statements.
CO3. Apply budgeting, standard costing, and variance analysis for control.
CO4. Use marginal costing, break-even analysis, and cost-volume-profit relationships.
CO5. Evaluate performance using responsibility accounting and balanced scorecard.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	–	2	–	–	–	–	1
CO2	3	3	–	–	3	–	–	–	–	1
CO3	3	3	–	–	3	–	1	–	–	1
CO4	3	3	1	–	3	–	1	–	–	2
CO5	3	3	2	1	3	1	1	–	–	2

COURSE CONTENT

Unit I. Management accounting: meaning, scope, functions, tools. Financial statement analysis: comparative statements, common size statements, trend analysis. Ratio analysis: liquidity, solvency, activity, profitability ratios.

Unit II. Fund flow statement: preparation, uses, limitations. Cash flow statement (AS-3): operating, investing, financing activities. Working capital statement.

Unit III. Budgeting and budgetary control: types of budgets, preparation, zero-based budgeting. Standard costing: setting standards, variance analysis (material, labor, overhead). Responsibility accounting, divisional performance measurement.

Unit IV. Marginal costing: concept, application, break-even analysis, cost-volume-profit analysis. Decision-making: make or buy, product mix, shut down, pricing decisions. Recent trends: activity-based costing, balanced scorecard, value chain analysis.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Arora, M. N. (2023). *Management accounting* (10th ed.). Himalaya Publishing House.
- Arora, M. N. (2024). *A textbook of cost and management accounting* (12th ed.). Vikas Publishing House.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2023). *Management accounting* (7th ed.). Pearson.
- Gupta, K. L. (2022). *Management accounting*. Sahitya Bhawan Publications.
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2023). *Introduction to management accounting* (17th ed.). Pearson.
- Institute of Cost Accountants of India. (2023). *Management accounting*. ICAI.
- Khan, M. Y., & Jain, P. K. (2023). *Management accounting* (8th ed.). Tata McGraw Hill.
- Lal, J. (2023). *Management accounting* (6th ed.). S. Chand & Company.
- Sharma, S. K., & Sharma, R. K. (2023). *Management accounting* (9th ed.). Kalyani Publishers.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	VOCATIONAL COURSE-3	04	BCOM26-VOC301	BUSINESS REGULATORY FRAMEWORK

COURSE OUTCOMES

CO1. Understand the basic aspects of contracts vis-à-vis agreements and subsequently enter into valid business propositions.
CO2. Recognize and differentiate between special contracts.
CO2. Understand the rights and obligations under the Sale of Goods Act.
CO3. Attain skills to form and manage entrepreneurial ventures as Partnership and LLP.
CO4. Understand the various types of Negotiable Instruments and their utility in real life.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	1	1	1
CO2	3	2	–	1	2	–	1	1	1	1
CO3	3	3	1	1	3	–	1	1	1	1
CO4	2	3	2	1	3	1	1	2	1	1
CO5	3	2	1	1	2	–	1	1	1	1

COURSE CONTENTS

UNIT I. Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent Consideration; Legality of Object and consideration. E-contracts and digital agreements, Electronic signatures and cyber law basics ,Online consumer agreements.

UNIT II. Types of Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee, Bailment & Pledge; Contract of Agency. Digital agency and platform contracts, Consumer protection in online transactions.

UNIT III. Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract, Remedial Measures: Remedies for unpaid seller, Rights against breach of contract, Rules relating to auction sales. E-commerce transactions and consumer rights, Digital marketplaces and liability issues.

UNIT IV Negotiable Instrument Act, 1881: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Holder in due course and Payment in due course. Electronic cheques and digital payments, Legal framework for online banking transactions, Overview of payment systems and UPI ecosystem.

UNIT V. Competition Act, 2002: History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Major Provisions of the Competition Act, Competition Commission of India, Role and functions. Limited Liability Partnership (LLP):Meaning and characteristics ,Salient features of LLP Act, 2008, Formation and advantages of LLP. Competition issues in digital markets , Platform economy and antitrust concerns, Startup ecosystem and competition law.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Agarwal, V. K. (2018). *Consumer protection: Law and practice*. Bharat Law House.
- Gupta, P. K. (2017). *Law and practice of banking and insurance*. Himalaya Publishing House.
- Majumdar, A. K., & Kapoor, G. K. (2022). *Company law and practice*. Taxmann Publications.
- Pavithra, K. (2025). *Mercantile law*. LAP Lambert Academic Publishing.
- Pathak, A. (2022). *Legal aspects of business* (8th ed.). McGraw Hill Education.
- Sareen, V. K., Garg, K. C., Sharma, M., & Chawla, R. C. (2026). *Business regulatory framework* (2026 ed.). Kalyani Publishers.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	**MULTI-DISCIPLINARY (MD)**	**03**	**BCOM26-MD302**	**INDIAN SYSTEMS OF HEALTH AND WELLNESS**

COURSE OUTCOMES

CO1. Explain the concept and nature of health, wellness and its various implications

CO2. Demonstrate adequate knowledge on well-being and promotion of healthy behavior.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	**1**	**1**	**1**	**1**	**1**	**2**	**–**	**3**	**–**	**1**
CO2	**1**	**1**	**2**	**2**	**1**	**3**	**–**	**3**	**1**	**1**

COURSE CONTENT

Unit I- Introduction to Health & Wellness, Definition of Health, Importance of health in everyday life, Components of health – physical, social, mental, spiritual and its relevance, Concept of wellness, Mental health and wellness, Determinants of health Behavior
Unit II- Mind Body and Well-Being, Mind body connection in health – concept and relation, Implications of mind-body connection Wellbeing – why it matters, Digital wellbeing
Unit III- Deficiency & Diseases, Malnutrition, under nutrition and over nutrition, Body system and common diseases, sedentary lifestyle and risk of disease, Modern lifestyle and associated health risks
Unit IV- Indian System of Well-being, Health beliefs of India, Health systems in India – AYUSH, Perspective of indigenous people towards health, Happiness and well-being in India

EXERCISES: - VISIT TO NEARBY VIPASANA CENTER

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Carr, A. (2003). *Positive psychology: The science of happiness and human strengths*. Brunner-Routledge.
- Dalal, A. K. (2020). *Cultural psychology of health in India: Well-being, medicine and traditional health care*. SAGE Publications Pvt. Ltd.
- Haq, M. P. M. (2024). *Indian systems of health and wellness*. Kindle edition.
- Mutatkar, R. K. (2017). *Ayush in public health* . Concept Publishing Company Pvt. Ltd.
- Nyambichu, C., & Lumiri, J. (2018). *Lifestyle disease: Lifestyle disease management*. Kindle edition.
- Paul, P. (2023). *Health and wellness*. Mahaveer Publications.
- Pelia, H. S. (2024). *The psychology of marketing: How marketers trick us into buying more*. Notion Press.
- Sinha, P., Shastri, A., & Lorimer, S. E. (2024). *Harvard business review sales management handbook: How to lead high-performing sales teams*. Harvard Business School Press.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	ABILITY ENHANCEMENT COURSE (AEC)-3	02	BCOM26-AEC301	ACADEMIC WRITING AND REPORT PRESENTATION

COURSE OUTCOMES

CO1. Develop clarity and coherence in academic and financial report writing.
CO2. Apply structured formats to produce professional-quality reports.
CO3. Integrate critical thinking into written and visual presentations.
CO4. Demonstrate proficiency in creating digital and workplace communication artifacts.
CO5. Refine writing and presentation skills through collaborative and iterative processes.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	1	1	–	1	–	1	2
CO2	1	2	3	1	2	–	1	–	1	2
CO3	1	3	3	1	2	–	2	–	1	2
CO4	1	2	3	2	2	–	2	1	1	2
CO5	1	2	3	2	2	–	2	1	1	3

COURSE CONTENT

UNIT I- Fundamentals of Academic Writing
Writing process: brainstorming, drafting, revising, and editing; writing exercises including abstract writing, research paper writing, peer review, and financial reports.

UNIT II- Report Writing Essentials
Introduction to report writing: types and objectives; components of reports including executive summary, introduction, body, conclusion, and recommendations; data representation through tables, charts, and graphs; formatting and referencing.

UNIT III- Critical Thinking and Presentation Skills
Integrating critical analysis into writing; developing strong thesis statements and arguments; presenting findings through oral, written, and visual methods for financial analysis; creating compelling PowerPoint and poster presentations.

UNIT IV- Advanced Academic and Workplace Communication
Writing impactful research proposals and grant applications; advanced technical documentation including white papers and policy briefs; preparing comprehensive project

reports and evaluations; leveraging analytics for content optimization on digital platforms; advanced citation tools and software; ethical considerations in research writing and data presentation.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings

- Bailey, S. (2013). *Academic writing: A handbook for international students* (5th ed.). Pearson Education.
- Bailey, S. (2018). *Academic writing: A handbook for international students* (6th ed.). Routledge.
- Covey, S. R. (2020). *The 7 habits of highly effective people: Powerful lessons in personal change* (30th ed.). Simon & Schuster.
- Day, T. (2023). *Success in academic writing*. Bloomsbury Academic.
- Halpern, D. F. (2014). *Thought and knowledge: An introduction to critical thinking* (5th ed.). Psychology Press.
- Hammond, J. S., Keeney, R. L., & Raiffa, H. (2002). *Smart choices: A practical guide to making better life decisions*. Broadway Books.
- Kahneman, D. (2011). *Thinking, fast and slow*. Farrar, Straus and Giroux.
- Swales, J. M., & Feak, C. B. (2012). *Academic writing for graduate students: Essential tasks and skills* (3rd ed.). University of Michigan Press.
- Wallwork, A. (2023). *English for writing research papers*. Springer.
- Wallwork, A. (2026). *English for presentations at international conferences* (3rd ed.). Springer.
- Anderson, M. (2013). *Critical reasoning, academic writing and presentation skills*. Pearson Education India.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	**VALUE ADDED COURSE (VAC) – 5**	**02**	**BCOM26-VAC301**	**UNDERSTANDING INDIA**

COURSE OUTCOMES

CO1. Explore the ancient and contemporary geographical map of India.
CO2. Explore the foundation of India.
CO3. Evaluate the various forms of dance and music.
CO4. Assess the origin and development of ancient scripts.
CO5. Analyze constitutional obligations: fundamental rights and duties.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	1	1	1	2	–	3	1	1
CO2	2	2	1	1	1	2	–	3	1	1
CO3	1	2	2	1	1	2	–	3	1	1
CO4	2	2	1	1	1	2	–	3	1	2
CO5	2	3	2	3	2	3	–	3	1	2

COURSE CONTENT

UNIT I- Introducing India

a) India as described in ancient Indian literature; India after Independence and its neighbouring countries.
b) The land of India – landscape, mountains, and rivers.
c) The name of our country: Jambudwipa, India, Hindustan, Bharat, and Aryavart.

UNIT II- Foundation of India

a) Vedic culture – literature and society.
b) Indian sects – Buddhism and Jainism.

UNIT III- The Knowledge System of Ancient India

a) Gurukul system of education.
b) Educational centres and universities – Taxila, Kanchi, Nalanda, and Vikramshila.

UNIT IV- Music, Dance and Scripts

a) Overview of various forms of music and dance.
b) Origin and development of scripts – Brahmi and Kharosthi.

UNIT V- Constitutional Values

a) Preamble and fundamental duties.
b) Fundamental rights.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings

- Basham, A. L. (1954). *The wonder that was India*. London.
- Basham, A. L. (1997). *A cultural history of India*. Oxford University Press.
- Braj B. Kachru, et al. (2013). *Languages in South Asia*. Cambridge University Press.
- Chandra, S. (2020). *History of medieval India*. Arihant Publications.

- Choudhry, S., Khosla, M., & Mehta, P. B. (2016). *The Oxford handbook of the Indian Constitution*. Oxford University Press.
- Deva. (1976). *Indian music*. Indian Council for Cultural Relations (ICCR).
- Ghosh, S. C. (1995). *History of education in modern India, 1758–1986*. Orient Longman.
- Joshi, V., & Little, I. M. D. (1996). *India's economic reforms, 1991–2001*. Oxford University Press.
- Kulke, H., & Rothermund, D. (2016). *A history of India*. Taylor & Francis.
- Majumdar, R. C. (Ed.). (n.d.). *History and culture of Indian people* (relevant volumes and chapters). Bhartiya Vidya Bhawan.
- Ray, N. R. (1974). *An approach to Indian art*. Publication Bureau, Chandigarh.
- Ray, T. (2006). *The economic history of India 1857–1947*. Oxford University Press.
- Sharma, R. S. (2020). *India's ancient past*. Oxford University Press.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
III	**SKILL ENHANCEMENT COURSE (SEC) - 3**	**03**	**BCOM26-SEC301**	**SOFT SKILLS**

COURSE OUTCOMES

CO1. Appreciate the significance of soft skills and personality augmentation in personal and professional life.
CO2. Enhance employability through improved communication, attitude, and interpersonal competence.
CO3. Develop self-awareness, emotional balance, and professional etiquette.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	–	1	2	2	1	–	–	3	1	–
CO2	–	1	3	2	2	–	1	3	1	–
CO3	–	1	3	3	2	1	1	3	1	–

COURSE CONTENT

UNIT I- Foundations of Personal Development

Introduction to personality development; concept of attitude and motivation; significance of positive and negative attitude; advantages and disadvantages of attitude; relationship between attitude and motivation; self-motivation – concept, significance, and importance; de-motivation; factors affecting motivation in learning; self and identity; distinction between self-respect and ego; transforming ego into self-respect; Indian perspective in personality development.

