PROGRAMME PROJECT REPORT

Bachelor of Commerce -B.Com(H)

Semester I-VI

(2026-2029)

RNB GLOBAL UNIVERSITY

Educating stars for tomorrow

RNB GLOBAL UNIVERSITY

RNB Global City, Ganganagar Road,

Bikaner, Rajasthan 334601

About RNB Global University

RNB Global University (RNBGU) was established in 2015 under the Rajasthan State Legislature Act and is recognized by the **University Grants Commission (UGC)** under **section 2(f).** The University is in Bikaner, Rajasthan, on a sprawling 300-acre lush green and eco-friendly campus that provides a world-class environment for higher learning.

RNBGU is a multi-disciplinary private university offering programs in diverse fields such as Management, Law, Engineering, Commerce, Humanities, Science, and Agriculture. With its innovative pedagogy, industry-aligned curriculum, and focus on skill-based education, the University has emerged as a hub of academic excellence in western India.

The University is recognized by the **Bar Council of India (BCI).** It is also approved by the **Indian Council of Agricultural Research (ICAR**), reflecting its diverse academic standards. Based on its commitment to quality education, research, and holistic development, **RNB Global University** has been accredited with **NAAC "A" Grade with a score of 3.19,** making it one of the leading private universities in the region.

Through modern infrastructure, experienced faculty, and strong industry collaboration, **RNBGU** continues to nurture future leaders and professionals, fostering knowledge, values, and global perspectives.

Vision

To create an environment where a holistic education is given in order to ignite an inquisitive mind, inculcate the qualities of excellence, perceive the intricacies of research, seek out obstacles, overcome them, and carve out a niche for oneself.

Mission

- Enabling students to maximize their potential and use their professional standards through ethics and education to raise their level of competence and become change agents.
- Fostering a scholarly culture that fosters the phenomenon of giving back to society via research and creative endeavors.
- To integrate partnerships that enhance knowledge in order to create a dynamic intellectual capital.
- To employ emerging technology to create an inclusive learning environment that is integrated with an improved educational process.
- To create a teaching-learning atmosphere that fosters resilience, sensitivity, and critical thinking, ultimately leading to the development of a strong personality.

Quality Policy

RNB Global University is committed to fostering a culture of excellence in higher education by:

- Designing and delivering academic programs that align with established national and global standards while meeting the aspirations of all stakeholders.
- Ensuring effective implementation of quality systems, policies, and processes across every level of academic and administrative functioning.
- Continuously enhancing academic and institutional quality to achieve excellence in teaching, research, and innovation.
- Empowering students with knowledge, skills, values, and attitudes that prepare them for professional success and responsible citizenship.

Core Values

At the heart of RNB Global University's mission lie the following guiding values:

- Ethics and Integrity – Upholding honesty, fairness, and transparency in all endeavours.
- Environmental Consciousness & Sustainability – Promoting eco-friendly practices and sustainable development.
- Cultural Heritage – Preserving and promoting India's rich cultural and traditional legacy.
- Active Citizenship – Encouraging responsibility, inclusivity, and democratic participation.
- Intellectual & Moral Uprightness – Fostering critical thinking, academic freedom, and ethical responsibility.
- Service to Society & Nation-Building – Contributing to social development and national progress through education, research, and outreach.

Bachelors of Commerce -B.Com(H)

1. Programme's Overview and Mission

The **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL) and Online Learning** mode at **RNB Global University** is designed to provide learners with a comprehensive understanding of commerce, finance, accounting, and business operations in both domestic and global contexts. The programme equips students with the knowledge and skills required to pursue careers in business, banking, insurance, taxation, and financial services. It emphasizes analytical thinking, quantitative reasoning, and ethical decision-making, enabling learners to address real-world commercial and financial challenges effectively.

The **mission** of the **B.Com(H) (ODL/OL)** programme is to deliver **accessible, flexible, and quality education** that nurtures competent, responsible, and employable commerce graduates. It seeks to promote academic excellence, professional competence, and lifelong learning among students through learner-centric approaches and the effective use of technology. Aligned with the university's vision of inclusive and outcome-based education, the programme aims to develop graduates who can contribute to the nation's economic growth and uphold values of integrity, innovation, and social responsibility in the field of commerce and business.

Programme Objectives

The **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL) and Online Learning** mode aims to build a strong foundation in commerce, finance, and business practices while promoting analytical and professional skills essential for modern business environments. The programme focuses on enhancing employability, entrepreneurship, and ethical business understanding among learners through flexible and learner-centric approaches.

The specific objectives of the programme are to:

1. **Provide comprehensive knowledge** of accounting, finance, economics, taxation, and business management to develop a solid understanding of commercial principles and practices.
2. **Develop analytical and problem-solving abilities** that enable learners to make informed business and financial decisions.
3. **Enhance employability and professional competence** by imparting practical skills relevant to industry needs in areas such as accounting, banking, and financial analysis.
4. **Promote entrepreneurial thinking** by encouraging learners to develop innovative ideas and business ventures in a dynamic economic environment.
5. **Inculcate ethical values and social responsibility** in business conduct, ensuring that graduates contribute positively to organizational and societal development.
6. **Facilitate lifelong learning** by providing flexible learning opportunities through open and distance education, enabling learners from varied backgrounds to pursue higher studies or professional advancement.

2. Relevance of the Programme with University's Mission and Goals

The **Bachelor of Commerce -B.Com(H)** programme under the **Open and Distance Learning (ODL) and Online Learning** mode at **RNB Global University** is closely aligned with the university's mission of delivering inclusive, flexible, and quality education that fosters employability, innovation, and ethical leadership. The programme reflects the university's goal of empowering learners from diverse socio-economic backgrounds by providing accessible higher education opportunities in commerce and business.

Through its focus on accounting, finance, taxation, and business management, the B.Com(H) (ODL/OL) programme supports the university's vision of nurturing competent professionals who contribute to the economic and social development of the nation. It enhances employability by developing analytical, financial, and entrepreneurial skills, in line with national objectives of skill development and self-reliance. The programme also integrates ethical and sustainable business practices, reflecting **RNB Global University's** commitment to academic excellence, social responsibility, and lifelong learning.

3. Nature of Prospective Target Group of Learners

The **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL) and Online Learning** mode at **RNB Global University** is designed to cater to a diverse group of learners seeking flexible and accessible education in commerce and business. The target group includes recent higher secondary graduates aspiring to build careers in accounting, finance, taxation, banking, and business management. It also accommodates **working professionals**, **entrepreneurs**, and **self-employed individuals** who wish to enhance their academic qualifications and strengthen their understanding of commercial and financial systems.

Additionally, the programme provides opportunities for **learners from rural, remote, or economically challenged backgrounds** who may not have access to regular on-campus education. By offering a learner-centric and self-paced academic structure supported by digital learning resources, the B.Com(H) (ODL/OL) programme ensures that individuals from varied backgrounds can pursue higher education, improve employability, and contribute effectively to the business and financial sectors.

4. Appropriateness of Programme Delivery

The **B.Com(H) (ODL/OL)** programme is highly appropriate for delivery through the Open and Distance Learning mode due to the following reasons:

- ✓ **Flexibility in Learning:**

  The ODL mode allows learners to study at their own pace and convenience, making it ideal for working professionals and students with other commitments.

- ✓ **Accessibility and Inclusivity:**

  It provides opportunities for learners from rural, remote, and economically weaker sections who cannot attend regular on-campus classes.

- ✓ **Technology-Enabled Learning:**

  The programme utilizes online platforms, Learning Management Systems (LMS), video lectures, and e-resources to facilitate interactive and effective learning.

- ✓ **Self-Learning Materials (SLMs):**

  Comprehensive and learner-friendly SLMs are provided in print and digital formats to support independent learning and conceptual understanding.

- ✓ **Blended Academic Support:**

  Academic counselling sessions, assignments, webinars, and doubt-clearing sessions ensure continuous learner engagement and guidance.

- ✓ **Practical and Application-Based Approach:**

  The curriculum includes projects, case studies, and field-based assignments that bridge theoretical learning with real-world business applications.

- ✓ **Compliance with Regulatory Standards:**

  The programme is designed as per the **UGC (ODL and Online Programmes) Regulations, 2020**, ensuring academic quality, transparency, and learning outcomes.

- ✓ **Promotion of Lifelong Learning:**

The ODL/OL mode encourages continuous education and professional growth, enabling learners to upgrade their skills while pursuing their careers.

- ✓ **Cost-Effective and Scalable Model:**

  ODL/OL provides an affordable and scalable solution for expanding access to higher education in commerce and management disciplines

Programme Outcomes (POs):

Upon successful completion of the **B.Com(H) (H) UG-ODL /OL Programme**, learners will be able to:

PO1: Exhibit memory of previously learned financial accounting knowledge by correlating facts and terminologies.

PO2: Conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal, and environmental factors in the core areas of expertise at the national and international levels.

PO3: Understand the concepts of commerce and computer application operations

PO4: Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

PO5: Develop knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

PO6: **Apply** relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

PO7: Utilize domain knowledge of computer programming and implementing the same in E-Commerce sector.

PO8: **Display knowledge and understanding** of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

PO9: Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

PO10: Build wider societal concerns through extension of professional knowledge to community service and engagement in life-long learning process.

Programme Specific Outcomes (PSOs)

After completing the program students will be able to:

PSO 1: Demonstrate effective leadership skills and **build** the ability to face the challenges of corporate world.

PSO 2: Develop judgements about information, validity of ideas, or quality of work based on a set of criteria,

PSO 3: Improve their competency in working with and managing multi-disciplinary teams.

5. Instructional Design- B.Com(H) -(ODL/OL) Program

The instructional design of the Bachelor of Commerce (Honours) [B.Com (Hons.)] programme offered through the Open and Distance Learning (ODL) / Online Learning (OL) mode is developed in accordance with the UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 and the principles of the National Education Policy (NEP) 2020. The programme adopts a learner-centric, flexible, technology-enabled, and outcome-based approach to ensure effective teaching-learning processes and attainment of programme outcomes.

The instructional design focuses on providing comprehensive knowledge in commerce, accounting, finance, taxation, business management, economics, entrepreneurship, and digital business practices. The programme integrates theoretical understanding with practical and application-oriented learning to enhance analytical, managerial, communication, and professional skills among learners.

Key Features of the Instructional Design

- **Learner-Centric Approach:** Flexible and self-paced learning designed for diverse learners including working professionals and remote learners.
- **Self-Learning Materials (SLMs):** Well-structured printed and digital study materials with learning objectives, examples, activities, and self-assessment exercises.
- **Multi-Modal Delivery:** Use of e-books, video lectures, live online sessions, webinars, discussion forums, and digital resources for effective learning.
- **Learning Management System (LMS):** Online platform for accessing course materials, assignments, assessments, learner interaction, and academic tracking.
- **Interactive Teaching-Learning Methods:** Adoption of self-directed, experiential, collaborative, case-study, and technology-enabled learning approaches.
- **Academic Counselling and Learner Support:** Provision of academic mentoring, technical support, grievance redressal, and career guidance services.
- **Continuous Assessment and Evaluation:** Evaluation through assignments, quizzes, presentations, project work, and semester-end examinations.
- **Quality Assurance:** Continuous monitoring and improvement through the Centre for Internal Quality Assurance (CIQA) and stakeholder feedback mechanisms.

Overall, **the instructional design of the B.Com (Hons.) programme under ODL/OL mode ensures flexibility, accessibility, academic rigor, industry relevance, and quality learning experiences for learners in compliance with UGC ODL/OL Regulations, 2020.**

Mapping of Teaching Methods and Instructional Media to ODL / OL Compliance

The B.Com (H) programme offered through Open and Distance Learning (ODL) and online Learning (OL) mode at RNB Global University adopts a **learner-centric, flexible, and technology-enabled teaching-learning approach**. The teaching methods are carefully mapped to the requirements of ODL/Online Learning to ensure effective knowledge transfer, skill development, and learner engagement in compliance with UGC (ODL and Online Programmes) Regulations, 2020.

1. **Teaching Methods and Their Alignment with ODL/OL Mode**

Teaching Method	Description	Alignment with ODL/OL Mode	Learning Outcome Achieved
Self-Learning Method	Learners study independently using structured learning materials	Supports anytime-anywhere learning; promotes flexibility	Conceptual understanding and self-discipline
Guided Learning	Faculty-supported learning through academic counselling and mentoring	Ensures academic support despite distance mode	Clarification of concepts and improved retention
Interactive Learning	Learner participation through discussions, Q&A, and peer interaction	Enables virtual engagement through LMS platforms	Communication and collaborative skills
Experiential Learning	Learning through case studies, projects, and internships	Bridges theory with practical application in remote settings	Problem-solving and decision-making skills
Collaborative Learning	Group discussions and peer-based learning activities	Facilitated through online forums and group tasks	Teamwork and interpersonal skills
Continuous Learning Approach	Regular assignments and	Supports continuous engagement and progress tracking	Consistent academic development

	internal assessments		
Technology-Enabled Learning	Use of digital tools for content delivery and interaction	Core requirement of OL mode ensuring accessibility	Digital literacy and independent learning
Problem-Based Learning	Real-world business problems for analysis and solution	Encourages critical thinking in a flexible learning environment	Analytical and logical reasoning skills
Blended Support Approach	Combination of self-learning and faculty interaction	Balances independence with structured guidance	Holistic learning experience

Mapping of Instructional Media to ODL / Online Learning (OL) Mode

The B.Com (H) programme offered through Open and Distance Learning (ODL) and Online Learning (OL) mode at RNB Global University utilizes a **multi-media instructional approach** to ensure effective teaching-learning processes. The selection and integration of instructional media are aligned with the **UGC (ODL and Online Programmes) Regulations, 2020**, ensuring accessibility, flexibility, interactivity, and quality in programme delivery.

Instructional Media and Their Alignment with ODL/OL Mode

Instructional Media	Description	Alignment with ODL/OL Mode	Purpose / Learning Outcome
Self-Learning Materials (SLMs) – Print	Printed study materials designed in self-instructional format	Enables offline learning and accessibility for all learners	Conceptual clarity and independent learning
E-Content (PDFs, E-Books)	Digitized version of study materials accessible through LMS	Supports anytime-anywhere access	Flexible and convenient learning
Video Lectures (Recorded)	Pre-recorded lectures covering course content	Facilitates self-paced learning and revision	Better understanding through visual explanation
Live Online Sessions	Real-time virtual classes conducted by faculty	Enables synchronous interaction and engagement	Immediate clarification and interaction
Audio-Visual Content	Multimedia modules including animations and case-based videos	Enhances learner engagement and retention	Improved conceptual understanding

Learning Management System (LMS)	Central digital platform for content delivery and learner interaction	Core component of ODL/OL delivery system	Integrated learning and tracking
Discussion Forums	Online platforms for academic discussions and peer interaction	Supports collaborative and interactive learning	Development of communication skills
Online Assessment Tools	Digital quizzes, assignments, and evaluation tools	Enables continuous assessment and instant feedback	Performance monitoring and improvement
Email and Messaging Support	Communication channels between learners and faculty	Ensures continuous academic support	Timely doubt resolution
Web Conferencing Tools	Platforms for webinars, counselling, and mentoring sessions	Facilitates real-time academic engagement	Personalized learning support

Learner Support Services (ODL/OL Compliance)

The **B.Com (H)** programme offered through **Open and Distance Learning (ODL) and Online Learning (OL)** mode at **RNB Global University** ensures a robust, learner-centric support system designed to facilitate academic success, engagement, and overall learner satisfaction. The learner support services are structured in alignment with the UGC (ODL and Online Programmes) Regulations, 2020, ensuring accessibility, responsiveness, and quality in programme delivery.

Delivery Mechanisms for Learner Support

Support Service	Mode of Delivery	ODL/OL Compliance Aspect
Academic counselling	Online sessions / webinars	Learner engagement and interaction
Learning materials	LMS / Print	Accessibility and flexibility
Technical support	Helpdesk / Email	Continuous system support
Administrative services	Online portal	Efficiency and transparency
Grievance handling	Online system	Accountability and responsiveness
Career support	Workshops / sessions	Employability enhancement

Compliance with UGC ODL/OL Regulations

The learner support system complies with UGC guidelines by ensuring:

- Availability of **academic counselling services**
- Access to **self-learning materials and digital resources**
- Use of **ICT tools and LMS for learner engagement**
- Provision of **grievance redressal mechanisms**
- Continuous **monitoring of learner progress**
- Ensuring **equity, accessibility, and inclusiveness**

Assessment and Evaluation Mapping

Component	**ODL Mode**	**Online Mode**
Internal Assessment	Assignments, case analysis, project reports	Online quizzes, assignments, presentations
Continuous Evaluation	Tutor-marked assignments (TMAs)	LMS-based assessments and tracking
End Semester Examination	Offline/center-based exams	Proctored online examinations

Compliance with UGC-DEB Guidelines

The programme ensures compliance with UGC-DEB norms through:

- Development of **Self Learning Material (SLM)** in prescribed format
- Availability of **LMS platform for content delivery and interaction**
- Provision of **multimedia learning resources (audio/video content)**
- Continuous **learner engagement and support services**
- Transparent and structured **evaluation mechanisms**
- Integration of **industry-relevant and skill-based learning**

The mapping of teaching methods and instructional media to ODL and Online modes ensures that the B.COM (H) programme maintains academic rigor, flexibility, and accessibility. The integration of digital tools, learner support systems, and continuous evaluation mechanisms ensures that learning outcomes are effectively achieved in compliance with regulatory standards.