UNIT II- Personality Development

Concept and definition of personality and personality development; determinants and deterrents of personality development; types of personality – introvert, extrovert, ambivert; dimensions of personality – physical, intellectual, emotional, moral, social, and spiritual; perception – concept, definition, and perceptual process; self-esteem; Maslow's and Erik Erikson's ideas of self-esteem; mind mapping; competency mapping; 360-degree assessment; cultivating assertiveness; leadership – concept, dimensions, and types.

UNIT III- Etiquette and Grooming

Etiquette and its importance in personal and professional life; principles of etiquette and their significance; culture and gender sensitivity in communication; conversation skills and small talk; email and telephone etiquette; online etiquette including managing digital presence and reputation; dress code and professional appearance.

UNIT IV- Experiential Paradigm in Practice

Self-awareness – definition and development; SWOT analysis; interpersonal and communication skills; self-management skills – definition and examples; goal setting – definition, process, and examples; positive emotions and well-being including resilience, optimism, compassion, forgiveness, and gratitude.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Agarwal, P. (2020). *Soft skills*. Blue Rose Publishers.
- .Carr, A. (2011). *Positive psychology: The science of happiness and human strength*. Routledge.
- Cornelissen, R. M. M., Misra, G., & Varma, S. (2011). *Foundations of Indian psychology: Concepts and theories* (Vol. 1). Pearson.
- Covey, S. R. (2013). *The 7 habits of highly effective people*. Simon & Schuster.
- Mitra, B. K., & Mitra, B. (2024). *Personality development and soft skills* (3rd ed.). Oxford University Press.
- Sharma, P. (2021). *Soft skills: Personality development for life success*. Blue Rose Publishers.

SEMESTER-IV

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
IV	MAJOR	04	BCOM26-MJ401	CORPORATE ACCOUNTING

COURSE OUTCOMES

CO1- Understand the statutory requirements and accounting procedures for company formation and share capital transactions.
CO2- Account for issue, forfeiture, reissue, buy-back, and redemption of shares and debentures.
CO3- Apply methods for valuation of goodwill and shares.
CO4- Prepare financial statements for amalgamation, absorption, and reconstruction of companies as per AS-14.
CO5- Analyze internal and external reconstruction scenarios and their accounting treatment.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	–	2	–	–	–	1	1
CO2	3	3	–	–	3	–	–	–	1	1
CO3	3	3	–	–	3	–	1	–	1	1
CO4	3	3	1	1	3	–	1	–	1	2
CO5	3	3	1	1	3	–	1	–	1	2

COURSE CONTENT

Unit I- Statutory records to be maintained by a company; Accounting for share capital transactions- issue of shares at par, at premium forfeiture and re-issue of shares; buy-back of equity shares; redemption of preference shares - statutory requirements, disclosure in balance sheet; rights issue, bonus shares. Dematerialization of securities ,SEBI disclosure requirements, Electronic shareholding system.

Unit II- Meaning and types of debentures, Issue, Redemption of Debentures, Redemption methods: Lump sum payment, Draw of lots, Conversion method. Accounting Treatment: Interest on debentures, Writing off discount/loss on issue, Debenture Redemption Reserve (DRR). Conversion of Debentures into equity shares , Accounting entries and procedures Secured vs unsecured debentures, Corporate bonds and debt instruments, Credit rating and investor protection.

Unit III- Goodwill- Meaning, definition, elements, types and methods of valuation of Goodwill, Methods of share valuation (Equity & preference shares).Business valuation in startups, ESG and intangible asset valuation, Digital business valuation concepts.

Unit IV- Accounting treatment for amalgamation with reference to As-14/ Ind AS 103, Purchase consideration methods. Absorption and Reconstruction of companies; internal & external reconstruction. Mergers & acquisitions trends, Insolvency and restructuring under IBC, Corporate restructuring in digital economy.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Gupta, R. L., & Radhaswamy, M. (2023). *Advanced accountancy (Vol. II)* (12th ed.). Sultan Chand & Sons.
- Goyal, B. K. (2026). *Taxmann's corporate accounting (NEP): Comprehensive two-volume textbook that integrates company law, accounting standards, Ind AS references, Schedule III–based financial statements* (13th ed.). Taxmann Publications Private Limited.
- Goyal, B. K., & Tiwari, H. N. (2023). *Corporate accounting* (8th ed.). Scholar Tech Press.
- Institute of Chartered Accountants of India. (2023). *Accounting standards and guidance notes*. ICAI.
- Jain, S. P., & Narang, K. L. (2023). *Corporate accounting* (11th ed.). Kalyani Publishers.
- Maheshwari, S. N., & Maheshwari, S. K. (2023). *Corporate accounting* (6th ed.). Vikas Publishing House.
- Sehgal, A., & Sehgal, D. (2023). *Corporate accounting* (7th ed.). Taxmann Publications.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2023). *Advanced accounts* (25th ed.). S. Chand & Company.
- Tulsian, P. C. (2023). *Corporate accounting* (4th ed.). Pearson Education.

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SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
IV	MAJOR	04	BCOM26-MJ402	COMPANY LAW

COURSE OUTCOMES

CO1. Explain the basic concepts of company's law.

CO2. Recognize the basic legal documents and their usage essential for formation of a company.

CO3. Analyse the process and documents required for raising capital for the company.

CO4. Evaluate the process of company meetings and corporate decision-making.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	–	1	2	–	1	1	1	–
CO2	3	2	–	1	2	–	1	1	1	–
CO3	3	3	1	1	3	–	1	1	1	1
CO4	3	3	1	2	3	1	1	2	1	1

COURSE CONTENT

UNIT 1. IndianCompaniesAct2013: Nature and Types of Companies, Conversion Of Public Companies into Private Company and Vice-Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus Meaning, contents, and types, Misstatement in prospectus and liabilities, SPICe+ incorporation process , MCA21 portal and e-governance ,Digital signatures and electronic filing.

UNIT II. Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission-Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating. Dematerialization of shares, Depositories and electronic transfer, SEBI regulations relating to securities

UNIT III. Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Board committees, CSR provisions under Companies Act, Role of independent directors. Digital Governance: Virtual board meetings, E-governance and compliance systems.

UNIT IV. Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes. Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement. Remedies available under Companies Act, 2013, E-meetings and e-voting Shareholder activism, corporate transparency and disclosure norms.

UNIT V. Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties. Introduction to Insolvency and Bankruptcy Code (IBC), 2016, Corporate insolvency resolution process (basic overview).Fast-track exit schemes. Digital filing and compliance during liquidation.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Hannigan, B. (2021). *Company law*. Oxford University Press.
- Jagota, R. (2021). *Corporate laws*. Taxmann Publications Pvt. Ltd.
- Kapoor, N. D. (2022). *Corporate laws*. Sultan Chand & Sons.
- Kaur, H. (2022). *Company law*. Kitab Mahal.
- Kuchhal, M. C., & Kuchhal, A. (2013). *Company law*. Mahavir Publications.
- Kumar, A. (2021). *Corporate laws*. Taxmann Publications Pvt. Ltd.
- Maheshwari, S. N., & Maheshwari, S. K. (2015). *Elements of corporate laws*. Himalaya Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Company law*. Himalaya Publishing House.
- Ramaiya, A. (2020). *A guide to the Companies Act*. LexisNexis.
- Sharma, J. P. (2020). *An easy approach to corporate laws*. Ane Books Pvt. Ltd.
- Taxmann Editorial Board. (2026). *Companies Act 2013 (bare act, pocket edition)* (15th ed.). Taxmann Publications Pvt. Ltd.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
IV	**MAJOR**	**04**	**BCOM26-MJ403**	**BUSINESS STATISTICS**

COURSE OUTCOMES

CO1. Explain the fundamental concepts, scope, importance, and applications of statistics in business and economic decision-making.

CO2. Apply methods of data collection, classification, tabulation, and graphical presentation for business data analysis.

CO3. Compute and interpret measures of central tendency and dispersion for business and financial datasets.

CO4. Analyze skewness, variability, and distribution characteristics using statistical techniques.

CO5. Apply correlation and time series analysis techniques for forecasting, trend analysis, and business decision-making.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	–	1
CO2	3	3	–	1	3	–	2	–	–	1
CO3	3	3	–	1	3	–	2	–	–	1
CO4	3	3	1	1	3	–	2	–	–	2
CO5	3	3	1	2	3	1	2	1	1	2

COURSE CONTENT

Unit I- Indian Statistics: Meaning and significance of Indian Statistics, Contribution of Prasanta Chandra Mahalanobis, Mahalanobis model and planning perspective (introductory overview),Importance and functions of statistics in business and economics Limitations and misuse of statistics, Distrust of statistics, Indian Statistical Organisation Role of National Statistical Office (NSO), Central Statistics Office (CSO), National Sample Survey Office (NSSO), Statistics in business analytics, Role of statistics in AI and data science, Data-driven decision-making.

Unit II- Statistical Investigation
Planning and organisation of statistical investigation; methods of investigation; census and sampling. Collection of data – primary and secondary data. Editing of data; classification of data; frequency distribution and statistical series. Tabulation of data; diagrammatical and graphical presentation of data. Data visualization using spreadsheets.

Unit III- Measures of Central Tendency and Dispersion
Measures of central tendency – arithmetic mean, median, mode, geometric mean, and harmonic mean. Measures of dispersion – range, quartile, percentile, and quartile deviation. Use of Excel functions for statistical calculations, Interpretation of business datasets.

Unit IV- Advanced Measures of Dispersion and Skewness
Mean deviation; standard deviation and its coefficient; coefficient of variation and variance. Test of skewness and dispersion; importance of skewness. Coefficient of skewness. Risk and variability analysis, Statistical quality interpretation, Volatility analysis in business data, Introduction to data variability in analytics.

Unit V- Correlation and Time Series Analysis
Correlation – meaning, applications, types, and degree of correlation. Methods of correlation – scatter diagram, Karl Pearson's coefficient of correlation, Spearman's rank coefficient of correlation. Analysis of time series – meaning, importance, and components of a time series. Decomposition of time series – moving average method and method of least squares;

graphical representation. Forecasting using spreadsheet tools, Business trend analysis and predictive analytics basics.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings

- Anderson, D. R. (2019). *Statistics for learners of economics and business*. Cengage Learning.
- Berenson, M., Levine, D., Szabat, K., & Stephan, D. (2020). *Basic business statistics*. Pearson.
- Brockwell, P. J., & Davis, R. A. (2013). *Introduction to time series and forecasting* (2nd ed.). Springer.
- Douglas, A. L., Mason, R. D., & Marchal, W. G. (2022). *Basic statistics for business and economics*. McGraw-Hill International Editions.
- Gupta, S. C., & Gupta, I. (2018). *Business statistics*. Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business statistics: Statistical methods*. S. Chand Publishing.
- Hamilton. (2012). *Time series analysis*. Levant Books.
- Hazarika, P. A. (2012). *Textbook of business statistics*. S. Chand Publishing.
- Jaggia, S., & Kelly, A. (2026). *Essentials of business statistics* (4th ed.). McGraw Hill.
- Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2017). *Statistics for management*. Pearson Education.
- Levine, D. M., Krehbiel, C., & Berenson, M. L. (2009). *Business statistics: A first course*. Pearson Education.
- Murray, R. S., & Stephens, L. J. (2017). *Statistics*. Tata McGraw Hill.
- Patel, B. (2023). *Time series analysis: The complete guide*. Bluerose Publishers Pvt. Ltd.
- Siegel, O. F. (2016). *Practical business statistics*. Academic Press.
- Thukral, J. K. (2021). *Business statistics*. Taxmann Publications.
- Tulsian, P. C., & Jhunjhunwala, B. (2020). *Business statistics*. S. Chand Publishing.
- Vohra, N. D. (2017). *Business statistics*. McGraw-Hill Education India.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
IV	MAJOR	04	BCOM26-MJ404	GOODS AND SERVICE TAX

COURSE OUTCOMES

CO1. Demonstrate knowledge of basic concepts of Goods and Services Tax, including CGST, SGST, IGST, classification of goods, and valuation rules.
CO2. Understand basic procedures under GST, including registration, filing of returns, and payment of tax.
CO3. Explain the composition scheme under GST, exemptions, the concept of supply of goods, and the nature of supply.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	–	1
CO2	3	3	–	1	3	–	2	–	–	1
CO3	3	3	–	1	3	–	2	–	–	1
CO4	3	3	1	1	3	–	3	–	–	2
CO5	3	3	1	2	3	1	3	1	–	2

COURSE CONTENT

UNIT I- Introduction to Indirect Tax and GST
Indirect taxation, including its meaning, features, and the difference between direct and indirect taxes. It covers types of indirect taxes before GST, shortcomings of the pre-GST era, and the concept of GST. Students will learn the advantages and disadvantages of GST, its structure including CGST, SGST, IGST, UTGST, and important definitions under the GST Act.

UNIT II- Supply
Meaning of goods and services, time of supply under the reverse charge mechanism, invoicing provisions, and procedures related to changes in GST rates. The concept of place of supply of goods and services, intra-state and inter-state supply. Determination of the value of supply of goods and services and computation of GST liability.

UNIT III- Input Tax Credit (ITC) and Payment under GST
This unit focuses on the meaning and utilization of ITC, blocked credits, supplies not eligible for ITC, matching, reversal, and reclaim of ITC. Payment of GST liability, including electronic and cash ledger concepts, and procedures for refund of excess GST.

UNIT IV. GST Registration

This unit covers the meaning of registration, compulsory registration requirements, procedure for new registration, and amendments or cancellation of registration under GST.

UNIT V. GST Returns and Assessment

Meaning, purpose, and importance of GST returns. Different types of returns, due dates, and types of assessment under GST, including provisional assessment, summary assessment, and best judgment assessment.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Agrawal, R. K. (2026). *Handbook on GST (Goods & services tax)* (11th ed.). Bharat Law House Pvt. Ltd.
- Gupta, M., Gupta, N., & Modi, A. (2021). *Goods and services tax* (2021–22 ed.). SBPD Publications.
- Haldia, A. (2026). *GST law and practice* (8th ed.). Taxmann Publications Pvt. Ltd.
- Laddha, V., Saxena, S., & Patwari, P. (2025). *GST annual return & reconciliation* (8th ed.). Taxmann Publications Private Limited.
- Shah, H., Jadhav, P., Mehta, S., Mehta, V., & Kulkarni, G. (2024). *GST practical guides combo: Accounts & records, registration process, reverse charge mechanism, GST returns and compliance, input tax credit*. Taxmann Publications Private Limited.
- Singla, A., & Gaur, P. K. (2024). *GST mini ready reckoner* (5th ed.). Taxmann Publications Private Limited.
- Taxmann. (2026). *GST acts with rules* (6th ed.). Taxmann Publications Pvt. Ltd.
- Taxmann. (2026). *GST e-way bill*. Taxmann Publications Pvt. Ltd.
- *GST law & practice – Pocket edition*. (2026). Taxmann Publications Pvt. Ltd.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
IV	MINOR	04	BCOM26-MN401	BUSINESS ECONOMICS FOR DECISION MAKING

COURSE OUTCOMES

CO1. Explain core economic concepts relevant to business decisions
CO2. Analyze demand, supply, and market behavior for managerial decisions
CO3. Evaluate production, cost, and pricing strategies
CO4. Assess macroeconomic indicators and policy impacts on business
CO5. Apply economic tools and analytical techniques for decision-making

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	1	1
CO2	3	3	–	1	3	–	1	–	1	1
CO3	3	3	1	1	3	–	1	–	1	1
CO4	3	3	1	2	3	1	1	1	2	2
CO5	3	3	2	2	3	1	2	1	2	2

COURSE CONTENT

UNIT I: Introduction to Business Economics & Decision Making
Meaning, nature, and scope of business economics, Business economics and managerial decision-making, Role of economics in business policy, Fundamental economic problems and opportunity cost, Incremental and marginal concepts, Time perspective and discounting principle, Data-driven economic decision-making, Role of AI and analytics in business economics, Behavioural economics in managerial decisions.

UNIT II: Demand Analysis and Forecasting
Meaning and determinants of demand, Law of demand and exceptions, Elasticity of demand, Demand Forecasting, Need and significance, Methods, Business Applications, demand estimation using digital data, Consumer analytics and market intelligence.

UNIT III: Production, Cost and Market Structure
Production Analysis, Production function, Law of variable proportions, Economies and diseconomies of scale, Cost Analysis, Short-run and long-run costs, Break-even analysis, Market Structures, Perfect competition, Monopoly, Monopolistic competition, Oligopoly, Pricing Decisions, Pricing methods and strategies, Price discrimination, Dynamic pricing in digital markets.

UNIT IV: Profit, Risk and Business Environment
Profit Analysis, Theories of profit, Profit planning and control, Risk and Uncertainty, Nature and types of business risks, Risk management strategies, Business Environment, Economic environment and business cycles, Inflation and deflation, Government policies and business

decisions, ESG and sustainability economics, Digital economy and platform businesses.

UNIT V: Macroeconomics for Business Decisions
Macroeconomic Indicators, National income concepts, GDP, GNP, inflation, unemployment Fiscal and Monetary Policy, Tools and impact on business, Role of Reserve Bank of India, International Business Environment, Foreign exchange market, Balance of payments, Global economic trends, Globalization and trade policies, AI and economic transformation, Digital financial ecosystem.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Baye, M. R., & Prince, J. T. (2021). Managerial economics and business strategy (9th ed.). McGraw Hill.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (12th ed.). McGraw Hill Education.
- Gupta, R. (2026). Taxmann's CRACKER for business economics (Paper 4 | Economics) (16th ed.). Taxmann Publications Private Limited.
- Mishra, J. P. (2022). Business economics general edition for B.Com & BBA of various universities. Sahitya Bhawan Publications.
- Mishra, J. P. (2023). Business economics for B.Com. 1st year of various universities of Chhattisgarh (NEP 2020). Sahitya Bhawan Publications.
- Paul, J. (2018). Business environment (4th ed.). McGraw Hill Education.
- Saleem, S. (2020). Business environment (4th ed.). Pearson Education.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
IV	SKILL ENHANCEMENT COURSE (SEC)-4	02	BCOM26-SEC401	IT AND DATA ANALYTICS

COURSE OUTCOMES

CO1. Explain the fundamentals of Information Technology, IT infrastructure, databases, and computer networks in modern business environments.
CO2. Analyze different types of data, data storage systems, and the role of data science in business decision-making.
CO3. Apply statistical and analytical techniques for data interpretation using tools such as Excel and SPSS.
CO4. Develop data visualizations, dashboards, regression models, and forecasting techniques for business analysis.
CO5. Evaluate issues related to data governance, cybersecurity, ethics, and digital transformation in data-driven organizations.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	–	–	1	–	3	–	1	1
CO2	2	2	–	–	2	–	3	–	1	1
CO3	2	3	1	1	3	–	3	–	1	2
CO4	2	3	1	1	3	–	3	1	1	2
CO5	2	2	1	2	2	2	3	3	2	2

COURSE CONTENT

UNIT I. Introduction to Information Technology

Meaning and scope of Information Technology, Applications of IT in business, commerce, education, and governance, IT Infrastructure: Hardware, Software ,Communication technologies. Operating Systems: Functions and types of operating systems, Windows and open-source operating systems overview. Computer Networks: Basics of networking, Internet and cloud computing, Introduction to databases, Role of databases in modern organizations.

UNIT II. Introduction to Data Analysis

Different types of data (qualitative vs. quantitative), data storage and retrieval techniques, and an introduction to data science and its role in IT and business decision-making. Emerging Technologies: Artificial Intelligence (AI), Internet of Things (IoT), Cloud computing and digital transformation.

UNIT III. Statistical Analysis and Data Interpretation

Descriptive statistics, including mean, median, mode, and standard deviation. It introduces probability and inferential statistics, including hypothesis testing and confidence intervals, and explains data distributions and their analysis using SPSS.

UNIT IV. Data Visualization Techniques

Importance of data visualization, Visual representation using Charts, Graphs, Dashboards.Tools for Visualization, MS Excel for data visualization, Interactive dashboards basics. Introduction to regression analysis , Business applications of regression. Time Series Analysis: Meaning and importance, Trend analysis and forecasting techniques

UNIT V. Data Governance, Security, and Ethics

Data Governance: Meaning and importance, Data quality and data lifecycle management Data Privacy & Protection, Data privacy principles, Introduction to Indian Digital Personal Data Protection (DPDP) Act .Cybersecurity: Cybersecurity fundamentals, Common cyber threats: Phishing, Malware, Ransomware. Ethical Issues: Ethical concerns in data collection and analysis, Bias in AI and analytics, Responsible use of data. Digital ethics and sustainability.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Christiansen, & Jones, A. (2025). *A practical guide to data analysis: Using R and IBM SPSS statistics* (1st ed.). SAGE Publications Ltd.
- Bothe, O., Kubera, O., Bednář, D., et al. (2022). *Data analytics initiatives: Managing analytics for success*. Routledge.
- Maheshwari, A. (2023). *Data analytics* (2nd ed.). McGraw Hill.
- Frick, E. (2019). *Information technology essentials: An introduction to information technology*. Frick Industries LLC.
- Green, J. S. (2020). *Cyber security: An introduction for non-technical managers* (1st ed.). Routledge.
- Montasari, R., & Jahankhani, H. (Eds.). (2021). *Artificial intelligence in cyber security: Impact and implications: Ethical issues, forensic investigative challenges and technologies for security applications*. Springer Nature.
- Wenger, A., & Cavelty, M. D. (Eds.). (2022). *Artificial intelligence in cyber security: Impact and implications: Security challenges, cyber security politics: Socio-technological transformations and political fragmentation*. Routledge.
- Hutchinson, B., & Warren, M. (2001). *Information warfare: Corporate attack and defence in a digital world* (1st ed.). Butterworth-Heinemann.

SEMESTER-V

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	MAJOR	04	BCOM26-MJ501	FINANCIAL MANAGEMENT

COURSE OUTCOMES

CO1. Explore the nature of financial management decisions and evaluate investment risk and return across time periods
CO2. Evaluate capital investment decisions applying capital budgeting techniques
CO3. Assess the capital structure of a firm using its cost of capital
CO4. Analyze factors affecting dividend policy
CO5. Design working capital policy based on the assessment of financial requirements

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	–	3	–	–	–	1	1
CO2	3	3	–	–	3	–	–	–	1	1
CO3	3	3	–	–	3	–	1	–	2	1
CO4	3	3	1	–	3	–	1	–	2	1
CO5	3	3	1	1	3	1	1	–	2	2

COURSE CONTENT

Unit 1- Introduction
Nature, Scope and objectives of Financial Management, Profit Maximization, Wealth Maximization, Risk and Return: basic dimensions of financial decisions, Functions and responsibilities of a financial manager, Time Value of Money.

Unit 2- Capital Budgeting
Process and methods: Payback period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Risk Adjusted Discount Rate Method and Certainty Equivalent Approach. Capital budgeting using Excel and financial calculators.

Unit 3- Cost of Capital and Capital Structure
Components of cost of capital and their calculation- Cost of Equity, Cost of Retained Earnings, Cost of Debt and Preference Share Capital, Weighted Average Cost of Capital, Marginal Cost of Capital; Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Approach and Traditional Approach); Leverage: Concept, significance and types:

Operating Leverage, Financial Leverage and Combined Leverage.Capital structure in startups and digital firms, Credit ratings and financing decisions ,ESG-linked financing and green bonds.

Unit 4- Dividend decisions

Walter's Model, Gordon's Model, MM Approach, types of dividend policy, concept of working Cash capital, management: cash and Motives operating for cycles, holding working cash, capital theoretical estimation framework Inventory management: Costs of Maintaining Inventory, techniques of inventory management, EOQ, ABC analysis, Reorder level.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- *Chandra, P. (2022). Financial management: Theory and practice. McGraw Hill.*
- *Sharma, A. (2022). Financial management and economics for finance. Bharat Law House.*
- *Tulsian, P. C., Tulsian, B., & Tulsian, T. (2023). Tulsian's financial management for CA intermediate course (Group II). S. Chand Publishing.*
- *Pandey, I. M. (2025). Financial management. Pearson India.*
- *Rustagi, R. P. (2025). Fundamentals of financial management. Taxmann Publications.*
- *Maheshwari, S. N. (2018). Financial management: Principles and practice. Sultan Chand & Sons.*
- *Rustagi, R. P. (2020). Fundamentals of financial management. Taxmann Publications.*
- *Khan, M. Y., & Jain, P. K. (2019). Financial management: Text and problems (8th ed.). Tata McGraw-Hill Education India.*
- *Pandey, I. M. (2015). Financial management (12th ed.). Vikas Publishing House.*
- *Chandra, P. (2017). Financial management: Theory and practice (9th ed.). Tata McGraw-Hill Education.*
- *Brealey, R. A., Myers, S. C., & Allen, F. (2020). Principles of corporate finance (13th ed.). McGraw-Hill Education.*
- *Ross, S. A., Westerfield, R. W., Jaffe, J., & Jordan, B. D. (2022). Corporate finance (13th ed.). McGraw-Hill Education.*
- *Brigham, E. F., & Ehrhardt, M. C. (2021). Financial management: Theory and practice (16th ed.). Cengage Learning.*
- *Van Horne, J. C., & Wachowicz, J. M., Jr. (2019). Fundamentals of financial management (14th ed.). Pearson Education.*
- *Damodaran, A. (2018). Applied corporate finance (4th ed.). Wiley.*
- *Gitman, L. J., Zutter, C. J., & Smart, S. B. (2019). Principles of managerial finance (15th ed.). Pearson Education.*

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	MAJOR	04	BCOM26-MJ502	BUSINESS RESEARCH METHODOLOGY

COURSE OUTCOMES

CO1. Prepare a detailed research plan covering all essential aspects of a research project.
CO2. Construct and administer effective research instruments like questionnaires.
CO3. Execute data collection strategically to gather relevant information.
CO4. Apply advanced statistical techniques for data interpretation.
CO5. Draft comprehensive research reports tailored to specific audience needs.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	1	2	–	1	–	–	3
CO2	2	3	–	1	2	–	1	–	–	3
CO3	2	3	–	1	2	–	2	–	–	3
CO4	2	3	1	1	3	–	2	–	–	3
CO5	2	2	1	3	2	–	2	1	–	3

COURSE CONTENT

Unit I- Introduction to Research: Meaning, nature, and scope of research, History and evolution of scientific inquiry, Types of research: Basic and applied research. Exploratory, descriptive, analytical, and experimental research. **Research Process:**Steps in research process, Characteristics of good research. Research ethics and integrity, Plagiarism and academic misconduct. Informed consent and confidentiality, AI-assisted research tools.