SEMESTER WISE COURSE DETAILS

Semester – I

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21100	DSC-1	Micro Economics	3	1	0	4
2.	CDOEBCHC21101	DSC-2	Principles of Financial Accounting	3	1	0	4
3.	CDOEBCHC22102	DSC-3	Management Principles and Applications	3	1	0	4
4.	CDOEGEC06600 1	GE-1	One from the pool of GE- Group A	3	1	0	4
5.	CDOEAECH55002	AEC-1	Hindi –I	2	0	0	2
6.	CDOESEC077001	SEC-1	Ability & Skill Enhancement –I	2	0	0	2
7.	CDOEVAC088001	VAC-1	One from the pool of VAC- Group A	2	0	0	2
				18	**4**	**0**	**22**

COURSE OUTCOMES (CO's) Semester – I	
Course	**Course outcomes: - After completion of these courses' students should be able to**
CDOEBCHC2110 0-Micro Economics	**CO1:** Remember the concepts of microeconomics dealing with consumer behaviour and market. **CO2:** Understand the importance of Microeconomics in economic analysis. **CO3:** Apply the concepts of consumer behaviour and producer behaviour and determine the market equilibrium. **CO4:** Analyze how does a free market economy with its millions of consumers and producers work to decide about the allocation of productive resources among the thousands of goods and services & understand the analytics of supply and demand and its various uses. **CO5:** Interpret the effects of theories and tenets of microeconomics on business concern.
CDOEBCHC2110 1-Principles of Financial Accounting	**CO1:** Define the concepts of various business cycle and process, operations, Profit planning. **CO2:** Demonstrate the conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. **CO3:** Apply the principles and concepts of accounting in preparing the financial statements. **CO4:** Analyse the execution of accounting process-Recording-Classifying and Summarizing. **CO5:** Interpret financial results and use in decision making.
CDOEBCHC2210 2-Management Principles and Applications	**CO1:** Define about basic management concepts, principles and practices understand Nature of Management. **CO2:** Understand "planning, organizing, coordinating, staffing, directing, budgeting, controlling, and evaluating functions of management; leadership roles and styles, and the human aspects of management" **CO3:** Apply the Planning and Decision Making & Organizing. **CO4:** Analyze the need of effective Directing, Leadership, Co-ordination and Controlling **CO5:** Analyze the concept of controlling with examples & implement.
CDOEGEC06600 1-Business Communication (From the Pool of GE- Group A)	**CO1:** Explain historical background and the development of communication; Importance and role of communication in everyday life. **CO2:** Understand Mechanics behind the communication process, difficulties experienced in communication. Different types of communication, impedance due to extraneous factors called "barriers" **CO3:** Apply different types of communication, impedance due to extraneous factors called "barriers."

	CO4: Analyse the Important non-verbal parameters in communication. So, to make communication effective and attractive. **CO5:** Apply the appropriate body language for making presentation more effective
CDOEAECH55002- Hindi- 1	**CO1:** हिंदी भाषेकामूल इिह5ास और उसकी हलिह देवनागरी को समझाने में **CO2:** हिंदी शब्द की उत्पिह, अर्थ और प्रयोग समझाने में **CO3:** हिंदी िहिहके िहकास को समझाने में सक्षम **CO4:** हिंदी भाषा की सभी प्रकार की बोिहयोिं को सूचीबद्ध करने में **CO5:** देिंनागरी की िहशेषताएँ िएिं िहहशष्टता समझाने में
CDOESEC077001- Ability & Skill Enhancement –I (SEC-1)	**CO1:** Understand the relevance and method of writing impactful and structured resume. **CO2:** Explain the need for right etiquettes to be followed in the professional world. **CO3:** Develop confidence in public speaking and expressing their opinions and ideas clearly and effectively. **CO4:** Build employability skills like critical thinking, team work, conflict management and leadership skills. **CO5:** Communicate effectively in English
CDOEVAC088001- Electoral Literacy (From the pool of VAC-Group A)	**CO1:** Understand the process involves in delimitation of constituencies, preparation of electoral rolls recognition of political parties and allotment of symbols **CO2:** Identity the shortcomings of Indian electoral system and analyze the need for electoral reforms. **CO3:** Identify the roles and responsibilities of officers on election duty, such as returning officers, presiding officers and polling officers. **CO4:** Analyze the process of polling, counting and declaration of results including re-poll and countermanding of elections. **CO5:** Evaluate the advantages and disadvantages of EVMs and VVPATs compared to traditional voting methods.

CO PO Mapping: Semester – I

CDOEBCHC21100	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	2	2	3	2	3
CO2	-	-	-	3	2	1	-	2	2	-
CO3	-	2	2	1	-	-	2	2	-	-
CO4	2	1	1	2	2	3	-	-	3	3
CO5	3	3	-	3	-	3	3	-	-	3

CDOEBCHC21101	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	2	2	2	3	2	2	2	3
CO2	2	1	2	-	-	-	-	2	2	3
CO3	2	-	1	2	2	-	2	-	2	3
CO4	1	2	2	-	-	3	-	-	2	-
CO5	3	-	-	2	2	3	2	2	3	3

CDOEBCHC22102	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	-	2	2	2	2	2
CO2	-	3	-	2	2	3	2	-	2	3
CO3	1	2	-	2	3	-	-	2	1	2
CO4	1	2	2	1	-	-	3	-	3	-
CO5	3	-	1	2	-	2	2	2	-	3

CDOEGEC066001	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	2	-	1	2	2	1	2
CO2	1	3	2	2	2	2	-	2	2	3
CO3	1	-	-	-	-	2	2	3	-	3
CO4	1	-	2	3	-	2	-	3	2	2
CO5	3	2	3	2	3	1	-	2	2	2

CDOEAECH55002	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	-	-	2	3	-	3	2
CO2	2	2	2	2	2	-	-	3	2	3
CO3	-	-	3	-	-	3	3	-	3	2
CO4	3	2		2	2	-	3	-	2	-
CO5	2	3	2	3	2	3	2	3	2	-

CDOESEC077001	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	-	3	3	3	2	2	-	-	3
CO2	-	2	3	3	3	-	-	3	3	3
CO3	1	1	1	-	2	3	3	-	-	-
CO4	2	2	-	-	3	-	-	3	2	3
CO5	3	3	2	2		2	3	-	-	2

CDOEVAC088001	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	-	2	3	3	3	3	2
CO2	2	2	2	2	2	2	-	3	2	-
CO3	-	-	-	-		3	3	-	3	2
CO4	3	2	2	2	2	-	3	-	2	2
CO5	2	-	2	3	-	3	2	3	2	-

Curriculum

Course Name: Micro Economics
Course Code: CDOEBCHC21100

Credit:4(60 Hours)

Objectives

- The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

- Microeconomics helps in macro analysis. It is an important method of economic analysis, It is microeconomics that tells us how a free market economy with its millions of consumers and producers work to decide about the allocation of productive resources among the thousands of goods and services.

Course Outline

Unit I: Demand and Consumer Behaviour (12 Hours)

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.
Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit II: Production and Cost (12 Hours)

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run, and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit III: Perfect Competition (12 Hours)

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

Unit IV: Monopoly (12 Hours)

Monopoly: Monopoly short run and long run equilibrium. Shifts is demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit V: Imperfect Competition (12 Hours)

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

Suggested Readings:

1. Pindyck, R. S., Rubinfeld, D. L., & Mehta, P. L. (2017). *Microeconomics* (8th ed.). Pearson Education.
2. Mankiw, N. G. (2021). *Principles of microeconomics* (9th ed.). Cengage Learning.
3. Maddala, G. S., & Miller, E. (1989). *Microeconomics: Theory and applications*. McGraw-Hill.
4. Salvatore, D. (2003). *Schaum's outline of microeconomic theory* (3rd ed.). McGraw-Hill.
5. Case, K. E., Fair, R. C., & Oster, S. M. (2014). *Principles of microeconomics* (11th ed.). Pearson Education.
6. Koutsoyiannis, A. (1979). *Modern microeconomics* (2nd ed.). Macmillan.
7. Snyder, C., & Nicholson, W. (2012). *Microeconomic theory: Basic principles and extensions* (11th ed.). Cengage Learning.
8. Bilas, R. A. (1967). *Microeconomic theory: A graphical analysis*. McGraw-Hill.
9. Samuelson, P. A., & Nordhaus, W. D. (2010). *Microeconomics* (19th ed.). McGraw-Hill Education.
10. Sachdeva, A. (2012). *Microeconomics*. Kusum Lata Publishers.

Course Name: Principles of Financial Accounting
Course Code: CDOEBCHC21101
Credit:4(60 Hours)

Objectives

- To provide an in-depth study of the various business cycle and process, analyse operations, Profit planning.
- The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Outline

Unit I:(a) Theoretical Framework (15 Hours)

i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting and information. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

Unit II: Accounting Process (15 Hours)

From recording of a business transaction to preparation of trial balance including adjustments, software: Creating a Company; Configuring and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet,

Unit III: Business Income (15 Hours)

i) Measurement of business income-Net income: the accounting period, the continuity doctrine and the matching concept. Objectives of measurement.
ii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
iii) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO, and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2.

Unit IV: Final Accounts and Accounting for Inland Branches (15 Hours)

Concept of dependent branches; accounting aspects; debtors' system, stock and debtors' system, branch final accounts system.
Capital and Revenue Expenditures and Receipts: General Introduction Only. Preparation of financial statements of non-corporate business entities.

Suggested Readings:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2013). *Accounting: Text and cases* (13th ed.). McGraw-Hill Education.
2. Horngren, C. T., & Philbrick, D. (2010). *Introduction to financial accounting*. Pearson Education.
3. Monga, J. R. (2017). *Financial accounting: Concepts and applications*. Mayur Paperbacks.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2018). *Advanced accounts* (Vol. 1). S. Chand & Company.
5. Maheshwari, S. N., & Maheshwari, S. K. (2018). *Financial accounting*. Vikas Publishing House.
6. Sehgal, D. (2019). *Financial accounting*. Vikas Publishing House.
7. Goyal, B. K., & Tiwari, H. N. (2016). *Financial accounting*. International Book House.
8. Goldwin, N. N., Alderman, C. W., & Sanyal, J. (2016). *Financial accounting*. Cengage Learning.
9. Tulsian, P. C. (2017). *Financial accounting*. Pearson Education.
10. Institute of Chartered Accountants of India. (2019). *Compendium of statements and standards of accounting*. The Institute of Chartered Accountants of India.

Course Name: Management Principles and Applications
Course Code: CDOEBCHC22102
Credit:4(60 Hours)

Objectives

- Management faculties often use cases, simulations, and research projects to achieve learning objectives in the Principles of Management class. This course typically aims to introduce students to the topics of "planning, organizing, coordinating, staffing, directing, budgeting, controlling, and evaluating functions of management; leadership roles and styles, and the human aspects of management." This paper describes a unique approach to teaching the above topics through an experiential and service-learning project. Student teams select small local businesses with which to work during the semester and learn their weekly topics through case let and guest lecturers of their selected businesses. This paper describes the class in detail and discusses some of the important concepts into practice.
- The objective of the course is to provide the student with an understanding of basic management concepts, principles, and practices.

Course Outline

Unit I: Introduction (12 Hours)

a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence &Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, three generic strategies and value-chain, analysis, Senge's Learning Organization, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit II: Planning (12 Hours)

a. Types of Plans – An overview to highlight the differences
b. Strategic planning – Concept, process, Importance, and limitations
c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components.
d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit III: Organizing (12 Hours)

Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority.
Formal and Informal Structure; Principles of Organizing; Network Organization Structure.

Unit IV: Staffing and Leading (12 Hours)

a. *Staffing*: Concept of staffing, staffing process
b. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectation Theory.
c. *Leadership:* Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership

d. *Communication:* Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit V: Control (12 Hours)

a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
b. Emerging issues in Management.

Suggested Readings:

1. Koontz, H., & Weihrich, H. (2010). *Essentials of management: An international and leadership perspective*. McGraw-Hill Education.
2. Robbins, S. P., & Agrawal, M. N. (2015). *Fundamentals of management: Essential concepts and applications*. Pearson Education.
3. Terry, G. R. (1977). *Principles of management*. Richard D. Irwin.
4. Newman, W. H., Summer, C. E., & Gilbert, E. K. (1967). *Management*. Prentice-Hall of India.
5. Donnelly, J. H., Gibson, J. L., & Ivancevich, J. M. (1998). *Fundamentals of management*. Pearson Education.
6. Singh, B. P., & Singh, A. K. (2008). *Essentials of management*. Excel Books.
7. Griffin, R. W. (2016). *Management: Principles and applications*. Cengage Learning.
8. Kreitner, R. (2012). *Management: Theory and application*. Cengage Learning.
9. Chhabra, T. N. (2015). *Management concepts and practice*. Dhanpat Rai & Co.
10. Drucker, P. F. (2007). *The practice of management*. Mercury Books.

Course Name: Business Communication (From the pool of GE Group A)
Course Code: CDOEGEC066001
Credit:4(60 Hours)

Objectives

- To equip students of the BBA course effectively to acquire skills in reading, writing, comprehension, and communication, as also to use electronic media for business communication.
- To provide an overview of the various business communication skills and groom students professionally.

Course Outline

Unit I (12 Hours)

Introduction: Theory of Communication, Types, and modes of Communication Fundamentals of Communication: Communication defined, Models of Communication, barriers in communication, perception and communication, essentials of good communication.

Unit II (12 Hours)

Language of Communication: Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication Modes of human communication: Basic differences in the principal modes of human communication – reading, writing, listening, speaking and non-verbal communication. Spoken communication: Importance of spoken communication, designing receiver-oriented messages, comprehending cultural dimension. Speaking Skills Monologue Dialogue Group Discussion Effective Communication/ Mis- communication Interview Public Speech.

Unit III (12 Hours)
Making Oral presentations: Functions of presentations, defining objective, audience analysis, collection of materials, organization of materials, body language, effective delivery techniques. Written communication: Fundamentals of sentence structure, writing as a process. Reading and Understanding Close Reading Comprehension Summary Paraphrasing Analysis and Interpretation Translation (from Indian language to English and vice-versa) Literary/Knowledge Texts Writing Skills Documenting Report Writing Making notes Letter writing.

Unit IV (12 Hours)
Fundamental of technical writing: Special features of technical writing, the word choice, developing clarity and conciseness, Report writing, Business letters, Applications, and resumes. Transactional Analysis: Three human ego states, 4 life positions, different types of transactions.

Unit V (12 Hours)
The significance of communication in a business organization: Channels of communication – Downwards, Upwards, Horizontal, Consensus, and Grapevine. Literary discussions: Analysis and discussion of the novel The Funda of Mix-ology and short stories from the books Under the banyan tree and other stories and Popular short stories.

Laboratory work: Audio-visual aids for effective communication: The role of technology in communication, the role of audio-visuals, designing transparencies, computer-aided presentation software, Software-aided activities in developing communication skills: Proper pronunciation, learning to use the correct tense, Business writing, Report writing, connected speech, Building up vocabulary, Awareness about the common errors in the usage of English, etc. Case studies, group discussions, presentations.

Suggested Readings:

1. Sen, L. (2004). *Communication skills*. Prentice Hall of India.
2. Dhar, M. (2008). *The funda of mixology: What bartending teaches that IIM does not*. Srishti Publications.
3. Narayan, R. K. (2007). *Under the banyan tree and other stories*. Penguin Classics.

ह5िंदी भाषा और उसकी हिहि का इहि5ास AEC-1
Course Code: CDOEAECH55001

इकाई–1 : ह5िंदी भाषा के हिकास की िूिविीहिका

- भारीय भाषा–िररिार एििं अर्वरम्पराएँ (सिंस्कृि, िाहि, प्राकृि, अिभ्रंश आहद)
- ह5िंदी का आरिंहभक रूि
- 'ह5िंदी' शब्द का अर्व एििं प्रयोग
- ह5िंदी का हिकास (आहदकाि, मध्यकाि, आधुहिककाि)

इकाई–2 : ह5िंदी भाषा का क्षेत्र एििं हिस्तार

- ह5िंदी भाषा : क्षेत्र एििं बोहियाँ
- ह5िंदी के हिहिध रूि (बोिचाि की भाषा, राष्ट्र भाषा, राजभाषा, सिंिकव -भाषा, सिंचार भाषा)
- ह5िंदी का अहखि भारीय स्वरूि
- ह5िंदी का अिंिरराष्ट्र ीय सिंदभव

इकाई–3 : हिहि का इहि5ास

- भाषा और हिहि का अिंि: सिंबिंध
- िररभाषा, स्वरूि एििं आिश्यकिा
- हिहि के आरिंहभक रूि (हचत्रहिहि, भािहिहि, ध्वहि–हिहि)
- भारि में हिहि का हिकास

इकाई–4 : देििागरी हिहि

- देििागरी हिहि का िररचय एििं हिकास
- देििागरी हिहि का माििकीकरण
- आदशव हिहि के गुण और देििागरी हिहि की हिशेषिाएँ
- देििागरी हिहि और कम्प्यूटर

स5ायक ग्रिंर्

- ह5िंदी भाषा का इहि5ास . धीरेंद्र िमाव
- भारीय िुराहिहि . डॉ. रामहििास िाण्डेय (िोकभारी प्रकाशि)
- ह5िंदी भाषा का उद्गम और हिकास . उदयिारायण हििारी
- ह5िंदी भाषा की ि5चाि से प्रहिष्ठा िक . डॉ. 5िुमािप्रसाद शुक्ल
- हिहि की क5ािी . गुणाकर मुिे
- भाषा और समाज . रामहििास शमाव

Course Name: Ability & Skill Enhancement I
Course Code: CDOESEC077001

Credit:2(30 Hours)

Objectives

- To sensitize students to the nuances of the four basic communication skills– Listening, Speaking, Reading, and Writing.
- To enable students to convert the conceptual understanding of communication into everyday practice. Besides making English Learning an interesting activity, the curriculum aims to develop and enhance creativity of the students.

Course Outline -Final Assessment – Written Paper

Unit I: Ice Breaking Session & Recap of Language Skills (6 Hours)
Ice Breaking Session, Phrase, Clause, Sentence, Word Classes (Parts of Speech).

Unit II: Recap of Language Skills (6 Hours)
Tenses (Present, Past Future), Modals, Articles (a, an, the).

Unit III: Reading Skills & Fluency Building (6 Hours)
Reading Process, Importance & Types of Reading, Techniques of Reading, and Strategies to Improve Reading Abilities, Comprehension, Reading Aloud, Reading News.

Unit IV: Writing Skills (6 Hours)
Generating ideas/gathering data, organizing ideas, Note taking, Outlining, drafting, Editing, and Proof Reading, Story Writing (through pictures/videos), Dialogue Writing, Email Writing.

Unit V: Listening & Speaking Skills (6 Hours)
Types and Essentials of good listening, Listening Process, Barriers to Listening and Strategies to improve Listening, Listening to Inspirational Movies/Clips, Listening News Techniques of Effective Speaking, Introducing Oneself, and others, Extempore, Situational Conversations (Practicing Short Dialogues).

Course Name: Electoral Literacy (From the Pool of VAC-Group A)
Course Code: CDOEVAC088001
Credit:2(30 Hours)

Objectives

Course Outcomes:

After the completion of this course the students will be able to-

1. Understand the nature of Indian democracy and the main features of the Electoral System in India.
2. Understand the role of the Election Commission of India and the office of the CEO.
3. Search various platforms instituted by ECI for increasing voter registration, voting percentage, and strengthening democracy.