UNIT II: Formulating the Research Problem & Research Design: Identification and formulation of research problems, Sources of research problems. **Literature Review:** Meaning and objectives of literature review, Review of related studies and research gap identification Formulation of hypotheses and objectives. **Research Design:** Meaning and importance, Types of research design: Exploratory, Descriptive, Experimental, Diagnostic, Research proposal writing.

Unit II- Formulating the Research Problem, **Measurement and Scaling**
Concepts of measurement, Types of scale, Measurement Errors, Sources of measurement error Reliability and validity, Scale Construction, Data Collection Methods, Primary and secondary data, Questionnaire design, Interview methods, Observation techniques.

Unit III- Measurement and Data Collection

This unit focuses on measurement and scaling, discussing different types of data, sources of measurement error, and scale construction techniques. It also covers various data collection methods, including questionnaires, interviews, and observations. Online surveys and Google Forms, Digital data collection tools ,Ethical issues in online data collection.

Unit IV- Data Analysis and Interpretation

Sampling: Meaning and importance, Probability and non-probability sampling methods
Data Preparation, Editing, Coding, Classification and tabulation
Hypothesis Testing, Parametric tests: z-test, t-test), non-parametric tests: Chi-square test, Sign test. Data Visualization: Tables and charts, Histograms and box plots, Graphical interpretation of data Research Reporting: Structure of research report, Citation and referencing basics.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Bell, E., Bryman, A., & Harley, B. (2018). *Business research methods*. Oxford University Press.
- Bryman, A., & Bell, E. (2022). *Research methods for business*. Oxford University Press.
- Chawla, D., & Sodhi, N. (2016). *Research methodology: Concepts and cases*. Vikas Publishing House.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. Tata McGraw Hill.
- Cooper, D. R., & Schindler, P. S. (2021). *Essentials of business research methods*. Cengage Learning.
- Dsouza, N., Limbore, N. V., Bhat, S., & Anute, N. (Eds.). (2024). *Business research methodology*. SAN International Scientific Publication.
- Field, A. (2016). *Discovering statistics using IBM SPSS statistics*. Sage Publications.
- Kothari, C. R. (2023). *Methodology of research*. New Age International Publishers.
- Kothari, C. R., & Garg, G. (2025). *Research methodology*. New Age International.
- Kumar, R. (2014). *Research methodology: A step-by-step guide for beginners*. Pearson Education.
- Kumar, R. (2024). *Research methodology*. Sage.
- Levin, R. I., & Rubin, D. S. (2013). *Statistics for management*. Pearson Education.
- Malhotra, N. K. (2010). *Marketing research: An applied orientation*. Pearson Education.
- Malhotra, N. K., Nunan, D., & Birks, D. F. (2020). *Marketing research*. Pearson UK.
- Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students*. Pearson Education.
- Sekaran, U. (2016). *Research methods for business*. Wiley.
- Sekaran, U., & Bougie, R. (2016). *Business research methods*. Wiley.

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SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	MAJOR	04	BCOM26-MJ503	FINANCIAL MARKETS, INSTITUTIONS AND STOCK MARKET OPERATIONS

COURSE OUTCOMES

CO1. Understand the structure, components, and functions of the financial system.
CO2. Analyze the functioning of money, capital, and derivative markets in India.
CO3. Evaluate the role and operations of financial institutions in mobilizing and allocating resources.
CO4. Examine the regulatory framework, risk measurement, and recent trends in financial markets.
CO5. Apply knowledge of securities trading, issue management, and settlement mechanisms in stock markets.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	1	1
CO2	3	3	–	1	3	–	1	–	2	1
CO3	3	3	1	1	3	–	1	1	2	1
CO4	3	3	1	2	3	1	2	1	2	2
CO5	3	3	2	2	3	1	2	1	2	2

COURSE CONTENT

Unit I – Financial System and Risk Concepts

Introduction to the financial system; components of the financial system – institutions, markets, instruments, and services; functions of the financial system including mobilization of savings, allocation of funds, and risk management; overview of the Indian financial system; concept and types of risk; measurement of risk; concept of return; types of securities.

Unit II – Financial Markets

Money market: instruments, participants, and functions. Capital market: concept and structure. Primary Market: Concept and functions; initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS); methods of floatation – fixed price and book building; pricing of issues; offer documents; appointment and role of merchant bankers, underwriters, lead managers, syndicate members, brokers, registrars, bankers; ASBA; listing of securities. Secondary Market: Concept, functions, and importance; mechanics of stock market; trading – types of orders, screen-based and internet-based trading; settlement procedure; types of brokers; development of securities market in India; SEBI regulations.

Unit III – Financial Institutions

Banking institutions: commercial banks, cooperative banks, payment banks. Non-Banking Financial Companies (NBFCs): concept and role. Mutual funds: concept, types, and functions. Insurance companies: role and importance. Pension funds: structure and significance.

Unit IV – Regulatory Framework and Emerging Trends

Role and functions of regulatory authorities – Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority of India (IRDAI), Pension Fund Regulatory and Development Authority (PFRDA). Financial inclusion: concept and initiatives. Digital banking and payment systems. FinTech innovations –UPI, mobile banking, blockchain applications. Sustainable finance and green bonds.

Unit V – Securities Trading and Settlement

Dematerialised (Demat) trading: concept and significance; role of depositories and custodians; mechanics of securities in demat form. Settlement procedures in stock markets. Importance of transparency and investor protection.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

REFERENCES

- Bhole, L. M., & Mahakud, J. (2022). *Financial institutions and markets* (7th ed.). Tata McGraw Hill.
- Gordon, E., & Natarajan, K. (2022). *Financial markets and services* (10th ed.). Himalaya Publishing House.
- Hans, V. B., Nejar, B. S., & Pradeepa, K. S. (2025). *Financial institutions and markets (B.Com).* P&P Academy.
- Khan, M. Y. (2023). *Indian financial system* (11th ed.). Tata McGraw Hill.
- Kumar, V., Kaur, M., & Gupta, A. (2021). *Financial markets, institutions & services* (2nd ed.). Taxmann Publications.
- Ladwal, J., & Sinha, S. K. (2026). *Stock market operations* (1st ed.). Himalaya Publishing House.
- Machiraju, H. R. (2023). *Indian financial system* (5th ed.). Vikas Publishing House.
- Pathak, B. V. (2023). *The Indian financial system: Markets, institutions and services* (6th ed.). Pearson.
- Reserve Bank of India. (2023). *Report on trend and progress of banking in India*. Reserve Bank of India.
- Saunders, A., & Cornett, M. M. (2023). *Financial markets and institutions* (8th ed.). McGraw Hill.

- Sharma, F. C. (2026). *Financial market operations for B.Com 2nd year syllabus prescribed by National Education Policy.* SBPD Publications.
- Sinha, P. K. (2023). *Financial markets and institutions* (4th ed.). Taxmann Publications.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	**MAJOR**	**04**	**BCOM26-MJ504**	**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

COURSE OUTCOMES

CO1. Compute the valuation of financial assets such as stocks and bonds

CO2. Calculate risk and return for a portfolio and create a minimum risk portfolio

CO3. Diversify and manage investment portfolios in accordance with a person's risk preferences.

CO4. Evaluate and compare the financial viability of various financial assets.

CO5. Analyse contemporary trends in investment options available.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	–	–	3	–	2	–	1	1
CO2	3	3	–	–	3	–	2	–	1	1
CO3	3	3	1	1	3	1	2	1	1	1
CO4	3	3	1	1	3	1	2	1	2	2
CO5	2	3	2	1	3	1	2	2	2	2

COURSE CONTENT

Unit 1- Introduction to Investment

Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments. ESG and sustainable investing.

Unit 2- Bond Analysis and Valuation

Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market.Green bonds and sustainable debt instruments. Digital bond platforms and RBI Retail Direct Scheme

Unit 3- Equity Analysis and Valuation

Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of

Equity Shares using Dividend Discount Model and P/E Ratio model.

Unit 4- Portfolio Management

Portfolio Management- Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model. Portfolio Strategies, Active vs passive portfolio management. Risk profiling using analytics tools. Sustainable and socially responsible portfolios.

Unit 5- Mutual Fund and Derivatives

Mutual Fund -concept and types; Performance Evaluation; Overview of Financial Derivatives- Forwards, Futures and Options. Applications of Derivatives: Hedging, Speculation, Arbitrage. Exchange traded funds (ETFs), Commodity and currency derivatives, Digital investment apps and online portfolio platforms.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Alexander, G. J., Sharpe, W. F., & Bailey, J. V. (2009). *Fundamentals of investments*. PHI Learning.
- Avadhani, V. A. (2017). *Securities analysis and portfolio management* (9th ed.). Himalaya Publishing House.
- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investments* (11th ed.). McGraw-Hill Education.
- Chandra, P. (2025). *Investment analysis and portfolio management* (7th ed.). McGraw Hill.
- Fabozzi, F. J. (2017). *The handbook of fixed income securities* (8th ed.). McGraw Hill Education.
- Fisher, D. E., & Jordan, R. J. (2011). *Security analysis and portfolio management* (6th ed.). Pearson Education.
- Kevin, S. (2022). *Security analysis and portfolio management* (3rd ed.). PHI Learning Pvt. Ltd.
- Pagdin, I., & Hardy, M. (2017). *Investment and portfolio management: A practical introduction* (1st ed.). Kogan Page.
- Pandian, P. (2014). *Security analysis and portfolio management* (1st ed.). Vikas Publishing House Pvt. Limited.
- Prasad, N. N. (2024). *Security analysis and portfolio management*. SGSH Publication.
- Reilly, F. K., & Brown, K. C. (2012). *Analysis of investments and management of portfolios* (12th ed.). Cengage India Pvt. Ltd.
- Sharma, S. K., & Kaur, G. (2019). *Fundamentals of investment*. Sultan Chand & Sons.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	MINOR	04	BCOM26-MN501	PERSONAL FINANCIAL PLANNING

COURSE OUTCOMES
CO1. Awareness regarding financial planning and its importance in personal life
CO2. Familiarize with different financial Instruments.
CO3. Insight about long term financial planning and its effectiveness on the wealth of an investor
CO4. Knowledge on equity market
CO5. Identify the best investment options and tax implications on personal finance.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	1	2	1	1	2	–	1
CO2	3	2	–	1	3	–	1	1	1	1
CO3	3	3	1	1	3	1	1	2	1	1
CO4	3	3	1	1	3	–	2	1	2	1
CO5	3	3	2	2	3	1	2	2	2	2

COURSE CONTENT

Unit 1- Introduction to Financial Planning: Financial goals, meaning and importance of financial planning, steps in financial planning, Budgeting: meaning, importance and objectives, Important Dynamics of Personal Finance: Income, Expenditure, Savings, Savings Vs. Investment, Inflation and Time Value of Money, management of spending and financial discipline.

Unit 2- Investment Planning: Investment Objectives, Risk- Return Trade- off, Power of Compounding, Investment Options, Asset Allocation & Portfolio Management, Other investment avenues such as stocks, bonds, mutual funds, real estate, etc., and financial planning, Various financial institutions and modes of personal financing, New Age Investment Options, Investor Grievances.

Unit 3- Retirement Planning: Introduction to Retirement Planning-Principles and Objectives of Retirement Planning Sources of Retirement Cash, Pension plans available in India, Estate Planning, Public Provident Fund, Life Insurance– tools for financial planning, different schemes and their implications, benefits, and limitations.

Unit 4- Personal Tax Planning: Scope of personal tax planning, Tax structure in India for personal taxation, Basics of tax assessment for an individual, deductions and exemptions available to an individual, avenues for tax savings for an individual, tax avoidance versus tax evasion.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Gitman, L. J., Joehnk, M. D., & Billingsley, R. S. (2024). *Personal financial planning* (15th ed.). Cengage India.
- Garg, S. (2024). *Personal financial planning*. Sultan Chand & Sons.
- Indian Institute of Banking and Finance. (2015). *Introduction to financial planning*. Taxmann.
- Indian Institute of Banking and Finance. (2025). *Financial planning and tax planning 2026: Certified Wealth Management Professional (CWMP) course book*. Macmillan Education India Pvt. Ltd.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H., Jr. (2015). *Financial planning: Theory and practice*. Sage Publications.
- Murali, S., & Subbakrishna, K. R. (2017). *Personal financial planning (wealth management)*. Himalaya Publishing House.
- Sinha, M. (2014). *Financial planning: A ready reckoner*. Tata McGraw-Hill.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	OTHERS	02	BCOM26-PR501	PROJECT/SEMINAR

The Project / Seminar is designed to:

- Develop research aptitude and analytical ability
- Encourage application of theoretical knowledge to practical business situations
- Enhance communication, presentation, and report-writing skills
- Promote independent learning and problem-solving abilities
- Familiarize students with research methodology and professional documentation.

Option A: Project Work
Students shall undertake a project individually or in groups (as per university guidelines) under faculty supervision.

Option B: Seminar Presentation

Students may prepare and present seminar papers on emerging topics related to commerce, management, economics, finance, insurance, taxation, data analytics, or digital business.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	3	–	1	3	–	1	–	–	3
CO2	2	3	1	1	3	–	2	–	1	3
CO3	1	2	3	2	2	–	2	1	1	2
CO4	2	3	2	2	3	1	2	1	1	3
CO5	2	3	2	2	3	1	2	2	1	3

PRACTICAL / SKILL COMPONENT

- Data collection and analysis
- Report writing using digital tools
- PowerPoint presentation skills
- Use of Excel/SPSS/Google Forms
- Referencing and plagiarism awareness

PEDAGOGY

- Faculty mentoring and supervision
- Presentation and viva voce
- Case-based and field-oriented learning
- Industry interaction and discussions

SEMESTER-VI

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VI	MAJOR	04	BCOM26-MJ601	INCOME TAX AND E-FILING

COURSE OUTCOMES

CO1. Understand the basic concepts and framework of income tax in India.
CO2. Compute income under different heads: salary, house property, business, capital gains, other sources.
CO3. Apply deductions, exemptions, and rebates under the Income Tax Act.
CO4. Prepare individual income tax returns and understand e-filing procedures.
CO5. Analyze recent amendments, tax planning, and avoidance vs. evasion.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	–	1
CO2	3	3	–	1	3	–	1	–	–	1
CO3	3	3	1	1	3	–	2	1	–	1
CO4	3	3	1	2	3	–	3	1	–	2
CO5	3	3	2	2	3	1	2	2	1	2

COURSE CONTENTS

Unit I. Introduction to Income Tax and Basic Concepts, meaning nature and scope of income tax, income assessment year previous year person assessee, residential status, scope of total income, income exempt from tax, tax rates slabs surcharge and health and education cess, old and new tax regimes

Unit II. Income from Salaries and House Property, income under the head salaries, basis of charge, allowances, perquisites, retirement benefits, deductions under Section 16, income from house property, annual value, deductions under Section 24, self-occupied and let out house property

Unit III. Profits and Gains of Business or Profession and Capital Gains, profits and gains of business or profession, computation of business income, allowable and disallowable expenses, depreciation, presumptive taxation under Sections 44AD 44ADA and 44AE, capital gains, short term and long term capital gains, computation of capital gains, exemptions under Sections 54 54F and 54EC, income from other sources

Unit IV. Clubbing Set Off of Losses and Deductions, clubbing of income, set off and carry forward of losses, deductions under Chapter VI A from Sections 80C to 80U, rebates and reliefs, computation of gross total income taxable income and tax liability under old and new tax regimes

Unit V. Tax Compliance E Filing and Practical Exposure, advance payment of tax under Sections 207 to 211, tax deducted at source under Chapter XVII B, tax collected at source under Section 206C, Form 16 and Form 26AS, e filing of income tax returns, PAN registration under Section 139A, due dates of filing under Section 139 1, late filing fees under Section 234F, e verification of return, income tax portal overview, preparation and filing of e return, online tax payment, generation of challans, reconciliation of Form 26AS with Form 16.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Ahuja, G. (2026). *Income tax rules 2026: As per new income tax rules 2025*. Commercial Law Publishers.
- Ahuja, G., & Gupta, R. (2023). *Systematic approach to income tax* (47th ed.). Wolters Kluwer.
- Datey, V. S. (2023). *Indirect and direct taxes* (20th ed.). Taxmann Publications.
- Gaur, V. P., & Narang, D. B. (2023). *Income tax law and practice* (15th ed.). Kalyani Publishers.
- Income Tax Department. (2023). *Income tax ready reckoner*. Government of India.
- Lal, B. B., & Vashisht, N. (2023). *Direct taxes* (38th ed.). Pearson.
- Maheshwari, S. K., & Maheshwari, S. N. (2023). *Income tax and corporate tax planning* (9th ed.). Vikas Publishing House.
- Manoharan, T. N., & Hari, G. R. (2026). *Students' handbook on taxation: Includes income tax and GST (A.Y. 2026–27)*. Snow White Publication.
- Prasad, B. (2023). *Income tax law and practice* (12th ed.). New Age International.
- Singhania, V. K., & Singhania, M. (2023). *Students' guide to income tax* (68th ed.). Taxmann Publications.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VI	MAJOR	04	BCOM26-MJ602	FINANCIAL DERIVATIVES AND RISK MANAGEMENT

COURSE OUTCOMES

CO1. Understand the fundamentals of derivative markets, their history, types, and purposes, and distinguish between forwards, futures, options, and swaps.
CO2. Analyze futures markets, including contract specifications, margin requirements, clearing mechanisms, and futures valuation techniques.
CO3. Apply concepts of options pricing, characteristics of options, valuation methods, and derivative instruments like swaps and credit default swaps.
CO4. Evaluate alternative investment instruments, including investment companies, private equity, hedge funds, and real estate, integrating risk management principles.
CO5. Develop strategies for commodity investment and derivative application in risk management, including hedging and speculation techniques.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	1	1
CO2	3	3	–	1	3	–	2	–	1	1
CO3	3	3	1	1	3	–	2	–	1	2
CO4	3	3	1	1	3	1	2	1	2	2
CO5	3	3	2	2	3	1	2	1	2	2

COURSE CONTENT

Unit 1- Introduction to Derivative Markets, Introduction, history, and purposes of derivatives, Types of derivatives: forwards, futures, options, swaps, Principles of derivatives pricing, Structure of global forward markets and contracts

Unit 2- Futures Markets and Contracts, History, standardization, and regulation of futures, Futures trading, clearing house operations, margins, delivery, and cash management, Types of futures contracts and valuation of futures

Unit 3- Options Markets and Contracts, Basic characteristics and moneyness of options, Structure of global options market, types of options, Valuation of options, Introduction to swaps and credit default swaps

Unit 4- Alternative Investments, Investment companies, real estate, private equity, hedge funds, Fundamentals of risk management in alternative investments

Unit 5- Commodity and Risk Management, Basics of commodity investment: contango and backwardation, Application of derivatives in hedging and speculation, Integration of derivatives in overall financial risk management

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Arora, R. K. (2021). *Financial risk management*. Wiley.
- Chance, D. M., & Brooks, R. (2020). *An introduction to derivatives and risk management* (10th ed.). Cengage Learning.
- Hull, J. C. (2017). *Options, futures, and other derivatives* (11th ed.). Pearson.
- Hull, J. C., & Basu, S. (2022). *Options, futures and other derivatives* (11th ed.). Pearson Education.
- Kolb, R. W., & Overdahl, J. A. (2010). *Financial derivatives: Pricing and risk management* (3rd ed.). Wiley.
- Luenberger, D. G. (2013). *Investment science* (2nd ed.). Oxford University Press.
- National Institute of Securities Markets (NISM). (2025). *Taxmann's equity derivatives: Delivering end-to-end coverage of equity derivatives in India—Combining conceptual foundations, trading strategies, risk management, and regulatory compliance* . Taxmann Publications Private Limited.
- Roncalli, T. (2020). *Handbook of financial risk management*. Chapman & Hall.
- Tuckman, B., & Serrat, A. (2012). *Fixed income securities: Tools for today's markets* (3rd ed.). Wiley.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VI	**MAJOR**	**04**	**BCOM26-MJ603**	**INSOLVENCY AND BANKRUPCY LAWS**

COURSE OUTCOMES

CO1. Understand the conceptual framework of insolvency and bankruptcy
CO2. Analyse the provisions of the Insolvency and Bankruptcy Code, 2016.
CO3. Apply insolvency laws to corporate and individual insolvency.
CO4. Examine the role of the National Company Law Tribunal (NCLT) and other adjudicating authorities.
CO5. Evaluate emerging trends and challenges in insolvency and bankruptcy law.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	–	1	1
CO2	3	3	–	1	3	–	1	–	1	1
CO3	3	3	1	1	3	–	1	1	1	1
CO4	3	3	1	2	3	1	1	2	1	2
CO5	2	3	2	2	2	2	2	3	2	2

COURSE CONTENT

Unit 1- Introduction to Insolvency and Bankruptcy: Concept and Objectives of Insolvency and Bankruptcy, Overview of the Insolvency and Bankruptcy Code, 2016, Key Definitions: Insolvency, Bankruptcy, Liquidation, and Winding-up, Corporate Insolvency Resolution Process (CIRP) Framework, Formation of Committee of Creditors (CoC) and its Powers, Initiation of CIRP by Financial Creditors, Operational Creditors, and Corporate Debtors, Approval of Resolution Plans by CoC and NCLT

Unit 2- Liquidation Process: Liquidation Process under IBC, Grounds for Liquidation; Appointment and Role of Liquidator, Priority of Claims in Liquidation, Voluntary Liquidation Process, Insolvency Resolution Process for Individuals and Partnerships, Bankruptcy Process for Individuals and Partnerships, Role of Debtor and Creditor in Individual Insolvency, Adjudication by Debt Recovery Tribunal

Unit 3- Adjudicating Authorities, Appellate Tribunals and Insolvency Professionals: National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Powers and Jurisdiction of NCLT and NCLAT, Appeals to the Supreme Court, Role of Debt Recovery Tribunals (DRTs) and Appellate Tribunals (DRATs), Roles and Responsibilities of Insolvency Professionals, Eligibility, Registration, and Regulation of Insolvency Professionals

Unit 4- Insolvency Agencies and Challenges in Insolvency Laws: Insolvency Professional Agencies (IPAs) and their Functions, Code of Conduct for Insolvency Professionals, Role of the Insolvency and Bankruptcy Board of India (IBBI), Cross-Border Insolvency under IBC, Role of Alternative Dispute Resolution (ADR) in Insolvency, Recent Case Laws and Judicial Precedents, Emerging Challenges and Global Practices

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Batra, S. (2018). *Corporate insolvency law and practice*. Eastern Book Company.
- Chaturvedi, R. G. (2016). *Law and practice of securitization and*

reconstruction of financial assets and enforcement of security interest. Bharat Law Publications.
- Commercial Law Publishers. (2024). *Insolvency and bankruptcy code book: IBC bare act 2026 with rules & regulations* . Commercial Law Publishers (India) Pvt. Ltd.
- Jain, D. K. (2019). *Guide to insolvency and bankruptcy code*. Bharat Law Publications.
- Law & Justice Publication. (2026). *The Insolvency and Bankruptcy Code, 2016 (Act 31 of 2016)*). Law & Justice Publication.
- Makhija, A. (2017). *Insolvency and bankruptcy code of India* (1st ed.). LexisNexis.
- Singh, J. (2020). *Insolvency and bankruptcy code, 2016: Concepts and procedure*. Bloomsbury Publishing India.
- Thomson Reuters. (2021). *Insolvency and bankruptcy code*. Thomson Reuters Publication.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VI	**MAJOR**	**04**	**BCOM26-MJ604**	**SUSTAINABLE FINANCE**

COURSE OUTCOMES

CO1. Understand the concept of sustainable finance.
CO2. Examine the various sustainable financial frameworks in different economies.
CO3. Evaluate the role of sustainable finance in the financial system.
CO4. Distinguish the characteristics of different sustainable financial instruments.
CO5. Understand the importance of sustainable reporting and performance.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	1	2	3	1	1	1	1
CO2	2	3	–	1	3	3	1	1	2	1
CO3	2	3	1	1	3	3	1	1	2	1
CO4	2	3	1	2	3	3	1	2	2	2
CO5	2	3	1	2	3	3	1	2	2	2

COURSE CONTENT

Unit I- Introduction to Sustainable Finance: Meaning of Sustainable Finance, Importance of Sustainable Finance, Evolution of Sustainable Finance and Green Finance, Concept of

Impact Investing, Difference between Sustainable Investing and Traditional Investing, Importance of Impact Investing, ESG Factors affecting financial decision making

Unit II- Building a sustainable financial system across Globe: Overview of Sustainable Finance frameworks across developed countries, UNEP Finance Initiatives from 1992 to 2022, International and National Policy Responses, Role of Central banks, Role of Development Banks, SEBI's role in creating sustainable finance framework

Unit II- Sustainable Financial Instruments: Role of sustainable finance in financial ecosystem, Green bonds-Meaning, Use of proceeds in Sustainable projects, Market growth and trends; social bonds-Meaning, Trends, sustainability-linked bonds- Concept, Growth and Trends, Significance of debt financing for sustainable projects; Equity Financing for sustainable projects- ESG indices, ESG indexed ETF and Mutual Funds, Role of shareholders in promoting corporate sustainability. Introduction to carbon credits.