Course Outline

Unit I: Understanding the electoral system &processes (10 Hours)

a. Main Features of the Indian Electoral System; Election Commission of India, Composition, Tenure and Removal, Powers and Functions of The Election Commission, Delimitation of Constituencies, Preparation of Electoral Rolls, Recognition of Political Parties, Allotment of Symbol. Officers on Election Duty; Returning Officer, Presiding Officers, Polling Officers.
b. Voter registration (Enrolment)/ Special Summary Revision
c. Electoral Processes; Notification for Election, Filing of Nomination, Security Deposit, Scrutiny and Withdrawal, Election Campaign,
d. Model Code of Conduct, Scrutinization of Expenses, Polling, Counting and Declaration of Result, Re-poll, Countermanding of Election
e. Journey from ballot paper to EVM & VVPAT
f. Shortcomings of the Indian Electoral System, Electoral Reforms

Unit II: SVEEP (Systematic Voter's Education and Electoral Participation): Process & Philosophy (10 Hours)

a. Ethical & informed voting
b. Electoral literacy platforms: ELC, Chunav Pathashala & VAF
c. Challenges & initiatives for strengthening democracy

Unit III: Course-related field work and Assignments (10 Hours)

Unit III will consist of any of the following projects/ assignments

a. To register at least 25 eligible voters in their respective constituencies
b. To aware voters of the deletion of names from voters' lists to update the voters' list and help them fill up the application form for the same in person (25 voters).
c. Creating posts on social media for advertising voter registration in the electoral roll, deletion/ corrections in the voters' lists, special summary revision programs
d. Creating and actively leading the Electoral Literacy Club in their colleges, organizing

programs on issues related to elections, ethical voting, and democratic empowerment.

e. Leading initiatives on fair poll at the college level.

f. Organize programs related to elections, ethical voting, etc. in coordination with the BLOS of the respective areas.

g. To observe and inspect whether a Voter Awareness Forum has been set up at Government offices, NGOs, and corporate companies in the respective areas.

h. To conduct surveys in villages/ localities/ housing societies on registration of voters and encourage registration process/ help with the updates in voters' lists.

Suggested Readings:

1. Pandey, R. K. (n.d.). *Electoral literacy: A comparative study*. Mittal Publications.
2. Election Commission of India. (n.d.). *Electoral literacy for citizens*. Election Commission of India.
3. Rama Devi, V. S., & Menon, S. K. (2018). *Democracy and election laws*. Asia Law House.

Semester – II

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21150	DSC-4	Macro Economics	3	1	0	4
2.	CDOEBCHC21151	DSC-5	Fundamentals of Cost Accounting	3	1	0	4
3.	CDOEBCHC22152	DSC-6	Principles of Marketing	3	1	0	4
4.	CDOEGEC066011	GE-2	One from the pool of GE- Group B	3	1	0	4
5.	CDOEAECE55001	AEC-2	Study of Ecosystem & Natural Resources (EVS-I)	2	0	0	2
6.	CDOESEC077002	SEC-2	Ability & Skill Enhancement –II	2	0	0	2
7.		VAC-2	One from the pool of VAC- Group B	2	0	0	2
				18	**4**	**0**	**22**

Course Outcomes: Semester – II	
Course	**Course outcomes: - After completion of these courses' students should be able to**
CDOEBCHC21150 - Macro Economics	**CO1:** Define the basic concepts of Macro Economics & get awareness of Fiscal and monetary policy. **CO2:** Explain the concepts of aggregations and national income and output. **CO3:** Develop the conceptual framework relating to macroeconomic issues like inflation, unemployment, and related measures to overcome the same. **CO4:** Analyse the situations of macroeconomic problems and deriving the solutions to it. **CO5:** Interpret the effects of microeconomic factors on business decision making
CDOEBCHC21151 - Fundamentals of Cost Accounting	**CO1:** What is the various business process, analyse operations, production planning. **CO2:** Explain basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems. **CO3:** Examine the basic cost concepts, allocation and control of various costs and methods of costing. **CO4:** Examine the various methods involved in cost ascertainment, cost accounting and book keeping systems. **CO5:** Estimate the various costs for the purpose of controlling them.
CDOEBCHC22152 - Principles of Marketing	**CO1:** Define the basics of principles, importance, tactics, tools, and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion. **CO2:** Understand Fundamental concepts of marketing & practices from business perspective in the Organization. **CO3:** Apply the various Marketing environmental concepts to compare various opportunities available in various sectors & recite with various concepts related to market, Research, and its utility. **CO4:** Analyze the Important issues Related to success in consumer buying behavioural process vis a vis organizational buying behaviour process & understand mechanism of developing a new product, Market Segmentation etc. **CO5:** Apply the commonly used promotion terms, concepts & tools.
CDOEGEC066011 – Computer Applications (From the Pool of GE Group B)	**CO1:** Remember the computer characteristics and generation of computer **CO2:** Understand utility aspects of computers in today's environment. **CO3:** Compare & categorize the memory of computer its utility in the performance & functioning of system. **CO4:** Apply the learning need of the various types of systems.

	CO5: Select software for the purpose of fulfilment of required task.
CDOEAECE55001 – Study of Ecosystem & Natural Resources (EVS-I)	**CO1:** Understand theoretical & Practical aspect of environment studies. About various conservation strategies and problems with environment. **CO2:** Define the importance of Environmental education and ecosystem & acquire the knowledge about environmental pollution sources, effects, and control measures of environmental pollution. **CO3:** Apply basic Environmental Concepts **CO4:** Analyze causes of Environment degradation & apply innovations in business- an environmental Perspective **CO5:** Explain different Environmental laws and policies.
CDOESEC077002- Ability & Skill Enhancement – II	**CO1:** Select the correct phonetic symbols for improving language **CO2:** Operate reading and writing skills in English **CO3:** Prepare listening and speaking skills in English **CO4:** Focus in understanding the ethics, virtues, and values **CO5:** Aware about etiquettes and personal branding
CDOEVAC088014- Human Values & Professional Ethics, (From the Pool of VAC Group B)	**CO1:** Know the importance of ethics, Moral values in Human life, Business. **CO2:** Understand ethical issues related to business and good governance necessary for long term survival of business. **CO3:** Analyze ethical dilemmas commonly faced in business contexts, applying ethical theories to evaluate and resolve these dilemmas **CO4:** Apply ethical theories—Utilitarianism, Deontology, and Virtue Ethics—in analysing and making ethical decisions in business contexts. **CO5:** Analyze the relationship between values and behaviour, understanding how ethical principles influence decision-making and actions.

CO PO Mapping: Semester – II

CDOEBCHC21150	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	-	3	3	3	2	3	2	3	3
CO2	-	-	2	2	3	1	1	-	2	-
CO3	3	3	3	1	-	-		2	-	3
CO4	2	1	1	-	-	3	2	2	1	-
CO5	3	2	-	1	-		2	1	-	3

CDOEBCHC21151	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	2	1	2	-	2	2	-
CO2	-	3	2	-	2	-	-	-	-	3
CO3	3	2	-	2	-	2	-	2	-	-
CO4	3	1	-	-	2	2	-	-	2	3
CO5	3	-	-	2	2	2	1	2	2	3

CDOEBCHC22152	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	-	-	2	1	2	1	2	2	2
CO2	1	3	2	3	2	2	2	2	3	3
CO3	-	2	3	-	3	-	2	-	2	2
CO4	2	1	-	-	3	-	3	3	2	3
CO5	2	2	2	2	-	2	3	-	2	2

CDOEGEC066011	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	-	3	-	-	3	3
CO2	-	2	3	-	2	3	2	2	3	-
CO3	2	1	-	1	2	-	-	-	-	3
CO4	-	2	-	2	3	2	3	2	3	-
CO5	3	3	3	3	-	3	3	-	3	-

CDOEAECE55001	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	3	2	-	3	3	-	2
CO2	2	2	2	2	2	-	-	3	2	-
CO3	-	3	3	2	-	3	3	-	3	2
CO4	3	2	-	2	2	-	-	3	-	2
CO5	2	3	2	3	2	3	2	3	2	-

CDOESEC077002	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	-	3	2	-	3	1	3	2	3
CO2	2	2	2	3	2	2	1	2	2	-
CO3	3	-	-	1	-	-	-	3	-	-
CO4	2	3	3	2	2	2	-	-	3	3
CO5	3	3	2	-	-	3	3	3	2	2

CDOEVAC088014	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	3	3	-	-
CO2	2	-	-	2	2	-	-	3	2	-
CO3	-	3	3	3	-	-	-	-	3	-
CO4	3	2	-	2	-	3	-	3	-	2
CO5	2	3	2	3	2	3	2	3	2	3

7. Curriculum

Course Name: Macro Economics
Course Code: CDOEBCHC21150

Credit:4(60 Hours)

Objectives

- The course aims at providing the student with knowledge of basic concepts of the macroeconomics. The modern tools of macro-economic analysis are discussed, and the policy framework is elaborated, including the open economy.
- The purpose of this course is to familiarize the student with the generally accepted principles of macroeconomics.

Course Outline

Unit I: Introduction (12 Hours)
Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium.

Unit II: Economy in the short run (12 Hours)
IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

Unit III: Inflation, Unemployment and Labour market (12 Hours)
Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Unit IV: Open economy (12 Hours)
Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit V: Behavioral Foundations (12 Hours)
Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest, and income elasticities of demand for real balances. Supply of money.

Suggested Readings:

1. Mankiw, N. G. (2021). *Principles of macroeconomics* (9th ed.). Cengage Learning.
2. Gordon, R. J. (2012). *Macroeconomics* (12th ed.). Pearson Education.
3. Branson, W. H. (1989). *Macroeconomic theory and policy* (3rd ed.). HarperCollins.
4. Dornbusch, R., & Fischer, S. (1994). *Macroeconomics* (6th ed.). McGraw-Hill Education.

5. Dornbusch, R., Fischer, S., & Startz, R. (2011). *Macroeconomics* (11th ed.). McGraw-Hill Education.
6. Blanchard, O. (2017). *Macroeconomics* (7th ed.). Pearson Education.
7. Gupta, G. S. (2018). *Macroeconomics: Theory and applications*. McGraw-Hill Education.
8. Shapiro, E. (1974). *Macroeconomic analysis* (5th ed.). Harcourt Brace Jovanovich.
9. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2010). *Macroeconomics* (19th ed.). McGraw-Hill Education.

Course Name: Fundamentals of Cost Accounting
Course Code: CDOEBCHC21151
Credit:4(60 Hours)

Objectives

- To provide an overview of the various business process, analyse operations, production planning.
- To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems.

Course Outline

Unit I: **Introduction (12 Hours)**

Meaning, objectives, and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

Unit II: Elements of Cost: Material and Labour (12 Hours)

a. Materials: Material/inventory control techniques. Accounting and control of purchases, storage, and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
b. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit III: **Elements of Cost (12 Hours)**

Overheads Classification, allocation, apportionment, and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit IV: **Methods of Costing (12 Hours)**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit V (12 Hours)

Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Readings:

1. Arora, M. N. (2021). *Cost accounting: Principles and practice* (13th ed.). Vikas Publishing House.
2. Datar, S. M., Rajan, M. V., & Horngren, C. T. (2018). *Horngren's cost accounting: A managerial emphasis* (16th ed.). Pearson.
3. Drury, C. (2021). *Management and cost accounting* (11th ed.). Cengage Learning.
4. Goel, R. (n.d.). *Cost accounting*. International Book House.
5. Iyengar, S. P. (2023). *Cost accounting: For B.Com., BBA, MBA & other professional courses*. Sultan Chand & Sons.
6. Jain, S. P., & Narang, K. L. (2021). *Cost accounting: Principles and methods*. Kalyani Publishers.
7. Jhamb, H. V. (2019). *Fundamentals of cost accounting: Principles and practice*. Ane Books Pvt. Ltd.
8. Lal, J. (2013). *Cost accounting*. McGraw-Hill Education.
9. Maheshwari, S. N., & Mittal, S. N. (1983). *Cost accounting: Theory and problems* (8th ed.). Shree Mahavir Book Depot.
10. Nigam, B. M. L., & Jain, I. C. (2014). *Cost accounting: Principles and practice*. PHI Learning.
11. Singh, S. (n.d.). *Cost accounting*. Scholar Tech Press.

Course Name: Principles of Marketing
Course Code: CDOEBCHC22152

Credit:4(60 Hours)

Objective

- Subject attempts are to provide basic understanding of principles, importance, tactics, tools, and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion.
- The objective of this course is to provide basic knowledge of concepts, principles, tools, and techniques of marketing.

Course Outline

Unit I: Introduction (12 Hours)

Nature, scope, and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural, and Legal).

Unit II (12 Hours)

a. **Consumer Behaviour:** Nature and Importance**,** Consumer buying decision process; Factors influencing consumer buying behaviour.
b. **Market segmentation**: concept, importance, and bases; Target market selection; Positioning

concept, importance, and bases; Product differentiation vs. market segmentation.

Unit III: Product (12 Hours)

Concept and importance, Product classifications; Concept of product mix; Branding, packaging, and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit IV (12 Hours)

a. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.
b. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit V (12 Hours)

a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
b. **Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Chhabra, T. N., & Grover, S. K. (2015). *Marketing management* (4th ed.). Dhanpat Rai & Co.
2. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing: Concepts and cases* (Special Indian ed.). McGraw Hill Education.
3. Government of India. (1986). *The Consumer Protection Act, 1986* (Act No. 68 of 1986). Government of India.
4. Grewal, D., & Levy, M. (2014). *Marketing*. McGraw-Hill Education.
5. Iacobucci, D., & Kapoor, A. (2012). *Marketing management: A South Asian perspective*. Cengage Learning.
6. Kapoor, N. (2014). *Principles of marketing*. PHI Learning.
7. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Haque, E. U. (2010). *Principles of marketing: A South Asian perspective* (13th ed.). Pearson Education.
8. Maheshwari, R. (2015). *Principles of marketing*. International Book House.
9. Majaro, S. (1993). *The essence of marketing*. Prentice Hall.
10. Perreault, W. D., & McCarthy, E. J. (2006). *Basic marketing: A global-managerial approach*. McGraw-Hill Education.

Course Name: Computer Applications
Course Code: CDOEGEC066011

Credit:4(60 Hours)

Objectives

- Computer application courses relating to business teach students to use standard software programs found in the workplace. Students learn to input, review, design, and present information in a productive and efficient manner. Classes are generally offered as part of degree programs relating to business, or certificate programs and many institutions offer flexible class schedules that meet the needs of working adults, such as online only learning.
- To familiarize with Front-end concept for developing various IT Applications Project.
- To acquaint students with use of computer & its applications like MS office. Students must be well acquainted with fundamental aspects of computer technology and gain proficiency in M S Office Tools: MS Word, Power Point Excel, and Access.

Course Outline

Unit I: Basics of Computer and its evolution (15 Hours)
Evolution of computer, Data, Instruction and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer (Hardware, Software, Human ware, and Firmware), Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers

i) **Based on technology** (Digital, Analog, and Hybrid)
ii) **Based on processing speed and storage capacity** (Micro, Mini, mainframe and Super).
iii) **Based on Purpose** (General & Special) Different Generation of computers (I to V).

Types of software (System and Application), Compiler and Interpreter, Generation of Language (Machine Level, Assembly, High Level, 4GL).

Data Representation:
Different Number System (Decimal, Binary, Octal and hexadecimal) and them inter conversion (Fixed Point Only), Binary Arithmetic (Addition, Subtraction, Multiplication and Division).

Unit II: Input and Output Device (15 Hours)
Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and its type (VGA, SVGA and XGA), Printer and its type (Impact and Non-Impact with example), Plotter.

Computer Memory:
Primary Memory (ROM and it's type – PROM, EPROM, EEPROM, RAM) Secondary memory- SASD, DASD Concept, Magnetic Disks – Floppy disks, Hard disks, Magnetic Tape, Optical disks – CD ROM and it's type (CD ROM, CD ROM-R, CD ROM- EO, DVD ROM Flash Memory.

Unit III: Operating System Concept (15 Hours)
Introduction to operating system; Function of OS, Types of operating systems, Booting Procedure, Start-up sequence, Details of basic system configuration, Important terms like Directory, File, Volume, Label, Drive name, etc.

Introduction to GUI using Windows Operating System: All Directory Manipulation: Creating directory, Sub directory, Renaming, Coping and Deleting the directory File Manipulation: Creating a file, deleting, coping, renaming a file.

Unit IV: Concept of Data Communication and Networking (15 Hours)
Networking Concepts, Types of networking (LAN, MAN AND WAN), Communication Media, Mode of Transmission (Simplex, Half Duplex, Full Duplex), Analog and Digital Transmission. Synchronous and Asynchronous Transmission, Different Topologies Introduction to word processor and Spread Sheets.

Suggested Readings:

1. Jain, V. K. (2003). *Computers and beginners*. Vikas Publishing House.
2. Leon, A., & Leon, M. (2002). *Introduction to information technology*. Leon Tech World.
3. Microsoft Corporation. (1999). *Microsoft Office 2000 complete*. BPB Publications.
4. Sinha, P. K., & Sinha, P. (2004). *Foundations of computing*. BPB Publications..

Course Name: Study of Ecosystem & Natural Resources (EVS-I)
Course Code: CDOEAECE55001
Credit:2(30 Hours)

Objectives:

- To gain knowledge about the environment and its conservation along with sustainable development.
- To define and use correctly the common terms of environmental science.
- To explain what makes up the environment, how it functions, and how humans are part of it.
- To evaluate the adequacy of conclusions about environmental phenomena.

Course Outline:

Unit I: Introduction to Environmental Studies (15 Hours)

Multidisciplinary nature of environmental studies; Scope and importance; Need for public awareness.

Ecosystems: What is an ecosystem? Structure and function of the ecosystem; Energy flow in an ecosystem: food chains, food webs, and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit II: Natural Resources (15 Hours)

Renewable and Non-renewable Resources, Land resources and land use change; Land degradation, soil erosion, and desertification. Deforestation: Causes and impacts due to mining, and dam building on the environment, forests, biodiversity, and tribal populations. Water: Use and over-exploitation of surface and groundwater, floods, droughts, and conflicts over water (international & inter-state). Energy resources: Renewable and nonrenewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Suggested Readings:

1. Bharucha, E. (2003). *The textbook of environmental studies*. University Grants Commission & Bharati Vidyapeeth Institute of Environmental Education and Research.
2. Carson, R. (2002). *Silent spring*. Mariner Books. (Original work published 1962)
3. Economy, E. (2004). *The river runs black: The environmental challenge to China's future*. Cornell University Press.
4. Gadgil, M., & Guha, R. (1993). *This fissured land: An ecological history of India*. University of California Press.
5. Gleeson, B., & Low, N. (Eds.). (1999). *Global ethics and environment*. Routledge.
6. Grumbine, R. E., & Pandit, M. K. (2013). Threats from India's Himalaya dams. *Science, 339*(6115), 36–37.
7. Heywood, V. H., & Watson, R. T. (Eds.). (1995). *Global biodiversity assessment*. Cambridge University Press.
8. McCully, P. (1996). *Silenced rivers: The ecology and politics of large dams*. Zed Books.

Course Name: Ability and Skill Enhancement - II
Course Code: CDOESEC077002

Credit:2(30 Hours)

Objective

To improve the communication skills of the students with respect to pronunciation. The classes are interactive, and activity based.

Course Outline - Final Assessment – Debate/Group Discussion

Unit I: Phonetics (6 Hours)
Phonetic symbols and the International Phonetic Alphabets (IPA), The Description and Classification of Vowels (Monophthongs Diphthong) Consonants, Phonetic Transcription & Phonology, Syllable, Stress &Intonations, reading aloud, recording audio clips.

Unit II: Vocabulary Building (6 Hours)
Idioms and Phrases Words Often Confused, One word Substitution, Word Formation: Prefix & Suffix.

Unit III: Ethics &Etiquettes (6 Hours)
What are ethics, what are values, difference between ethics and morals, Business ethics, workplace ethics, what are virtues for e.g. civic virtues, etc. Human ethics and values- 5 core human values are: right conduct, living in peace, speaking the truth, loving and care, and helping others.
Etiquette awareness, Importance of First Impression, Personal Appearance &Professional presence, Personal Branding, Dressing Etiquette, Dining Etiquettes.

Unit IV: Reading & Writing Skills (6 Hours)
Reading Comprehension, News Reading, Picture Description, Paragraph Writing, News Writing.

Unit V: Listening & Speaking Skills (6 Hours)
Public Speaking, Debate, Inspirational Movie Screening, Skit Performance.

Course Name: Human Values & Professional Ethics
(From the Pool of VAC- Group B)
Course Code: CDOEVAC088014
Credit:2 (30 Hours)

Objectives

CO1: To know about the importance of ethics, Moral values in Human life, Business.
CO2: This paper aims at providing the students the understanding of ethical issues related to business and good governance necessary for long term survival of business.
CO3: Students will be able to analyze ethical dilemmas commonly faced in business contexts, applying ethical theories to evaluate and resolve these dilemmas
CO4: Students will learn to apply ethical theories—Utilitarianism, Deontology, and Virtue Ethics—in analyzing and making ethical decisions in business contexts.
CO5: students will be able to analyze the relationship between values and behavior, understanding how ethical principles influence decision-making and actions.

Course Outline
Unit I: Values & Ethics (8 Hours)
Concept of Values and its formation; Values and Behaviour. What is Ethics? Nature and scope of Ethics; Morality vs. Legality dilemma. Facts and value; Ethical subjectivism and Relativism,

Unit II: (8 Hours)
Moral Development (Kohlberg's 6 stages of Moral Development), Ethics and Business, Myth of a moral business.

Unit III: Decision making (Normal Dilemmas and Problems) (7 Hours)
Application of Ethical theories in Business (I) **Utilitarianism** (J. Bentham and J.S. Mill), (ii) **Deontology** (I. Kant) (iii) **Virtue Ethics** (Aristotle).
Economic Justice: Distributive Justice, John Rawls **Libertarian Justice** (Robust Nozick).

Unit IV: Corporate Social Responsibility of Business (7 Hours)
Concept of CSR; Changing expectation of society; Models of CSR: - Carroll's Model; Ackerman's Model. Need of Social Responsibility of Business, Consumerism and Consumer Rights.

Suggested Reading

1. Chakraborty, S. K. (1995). *Ethics in management: Vedantic perspectives*. Oxford University Press.
2. Chakraborty, S. K. (1995). *Human values for managers*. Wheeler Publishing.
3. Kaur, T. (2008). *Values & ethics in management*. Galgotia Publishers.

Semester – III

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC22200	DSC-7	Human Capital Management	3	1	0	4
2.	CDOEBCHC22201	DSC-8	Essentials of Business Law	3	1	0	4
3.	CDOEBCHC21202	DSC-9	Fundamentals of Financial Management	3	1	0	4
4.	CDOEBAGC34203	DSC-10	Money & Banking	3	1	0	4
5.	CDOEGEC066002	GE-3	E-Commerce (One from the pool of GE -Group A)	3	1	0	4
6.	CDOEAECH55003	AEC-3	Hindi II	2	0	0	2
7.	CDOESEC077003	SEC-3	Ability & Skill Enhancement –II	2	0	0	2
8.	CDOEVAC088004	VAC-3	Basics of Goods & Service Tax (One from the pool of VAC- Group A)	2	0	0	2
				21	**5**	**0**	**26**

Course Outcomes (CO's)- Semester- III	
Course Code & Course Name	**After completion of these courses' students should be able to**
CDOEBCHC22200 - Human Capital Management	**CO1:** Define human resource management principles, theories, role behaviour and skill sets. **CO2:** Understand the techniques and principles to manage human resource of an organization. **CO3:** Apply the different training methods, appraisal based on the needs. **CO4:** Analyze the different components of Remuneration & different types of employee benefits and services. **CO5:** Evaluate the understanding of the concept of Managing Human Resources and work.
CDOEBCHC2220- Essentials of Business Law	**CO1:** Define and understand about the legal implications of entering a contract and what are the special provision regarding negotiable instruments. **CO2:** Apply basic knowledge of the important business legislation along with relevant case laws. **CO3:** Appraise the concept of business law, its application and significance. **CO4:** Develop knowledge regarding rights and liabilities of a person while undertaking any contract under Indian Contract Act. Rights of customers and seller under Sale of Goods Act. Different provisions relating to Negotiable instruments Act and Partnership Act. **CO5:** Evaluate the learning of the students about the different laws taught to them.
CDOEBCHC21202 - Fundamentals of Financial Management	**CO1:** List the various decisions under financial management and determine the financial plan and capital structure of the business. **CO2:** Explain the concept of investment in short and long terms assets including the cost of capital. **CO3:** Apply the theories of capital structure to arrange or rearrange a given set of capital structure to maximize the EPS of a firm. **CO4:** Analyze the situations relating to dividend policy having the impact on the value of the share. **CO5:** Select the methods and techniques for analyzing the data for business decision making.
CDOEBAGC34203 - Money & Banking	**CO1:** Define the concepts of money and money supply **CO2:** Understand the relationship between financial markets, instruments and difference between money and capital market. **CO3:** Evaluation of the banking system in India.

	CO4: Analyze the central banking system and Monetary Policy in India. **CO5:** Compare the interest rates, monetary management and instruments of monetary control.
CDOEGEC066002 - E-Commerce- (From the Pool of GE Group A)	**CO1:** Define basic business models on the web with examples of their implementation. **CO2:** Classify basic marketing techniques and strategies on the internet, including analysis of their effectiveness. **CO3:** Make use of basic personalization mechanisms for websites and their roles in gathering marketing information. **CO4:** Identify basic techniques of positioning on the internet in creating the marketing image of the organisation as well as the product brand & to know how technology helps bridging gaps in business.
CDOEAECH55003 - Hindi-II	**CO1:** भाषा का बोध और स्वरूप का ज्ञान **CO2:** शब्द रचना और शब्द प्रकारोोोों की समझ **CO3:** शब्द ज्ञान और उनका उपयोग **CO4:** व्याकरणिक शुद्धि और वाक्य रचना में कुशलता **CO5:** लेखन कौशल का िवकास
CDOESEC077003 – Ability & Skill Enhancement-III	**CO1:** Classify the different types of reviews i.e. book review, movie review etc. **CO2:** Express his/ her feeling at pressure situation or emotional situation **CO3:** Explain his/her thoughts in group discussion and build leadership quality **CO4:** Enhance creativity in making documentary etc. **CO5:** Manage negative emotions keeping balance of mental stability, stress, and distress.
CDOEVAC088004- Basics of Goods & Service Tax *(VAC)	**CO1:** Understand the fundamentals of GST **CO2**: Explain a working knowledge of principles and provisions of GST **CO3**: Understand the concept of VAT. **CO4**: Understand how to levy and collect GST

CO PO Mapping: Semester – III

CDOEBCHC22 200	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	2	2	-	3	2	2	2	3
CO2	2	-	3	-	3	2	-	3	2	3
CO3	2	2	-	3	2	-	3	2	-	3
CO4	-	2	2	2	-	2	2	-	2	3
CO5	3	3	3	3	-	3	3	-	3	3

CDOEBCHC22 201	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	3	2	2	3	-	3	2
CO2	2	2	2	2	2	-	-	3	1	-
CO3	-	3	-	-	-	1	3	-	1	-
CO4	3	2		2	2	3	1	3	2	2
CO5	2	3	2	3	-	-	2	-	2	-

CDOEBCHC21 202	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	-	3	3	3	2	2	3	1	2
CO2	-	2	-	-	2	1	-	-	2	2
CO3	2	-	1	3	3	2	-	3	2	-
CO4	2	1	2	2	1	-	-	-	-	3
CO5	3	2	3	2	3	-	-	2	-	2

CDOEBAGC34 203	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	3	-	3	-	1	2	-	2
CO2	2	-	2	2	-	3	1	-	2	3
CO3	1	3	2	-	1	1	2	1	1	2
CO4	-	2	-	-	3	2	-	2	--	2
CO5	3	3	-	2	-	-	3	-	3	3

CDOEGEC066002	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	-	-	2	3	3	3	3
CO2	3	-	-	2	2	3	2	2	3	3
CO3	-	2	-	-	3	-	2	2	2	3
CO4	2	2	-	-	3	2	3	2	3	2
CO5	3	3	-	3	3	3	-	3	3	3
CDOEAECH55003	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	3	2	-	3	3	3	2
CO2	2	2	2	2	2	-	-	3	2	3
CO3	-	3	3	2	-	3	3	-	3	2
CO4	3	2	-	2	2	-	3	3	2	2
CO5	2	3	2	3	2	3	2	3	2	-

CDOESEC077003	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	3	2	3	-	2	-	3
CO2	2	2	-	3	2	-	-	2	2	3
CO3	-	2	-	-	3	2	-	-	-	-
CO4	2	2	2	2	-	2	-	2	2	-
CO5	3	3	2	2	2	2	3	3	2	2

CDOEVAC088004	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	3	2	-	3	3	3	2
CO2	2	2	2	-	2	-		-	2	3
CO3	-	3	3	2	-	3	3	-	3	2
CO4	3	2	-	2	2	-	3	3	2	2
CO5	2	3	2	3	2	3	2	3	2	-

Curriculum

Course Name: Human Capital Management
Course Code: CDOEBCHC22200
Credit:4 (60 Hours)

Objectives

- This course is to familiarize and train our students to become not just good managers but in creating strong theoretical frame of minds of students by participative teaching and learning of human resource management principles, theories, role behaviour and skill sets.
- The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Course Outline

Unit-I: Introduction (12 Hours)
Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit-II: Acquisition of Human Resource (12 Hours)
Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.

Unit-III: Training and Development (12 Hours)
Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit-IV: Performance Appraisal (12 Hours)
Nature, objectives, and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and
incentive plans; fringe benefits; performance linked compensation.

Unit-V: Maintenance (12 Hours)
Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

Suggested Readings:

1. Bohlander, G. W., & Snell, S. A. (2010). *Principles of human resource management*. South-Western Cengage Learning.
2. Chhabra, T. N. (2011). *Human resource management*. Dhanpat Rai & Co.
3. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2010). *Fundamentals of human resource management*.

Wiley.
4. Dessler, G. (2013). *A framework for human resource management* (7th ed.). Pearson Education.
5. Ivancevich, J. M. (2007). *Human resource management* (10th ed.). McGraw-Hill.
6. Mathis, R. L., & Jackson, J. H. (2006). *Human resource management* (11th ed.). Thomson/South-Western.
7. Pattanayak, B. (2011). *Human resource management*. PHI Learning.
8. Werther, W. B., & Davis, K. (2008). *Human resource management*. McGraw-Hill.

Course Name: Essentials of Business Law
Course Code: CDOEBCHC22201
Credit:4(60 Hours)

Objectives

- To know about the legal provision and legal aspect before entering any kind of contract. Special provision regarding negotiable instrument.
- The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Course Outline

Unit-I: The Indian Contract Act, 1872: General Principle of Law of Contract (12 Hours)

a) Contract – meaning, characteristics and kinds
b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
c) Void agreements
d) Discharge of a contract – modes of discharge, breach, and remedies against breach of contract.
e) Contingent contracts
f) Quasi - contracts

Unit-II: The Indian Contract Act, 1872: Specific Contract (12 Hours)

a) Contract of Indemnity and Guarantee
b) Contract of Bailment
c) Contract of Agency

Unit-III: The Sale of Goods Act, 1930 (12 Hours)

a) Contract of sale, meaning and difference between sale and agreement to sell.
b) Conditions and warranties
c) Transfer of ownership in goods including sale by a non-owner
d) Performance of contract of sale
e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit-IV: Partnership Laws (12 Hours)

A) The Partnership Act, 1932

a) Nature and Characteristics of Partnership
b) Registration of a Partnership Firms
c) Types of Partners
d) Rights and Duties of Partners
e) Implied Authority of a Partner

f) Incoming and outgoing Partners
g) Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

a) Salient Features of LLP
b) Differences between LLP and Partnership, LLP, and Company
c) LLP Agreement,
d) Partners and Designated Partners
e) Incorporation Document
f) Incorporation by Registration
g) Partners and their Relationship

Unit-V: The Negotiable Instruments Act 1881 (12 Hours)

a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
c) Negotiation: Types of Endorsements
d) Crossing of Cheque
e) Bouncing of Cheque

Suggested Readings:

1. Aggarwal, S. K. (2010). *Business law*. Galgotia Publishing Company.
2. Arora, S. (2015). *Business laws*. Taxmann Publications.
3. Goyal, B. K., & Kinneri, J. (2012). *Business laws*. International Book House.
4. Kumar, R. (2022). *Legal aspects of business* (6th ed.). Cengage Learning.
5. Kuchhal, M. C., & Kuchhal, V. (2018). *Business law* (7th ed.). Vikas Publishing House.
6. Maheshwari, S. N., & Maheshwari, S. K. (2012). *Business law*. National Publishing House.
7. Pathak, A. (2017). *Legal aspects of business* (6th ed.). Tata McGraw-Hill Education.
8. Sharma, J. P., & Kanojia, S. (2017). *Business laws*. Ane Books Pvt. Ltd.
9. Singh, A. (2011). *Business law: Principles of mercantile law* (9th ed.). Eastern Book Company.
10. Tulsian, P. C., & Tulsian, B. (2018). *Business law*. McGraw-Hill Education.

Course Name: Fundamentals of Financial Management
Course Code: CDOEBCHC21202
Credit:4(60 Hours)

Objectives

- The course is planned in such a way to provide students an insight of decision-making process with help of tools and techniques described in Financial Management.
- To familiarize the students with the principles and practices of financial management.

Course Outline

Unit-I: Introduction (12 Hours)

Nature, scope and objective of Financial Management, Time value of money, Risk, and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit-II: Investment Decisions (12 Hours)

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit-III: Financing Decisions (12 Hours)

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost
of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

Unit-IV: Dividend Decisions (12 Hours)

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit-V: Working Capital Decisions (12 Hours)

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

1. Banerjee, B. (2016). *Fundamentals of financial management*. PHI Learning.
2. Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of financial management* (15th ed.). Cengage Learning.
3. Chandra, P. (2019). *Fundamentals of financial management* (7th ed.). McGraw Hill Education.
4. Khan, M. Y., & Jain, P. K. (2017). *Basic financial management* (3rd ed.). McGraw Hill Education.
5. Levy, H., & Sarnat, M. (1990). *Principles of financial management*. Prentice Hall.
6. Pandey, I. M. (2015). *Financial management* (11th ed.). Vikas Publishing House.
7. Rustagi, R. P. (2015). *Fundamentals of financial management*. Taxmann Publications.
8. Singh, J. K. (2014). *Financial management: Text and problems*. Dhanpat Rai & Co.
9. Singh, S., & Kaur, R. (2018). *Fundamentals of financial management*. Mayur Paperback.
10. Van Horne, J. C., & Dhamija, S. (2012). *Financial management and policy* (12th ed.). Pearson Education.

Course Name: Money & Banking (DSC)
Course Code: CDOEBAGC34203
Credit:04(60 Hours)

Course objectives

- This course exposes students to the theory and functioning of the monetary and financial sectors of the economy.
- It highlights the organization, structure and role of financial markets and institutions.
- It also discusses interest rates, monetary management and instruments of monetary control. Financial and banking sector reforms and monetary policy with special reference to India are also covered.

Course Outline

1. Money (12 Hours)
Concept, functions, measurement; theories of money supply determination.

2. Financial Institutions, Markets, Instruments and Financial Innovations (12 Hours)

a. Role of financial markets and institutions; problem of asymmetric information – adverse selection and moral hazard; financial crises.

b. Money and capital markets: organization, structure and reforms in India; role of financial derivatives and other innovations.

3. Interest Rates (12 Hours)
Determination; sources of interest rate differentials; theories of term structure of interest rates; interest rates in India.

4. Banking System (12 Hours)
a. Balance sheet and portfolio management.
b. Indian banking system: Changing role and structure; banking sector reforms.

5. Central Banking and Monetary Policy (12 Hours)
Functions, balance sheet; goals, targets, indicators and instruments of monetary control; monetary management in an open economy; current monetary policy of India.

Readings

1. Bhole, L. M., & Mahukud, J. (2011). *Financial institutions and markets* (5th ed.). Tata McGraw-Hill.
2. Fabozzi, F. J., Modigliani, F., Jones, F. J., & Ferri, M. G. (2009). *Foundations of financial markets and institutions* (3rd ed.). Pearson Education.
3. Khan, M. Y. (2011). *Indian financial system* (7th ed.). Tata McGraw-Hill.
4. Mishkin, F. S., & Eakins, S. G. (2009). *Financial markets and institutions* (6th ed.). Pearson Education.
5. Reserve Bank of India. (n.d.). *RBI bulletins, annual reports, reports on currency and finance, and reports of the working groups*. Reserve Bank of India.