Unit IV- Sustainability Reporting and Measuring Performance: Concept and Significance of Sustainability Performance Measurement, BRSR framework, Importance of sustainability disclosures, Legal and Regulatory requirements for sustainability disclosures, Sustainable Reporting parameters across different countries, Challenges in Sustainable Reporting and Measuring Performance, Common sustainability Initiatives by firms, Green Washing.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

1. Schoenmaker, Dirk, and Willem Schramade. *Principles of Sustainable Finance*. Oxford: Oxford University Press, 2019.
2. Cato, Molly Scott. *Sustainable Finance: Using the Power of Money to Change the World*. London: Green House Publishing, 2009.
3. Thompson, Simon. *Green and Sustainable Finance: Principles and Practice*. London: Kogan Page, 2021.
4. Shah, Atul K. *Inclusive and Sustainable Finance: Leadership, Ethics and Culture*. London: Routledge, 2019.
5. Mishra, B. D., and Aakas. *Sustainable Finance: Concept, Theory and Practice*. New Delhi: Bloomsbury Publishing India Pvt. Ltd., 2022.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VI	MINOR	03	BCOM26-MN601	PROJECT FINANCE

COURSE OUTCOMES

CO1. Define key concepts and terminology related to project finance, including non-recourse financing, SPVs, and financial closure.
CO2. Explain the structure and life cycle of project finance transactions, including stakeholder roles, risk allocation, and funding mechanisms.
CO3. Apply financial tools and techniques to evaluate the feasibility of infrastructure and industrial projects, using NPV, IRR, and payback period.
CO4. Analyze various project risks (technical, financial, legal, and market) and assess their impact on project viability and bankability.
CO5. Critically evaluate project finance case studies to recommend optimal financing structures and risk mitigation strategies.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	–	3	–	–	–	1	1
CO2	3	3	–	–	3	–	–	–	1	1
CO3	3	3	1	–	3	–	1	–	1	1
CO4	3	3	1	1	3	–	1	–	2	2
CO5	3	3	1	1	3	1	1	–	2	2

COURSE CONTENT

UNIT I- Introduction to Project Finance, Meaning and characteristics of project finance, Differences between corporate finance and project finance, Project life cycle and key phases, Stakeholders in a project finance transaction, Overview of sectors using project finance infrastructure, energy, transport).

UNIT II- Financial Structuring and Instruments, Capital structuring: equity, debt, and mezzanine finance, Special Purpose Vehicles (SPVs), Sources of funds: domestic and international, Non-recourse and limited recourse financing, Role of multilateral institutions and export credit agencies

UNIT III- Risk Identification and Mitigation, Types of project risks: technical, financial, operational, legal, environmental, Risk allocation and sharing mechanisms, Mitigation tools: guarantees, insurance, credit enhancement, Contractual frameworks (EPC, O&M, PPA, Concession Agreements), Role of government and public-private partnerships (PPPs)

UNIT IV- Project Appraisal and Financial Modelling, Project appraisal techniques: NPV, IRR, DSCR, Payback Period, Sensitivity analysis and scenario planning, Financial modeling basics for project finance, Cash flow analysis and forecasting, Due diligence and feasibility studies.

UNIT V- Legal, Regulatory, and Global Perspectives, Legal structure of project finance deals, Regulatory environment in project finance (national and international), Taxation and accounting considerations, Global trends and case studies in project finance, ESG (Environmental, Social, and Governance) considerations.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
V	INTERNSHIP	03	BCOM26-IN601	INTERNSHIP

The internship aims to:

- Provide experiential learning through industry exposure
- Bridge the gap between theoretical knowledge and practical application
- Develop professional, analytical, and communication skills
- Enhance employability and workplace readiness
- Encourage problem-solving and research-oriented learning in real business environments

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	1	1	2	–	1	–	1	1
CO2	2	3	1	1	3	–	2	–	1	2
CO3	2	2	3	2	2	1	1	1	1	1
CO4	2	3	2	2	3	1	2	1	1	2
CO5	2	3	2	2	3	2	2	2	1	3

SKILL DEVELOPMENT COMPONENT

- Communication and presentation skills
- Teamwork and workplace ethics
- Report writing and documentation skills
- Analytical and digital competency
- Problem-solving and decision-making abilities

PEDAGOGY

- Industry exposure and experiential learning
- Faculty mentoring and supervision
- Presentation and viva voce
- Reflective learning and case-based discussion

SEMESTER-VII

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VII	MAJOR	04	BCOM26-MJ701	BEHAVIOURAL FINANCE

COURSE OUTCOMES

CO1. Understand the key concepts, theories, and psychological foundations of behavioural finance and their relevance in investment decision-making.

CO2. Analyze how cognitive biases and emotional factors influence investor behavior and financial markets.

CO3. Evaluate the impact of heuristics, overconfidence, regret aversion, and herding on portfolio management and asset pricing.

CO4. Apply behavioural finance principles to assess market anomalies, investor perception, and decision-making in mutual funds and corporate investments.

CO5. Develop strategies to mitigate behavioural biases in investment decisions and integrate them into practical financial planning.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	–	2	–	1	1	1	1
CO2	3	3	1	–	3	–	1	1	1	1
CO3	3	3	2	1	3	–	1	1	1	1
CO4	3	3	2	1	3	1	2	1	2	2
CO5	2	3	2	2	3	2	2	2	2	2

COURSE CONTENT

Unit 1- Basic Concepts of Behavioural Finance: Introduction to Behavioral Finance-Overview, History of Behavioral Finance; From standard finance to behavioral finance- Are financial markets efficient?, Limits to arbitrage Fundamental Risk, Noise Trader Risk, Implementation cost, evidence of limits to arbitrage

Unit 2- Biases in Decision Making :Cognitive biases, beliefs and heuristics-Preferences: Prospect Theory, Ambiguity aversion, Loss aversion, Framing, Non-consequentialism: Disjunction Effect, Self-deception, Neuro finance (introduction only); Mental Accounting, Self-control, Regret avoidance and Cognitive dissonance, Representativeness and Availability, Anchoring and Belief perseverance, Overconfidence, Optimism and wishful thinking, Overreaction and Conservatism, Self-attribution, Regency bias.

Unit 3- Understanding Anomalies: Endowment effect, Disposition effect, reference price effect, Herd Behavior, hindsight, winners' curse, cognitive dissonance, familiarity bias, status quo bias, law of small numbers, information overload

Unit 4- Applications of Behavioural Finance: Application-The Aggregate Stock Market: Equity Premium Puzzle-prospect theory, loss aversion; The Volatility Puzzle beliefs, p References:; The Cross Section of Average returns- size premium, long term reversals, predictive power of scaled price ratios, momentum, event studies Application-The closed end funds and co movement: investor behavior (saving and investment)-insufficient diversification, naïve diversification, excessive trading, the selling decision, the buying decision. Application-Corporate Finance: Security Issuance, Capital structure and Investment, Dividends, Managerial Irrationality.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VII	**MAJOR**	**04**	**BCOM26-MJ702**	**MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING**

COURSE OUTCOMES

CO1. Explain the concepts, objectives, types, and strategic significance of mergers, acquisitions, and corporate restructuring.
CO2. Analyze valuation techniques, financing methods, and legal procedures involved in mergers and acquisition transactions.
CO3. Evaluate corporate restructuring strategies including demergers, buybacks, leveraged buyouts, and turnaround management.
CO4. Assess the financial, regulatory, taxation, and governance implications of corporate restructuring decisions.
CO5. Examine contemporary trends, cross-border M&A practices, and the role of technology, sustainability, and ethics in corporate restructuring.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	–	2	–	1	–	2	1
CO2	3	3	1	–	3	–	1	–	2	1
CO3	3	3	2	1	3	1	1	1	2	1
CO4	3	3	1	2	3	2	1	2	2	2
CO5	2	3	2	2	2	2	2	3	3	2

COURSE CONTENT

Unit I- Introduction to Mergers, Acquisitions and Other Restructuring Activities

Introduction – Meaning of merger, amalgamation, acquisition and takeover; reasons for failure of M&A; process of M&A; types, motives and benefits of mergers and acquisitions. Corporate restructuring – meaning and types; takeovers – forms and defenses; demerger – types of demerger; reverse merger; buyback of shares.

Unit II- Corporate Valuation
Purposes of valuation and impact on value estimates; principles of business valuation; approaches to corporate valuation; cost of capital; traditional valuation approaches; discounted cash flow valuation; asset-based valuation; brand valuation; firm valuation; equity valuation; FCFE and FCFF; relative valuation; adjusted present value; determining share exchange ratio; benefits from synergy; types of synergy; synergy and value creation in M&A; leveraged buyouts (LBO).

Unit III- Legal, Taxation and Accounting Aspects
Legal and regulatory framework of M&A – provisions of the Companies Act, 2013; SEBI Takeover Code; provisions of the Competition Act. Taxation of mergers, acquisitions and amalgamations – amalgamation and demerger; special provisions for computation of cost of acquisition; conditions for availing losses and depreciation; tax neutrality. Accounting aspects of mergers – pooling of interests method and purchase method: features, advantages and disadvantages; determination of purchase consideration; accounting treatment in India (including problems).

Unit IV- Post-Acquisition Integration
Types of integration; tools for integration; issues involved in integration; role of HRM in M&A integration; integrating cross-border acquisitions; meeting challenges of M&A; strategies for post-merger success; post-merger growth strategies. Latest M&A cases to be used extensively.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2019). *Fraud examination* (6th ed.). Cengage Learning.
- Association of Certified Fraud Examiners. (2022). *Report to the nations: Global study on occupational fraud and abuse*. ACFE.
- Baxi, J. (2021). *New era of forensic accounting*. Bharat Law House Pvt. Ltd.
- Bologna, J. L., Lindquist, R. J., & Wells, J. T. (2014). *The accountant's handbook of fraud and commercial crime* (2nd ed.). Wiley.
- Garg, K. (2025). *Red flags compendium: Practical case studies in forensic accounting & corporate fraud investigation* (2025 ed.). Bharat Law House.
- Golden, T. W., Skalak, S. L., & Clayton, M. M. (2011). *A guide to forensic accounting investigation*. John Wiley & Sons.
- Kranacher, M.-J., Riley, R., & Wells, J. T. (2010). *Forensic accounting and fraud examination*. John Wiley & Sons.
- Pipara, G. B. (2024). *Taxmann's forensic audit decoded: Essential techniques to uncover true business resources and revenues, addressing transparency & sustainability and emphasising the importance of forensic audits* (2nd ed.). Taxmann Publications Private Limited.
- Rezaee, Z. (2019). *Forensic accounting and financial statement fraud: Forensic accounting performance* (Vol. 2). Business Expert Press.