Course Name: E-Commerce (From the Pool of GE- Group A)
Course Code: CDOEGEC066002
Credit:4(60 Hours)

Objectives

- This course introduces the concepts, vocabulary, and procedures associated with E-Commerce and the Internet. The student gains an overview of all aspects of E-Commerce. Topics include development of the Internet and E-Commerce, options available for doing business on the Internet, features of Web sites and the tools used to build an E-Commerce web site, marketing issues, payment options, security issues, and customer service.
- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Course Outline

Unit-I: Introduction (10 Hours)
Meaning, concepts, nature, advantages, disadvantages, and reasons for transacting online, types of E-Commerce, E-Commerce business models (introduction, key elements of business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution, and features); Designing, building, and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit-II: Security and Encryption (10 Hours)
Need and concepts, the e-commerce security environment: (dimension, definition, and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

Unit-III: IT Act 2000 and Cyber Crimes (10 Hours)
IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit-IV: E-payment System (10 Hours)
Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit-V: On-line Business Transactions (10 Hours)
Meaning, purpose, advantages, and disadvantage of transacting online, E-commerce application in various payment of utility bills, online application in various industries like {banking, insurance, marketing, e-tailing (popularity, benefits, problems, and features), online services (financial, travel and career), auctions, online portal, online learning, publishing, and

entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart, etc.)

Unit-VI: Website designing (10 Hours)
Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

1. Bajaj, K. K., & Nag, D. (2005). *E-commerce*. McGraw-Hill Education.
2. Bhaskar, B. (2017). *Electronic commerce: Framework, technology and applications* (4th ed.). McGraw-Hill Education.
3. Chhabra, T. N. (2014). *E-commerce*. Dhanpat Rai & Co.
4. Chhabra, T. N., Jain, H. C., & Jain, A. (2015). *An introduction to HTML*. Dhanpat Rai & Co.
5. Joseph, P. T. (2019). *E-commerce: An Indian perspective* (6th ed.). PHI Learning.
6. Laudon, K. C., & Traver, C. G. (2021). *E-commerce 2021–2022: Business, technology, society* (17th ed.). Pearson.
7. Madan, S. (2016). *E-commerce*. Taxmann Publications.

Course Name: हिंदी भाषा व व्याकरण (AEC) Hindi II

Course Code: CDOEAECH55003

Course Outlines:

Unit I भाषा:- अर्थ ,परिभाषा स्वरुप एवं विशेषताएं भाषा के विविध रूप हिंदी धवनियों का भाषा वैज्ञानिक परिचय एवं वर्गीकरण

Unit II शब्द रचना:- संधि, समास, उपसर्ग ,प्रत्यय
शब्द प्रकार:- तत्सम, अर्धतत्सम, तदभव, देशज, विदेशी
संज्ञा, सर्वनाम, विशेषण, क्रिया, अवयव
शब्द ज्ञान:- पर्यायवाची, विलोम शब्द, युग्म शब्द, समश्रुत भिनार्थक शब्द, समानार्थी शब्दों का विवेक
वाक्यांश के लिए सार्थक शब्द

Unit III शब्द शुद्धि, वाक्य रचना, वाक्य शुद्धि, विराम चिन्ह, व्याकरणिक कोटियां - (लिंग, वचन ,पुरुष ,काल ,वृत्ति ,पक्ष) मुहावरे, लोकोक्तियां, संक्षेपन, पल्लवन, अनुच्छेद लेखन पारिभाषिक शब्दावली

Unit IV निबंध/पत्र लेखन (औपचारिक पत्र/ अनौपचारिक पत्र)

सहायकग्रंथ :

1. **हिंदी भाषा का उद्भव और विकास**
   लेखक: डॉ. हरदेव बाहरी
   प्रकाशक: लोकभारती प्रकाशन
   विवरण: इस पुस्तक में हिंदी भाषा के उद्भव, विकास और उसके स्वरूप का विस्तृत वर्णन किया गया है।
2. **व्याकरण दर्शन**
   लेखक: डॉ. नगेंद्र
   प्रकाशक: राधाकृष्ण प्रकाशन
   विवरण: हिंदी व्याकरण, शब्द रचना, और वाक्य संरचना पर गहन अध्ययन प्रदान करती है।
3. **हिंदी शब्द निर्माण और शब्द प्रकार**
   लेखक: डॉ. रामचंद्र तिवारी
   प्रकाशक: वाणी प्रकाशन
   विवरण: इस पुस्तक में संधि, समास, उपसर्ग, प्रत्यय, तथा शब्द प्रकारों का विश्लेषण किया गया है।
4. **हिंदी व्याकरण और रचना**
   लेखक: डॉ. हरिकृष्ण त्रिपाठी
   प्रकाशक: साहित्य भवन
   विवरण: हिंदी व्याकरण, वाक्य रचना, शब्द शुद्धि, और विराम चिन्हों का विस्तृत अध्ययन।
5. **मुहावरे और लोकोक्तियाँ**
   लेखक: डॉ. कन्हैया लाल शर्मा
   प्रकाशक: भारतीय पुस्तक भंडार
   विवरण: इस पुस्तक में हिंदी मुहावरों और लोकोक्तियों का व्याख्या सहित संग्रह है, जो लेखन और भाषा की समझ को समृद्ध करता है।

Course Name: Ability & Skill Enhancement III
Course Code: CDOESEC077003

Credit:2(30 Hours)

Objectives

- To sensitize students to the nuances of the four basic communication skills – Listening, Speaking, Reading, and Writing.
- To enable students to convert the conceptual understanding of communication into everyday practice. Besides making English Learning an interesting activity, the curriculum aims to develop and enhance creativity of the students.

Course Outline - Final Assessment – Preparing a documentary

Unit-I: Book & Movie Reviews (6 Hours)
What is Book Review, Purpose & Importance of Book Review, Types of Book Review, Elements & Steps of Writing Book Review, what is Movie Review, Purpose & Importance of Movie Review, Types of Movie Review, and Elements& Steps of Writing Movie Review.

Unit-II: LSWR Skills (6 Hours)
Reading Comprehension, Rewriting Mythology/Folklore, Debate, News Analysis, Role Plays.

Unit-III: Emotional Intelligence& Handling Emotions (6 Hours)
What is emotional intelligence, E.Q. Tests, performing under pressure, how to take right decisions under pressure keeping balance in difficult emotional situations. The science of emotional intelligence, characteristics of emotional intelligence, Emotions handling- identifying good and bad emotions, how to control emotions, how to manage negative emotions keeping balance of mental stability, stress, and distress.

Unit-IV: Group Discussion Skills (6 Hours)
What is GD, Types of Group Discussions, Do's &Don'ts, Participation, Thinking, Structuring, Group Behaviour, Leadership Skills, Interpersonal Skills, Persuasive Skills, Conceptualization Skills.

Unit-V: Documentary Making (6 Hours)
What is documentary, aims & objectives, documentary for social cause, Documentary/Movie Screening & Reviews, preparing a documentary, Narration

Course Name: BASICS OF GOODS & SERVICE TAX
(From the Pool of VAC)
Course Code: CDOEVAC088004
Credit:2 (30 Hours)

Course Objectives

- Understand the fundamentals of GST
- Understand knowledge of principles and provisions of GST
- Understand the concept of VAT
- Understand how to levy and collect GST
- Understand the eligibility and ineligibility of Input tax credit

Course Outlines:

Unit I: Introduction (6 Hours)
Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST)

Unit II: Levy and collection of GST (6 Hours)
Taxable event- "Supply" of Goods and Services; Place of Supply: Within the state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses.

Unit III: Input Tax Credit (6 Hours)
Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; TDS.

Unit IV: Procedures (6 Hours)
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V: Special Provisions (6 Hours)
Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals.

Suggested Readings

1. Gupta, S. S. (2019). *GST: How to meet your obligations*. Taxman Publications.
2. Gupta, S. S. (2019). *Vastu and Sevakar*. Taxman Publications.
3. Mehrotra, H. C., & Agarwal, V. P. (2019). *Goods and services tax GST* (4th ed.). Sahitya Bhawan Publications.

Semester – IV

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21250	DSC-11	Essentials of Corporate Law	3	1	0	4
2.	CDOEBBAC22300	DSC-12	Management Information Systems	3	1	0	4
3.	CDOEBCHC21252	DSC-13	Fundamentals of Management Accounting	3	1	0	4
4.	CDOEBCHC21350	DSC-14	Auditing & Corporate Governance	3	1	0	4
5.	CDOEAECE55002	GE-4	One from the pool of GE -Group B	3	1	0	4
6.	CDOEAECE55002	AEC-4	Biodiversity & Environmental Conservation (EVS-II)	2	0	0	2
7.	CDOESEC077004	SEC-4	Ability & Skill Enhancement –IV	2	0	0	2
8.	CDOEVAC088015	VAC-4	One from the pool of VAC- Group B	2	0	0	2
				21	**5**	**0**	**26**

Course Outcomes: Semester – IV	
Course Codes & Course Name	**After completion of these courses' students should be able to**
CDOEBCHC21250- Essentials of Corporate Law	**CO1:** Explain about the structure of company from its formation to its working to its winding up provision regarding auditor, director, their remuneration. **CO2:** Identify provisions of the Companies Act 2013 and the Depositories Act, 1996. **CO3:** Develop company contracts and become confident therein to prepare & maintain corporate contracts. **CO4:** Analyse Case studies involving issues in corporate laws. **CO5:** Evaluate the learnings of the students about the different laws and understand its applications.
CDOEBBAC22300 – Management Information System	**CO1:** Explain the Information Systems used in Business. **CO2:** Make use of design, development, and security of Management Information System & its utility. **CO3:** Classify the ethical and social issues in using information system. **CO4:** Compile the utility of Decision Support System. **CO5:** Prioritise the use and analysis of data and information for decision making.
CDOEBCHC21252– Fundamentals of Management Accounting	**CO1:** Understand the basic management accounting concepts and their applications in managerial decision making. Gain the knowledge about the difference between cost accounting, financial accounting, and Management accounting **CO2:** Make use of cost volume profit analysis technique to take decision about make or buy product, shut down or continue business or alternative decisions by buying. **CO3:** Classify the budgets and preparation of budget to control the costs and improve the profitability. of specific to overall objects of business organisation. **CO4:** Analyze the variance to control over cost and wastage of resources leads to enhance efficiency. **CO5:** Evaluate the techniques of Management Accounting in managerial decision making.
CDOEBCHC21350- Auditing & Corporate Governance	**CO1:** List and explain the auditing principles, procedures, and techniques in accordance with current legal requirements & professional standards **CO2:** Explain the principles of Corporate Governance and Corporate Social Responsibility (CSR). **CO3:** Identify and make use of the role of auditing in business. **CO4:** Examine and analyse the areas for internal control in the corporate sector.

	CO5: Evaluate the books of account and different criteria for corporate social responsibility of the business.
CDOEGEC066013–Entrepreneurship	**CO1:** Define entrepreneurial behavior and its constituents list out the qualities of entrepreneur. **CO2:** Relate various theories and concepts of entrepreneurship in their working & interpret the various government policies for Start-ups and SME sector. **CO3:** Make use of entrepreneurial knowledge & process in the economic development. **CO4:** Discover the obstacles in the way of women entrepreneurship and analyze the feasibility of any business project. **CO5:** Select an industry for perusing entrepreneurial venture.
CDOEAECE55002–Biodiversity & Environmental Conservation (EVS-II)	**CO1:** Understand theoretical & Practical aspect of environment studies. **CO2:** Acquire knowledge about environmental pollution sources, effects, and control measures of environmental pollution. **CO3:** Analyze causes of environmental degradation **CO4:** Apply innovations in business- an environmental Perspective **CO5:** Explain different Environmental laws and policies.
CDOESEC077004 – Ability and Skill Enhancement-IV	**CO1:** Design the resume and know about different format **CO2:** Know and classify the different types of interviews i.e. Mock Interview, HR Expert Mock Interview, Telephonic Interviews. **CO3:** Examine the Company Specific Research and Presentation. **CO4:** Build conversation skill **CO5:** Find out Industry suitable for internship or job.
CDOEVAC088015- Business & Managerial Ethics (from the pool of VAC-Group B)	**CO1**: Understand the role of moral philosophy in shaping ethical decision-making processes. **CO2**: Understand the arguments for and against ethics in business, including the ethical relativism perspective. **CO3**: Understand how globalization poses challenges to ethical decision-making in businesses. **CO4**: Analyze the ethical dimensions of hierarchical organizational structures and their impact on decision-making. **CO5**: Evaluate the challenges and opportunities of integrating ethical values into global business operations.

CO PO Mapping: Semester – IV

CDOEBCHC21 250	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	3	3		3	-	3	-	-	3
CO2	3	-	2	3	2	-	2	3	-	-
CO3	-	3	-	2	-	3	-	-	2	3
CO4	3	3	-	2	-	1	-	-		3
CO5	3	2	3	1	-	3	-	-	2	1

CDOEBBAC22 300	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	2	1	-	3	3	3	3
CO2	2	-	-	-	2	-	3	3	-	3
CO3	3	2	2	3	2	3	-	1	3	1
CO4	-	2	-	2	-	3	3	-	3	2
CO5	3	3	3	3	3	-	3	-	3	-

CDOEBCHC21 252	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	3	-	2	2	2
CO2	3	-	2	1	2	3	-	-	1	2
CO3	-	2	-	2	-	3	-	-	2	1
CO4	-	1	2	-	2	2	-	-	1	3
CO5	3	-	2	3	-	1	2	2	3	1

CDOEBCHC21 350	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	1	3	1	2	-	-
CO2	3	-	1	2	2	-	-	2	2	3
CO3	1	2	2	1	-	1	3	-	2	-
CO4	2	-	2	2	3	2	2	2	1	-
CO5	2	3	3	-	3	3	3	3	3	3

CDOEGEC066 013	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	2	2	2	2	3	2	3	3
CO2	3	2	2	-	3	2	-	3	3	3
CO3	3	-	2	3	2	3	3	2	-	3
CO4	-	2	2	3	2	-	2	2	3	3
CO5	2		2	-	2	2	-	3	2	2
CDOEAECE55 002	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	3	2	3	3	-	3	2
CO2	2	2	-	1	1	2	-	3	2	3
CO3	-	1	3	2	-	2	3	-	-	2
CO4	3	2	-	2	2	-	-	3	-	2
CO5	2	3	2	3	2	3	2	3	2	-

CDOESEC077 004	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	-	2	3	3	1	3	2
CO2	2	1	2	1	2	2	-	3	2	-
CO3	-	-	-	-		1	3	-	1	2
CO4	3	2	2	2	2	-	3	-	2	1
CO5	2	-	2	1	-	3	2	3	2	-

CDOEVAC088 015	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	1	2	3	3	3	3
CO2	2	-	2	-	2	-	3	-	2	-
CO3	3	2	2	-	2	3	-	1	3	1
CO4	-	-	-	2	3	-	3	-	-	-
CO5	3	-	2	1	3	2	3	3	2	3

Curriculum

Course Name: Essentials of Corporate Law
Course Code: CDOEBCHC21250
Credit:4(60 Hours)

Objectives

- To know about the structure of company from its formation to its working to its winding up provision regarding auditor, director, their remuneration.
- The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Outline

Unit I: Introduction (15 Hours)
Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit II: Documents (15 Hours)
Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback, and provisions regarding buyback; issue of bonus shares.

Unit III: Management (15 Hours)
Classification of directors, women directors, independent director, small shareholder’s director; disqualifications, director identity number (DIN); appointment; Legal positions, powers, and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

Unit IV: Dividends, Accounts, Audit (15 Hours)
Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.

Unit V: Depositories Law (15 Hours)

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. Kuchhal, M. C. (2004). *Modern Indian company law* (21st rev. ed.). Shri Mahavir Book Depot.
2. Kapoor, G. K., & Dhamija, S. (2023). *Company law: A comprehensive textbook on Companies Act 2013* (25th ed.). Bharat Law House / Taxmann.
3. Kumar, A. (2022). *Corporate laws* (11th ed.). Taxmann. *(Note: recent editions of this title are published by Taxmann rather than Indian Book House — you may want to verify the publisher on your copy.)*
4. Chadha, R., & Chadha, S. (n.d.). *Corporate laws*. Scholar Tech Press. *(I was unable to locate a confirmed publication year for this specific title/publisher combination — please check your copy's copyright page.)*
5. Singh, A. (2019). *Introduction to company law* (12th ed.). Eastern Book Company.
6. Ramaiya, A. (2021). *A guide to Companies Act* (19th ed.). LexisNexis.
7. Bharat Law House. (2017). *Manual of Companies Act, corporate laws and SEBI guidelines* (32nd ed.). Bharat Law House. *(Best match found — please verify against your copy.)*
8. Taxmann. (2023). *Company law manual: A compendium of Companies Act 2013 along with relevant rules* (20th ed.). Taxmann Publications. *(Multiple annual editions exist — verify the exact edition you're citing.)*
9. Davies, P., Worthington, S., & Hare, C. (2021). *Gower: Principles of modern company law* (11th ed.). Sweet & Maxwell.
10. Sharma, J. P. (2015). *An easy approach to corporate laws* (2nd ed.). Ane Books.

Course Name: Management Information Systems
Course Code: CDOEBBAC22300

Credit:4(60 Hours)

<u>Objectives</u>

- To impart conceptual knowledge of Information system used in Business.
- The objective of the course is to acquaint the students about the concept of information system in business organizations, and the management control systems.
- To learn the design, development, and security of Management Information Systems.
- To understand the various ethical and social issues in using Information Systems.
- To gain knowledge in various Decision Support Systems.

Course Outline

Unit I: Introduction (12 Hours)
Definition, Purpose, Objectives and Role of MIS in Business Organization with reference to Management Levels, MIS in the Organization, Transaction Processing System, Decision Support System, Executive Information system, Expert System.

Unit II: Information Concepts (12 Hours)
Data and Information – meaning and importance, Sources and Types of Information, Cost Benefit Analysis –Quantitative and Qualitative Aspects, Assessing Information needs of the Organization.

Unit III: Concept of Decision (12 Hours)
Relevance of Information in Decision Making, Decision Types, Decision Structure, Decision Making Process, Decision Support System.

Unit IV: System Development (12 Hours)
Concept of System, Types of Systems – Open, Closed, Deterministic, Probabilistic, etc. System Development Life Cycle, System Analysis, Design and Implementation, MIS Applications in Business.

Unit V: Information Technology (12 Hours)
Recent Developments in the Field of Information Technology, Choice of appropriate IT Systems – Database, Data warehousing & Data mining Concepts, Centralized and Distributed Processing.

Suggested Readings:

1. Arora, A., & Bhatia, A. (1999). *Information systems for managers*. Excel Books.
2. Basandra, S. K. (1999). *Management information systems*. Wheeler Publishing.
3. Javadekar, W. S. (2003). *Management information system*. Tata McGraw-Hill.

Course Name: Fundamentals of Management Accounting
Course Code: CDOEBCHC21252
Credit:4(60 Hours)

Objective

- Management Accounting utilizes the principles and practices of Financial Accounting and Cost Accounting and the thrust is on determining policy and formulating plans to achieve desired objectives of Management. The objective of management accounting is that it helps in Planning and Formulation of Future Policies, helps in the Interpretation of Financial Information, Controlling Performance, Organizing, helps in the Solution of

Strategic Business Problems and Coordinating Operations.

- To impart the students, knowledge about the use of financial, cost, and other data for the purpose of managerial planning, control and decision making.

<u>Course Outline</u> Unit I:

Introduction (10 Hours)
Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

Unit II: Budgetary Control (10 Hours)
Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit III: Standard Costing (10 Hours)
Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations, and applications. Variance Analysis – material, Labour, overheads, and sales variances. Disposition of Variances, Control Ratios.

Unit IV: Marginal Costing (10 Hours)
Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit V: Decision Making (10 Hours)
Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.

Unit VI: Contemporary Issues (10 Hours)
Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Readings:

1. Horngren, C. T., Sundem, G. L., Burgstahler, D., & Schatzberg, J. O. (2022). *Introduction to management accounting* (17th ed.). Pearson Education.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2010). *Management accounting* (5th ed.). Dorling Kindersley (India).
3. Hilton, R. W., & Platt, D. E. (2011). *Managerial accounting: Creating value in a global business environment* (9th ed.). McGraw Hill Education.
4. Singh, S. (n.d.). *Management accounting*. Scholar Tech Press. *(No confirmed publication year found — please check your copy.)*
5. Goel, R. (n.d.). *Management accounting*. International Book House. *(No confirmed publication year found.)*
6. Singh, S. K., & Gupta, L. (n.d.). *Management accounting: Theory and practice*. Pinnacle Publishing House. *(No confirmed publication year found.)*
7. Khan, M. Y., & Jain, P. K. (2022). *Management accounting* (8th ed.). McGraw Hill Education.

Course Name: Auditing and Corporate Governance
Course Code: CDOEBCHC21350
Credit:4(60 Hours)

Course Objectives

- To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- To appreciate the role of auditing in business
- To familiarize the students with the concepts of internal control.

Course Outline

Unit I: Introduction Auditing (10 Hours)
Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit II: Audit of Companies (10 Hours)
Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit III: Special Areas of Audit (10 Hours)
Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

Unit IV: Corporate Governance (10 Hours)
Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Unit V: Business Ethics (10 Hours)
Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

Unit VI (10 Hours)
Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate CSE and Business Ethics, CSE and Sustainability, Corporate Governance's provisions under the Companies Act 2013, CSR Committee, CSE Models, Codes, and Standards on CSR.

Suggested Readings:

1. Kumar, R., & Sharma, V. (2015). *Auditing: Principles and practice* (3rd ed.). PHI Learning.
2. Jha, A. (2016). *Taxmann's auditing* (3rd ed.). Taxmann Publications.
3. Singh, A. K., & Gupta, L. (n.d.). *Auditing theory and practice*. Galgotia Publishing Company.

4. Kumar, A. (n.d.). *Corporate governance: Theory and practice*. Indian Book House.
5. Kuchhal, M. C. (2004). *Modern Indian company law* (21st rev. ed.). Shri Mahavir Book Depot.
6. Bhanu Murthy, K. V., & Krishna, U. (2009). *Politics, ethics and social responsibility of business*. Pearson Education / Dorling Kindersley (India).
7. Banks, E. (2004). *Corporate governance: Financial responsibility, controls and ethics*. Palgrave Macmillan.
8. Balasubramanian, N. (2011). *A casebook on corporate governance and stewardship*. McGraw Hill Education.
9. Ghosh, B. N. (2012). *Business ethics and corporate governance*. McGraw Hill Education.
10. Mandal, S. K. (2012). *Ethics in business and corporate governance* (2nd ed.). McGraw Hill Education.

Course Name: Entrepreneurship (GE)
Course Code: CDOEGEC066013

Credit:4(60 Hours)

Course objectives

- To know about the importance of startups and government subsidies available for entrepreneur.
- The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Course Outline

Unit I: Introduction (12 Hours)
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Entrepreneurship and Micro, Small and Medium Enterprises (12 Hours)
Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution.

Unit III Support of Entrepreneurship (12 Hours)
Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV: Sources of business ideas and tests of feasibility (12 Hours)
Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit V: Mobilizing Resource (12 Hours)
Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings:

1. Kuratko, D. F., & Rao, T. V. (2012). *Entrepreneurship: A South Asian perspective*. Cengage Learning.
2. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). McGraw-Hill Education.
3. Desai, V. (2018). *The dynamics of entrepreneurial development and management: Planning for future sustainable growth* (6th rev. ed.). Himalaya Publishing House.
4. Dollinger, M. J. (1995). *Entrepreneurship: Strategies and resources*. Irwin.
5. Holt, D. H. (2006). *Entrepreneurship: New venture creation*. Prentice-Hall of India.
6. Plsek, P. E. (2000). *Creativity, innovation and quality* (Eastern economy ed.). Prentice-Hall of India.
7. Singh, N. P. (n.d.). *Emerging trends in entrepreneurship development*. ASEED. *(No confirmed publication year found — please check your copy.)*
8. Khanka, S. S. (2020). *Entrepreneurial development* (rev. ed.). S. Chand & Co.
9. Ramachandran, K. (2009). *Entrepreneurship development: Indian cases on change agents*. Tata McGraw-Hill Education.

Course Name: Biodiversity & Environmental Conservation (EVS-II)

Course Code: CDOEAECE55002

Credit:2 (30 Hours)

Objectives:

- To gain knowledge about the environment and its conservation along with sustainable development.
- To apply the concepts and principles of environmental science to propose solutions to specific environmental problems.
- To analyse environmental writings and predictions and their impact on subsequent developments in human relationship with the environment.
- To evaluate the adequacy of conclusions about environmental phenomena.

Course Outline:

Unit I: Biodiversity and Conservation (10 Hours)
Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic, and Informational value.

Unit II: Environmental Pollution (10 Hours)
Environmental pollution: types, causes, effects, and controls; Air, water, soil, and noise pollution nuclear hazards and human health risks, Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

Environmental Policies & Practices: Sustainability and sustainable development. Climate change, global warming, ozone layer depletion, acid rain, and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. Nature reserves, tribal populations and rights, and human-wildlife conflicts in the Indian context.

Unit III: Human Communities and the Environment (10 Hours)
Human population growth: Impacts on environment, human health, and welfare. Resettlement and rehabilitation of project-affected persons; case studies. Disaster management: floods, earthquakes, cyclones, and landslides. Environmental movements: Chipko, Silent Valley, Bishnoi of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Fieldwork; Visit an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds, and basic principles of identification. Study of simple ecosystems-pond, river, Delhi Ridge, etc.

Suggested Readings:

1. Pepper, I. L., Gerba, C. P., & Brusseau, M. L. (2011). *Environmental and pollution science*. Academic Press.
2. Rao, M. N., & Datta, A. K. (1987). *Waste water treatment*. Oxford and IBH Publishing Co.
3. Raven, P. H., Hassenzahl, D. M., & Berg, L. R. (2012). *Environment* (8th ed.). John Wiley & Sons.
4. Ricklefs, R. E., & Miller, G. L. (2000). *Ecology*. W. H. Freeman.
5. Robbins, P. (2012). *Political ecology: A critical introduction*. John Wiley & Sons.
6. Rosencranz, A., Divan, S., & Noble, M. L. (1991). *Environmental law and policy in India*. Tripathi.
7. Sengupta, R. (2003). *Ecology and economics: An approach to sustainable development*. Oxford University Press.
8. Singh, J. S., Singh, S. P., & Gupta, S. R. (2006). *Ecology, environment and resource conservation*. Anamaya Publishers.

Course Name: Ability & Skill Enhancement IV
Course Code: CDOESEC077004

Credit:2(30 Hours)

Objectives

- The objectives of the module are to make students self-confident individuals by developing leadership and organising skills; to guide students in making appropriate and responsible decisions; to give each student a realistic perspective of work-related skills and to help students prepare effective interview questions to conduct effective interviews.

Course Outline - Final Assessment – Mock Interviews & PI Kit Submission

Unit I: Tele – Etiquettes (6 Hours)
Receiving Calls, placing a call, Ending Calls, transferring calls, Taking Message/ Voice Mails, Placing call on hold, Handling Complaints.

Unit II: Confidence Building & Brain Storming (6 Hours)
How to build confidence by positive thinking, identifying negative thoughts, how to control negative thoughts entering our mind, identifying personal talents, and its ways to improve, how to develop good habits and having principles and always follow them.
Need to learn new things, ideas, and skills, what is brain storming, why do we need it, what are the different ways of brain storming through logics and reasoning, Brain Storming Session.

Unit III: PI Kit (6 Hours)
What is resume, Format of Resume, Formatting, Resume Preparation, Covering Letter, PI Kit.

Unit IV: Interview Skills (6 Hours)
Mastering the art of giving interviews in - selection or placement interviews, web /video conferencing, Mock Interview, HR Expert Mock Interview, Telephonic Interviews.

Unit V: Internship Preparation: Company Specific Research and Presentation (6 Hours)

Identifying domain specific industries, researching the industry, Industry analysis, Presentation on specific industry/company.

Course Name: Business & Managerial Ethics
Course Code: CDOEVAC088015
Credit:2(Hours)

Course Outcomes: After the completion of this course the students will be able to-
CO1: Understand the role of moral philosophy in shaping ethical decision-making processes.
CO2: Understand the arguments for and against ethics in business, including the ethical relativism perspective.
CO3: Understand how globalization poses challenges to ethical decision-making in businesses.
CO4: Analyze the ethical dimensions of hierarchical organizational structures and their impact on decision-making.
CO5: Evaluate the challenges and opportunities of integrating ethical values into global business operations.

Course Outlines:

Unit I: CSR in Business (8 Hours)

Concept of CSR; Changing expectation of society; Models of CSR: - Carroll's Model; Ackerman's Model. Importance of Social Responsibility of Business

Unit II: Ethical Issues in Business: Marketing (8 Hours)

Characteristics of Free and Perfect competitive market, Monopoly oligopoly, Corruption and Bribery; Ethics in Advertising (Truth in Advertising).

Unit III: Finance: (7 Hours)

Fairness and Efficiency in Financial Market, Insider Trading, Greenmail, Golden Parachute. HR: Workers Right and Duties: Workplace safety, sexual harassment, whistles blowing.

Unit IV: Managerial Ethics (7 Hours)

Ethical Decision Making. Role of Moral philosophy in decision making; Argument for and against of Ethics in Business. The challenge of ethical issues due to Globalization. Power and Politics in Organization. Hierarchism as an organizational value. Indian ethos in Management.

Suggested Readings

1. Murthy, C. S. V. (2006). *Business ethics: Text and cases* (2nd rev. ed.). Himalaya Publishing House.
2. Francis, R. D., & Mishra, M. (2009). *Business ethics: An Indian perspective*. Tata McGraw-Hill.
3. Fernando, A. C. (2011). *Business ethics: An Indian perspective*. Pearson Education.

Semester – V

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21300	DSC-15	Dynamics of Financial Markets and Institutions	3	1	0	4
2.	CDOEBCHC22301	DSC-16	International Business	3	1	0	4
3.	CDOEBCHC22302	DSC-17	Strategic Management	3	1	0	4
4.	CDOEBCHE21017	DSC-18	Management of Financial Institutions & Services	3	1	0	4
5.	CDOEBCHE2200 1	DSE-1	One from pool of DSE- Group A	3	1	0	4
6.	CDOEGEC066022	GE-5	Management Learnings from Bhagavad Gita (One from the pool of GE -Group A)	3	1	0	4
7.	CDOEIAPC99349	IAPC-3	**Internship**/Apprenticeship / Project/Community Outreach	0	0	4	2
				18	**6**	**4**	**26**

Discipline Specific Electives (DSE)

S No.	Course Code	Course Name	L	T	P	Credits
		Group A	**L**	**T**	**P**	**Credits**
1	CDOEBCHE22001	Advertising **(DSE-1)**	3	1	0	4

Course Outcomes: Semester – V	
Course Code & Course Name	**After completion of these courses' students should be able to**
CDOEBCHC21300 - Dynamics of Financial Markets and Institutions	**CO1:** Understand the structure and functions of financial markets and institutions. **CO2:** Analyze the role and operation of money and capital markets. **CO3:** Examine the functioning of banking and non-banking financial institutions. **CO4:** Evaluate the financial services offered by institutions and their impact **CO5:** Assess the implications of global financial markets.
CDOEBCHC22301- International Business	**CO1:** Find out the scope of international business & what is its importance. **CO2:** Relate the theories of international trade with business, working of WTO, UNCTAD, OPEC in the development of international business. **CO3:** Make use of IT, organisational structures and outsourcing in international business. **CO4:** Analyze& discover various modes of entry in international business, various factors affecting decisions, SEZ, EOU, foreign investment, joint ventures, and acquisitions abroad. **CO5:** Select the appropriate strategy for international business.
CDOEBCHC22302- Strategic Management	**CO1:** To understand the basics of Strategic management. **CO2:** To make analysis of business environment. **CO3:** To develop an understanding of the Strategic Management process **CO4:** To understand various strategy models. **CO5:** To develop analytical skills for strategy implementation and control.
CDOEBCHE21017- Management of Financial Institutions & Services	**CO1:** Define need of financial system. **CO2:** Understand the structure, role and functioning of financial institutions and markets in the financial system in India. **CO3:** Identify roles of financial intermediaries within financial markets. **CO4:** Analyze the various financial risks and its management. **CO5:** Interpret the significance of financial institutions in financial market.
CDOEBCHE22001- Advertising (DSE-1)	**CO1:** Find the growing importance of advertising and relate it to the business development. **CO2:** Explain the role of advertising in contemporary scenario and educating the consumers. **CO3:** Make use of learned knowledge in exploring the prospects in advertising as a career. **CO4:** Discover solutions to various business problems by finding creative solutions, with the help of advertising.

	CO5: Analyze the advertising effectiveness by the response of the audience(s)
CDOEGEC066022- Management learnings from Bhagavad Gita	**CO1:** Identify some of the commonly felt problems that individuals face. **CO2:** Illustrate the usefulness of the Gita in addressing some of the problems. **CO3:** Demonstrate how paradigms of management could be developed. **CO4:** Provide a good introduction to Ancient Indian wisdom. **CO5:** To implement the learning from the Bhagvat Gita.
CDOEIAPC99349 - Summer Internship and Report (IAPC-1)	**CO1:** Understand the real-time working of organizations. **CO2:** Demonstrate professional knowledge, skills, and attitude along with the experience needed to constitute a successful career. **CO3:** Analyse career opportunities in their areas of interest. **CO4:** Build aptitude for gaining supervised professional experiences. **CO5:** Create a clear understanding of industry trends and advancements

CO PO Mapping: Semester – V

CDOEBCHC21 300	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	2	-	1	2	2	1	2
CO2	1	3	2	2	2	2	-	2	2	3
CO3	1	-	-	-	3	2	2	3	-	3
CO4	1	-	2	3	-	2	-	3	2	2
CO5	3	2	3	2	3	1	-	2	2	2

CDOEBCHC22 301	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	-	2	2	2	2	2
CO2	-	3	-	2	2	3	2	-	2	3
CO3	1	2	-	2	3	-	-	2	1	2
CO4	1	2	2	1	-	-	3	-	3	-
CO5	3	-	1	2	-	2	2	2	-	3

CDOEBCHC22 302	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	2	2	3	2	3
CO2	-	-	-	3	2	1	-	2	2	-
CO3	-	2	2	1	-	-	2	2	-	-
CO4	2	1	1	2	2	3	-	-	3	3
CO5	3	3	-	3	-	3	3	-	-	3

CDOEBCHE22 001	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	2	3	-	2	3	3	3	3	2
CO2	2	2	2	2	2	2	-	3	2	-
CO3	-	-	-	-		3	3	-	3	2
CO4	3	2	2	2	2	-	3	-	2	2
CO5	2	-	2	3	-	3	2	3	2	-

CDOEBCHE21 017	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	-	3	3	3	2	2	-	-	3
CO2	-	2	3	3	3	-	-	3	3	3
CO3	1	1	1	-	2	3	3	-	-	-
CO4	2	2	-	-	3	-	-	3	2	3
CO5	3	3	2	2		2	3	-	-	2

CDOEGEC066022	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	2	-	-
CO2	-	3	2	3	2	2	2	3	3	3
CO3	2	2	2	3	3	3	2	2	3	3
CO4	3	2	2	-	2	-	2	3	2	2
CO5	3	2	2	2	2	3	2	2	3	3

CDOEIAPC99349	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	3	2	3	-
CO2	-	2	-	1	2	3	3	-	3	3
CO3	2	-	3	3		2	-	3	2	-
CO4	3	3	2	2	2	-	-	2	-	3
CO5	-	3	-	-	3	-	3	-	3	-

Curriculum

Course Name: Dynamics of Financial Markets and Institutions
Course Code: CDOEBCHC21300

Credit:4(60 Hours)

Objective:

CO1: Understand the structure and functions of financial markets and institutions.
CO2: Analyze the role and operation of money and capital markets.
CO3: Examine the functioning and regulation of banking and non-banking financial institutions.
CO4: Evaluate the various financial services offered by institutions and their impact on the economy.
CO5: Assess the implications of global financial markets and international financial institutions.

Unit I (15 Hours)

Introduction to Financial Markets and Institutions-Overview of financial systems, Functions of financial markets and institutions Money Markets-Instruments of the money market, Role of central banks.

Unit II (15 Hours)

Capital Markets-Equity and debt markets, Stock exchanges and their functions, Banking Institutions-Commercial banks and their services, Risk management in banking.

Unit III (15 Hours)

Non-Banking Financial Institutions-Mutual funds, insurance companies, and pension funds, Regulation and supervision, Financial Services-Investment banking, Asset management and wealth management

Unit IV (15 Hours)

Global Financial Markets-International financial institutions (IMF, World Bank), Foreign exchange markets, Regulatory Environment-Financial regulation and supervision, Recent regulatory developments

Suggested Reading*:*

1. Mishkin, F. S., & Eakins, S. G. (2024). *Financial markets and institutions* (10th ed.). Pearson.
2. Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance* (13th ed.). McGraw-Hill Education.
3. Mishkin, F. S. (2022). *The economics of money, banking and financial markets* (13th global ed.). Pearson.