- Singleton, T. W., & Singleton, A. J. (2010). *Fraud auditing and forensic accounting* (4th ed.). John Wiley & Sons.
- Wells, J. T. (2017). *Corporate fraud handbook: Prevention and detection* (5th ed.). Wiley.
- Zysman, A. (2004). *Forensic accounting demystified*. World Scientific Publishing.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VII	**MAJOR**	**04**	**BCOM26-MJ703**	**FORENSIC ACCOUNTING AND FRAUD ANALYTICS**

COURSE OUTCOMES

CO1. Explain the concepts, scope and significance of forensic accounting and its role in corporate governance, ethical practices and professional standards.
CO2. Identify and analyze different types of fraud, fraud risk factors and legal frameworks governing fraud investigation, including the roles of SFIO, SEBI and PMLA.
CO3. Apply forensic audit methodologies, investigation techniques and analytical tools such as CAATs, digital forensics and fraud analytics to detect and prevent financial crimes.
CO4. Evaluate the auditor's responsibility in fraud detection and prevention in accordance with auditing standards, particularly SA 240, and assess financial statement fraud through appropriate audit procedures.
CO5. Demonstrate proficiency in using contemporary audit tools and software, preparing forensic audit reports, presenting expert testimony and analyzing real-world corporate fraud case studies.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	2	2	–	1	1	–	1
CO2	3	3	–	2	3	–	1	1	–	1
CO3	3	3	1	2	3	–	3	1	–	2
CO4	3	3	1	3	3	1	2	2	–	2
CO5	3	3	2	3	3	1	3	2	1	2

COURSE CONTENT

Unit I- Forensic Accounting – Introduction and Framework

Meaning, nature and scope of forensic accounting, objectives and importance of forensic accounting in corporate governance, forensic accounting versus traditional accounting and auditing, role and skills of forensic accountants, regulatory framework and professional standards, ethical considerations and professional skepticism

Unit II- Forensic Accounting – Fraud Types and Legal Environment

Meaning and classification of fraud, asset misappropriation, corruption and bribery, financial statement fraud, causes and impact of fraud on organizations, fraud risk factors and red flags, internal control evaluation, legal and regulatory framework for fraud investigation, Serious Fraud Investigation Office (SFIO), Securities and Exchange Board of India (SEBI), Prevention of Money Laundering Act (PMLA)

Unit III- Forensic Accounting – Investigation Techniques and Fraud Analytics

Forensic audit methodology and investigation planning, evidence collection and preservation, documentation and working papers, interview and interrogation techniques, use of technology in forensic accounting, computer assisted audit techniques (CAATs), digital forensics, data analytics in fraud detection, predictive modeling, anomaly detection, Benford's Law, network and link analysis, forensic reporting

Unit IV- Contemporary Auditing – Fraud Detection and Audit Responsibility

Auditing meaning, objectives and scope, types of audit including internal audit, statutory audit and forensic audit, auditor's responsibility in fraud detection and prevention, SA 240 fraud in an audit of financial statements, audit risk assessment, internal control systems and corporate governance, financial statement fraud including revenue recognition manipulation, inventory valuation fraud and window dressing, audit procedures for fraud detection

Unit V- Contemporary Auditing – Tools, Reporting and Case Studies

Audit tools and techniques, computer assisted audit techniques, use of audit software such as ACL, IDEA and Tableau, audit documentation and reporting standards, forensic audit reporting, auditor as expert witness and expert testimony, litigation support services, fraud prevention mechanisms, case studies including Satyam Computer Services fraud and major contemporary corporate fraud cases.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2019). *Fraud examination* (6th ed.). Cengage Learning.
- Association of Certified Fraud Examiners. (2022). *Report to the nations: Global study on occupational fraud and abuse*. ACFE.
- Baxi, J. (2021). *New era of forensic accounting*. Bharat Law House Pvt. Ltd.
- Bologna, J. L., Lindquist, R. J., & Wells, J. T. (2014). *The accountant's handbook of fraud and commercial crime* (2nd ed.). Wiley.
- Garg, K. (2025). *Red flags compendium: Practical case studies in forensic accounting & corporate fraud investigation* (2025 ed.). Bharat Law House.
- Golden, T. W., Skalak, S. L., & Clayton, M. M. (2011). *A guide to forensic accounting investigation*. John Wiley & Sons.
- Kranacher, M.-J., Riley, R., & Wells, J. T. (2010). *Forensic accounting and fraud examination*. John Wiley & Sons.
- Pipara, G. B. (2024). *Taxmann's forensic audit decoded: Essential techniques to uncover true business resources and revenues, addressing transparency & sustainability and emphasising the importance of forensic audits* (2nd ed.). Taxmann Publications Private Limited.
- Rezaee, Z. (2019). *Forensic accounting and financial statement fraud: Forensic accounting performance* (Vol. 2). Business Expert Press.

- Singleton, T. W., & Singleton, A. J. (2010). *Fraud auditing and forensic accounting*

(4th ed.). John Wiley & Sons.

- Wells, J. T. (2017). *Corporate fraud handbook: Prevention and detection* (5th ed.). Wiley.
- Zysman, A. (2004). *Forensic accounting demystified*. World Scientific Publishing

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VII	MINOR	04	BCOM26-MN701	COMPUTERISED ACCOUNTING AND TALLY

COURSE OUTCOMES

CO1. Understand the features and functionalities of Tally accounting software.
CO2. Create and manage company data, ledgers, groups, and vouchers in Tally.
CO3. Generate financial statements, trial balance, and ratio analysis reports.
CO4. Apply GST compliance, e-filing, and payroll processing using Tally.
CO5. Perform inventory management and data backup/restoration operations.

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	–	–	1	–	3	–	–	–
CO2	2	2	–	–	2	–	3	–	–	–
CO3	3	2	–	–	3	–	3	–	–	1
CO4	3	2	–	1	3	–	3	–	–	1
CO5	2	2	1	1	2	–	3	–	–	1

COURSE CONTENT

Unit I- Introduction to Tally: installation, company creation, and configuration. Ledger creation, groups, voucher entry: sales, purchase, payment, receipt, journal, and contra.

Unit II- Financial statements: trial balance, profit and loss account, balance sheet. Ratio analysis, cash flow and fund flow statements. Budgeting and scenario management.

Unit III- GST in Tally: setup, tax ledgers, voucher entry with GST, GST returns, e-filing. TDS and TCS management. Payroll accounting: employee creation, salary processing, PF, ESI.

Unit IV- Inventory management: stock groups, categories, items, godowns, batch-wise details. Data backup, restoration, security, and user access control. Practical case studies and projects.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings:

- Agarwal, P. (2023). *Practical Tally: GST and accounting* (2nd ed.). Notion Press.
- Goel, R. (2023). *Computerized accounting with Tally* (4th ed.). Taxmann Publications.
- Goyal, V. (2023). *Tally with GST* (5th ed.). Dreamtech Press.
- Gupta, S. (2023). *Tally Prime: The complete reference* (1st ed.). McGraw Hill.
- Nadhani, A. K., & Nadhani, K. K. (2023). *Implementing Tally.ERP 9* (8th ed.). Pearson.
- Ravi, B. (2023). *Tally for everyone* (3rd ed.). Wiley.
- Singh, V. P. (2021). *Tally.ERP 9 seekhein apne aap for GST* [Hindi edition]. Computech Publications Limited (Asian Publishers).
- Tally Solutions. (2023). *Official Tally.ERP 9 manual*. Tally Solutions.
- Thelugu, R. (2025). *Master TallyPrime: A comprehensive guide*. Vedanta Business Zone Private Limited.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VII	**PROJECT**	**06**	**BCOM26-RP701**	**RESEARCH PROJECT**

The Research Project aims to:

- Develop research aptitude and analytical thinking among students
- Enable application of theoretical concepts to practical business and economic problems
- Provide exposure to scientific research methods and data analysis techniques
- Enhance report-writing, presentation, and problem-solving skills
- Promote independent learning and professional competency

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	1	2	–	1	–	–	3
CO2	2	3	1	1	3	–	2	–	1	3
CO3	2	3	1	1	3	–	2	–	1	3
CO4	2	2	2	2	3	1	2	1	1	3
CO5	2	3	2	2	3	1	2	2	1	3

COURSE STRUCTURE

Students shall undertake an **independent or group-based research project** under the guidance of a faculty supervisor.

The project should involve:

- Identification of research problem
- Literature review
- Data collection and analysis
- Interpretation of findings
- Conclusions and recommendations

RESEARCH PROJECT FORMAT

The project report should contain:

1. Title Page
2. Certificate from Supervisor
3. Declaration by Student
4. Acknowledgement
5. Table of Contents
6. Abstract / Executive Summary
7. Introduction of the Study
8. Review of Literature
9. Research Gap
10. Objectives and Hypotheses
11. Research Methodology
12. Data Analysis and Interpretation
13. Findings and Discussion
14. Conclusion and Suggestions
15. Limitations of the Study
16. Bibliography / References
17. Annexures

RESEARCH METHODOLOGY & ANALYTICAL COMPONENT

Students are encouraged to use:

- Primary and secondary data
- Questionnaire/interview schedules
- Statistical tools and techniques
- Data visualization and interpretation methods

Recommended Tools

- MS Excel
- SPSS
- Google Forms

PEDAGOGY

- Faculty mentoring and periodic progress review
- Research workshops and seminars
- Practical training in data analysis
- Presentation and viva voce sessions

GUIDELINES FOR RESEARCH PROJECT

Research Ethics

- Plagiarism should remain within permissible institutional limits
- Proper citation and referencing are mandatory
- Ethical handling of data and confidentiality must be maintained

Formatting Guidelines

- Font: Times New Roman
- Font Size: 12
- Line Spacing: 1.5
- Referencing Style: APA / MLA

Recommended Length

- 50–80 pages (excluding annexures)

Submission Requirements

- Hard copy and soft copy submission
- PPT presentation during viva voce

SEMESTER-VIII

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VIII	MAJOR	04	BCOM26-MJ801	BLOCK CHAIN AND CRYPTOCURRENCY FUNDAMENTALS

COURSE OUTCOMES

CO 1 Understand the structure and fundamentals of blockchain technology.
CO 2 Explain cryptography and its applications in blockchain.
CO 3 Develop awareness about blockchain development and its importance.
CO 4 Demonstrate the application of blockchain technology in business.
CO 5 Understand different applications of blockchain in finance and industry.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	–	–	1	–	3	–	1	1
CO2	2	2	–	–	2	–	3	–	1	1
CO3	2	2	1	–	2	–	3	–	1	1
CO4	2	3	1	1	3	1	3	1	2	2
CO5	2	3	1	1	3	1	3	1	2	2

COURSE CONTENT

UNIT I – Introduction, definition, network view, generic structure, features, tiers, types of blockchain, accumulation of blocks, and introduction to cryptocurrencies (definition, types, bitcoin features).

UNIT II – Cryptography, digital signatures, cryptographic hash functions, cryptographic data structures, hash pointers, append-only ledgers, and proof-of-work vs. proof-of-stake.

UNIT III – Cryptocurrency Technologies, smart property, efficient micropayments, transaction structures, public randomness, Bitcoin blocks, hot/cold storage, digital wallets, payments, and regulation of mobile money in developing countries.

UNIT IV – Blockchain Deployment, Covers mining, forking, network upgrades, major blockchain platforms, Ethereum, trustlessness, immutability, and impact on business and society.

UNIT V – Applications of Blockchain Technology, Covers abstract architecture, major blockchain platforms, banking and industry applications, financial transactions, core banking software case studies.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

Suggested Readings-

- Antonopoulos, A. M. (2017). *Mastering Bitcoin* (2nd ed.). O'Reilly Media.
- Antonopoulos, A. M., & Wood, G. (2018). *Mastering Ethereum*. O'Reilly Media.
- Bashir, I. (2020). *Mastering blockchain* (3rd ed.). Packt Publishing.
- Drescher, D. (2017). *Blockchain basics*. Apress.
- Iyer, S., & Seshadri, S. (2025). *Cryptocurrency and blockchain for everyone*. Embassy Books.
- Mougayar, W. (2016). *The business blockchain*. Wiley.
- Narayanan, A., Bonneau, J., Felten, E., Miller, A., & Goldfeder, S. (2016). *Bitcoin and cryptocurrency technologies*. Princeton University Press.
- Swan, M. (2015). *Blockchain: Blueprint for a new economy*. O'Reilly Media.
- Tapscott, D., & Tapscott, A. (2016). *Blockchain revolution*. Portfolio Penguin.
- Yaga, D., Mell, P., Roby, N., & Scarfone, K. (2018). *Blockchain technology overview* (NISTIR 8202). National Institute of Standards and Technology.
- Yano, M., Dai, C., Masuda, K., & Kishimoto, Y. (2020). *Blockchain and crypto currency: Building a high quality marketplace for crypto data*. Springer.
- Khaire, K. (2026). *Crypto currency & blockchain: Concoure the world with crypto currency investments*. Laximus Business Ventures.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VIII	**MAJOR**	**04**	**BCOM26-MJ802**	**FUNDAMENTAL AND TECHNICAL ANALYSIS**

COURSE OUTCOMES

CO1. Compute the valuation of financial assets using technical analysis
CO2. Calculate risk and return for a portfolio and create a minimum risk portfolio
CO3. Diversify and manage investment portfolios in accordance with a person's risk preferences.
CO4. Evaluate and compare the financial viability of various financial assets.
CO5. Analyse contemporary trends in investment options available.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10

CO1	3	3	–	–	3	–	2	–	1	1
COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO2	3	3	–	–	3	–	2	–	1	1
CO3	3	3	1	1	3	1	2	1	1	1
CO4	3	3	1	1	3	1	2	1	2	2
CO5	2	3	2	1	3	1	2	2	2	2

COURSE CONTENT

UNIT-I Introduction to Fundamental Analysis, Definition and Objectives, Top-Down Approach: Economy, Industry, Company (EIC) Analysis, Mindset of an Investor vs. Trader, Pros and Cons of Fundamental Analysis. Technical Analysis Philosophy & Rationale. Emergence of Technical Analysis. Technical Analysis Vs Fundamental Analysis

UNIT-II. The Basic Principle of Technical Analysis: The Trend Analysis. Technical Analysis & Random Walk Theory. Behavioural Finance & Technical Analysis. Criticism of Technical Analysis. Types of Contracts: Cash Market, Derivatives Market, & Swaps & Forward Market.

UNIT-III Dow Theory: The Primary, Secondary & Minor Trends. Criticism of Dow Theory. Elliot Wave Theory: Impulse Waves & Corrective Waves. The Fibonacci Sequence: The Golden Ratio, Price & Time Targets. Kondratev Business Cycle Theory. Technical Indicators: Breadth Indicators & Sentiment Indicators.

UNIT-IV Chart Construction: History & Need. Types of Charts: Line, Bar, & Candlestick. Chart Pattern Analysis: Double Top & Double Bottom, Triple Top & Triple Bottom, Ascending & Descending Triangle. Candlestick Charts: Basic Pattern Building. Reversal Phenomenon: Hammers & Hanging Men. Dark Cloud Cover, Piercing Line, Engulfing Pattern & Stars.

UNIT-V Moving Averages: Length of Moving Average, & Multiple Moving Averages. Moving Average Strategies: Determining Trend, Determining Support & Resistance, & Determining Price Extremes. Trading & Investing: Top-Down Analysis: Secular Emphasis, & Cyclical Emphasis. Bottom-Up Analysis: Stock Selection & Relative Strength.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

SUGGESTED READINGS:

- Bharat Jhunjhunwala. (2026). *RSI mastery: Understanding momentum for consistent trading success*. Notion Press.
- Gala, A., & Gala, K. (2019). *Fundamental analysis shares: Become an intelligent investor*. Buzzingstock Publishing House.
- Graham, B., Zweig, J., & Buffett, W. E. (2006). *The intelligent investor: The definitive book on value investing* (Rev. ed.). Harper Business.
- Gurjar, S. (2025). *Technical analysis made easy: A beginner to advanced guide to price action trading*. Jaico Publishing House.

- Kamich, B. (2016). *How technical analysis works*. Echo Point Books & Media.

- Lukeman, J. (2003). *Market maker's edge: A Wall Street insider reveals how to time entry and exit points for minimum risk, maximum profit*. McGraw Hill.
- Murphy, J. J. (2020). *Technical analysis of the financial markets: A comprehensive guide to trading methods and applications*. Prentice Hall Press.
- Patel, R. (2019). *Ravi Patel combo: Technical analysis + swing trading + stock market trading tips*. Buzzingstock Publishing House.
- Penn, A. Z. (2023). *Technical & fundamental analysis for beginners 2 in 1 edition: Take $1k to $10k using charting and stock trends of the financial markets + grow your investment portfolio like a pro*. A.Z Penn.
- Zebra Learn. (2022). *Stock investing mastermind: Beginners handbook to winning the stock market*. ZebraLearn Pvt. Ltd.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VIII	MAJOR	04	BCOM26-MJ803	AUDITING AND CORPORATE GOVERNANCE

COURSE OUTCOMES

CO1. Explain the concepts, objectives, and types of auditing

CO2. Understand audit procedures, internal control, and audit evidence

CO3. Analyze company audit and auditor's legal responsibilities

CO4. Evaluate corporate governance mechanisms and ethical practices

CO5. Examine emerging trends such as forensic audit, digital audit, and ESG governance

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	–	1	1	1	1
CO2	3	3	–	1	3	–	2	1	–	1
CO3	3	3	–	1	3	1	1	1	1	1
CO4	3	2	1	2	3	2	1	3	1	1
CO5	3	3	2	1	3	1	3	2	1	2

COURSE CONTENT

UNIT I- Introduction to Auditing: Fundamentals of Auditing, Meaning, nature, and scope of auditing, Objectives and advantages of audit, Distinction between Auditing and accounting, Internal audit and external audit, Types of Audit, Audit Process, Audit planning, Digital auditing environment, Audit in computerized accounting systems.

UNIT II- Internal Control, Audit Procedures & Audit Evidence: Internal Control, Meaning and objectives, Internal check and internal control system, Internal audit system, Audit

Procedures, Verification & Valuation, Audit Evidence, Audit sampling techniques, Risk-based auditing, Cybersecurity and audit risks, Audit documentation software tools.

UNIT III-Company Audit & Auditor's Report:Appointment and removal of auditor, Qualifications and disqualifications, Rights, duties, and liabilities of auditor, Audit Report, Types, Qualified and unqualified reports, Audit certificates, Professional Ethics, Legal Framework

UNIT IV- Corporate Governance & Business Ethics : Meaning and importance, Principles of corporate governance, Governance Mechanism, Corporate Governance Framework, Clause 49 and SEBI (LODR) Regulations overview, Corporate governance under Companies Act, 2013, Business Ethics, Ethics in auditing and governance, Whistle blowing mechanism , Corporate social responsibility (CSR), ESG (Environmental, Social & Governance) reporting.

UNIT V- Emerging Areas in Auditing & Governance: Forensic Audit, Meaning and objectives, Techniques and applications , Fraud detection and investigation, Management & Operational Audit, Concepts and significance, Environmental & Social Audit, Sustainability reporting and audit , Digital & Technology-Based Audit, Continuous auditing. Corporate Governance Failures, Major corporate frauds and lessons. Role of auditors in preventing frauds. Corporate governance practices in Indian companies.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

SUGGESTED READINGS:

- Bharat Jhunjhunwala. (2026). *RSI mastery: Understanding momentum for consistent trading success*. Notion Press.
- Gala, A., & Gala, K. (2019). *Fundamental analysis shares: Become an intelligent investor*. Buzzingstock Publishing House.
- Graham, B., Zweig, J., & Buffett, W. E. (2006). *The intelligent investor: The definitive book on value investing* (Rev. ed.). Harper Business.
- Gurjar, S. (2025). *Technical analysis made easy: A beginner to advanced guide to price action trading*. Jaico Publishing House.
- Kamich, B. (2016). *How technical analysis works*. Echo Point Books & Media.
- Lukeman, J. (2003). *Market maker's edge: A Wall Street insider reveals how to time entry and exit points for minimum risk, maximum profit*. McGraw Hill.
- Murphy, J. J. (2020). *Technical analysis of the financial markets: A comprehensive guide to trading methods and applications*. Prentice Hall Press.
- Patel, R. (2019). *Ravi Patel combo: Technical analysis + swing trading + stock market trading tips*. Buzzingstock Publishing House.
- Penn, A. Z. (2023). *Technical & fundamental analysis for beginners 2 in 1 edition: Take $1k to $10k using charting and stock trends of the financial markets + grow your investment portfolio like a pro*. A.Z Penn.
- Zebra Learn. (2022). *Stock investing mastermind: Beginners handbook to winning the stock market*. ZebraLearn Pvt. Ltd.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VIII	**MINOR**	**04**	**BCOM26-MN801**	**PUBLIC FINANCE**

COURSE OUTCOMES

CO1. Define key concepts of public finance, including public expenditure, revenue, debt, and the theory of maximum social advantage.

CO2. Explain the nature, objectives, and effects of public expenditure and taxation, and their influence on economic growth and equity.

CO3. Classify and compare various sources of public revenue and expenditure, and interpret their relevance in the context of Indian fiscal policy.

CO4. Evaluate tax burden, incidence, and shifting theories, and analyse the economic effects of taxation and public debt.

CO5. Design informed recommendations on budgetary practices, deficit financing, and debt management to promote fiscal stability and social welfare.

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	–	1	2	1	1	1	1	1
CO2	3	3	–	1	3	2	1	1	1	1
CO3	3	3	1	1	3	2	1	1	2	1
CO4	3	3	1	1	3	2	1	2	2	2
CO5	3	3	2	2	3	3	1	2	2	2

COURSE CONTENT

Unit I- Introduction to Public Finance: Meaning, Nature and Scope of Public Finance, Public Finance vs Private Finance, Relationship of Public Finance with other Sciences, Theory of Maximum Social Advantage: Concept and Limitations, Principles of Maximum Social Advantage.

Unit II- Public Expenditure: Meaning and Nature of Public Expenditure, Objectives and Classification of Public Expenditure, Canons of Public Expenditure, Effects of Public Expenditure: Economic and Social Impacts, Public Expenditure in India: Trends and Challenges, Classification of Budgets.

Unit III- Public Revenue: Meaning and Classification of Public Revenue, Sources of Public Revenue: Tax and Non-Tax, Features of a Sound Tax System, Theories of Taxation: Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory, Ability to Pay Theory.

Unit IV- Tax Structure and Burden: Concept of Tax Burden, Impact, Shifting and Incidence of Taxes, Theories of Tax Shifting: Concentration Theory, Diffusion Theory, Modern Theory, Economic Effects of Taxes, Taxable Capacity, Salient Features of the Indian Tax Structure.

Unit V- Public Debt and Deficit Financing: Meaning and Significance of Public Debt, Difference between Private and Public Debt, Classification and Sources of Public Debt, Effects of Public Debt on Economy, Methods of Repayment of Public Debt, Limitations of Public Debt, Deficit Financing: Concept, Objectives, Significance, and Limitations.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teacher from time to time.

SUGGESTED READINGS

- Bagchi, A. (2005). *Readings in public finance*. Oxford University Press.
- Bhatia, H. L. (2024). *Public finance: As per UGC and NEP 2020* (33rd ed.). Vikas Publishing House.
- Dalton, H. (2013). *Principles of public finance*. Routledge.
- Musgrave, R. A., & Musgrave, P. B. (2024). *Public finance in theory and practice* (6th rev. ed.). MedTech Science Press.
- Rosen, H. S., & Gayer, T. (2021). *Public finance* (11th ed.). McGraw-Hill Education.
- Stiglitz, J. E., & Rosengard, J. K. (2015). *Economics of the public sector* (4th ed.). W.W. Norton & Company.

SEMESTER	COURSE TYPE	CREDIT	CODE	COURSE TITLE
VIII	DISSERTATION	06	BCOM26-DS801	DISSERTATION/ACADEMIC PROJECT

The Dissertation / Academic Project aims to:

- Develop advanced research aptitude and analytical capabilities among students
- Enable application of theoretical and practical knowledge to real-world business and economic issues
- Strengthen academic writing, data analysis, and interpretation skills
- Promote independent learning, critical thinking, and problem-solving abilities
- Familiarize students with scientific research methodology and ethical research practices

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO2	2	3	1	1	3	–	2	–	1	3
CO3	2	3	1	2	3	–	2	1	1	3
CO4	2	3	2	2	3	1	2	1	1	3
CO5	2	3	2	3	3	2	2	2	1	3

COURSE STRUCTURE

Students shall undertake an **independent Dissertation / Academic Project** under the supervision of a faculty guide.

The dissertation should involve:

- Identification of a research problem
- Review of literature
- Data collection and analysis
- Interpretation of findings
- Conclusions and recommendations

AREAS OF RESEARCH / DISSERTATION

Students may undertake research in areas such as:

Commerce & Accounting

- Financial reporting and disclosure
- Corporate accounting practices
- GST and taxation

Finance

- Investment analysis
- Financial literacy
- Mutual funds and stock markets
- FinTech and digital finance
- Financial inclusion
- Sustainable development
- MSMEs and entrepreneurship

Emerging Areas

- Artificial Intelligence in business
- ESG and sustainable finance
- Blockchain and cryptocurrency
- Data analytics and business intelligence
- Digital economy and e-commerce

DISSERTATION FORMAT

The dissertation shall normally include:

1. Title Page
2. Certificate from Supervisor
3. Declaration by Student
4. Acknowledgement
5. Table of Contents
6. List of Tables/Figures
7. Abstract / Executive Summary
8. Introduction and Background of Study
9. Review of Literature
10. Research Gap
11. Objectives and Hypotheses
12. Research Methodology
13. Data Analysis and Interpretation
14. Findings and Discussion
15. Conclusion and Suggestions
16. Limitations of Study
17. Bibliography / References
18. Annexures

RESEARCH METHODOLOGY COMPONENT

Students are expected to apply:

- Research design
- Sampling techniques
- Questionnaire/interview schedules
- Statistical tools and hypothesis testing
- Data visualization techniques

Recommended Tools

- MS Excel
- SPSS
- Google Forms
- Data visualization software

PEDAGOGY

- Faculty mentoring and periodic review
- Research workshops and seminars
- Data analysis training sessions
- Presentation and viva voce

GUIDELINES FOR DISSERTATION

Research Ethics

- Plagiarism should remain within permissible university limits
- Proper citation and referencing are mandatory
- Ethical handling of primary data must be ensured

Formatting Guidelines

- Font: Times New Roman
- Font Size: 12
- Line Spacing: 1.5
- Referencing Style: APA / MLA

Recommended Length

- 60–100 pages (excluding annexures)

Submission Requirements

- Hard copy and soft copy submission
- PowerPoint presentation for viva voce

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