Course Name: International Business
Course Code: CDOEBCHC22301
Credit:4(60 Hours)

Course Objectives:

The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit–I: (12 Hours)

a. Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

b. International Business Environment: National and foreign environments and their components - economic, cultural, and political-legal environments

Unit–II: (12 Hours)

a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.

b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure, and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).

Unit–III: (12 Hours)

a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America, and Asia (NAFTA, EU, ASEAN, and SAARC).

b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit–IV: (12 Hours)

a. Organizational structure for international business operations; International business negotiations.

b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit–V: (12 Hours)

a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs), Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings:

1. Hill, C. W. L., & Jain, A. K. (2014). *International business: Competing in the global marketplace* (10th ed.). McGraw Hill Education (India).
2. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2021). *International business: Environments and operations* (17th ed.). Pearson Education.
3. Johnson, D., & Turner, C. (2010). *International business: Themes and issues in the modern global economy* (2nd ed.). Routledge.
4. Varma, S. (2021). *International business* (2nd ed.). Pearson India / Dorling Kindersley (India).
5. Cherunilam, F. (2010). *International business: Text and cases* (5th ed.). PHI Learning.
6. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1999). *International business* (5th ed.). The Dryden Press.
7. Bennett, R. (2006). *International business* (2nd ed.). Pearson Education.
8. Peng, M. W., & Srivastava, D. K. (2019). *Global business* (2nd ed., Indian adaptation). Cengage Learning.

Course Name: Strategic Management
Course Code: CDOEBCHC22302
Credit:4(60 Hours)

Course Objectives

CO1: To understand the basics of Strategic management.
CO2: To make analysis of business environment.
CO3: To develop an understanding of the Strategic Management process in a dynamic and competitive global environment.
CO4: To understand various strategy models.
CO5: To develop analytical skills for strategy implementation and control.

Course Outline:

Unit I: Introduction (15 Hours)
Understanding Strategy in the Context of the Organization and its Environment—Managing by Strategy - McKinsey's 7'S Framework —Organization's Strategic Intent—Mission—Values, Goal and Objective.

Unit II: Business Environment Analysis (15 Hours)
Socio - economic environment; Technology environment; Role of Government and Role of Public Sector; International Trade Environment; The industry Environment – _PESTEL; Demographic environment; Competitive environment.

Unit III: Strategy Formulations (15 Hours)
What is Strategy? What is Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Identifying strategic alternatives of business; Environmental appraisal – _Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model.

Strategic Analysis: Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis– TOWS Matrix; Generic Strategies; Competitive Strategies - Porter's 5 Forces Model; The Experience Curve, Grand Strategy. BCG Matrix; Functional Strategies

Unit IV: Strategy Implementation (15 Hours)
Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership, Change and Conflict Management; Evaluation and Control: Nature; Importance; Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback.

References:

1. Jauch, L. R., & Glueck, W. F. (1988). *Business policy and strategic management* (5th ed.). McGraw-Hill.
2. Wheelen, T. L., & Hunger, J. D. (2010). *Concepts in strategic management and business policy: Achieving sustainability* (12th ed.). Pearson Education.
3. Kazmi, A. (2008). *Strategic management and business policy* (3rd ed.). McGraw Hill Education.
4. Srinivasan, R. (2014). *Strategic management: The Indian context* (5th ed.). Prentice Hall of India.
5. Prasad, L. M. (2008). *Strategic management*. Sultan Chand & Sons.

Course Name: Management of Financial Institutions & Services
Course Code: CDOEBCHE21017
Credit:4(60 Hours)

Corse Objectives:

The syllabus of this course is designed to incorporate the basics of Indian Financial Market & institutions. A mix approach of Theory and Practical understanding will be used during the delivery of lectures

Course Outline

Unit I: Introduction (15 Hours)
Financial System and Markets: Constituents and functioning; RBI – Role and functions. Regulation of money and credit, Monetary and fiscal policies, Techniques of regulation and rates; Overview of Foreign Exchange Market, Financial Sector Reforms in India, Overview of Financial Services: nature, scope, and importance etc.

Unit II: Management of Commercial Banks (15 Hours)
Banking Industry in India, constituents, banking sector reforms, determination of commercial interest rates: fixed and floating, Management of capital funds- capital adequacy norms, Liquidity Management, Asset Liability Management - Gap analysis, Management of Non- performing assets, Strategies for making commercial banks viable.

Unit III: Management of Non-Banking Financial Institutions (15 Hours)
Securitization concept, nature, scope, and their implications. Securitization of Auto loans and housing loans, Securitization in India. **DFIs in India -** IDBI, ICICI, IFCI, NABARD, RRBs, State Level Institutions; **NBFCs -** Their status, types, working and strategies for commercial viability; **Insurance & Mutual Fund organizations -** Their status, types, working and strategies for commercial viability.

Unit IV: Management of Financial Services (15 Hours)
Leasing and Hire Purchase: Industry. Size and scope. Parties involved Evaluation of Lease transaction, Types of leases and their implications, Hire purchase and lease - differences and implications for the business. Other financial services: Factoring, Forfeiting, Discounting and Re Discounting of Bills, Consumer Credit and Plastic Money – concept, working and uses of each.

Suggested Readings:

1. Fabozzi, F. J., Modigliani, F., & Jones, F. J. (2002). *Foundations of financial markets and institutions* (3rd ed.). Pearson Education.
2. Khan, M. Y. (2020). *Financial services* (10th ed.). McGraw Hill Education.
3. Machiraju, H. R. (2019). *Indian financial system* (5th ed.). Vikas Publishing House.
4. Bhole, L. M., & Mahakud, J. (2009). *Financial institutions and markets: Structure, growth and innovations* (5th ed.). Tata McGraw-Hill.
5. Srivastava, R. M., & Nigam, D. (2014). *Management of Indian financial institutions* (9th rev. ed.). Himalaya Publishing House.
6. Gurusamy, S. (2004). *Financial services and markets*. Thomson.
7. Babu, G. R. (2012). *Financial system in India*. Concept Publishing Company.
8. Gupta, N. K. (2016). *Financial markets, institutions and services* (2nd ed.). Ane Books.

Course Name: Advertising- DSE-1- Group A
Course Code: CDOEBCHE22001
Credit:4(60 Hours)

Objective

- This course aims to empower students with knowledge and capacities to understand and analyse different advertisements from Indian and cross culture perspectives and then form a corporate and consumer perspective. Lectures are a mix of theory and practical exercises to improve memorization, to increase students' involvement and work capacities and to make lectures more dynamic.
- The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Course Outline

Unit I: Introduction (12 Hours)
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

Unit II: Media Decisions (12 Hours)
Major media types - their characteristics, internet as an advertising media, merits, and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

Unit III: Message Development (12 Hours)

Advertising appeals, Advertising copy and elements, Preparing ads for different media.

Unit IV: Measuring advertising Effectiveness: (12 Hours)
Evaluating communication and sales effects; Pre-and Post-testing techniques.

Unit V (12 Hours)
Advertising Agency: Role, types, and selection of advertising agency., Social, ethical, and legal aspects of advertising in India.

Suggested Readings:

1. Belch, G. E., Belch, M. A., & Purani, K. (2022). Advertising and promotion: An integrated marketing communications perspective (12th ed., SIE). McGraw Hill Education.
2. Dunn, S. W., & Barban, A. M. (1986). Advertising: Its role in modern marketing (6th ed.). Dryden Press.
3. Wells, W., Burnett, J., & Moriarty, S. (2000). Advertising: Principles and practice (5th ed.). Prentice Hall of India.
4. Batra, R., Myers, J. G., & Aaker, D. A. (2008). Advertising management (5th ed.). PHI Learning.
5. Shimp, T. A. (2007). Advertising and promotion: An IMC approach. Cengage Learning.
6. Sharma, K. (n.d.). Advertising: Planning and decision making. Taxmann Publications.
7. Jethwaney, J., & Jain, S. (2012). Advertising management. Oxford University Press.
8. Chunawalla, S. A., & Sethia, K. C. (2018). Foundations of advertising: Theory and practice (9th ed.). Himalaya Publishing House.
9. Gupta, R. (2012). Advertising: Principles and practice. S. Chand Publishing.
10. O'Guinn, T. C., Allen, C. T., Scheinbaum, A. C., & Semenik, R. J. (2019). Advertising and integrated brand promotion (8th ed.). Cengage Learning.

Course Name: Management Learnings from Bhagvat Gita (GEC)
Course Code: CDOEGEC066022
Credit:4(60 Hours)

Objectives:

- To identify some of the commonly felt problems that individuals, organizations, & society face.
- To illustrate the usefulness of the Gita in addressing some of these problems.
- To demonstrate how alternative worldviews and paradigms of management could be developed with a knowledge of Ancient Indian wisdom such as the Gita.
- To provide a good introduction to Ancient Indian wisdom using the Gita as a vehicle.

Course Outline

Unit I: Spirituality in Business and Workplace (15 Hours)
Current Challenges in Business Management &Society- Current problems in Business Management, Issues of personal satisfaction, motivation &inspiration, Societal Challenges, Way forward; Relevance of Ancient Indian Wisdom for contemporary society- Some aspects of learning and understanding Ancient Indian Literature, Three dimensional nature of Ancient Indian Literature; Spirituality in Business; The notion of Spirituality- The notion of Spirituality, Reconciling the “world outside” with the “world within”, The conceptualization of God–

Universe–Living Beings; An introduction to Bhagavad Gita &its relevance- Positioning of Gita in our Ancient Literature, Gita's influence on Great Leaders, Issues discussed in Gita: A broad structure of the text, Relevant Thoughts &Relevant Questions

Unit II: Perspectives on Leadership and Work (15 Hours)
Failed Leadership: Causes &Concerns-Arjuna's predicament and arguments for no war, Krishna's response, Issues &implications for Leadership; Leadership Perspectives in the Gita-Existing theories in Leadership, Level 5 leadership (Jim Collins), Inspirational Leadership ideas in Gita; Axioms of Work & Performance; The Notion of Meaningful Work-Gita's Paradigms on Work, The Paradox of Work & No work, Discovering the Joy of Work.

Unit III: Perspectives on Self-Management (15 Hours)
Mind as a key player in an individual- The problem of mental stress, Understanding the mind & Its ways, diagnosing some of the personal problems that we face, Notion of building stronger inner-self; Meditation as a tool for self-management; Meditation &Yoga as tools for self-management-Role of Meditation in winning over the mind, Role of Yoga in improving managerial performance. Mind as a key player in an individual. Self-Management by understanding the world within-The issue of winning over the mind, Understanding the "World with in;" Values & their role in Self-management; Shaping the personality through Trigunas.

Unit IV: Perspectives On Life And Society (15 Hours)
Perspectives on Sustainability -The Vexing problem of Sustainability, The Paradigm of Yajna: The cardinal principle of sustainability, Implications for Business, Environment &Ecology; Death as a creative destruction process- The notion of death, Unique assumptions about death &its relevance for living, Implications for Business, Innovation, Change Management and Growth; Law of Conservation of Divinity; Conclusions.

Suggested Readings:

1. De Geus, A. (1997). The life span of a company. In The living company (pp. 7–19). Nicholas Brealey Publishing.
2. Beer, S. (1994). May the whole earth be happy: Loka Samast at Sukhi no Bhaanu. Interfaces, 24(4), 83–93.
3. Mahadevan, B. (2013). Spirituality in business: Sparks from the anvil. IIMB Management Review, 25(2), 91–103.
4. Houston, D. J., & Cartwright, K. E. (2007). Spirituality and public service. Public Administration Review, 67(1), 88–102.
5. Payne, S. G. (2010). Leadership and spirituality: Business in the USA. The International Journal of Leadership in Public Services, 6(2), 68–72.
6. Poole, E. (2007). Organizational spirituality: A literature review. Journal of Business Ethics, 84, 577–588.
7. Mahadevan, B. (2009, December 12). Shrimad Bhagavad Gita: Ideas for modern management

Semester – VI

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC22351	DSC-19	Fundamentals of Investment	3	1	0	4
2.	CDOEBCHC21352	DSC-20	Business Accounting	3	1	0	4
3.	CDOEBCHE21019	DSC-21	Insurance & Risk Management	3	1	0	4
4.	CDOEBCHE21020	DSC-22	Service Marketing	3	1	0	4
5.	CDOEBCHE21005	DSE-2	One from the pool of DSE-Group B	3	1	0	4
6.	CDOEGEC066018	GE-6	Research Methodology (One from the pool of GE- Group B)	3	1	0	4
7.	CDOEIAPC99399	IAPC-4	Internship/Apprenticeship / **Project**/Community Outreach	-	0	4	2
				18	**6**	**4**	**26**

Discipline Specific Electives (DSE)

Sr.No.	Course Code	Course Name				
		Group B				
5	CDOEBCHE21005	Income Tax Law and Practice **(DSE-2)**	3	1	0	4

Course outcomes: Semester – VI	
Course Code & Course Name	**After completion of these courses' students should be able to**
CDOEBCHC22351 – Fundamental of Investment	**CO1:** Define the various investment & revenues & to understand the functions and importance of Indian security market. **CO2:** Interpret the concept of TVM (Time Value of Money) concepts and calculations; including future value of a present sum, present value, and present and future values of annuities. **CO3:** Applying the tools to predict the trend of stock price movement and construction of portfolio. **CO4:** Examine the portfolio of investment to reduce risk and earn profit & interpret the evidence relating to market efficiency. **CO5:** Evaluate the role of SEBI in investor protection.
CDOEBCHC21352- Business Accounting	**CO1:** What is the various accounting treatment that are required in various corporate events. **CO2:** Understand issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. **CO3:** Select the overall accounting treatment in case of companies explaining the standards and principles of accounting. **CO4:** Analyse the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements. **CO5:** Formulate the financial statements using Business Accounting techniques.
CDOEBCHE21019 – Insurance and Risk Management	**CO1:** Understand the business environment of Insurance in India & the key concepts in General Insurance contracts and insurance contracts. **CO2:** Understand and identify what is Insurance, why insurance works and to determine insurance needs. **CO3:** Identify various insurance operation, including functions of insurance, insurance markets, insurance regulations & understand the pricing, financing, and risk diversification strategies of insurance companies. **CO4:** Analyze and compare the various kinds of insurance plans as well as the contract selection criteria from a cost benefit point of view. **CO5:** Evaluate the risk adjusted performance measures for risk management and value creation.
CDOEBBAE23004 – Services Marketing	**CO1:** Understand distinctive features of services and key elements in services marketing **CO2:** Apply the knowledge of services marketing in framing effective strategies for gaining competitive advantage in the market. **CO3:** Analyze the significance of services marketing in the economy and deeper

	aspects of successful services Marketing. **CO4:** Predict the expectations of customers and translate this knowledge into genuine value for customers. **CO5:** Create service marketing strategies which will provide a competitive edge amongst the various brands in the market.
CDOEBCHE21005-Income Tax Law & Practice	**CO1:** Remember the basic concepts of framework of taxation including residential status. **CO2:** Understand the legal framework of Income Tax Act, 1961 and rules made there under relating to five heads of income. **CO3:** Identify the requirements of filling of various forms and returns. **CO4:** Analyse the tax regime and finding methods of tax planning. **CO5:** Measure the income tax liability of an individual or organization.
CDOEGEC066018-Research Methodology	**CO1:** Define what constitutes a research problem and identify its significance in the research process. **CO2:** Frame a hypothesis that is testable and aligns with the defined research problem. **CO3:** Recognize the limitations of various hypothesis tests and develop strategies to address them. **CO4:** Understand and be able to create the appropriate layout for a research report. **CO5:** Write and present a thesis, including text setting, footnotes, conclusions, and suggestions.
CDOEIAPC99399-Mini Project	**CO1:** Able to find out the relevancy of the concepts learned while conducting research in management issues. **CO2:** Demonstrate the skills learned in writing the mini project report for the problem/topic undertaken for study. **CO3:** Make use of tabulation, charts, and statistical tools for data interpretation. **CO4:** Analyze data and arrive at a meaningful conclusion for the research undertaken. **CO5:** Interpret the data for preparing the effective strategy

CO PO Mapping: Semester – VI

CDOEBCHC22351	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	-	3	3	3	2	3	2	3	3
CO2	-	-	2	2	3	1	1	-	2	-
CO3	3	3	3	1	-	-		2	-	3
CO4	2	1	1	-	-	3	2	2	1	-
CO5	3	2	-	1	-		2	1	-	3

CDOEBCHC21352	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	2	1	2	-	2	2	-
CO2	-	3	2	-	2	-	-	-	-	3
CO3	3	2	-	2	-	2	-	2	-	-
CO4	3	1	-	-	2	2	-	-	2	3
CO5	3	-	-	2	2	2	1	2	2	3

CDOEBCHE21019	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	-	-	2	1	2	1	2	2	2
CO2	1	3	2	3	2	2	2	2	3	3
CO3	-	2	3	-	3	-	2	-	2	2
CO4	2	1	-	-	3	-	3	3	2	3
CO5	2	2	2	2	-	2	3	-	2	2

CDOEBBAE23004	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	-	3	-	-	3	3
CO2	-	2	3	-	2	3	2	2	3	-
CO3	2	1	-	1	2	-	-	-	-	3
CO4	-	2	-	2	3	2	3	2	3	-
CO5	3	3	3	3	-	3	3	-	3	-

CDOEBCHE21005	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	2	2			2	3	3	2
CO2	2	2	2	3	2	2	-	2	-	2
CO3	1	-	-	-	3	-	2	2	3	2
CO4	2	2	-	-	1	-	-	-	3	-
CO5	3	3	3	3	3	-	-	3	3	3

CDOEGEC066018	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	2	2	2	-	-	-	2	3
CO2	-	2	2	2	-	-	2	-	-	3
CO3	2	-	3	-	2	2	-	3	-	3
CO4	2	2	2	2	3	-	2	-	3	3
CO5	3	2	2	2	3	-	2	2	3	3

CDOEIAPC99399	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	3	3	-	-
CO2	2	-	-	2	2	-	-	3	2	-
CO3	-	3	3	3	-	-	-	-	3	-
CO4	3	2	-	2	-	3	-	3	-	2
CO5	2	3	2	3	2	3	2	3	2	3

Curriculum

Course Name: Fundamentals of Investments
Course Code: CDOEBCHC22351

Credit:4(60 Hours)

Objectives

- To provide an overview of the various business process, analyse operations, production planning.
- To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Outline

Unit I: The Investment Environment (12 Hours)
The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes, and Inflation on return.

Unit II: Fixed Income Securities (12 Hours)
Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit III Approaches to Equity Analysis (12 Hours)
Hypothesis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market dividend capitalization models, and price earnings multiple approach to equity valuation.

Unit IV: Portfolio Analysis and Financial Derivatives (12 Hours)
Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

Unit V: Investor Protection (12 Hours)
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness, and activism.

Suggested Readings

1. Jones, C. P. (2002). Investments: Analysis and management (8th ed.). Wiley.
2. Chandra, P. (2012). Investment analysis and portfolio management (4th ed.). McGraw Hill Education.
3. Rustagi, R. P. (or Rastogi, as listed). Fundamentals of investment / Investment management: Theory and practice. Sultan Chand & Sons.
4. Vohra, N. D., & Bagri, B. R. (2003). Futures and options (2nd ed.). McGraw Hill Education.
5. Mayo, H. B. (2017). Investments: An introduction (12th ed.). Cengage Learning.

Course Name: Business Accounting
Course Code: CDOEBCHC21352
Credit:4(60 Hours)

Objectives:

- To provide an overview of the various accounting treatment that are required in various corporate events which include issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. The objective is to provide overall accounting treatment in case of companies explaining the standards and principles of accounting.
- To help the students to acquire the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements.

Course Outline

Unit I: Accounting for Share Capital & Debentures (9 Hours)
Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II: Final Accounts (9 Hours)
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Unit III: Valuation of Goodwill and Valuation of Shares (9 Hours)
Concepts and calculation: simple problem only.

Unit IV: **Amalgamation of Companies (9 Hours)**
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V: **Accounts of Holding Companies/Parent Companies (8 Hours)**
Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit VI: **Banking Companies (8 Hours)**
Difference between balance sheet of banking and non-banking company.

Unit VII: **Cash Flow Statement (8 Hours)**
Concepts of funds. Preparation of cash flow statement asper Indian Accounting Standard (Ind-AS): 7.

Suggested Readings:

1. Monga, J. R. *Fundamentals of business accounting / Financial accounting*. Mayur Paperbacks.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced accounts* (Vol. II). S. Chand & Co.
3. Maheshwari, S. N., & Maheshwari, S. K. *Business accounting / An introduction to accountancy / Corporate accounting*. Vikas Publishing House.

4. Sehgal, A. (2011). *Fundamentals of financial accounting / Fundamentals of business accounting*. Taxmann Publications.

5. Goyal, V. K., & Goyal, R. (2023). *Financial accounting / Business accounting* (5th ed., revised; as per NEP). PHI Learning.

Course Name: Insurance & Risk Management
Course Code: CDOEBCHE21019

Credit:4(60 Hours)

Objectives

- To provide an overview of the various life insurance and general insurance schemes, policies and procedure covering the history and governance prospect of insurance. The subject will also provide knowledge regarding various mathematical prospect of calculation of insurance premiums and risk management.
- To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be able to understand principles of insurance and its usefulness in business, along with its regulatory framework.

Course Outline

Unit I: Introduction and Scope of Insurance (12 Hours)
Historical perspective, Conceptual Framework, Meaning, Nature and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Role of Insurance in Economic Development & Insurers' Obligation towards Rural and Social Sectors. Price of a financial transaction, Statistics, and probability from single risk to portfolios. Pooling risks: mutuality & solidarity Introduction to reinsurance, Principles of Life Insurance and Governance of Insurance Business.

Unit II: Life insurance technique: Basics (12 Hours)
Demographical bases, life insurance products: Single premiums, single recurrent and periodic premium insurance, products, Mathematical provisions, life insurance products: Endowment, Life annuity, unit and index linked, pension funds.

Unit III: Life insurance technique: Applications (12 Hours)
Life insurance with benefits linked to investment performance, the valuation of the life insurance business, Portfolio Evaluation tools Risks and Solvency, Pension Funds and Occupational Pension Schemes Non-life insurance technique: the basics- Actuarial Model for calculation of premium rates, risk classification non-life technical provisions.

Unit IV: **Financial Aspects of Insurance Management (12 Hours)**
Insurance Companies and functions, Mutual Funds, Housing Finance. Important Life Insurance Products and General Insurance Products Determination of Premiums and Bonuses Various Distribution Channels.

Unit V: (12 Hours)
Risk Management: Risk management objectives and tools, risk management and value creation, the risk management process, enterprise-wide risk management, Risk management in industrial companies, RAPM - Risk Adjusted Performance Measures, value at Risk and Underwriting, Role of Actuaries- Product framing, Underwriting guidelines. Preparation of Insurance Documents Policy Conditions.

Suggested Readings:

1. Neelam Gulati-Principles of Risk Management& Insurance (Excel Books).
2. Kakkar & Srivastava – Insurance and Risk Management (Universities Press).
3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York).
4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi).
5. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi).
6. Gupta P.K, "Insurance *and Risk Management*", Himalya Publishing House.
7. Mishra M.N., "Principles *and Practices of Insurance*'s. Chand and Co.
8. Panda G.S., "*Principles and Practices of Insurance*" Kalyani Publications.
9. Jeevanandam C., "*Risk Management,"* Sultan Chand and Sons.
10. *Principles of Insurance*- Insurance Institute of India.

Course Name: Services Marketing
Course Code: CDOEBBAE23004

Credit:4(Hours)

Objectives

- The course is designed to equip students with the knowledge of marketing of all types of services. This course aims at providing the students with an understanding of the principles and practical issues in the Marketing of Services. On completion of this course, the student will be able to apply their knowledge of marketing principles to services marketing, analyse practical situations/problems, and to suggest broad courses action.
- This course aims at enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

Course Outline

Unit I: (10 Hours)
Introduction – Concept – Goods and Services – Characteristics of Services - Classification of services –Significance of Service marketing. Role of services sector in economy. Growth of service sector. Services- Global and Indian Scenario.

Unit II: (10 Hours)
Service Marketing Mix – Introduction – Concept – Seven Ps of Marketing – Internal marketing – Consumer Behaviour Profile – Designing Communication mix – Flower of Service. Service Encounter & Moments of Truth. Consumer Expectations & Managing Customer Satisfaction.

Unit III: (10 Hours)
Service Delivery and Service Quality – Flexing of Capacity – Channels of Distribution – Channel Functions – Channel Selection – Impact of Information Technology – Service customer relationship – Service failure and Service recovery - Internal marketing - Service Triangle.

Unit IV: (10 Hours)
Service Quality – Introduction – Concept of Service Quality – GAP model – SERVQUAL dimensions – Delivery of High-quality service – Emerging trends in service marketing – E-service. Role of Service Personnel & developing customer focused personnel. Concept of Internal marketing.

Unit V: (10 Hours)
Strategic issues in service marketing-market segmentation in the marketing of services, target marketing, positioning of services-how to create a positioning strategy, developing and maintaining demand and capacity, Challenges of service marketing - marketing planning for services, developing and managing the customer service function, developing, and maintaining quality of services.

Unit VI: (10 Hours)
Service culture; managing by values, recovery, and empowerment; Relationship building: relationship marketing, bonding, and life time value Service industries: insurance, banking, air transportation, courier, education etc. Role of Communication & Integrated Marketing Communication for different service industries:

Suggested Readings:

1. Christopher H. Lovelock, Services Marketing, Prentice Hall.
2. Jha, S.M., Services Marketing, Himalaya Publishing Co.
3. Payna, Adrim, An essence of Services Marketing, Prentice Hall.
4. Ravi Shanker, (2002). Services Marketing: The Indian perspective, Excel Books
5. Srinivasan. R, Services Marketing – The Indian Context.
6. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.

Course Name: Income Tax Law & Practices (DSE-2)
Course Code: CDOEBCHE21005

Credit:4(60 Hours)

Objective

- The objective of the lesson and the class will be to provide knowledge to the students about the financial market of India, focused on the Stock Market (Capital Market). The pedagogy will include lectures about the various terminologies and concepts of the Share market. The lectures will be designed in such a way to teach students about the practical aspects of share market i.e. how to trade and how to be a good investor.
- To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outline

Unit I: Introduction (12 Hours)
Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN).
Residential status; Scope of total income based on residential status of Individual only Exempted income under section 10

Unit II: Computation of Income under different heads-1 (12 Hours)
Income from Salaries; Income from house property (Only Simple and basic concepts)

Unit III: Computation of Income under different**heads-2 (12 Hours)**
Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts).

Unit IV: Computation of Total Income and Tax Liability (12 Hours)
Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual.

Unit V: Preparation of Return of Income (12 Hours)
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition.* Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish, and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, Delhi.

Course Name: Research Methodology (GE)
Course Code: CDOEGEC066018
Credit:4(60 Hours)

Course objectives

- This course aims to equip students with the essential skills and knowledge needed to design, conduct, and analyze research in various fields.
- It will cover key aspects of research methodology, including formulating research questions, developing hypotheses, selecting appropriate research designs, and understanding qualitative and quantitative methods.
- Students will learn to collect, analyze, and interpret data using statistical tools and software. The course will also emphasize ethical considerations in research, ensuring students understand the importance of integrity and responsibility in their work.
- By the end of the course, students will be prepared to undertake independent research projects and critically evaluate existing research.

Course Outline

Unit I -Research Methodology: An Introduction (8 Hours)

Meaning of Research, Objectives of Research, Motivation in Research, Types of Research, Research Approaches, Significance of Research, Research Methods versus Methodology, Research Topic

Unit II- Research Design (8 Hours)

Meaning of Research Design, Need for Research Design, Features of a Good Design, Important Concepts relating to Research Design, Different Research Designs, Basic Principles of Experimental Designs

Unit III- Methods of Data Collection (8 Hours)

Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Collection of Data through Schedules, Difference between Questionnaires and Schedules, Some Other Methods of Data Collection, Collection of Secondary Data

Unit IV- Processing and Analysis of Data(8 Hours)

Processing Operations, Elements/Types of Analysis, Statistics in Research, Measures of Central Tendency, Measures of Dispersion, Measures of Asymmetry, Measures of Relationship, Simple Regression Analysis, Multiple Correlation and Regression, Partial Correlation, Association in Case of Attribute

Unit V- Practical Training for Research

(8 Hours)

Observations, Questionnaires, Interviews

Unit VI- Research ethics (8 Hours)

Unit VII- Review of published research in the relevant field

(8 Hours)

Unit VIII- Availability of books at various Libraries

(8 Hours) Suggested Readings:

1. Creswell, J. W., & Creswell, J. D. (2018). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (5th ed.). SAGE Publications.
2. Silverman, D. (2013). Doing Qualitative Research (4th ed.). SAGE Publications.
3. Babbie, E. (2016). The Practice of Social Research (14th ed.). Cengage Learning.
4. Yin, R. K. (2018). Case Study Research and Applications: Design and Methods (6th ed.). SAGE Publications.
5. Flick, U. (2018). An Introduction to Qualitative Research (6th ed.). SAGE Publications.
6. Bryman, A. (2016). Social Research Methods (5th ed.). Oxford University Press.
7. Patton, M. Q. (2015). Qualitative Research & Evaluation Methods: Integrating Theory and Practice (4th ed.). SAGE Publications.
8. Saunders, M., Lewis, P., & Thornhill, A. (2019). Research Methods for Business Students (8th ed.). Pearson.
9. Trochim, W. M., & Donnelly, J. P. (2016). The Research Methods Knowledge Base (3rd ed.). Cengage Learning.
10. Cohen, L., Manion, L., & Morrison, K. (2017). Research Methods in Education (8th ed.). Routledge.
11. Seale, C. (Ed.). (2018). Researching Society and Culture (4th ed.). SAGE Publications.
12. Robson, C., & McCartan, K. (2016). Real World Research (4th ed.). Wiley.
13. Creswell, J. W., & Plano Clark, V. L. (2017). Designing and Conducting Mixed Methods Research (3rd ed.). SAGE Publications.
14. Neuman, W. L. (2014). Social Research Methods: Qualitative and Quantitative Approaches (7th ed.). Pearson.
15. Blaikie, N. (2018). Designing Social Research: The Logic of Anticipation (3rd ed.). Polity Press.
16. Maxwell, J. A. (2013). Qualitative Research Design: An Interactive Approach (3rd ed.). SAGE Publications.
17. Denzin, N. K., & Lincoln, Y. S. (Eds.). (2018). The SAGE Handbook of Qualitative Research

(5th ed.). SAGE Publications.
18. Mertens, D. M. (2014). Research and Evaluation in Education and Psychology: Integrating Diversity with Quantitative, Qualitative, and Mixed Methods (4th ed.). SAGE Publications.
19. Kothari, C. R. (2004). Research Methodology: Methods and Techniques (2nd ed.). New Age International.

i. **Duration**

The **Bachelor of Commerce (B.Com(H)** programme is of **three years' duration**, divided into **six semesters**. Each semester is thoughtfully structured to provide learners with a balanced combination of **core courses, electives, skill enhancement modules, and practical components**. The curriculum is designed to progressively build a strong foundation in commerce, accounting, finance, and business management during the initial semesters, while later semesters focus on advanced and applied aspects of the discipline.

The programme structure under the **Open and Distance Learning (ODL)** mode enables learners to pursue higher education at their own pace, making it especially suitable for **working professionals, entrepreneurs, and students from diverse backgrounds** who seek to enhance their academic qualifications without compromising personal or professional commitments.

ii. **Curriculum Design**

- The **curriculum** of the B.Com(H) (ODL) programme is designed in alignment with the **National Education Policy (NEP) 2020** and **UGC guidelines**.
- It is **structured over six semesters**, incorporating **core courses, discipline-specific electives, skill enhancement, and ability enhancement components**.
- The curriculum ensures a balance between **theoretical knowledge and practical application**, enabling learners to develop competencies in **accounting, finance, taxation, business law, and management practices**.
- Courses are updated periodically to reflect industry needs and technological advancements.

iii. **Skill-based and value-added components** are included to enhance employability and professional development.

Elective options are provided in later semesters to allow learners to specialize in areas of interest.

iv. Learning Materials

Self-Learning Materials (SLMs) are developed in line with UGC-DEB standards.

Materials are presented in **simple, self-instructional language**, supplemented by examples and case studies.

v. e-Learning and Digital Resources

Learners access an integrated **Learning Management System (LMS)** that provides:

a. e-Content and recorded lectures
b. Discussion forums for interaction.
c. Online submission of assignments and quizzes.

vi. Faculty and Support Staff

RNB Global University has appointed a team of **qualified faculty members and technical staff** in strict accordance with the **UGC (ODL and Online Programmes) Regulations, 2020**. The faculty includes **experienced academicians and commerce educators** who contribute to both instructional design and learner engagement.

Faculty members are actively involved in developing **high-quality self-learning materials (SLMs)**, delivering **online lectures and counselling sessions**, and providing **academic mentoring and project supervision**.

Additionally, dedicated **technical and administrative staff** manage the **Learning Management System (LMS)**, ensuring seamless access to digital content, prompt communication, and effective learner support services. Together, the faculty and support teams create a **learner-centric academic environment** that upholds the standards of quality and accessibility envisioned by **RNB Global University**.

Medium of Instruction

- The medium of instruction, communication, and assessment is **English**.

1. Procedure for Admission, Curriculum, Transaction and Evaluation

1.1 Eligibility Criteria:

- Candidates must have **passed 10+2 (Senior Secondary Examination)** or an equivalent qualification in Science / Commerce from a **recognized board or institution**.
- Students awaiting their 10+2 results may also apply provisionally, subject to submission of final marks at the time of admission confirmation.
- There is **no age limit** for admission, promoting access to lifelong learning.
- Working professionals, entrepreneurs, and learners from rural or remote areas are encouraged to apply.

1.2 Admission Process

Admission to the B.Com(H) programme will be done on the basis of screening of candidate's eligibility on first come first serve basis. The University will follow the reservation policy as per norms of the Government. Admission shall not be a right to the students and RNB Global University shall retain the right to cancel any admission at any point of time if any irregularity is found in the admission process, eligibility etc.

Maximum Duration-

(A) The maximum duration of the B.Com(H) programme is Six years. Thereafter, students seeking completion of the left-over course(s) will be required to seek fresh admission.

(B) The student can complete his / her programme within a period of 6 years failing which he/she shall seek fresh admission to complete the programme.

1.3 Programme Fees

The total annual fee of ₹ 37,000 per learner is allocated across programme Development, Delivery, and Maintenance components to ensure quality education, effective delivery, and continuous improvement.

Summary of Cost Distribution

Cost Component	Percentage (%)	Amount (₹)
Development	25%	₹ 9,250
Delivery	55%	₹ 20,350
Maintenance	20%	₹ 7,400
Total	**100%**	**₹ 37,000**

Registration Fees

At the time of application, students are required to pay Rs. 3,000/- (processing charges) via UPI, Demand Draft along with the Application Form and relevant documents (certificates/mark sheets).

1.4 Evaluation Scheme

The evaluation of the B.Com(H) program would be based on Continuous Assessment and End Term Examination. Continuous Assessment would consist of 30% of the marks (30 marks) and Term-End Examination would consist of remaining 70% marks (70 marks). Detailed Evaluation scheme is as follows:

Continuous Assessment

The distribution of Continuous Assessment Marks is as follows:

Type	Details	Marks
Theory	Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	30
Internship/Project Work	Internship Work / Project Work / Research Work and Report Writing	

- Note: For Internship / Project Work the marks will be awarded by assigned faculty guide.

End Term Examination

Type	Marks
Theory / Internship / Project Work	70

- **Exit Credentials:** Awarded in accordance with the **multiple entry and exit framework** under the **NEP 2020**.
- **Question Paper Format:** Maintained consistent with the **conventional mode** to ensure **academic uniformity**.
- **Marking Scheme:** The evaluation process follows the **standard pattern of the conventional mode**, ensuring transparency and fairness in assessment.

2. Requirement of the laboratory support and Library Resources:

The **B.Com(H) programme** offered under the **Open and Distance Learning (ODL) / Online Learning (OL) mode** utilizes the **academic, technological, and administrative infrastructure** of **RNB Global University** to ensure effective programme delivery, learner support, and academic quality in compliance with the UGC (ODL and Online Programmes) Regulations, 2020.

The University provides adequate infrastructural facilities for the development and dissemination of Self-Learning Materials (SLMs), conduct of academic counselling sessions, learner evaluation, and technology-enabled teaching-learning processes. Resources including classrooms, ICT-enabled facilities, computer systems, internet connectivity, seminar hall, and digital communication platform are optimally utilized for programme implementation and learner engagement.

Laboratory and ICT Support

Although the **B.Com(H) (ODL/OL)** programme is primarily non-laboratory based, adequate Information and Communication Technology (ICT) infrastructure is provided to support digital learning and practical exposure in management education. The University ensures:

- Computer laboratories with internet-enabled systems for learner access,
- Access to free online business analytics and management-related software/tools wherever applicable,
- ICT-enabled facilities for webinars, virtual classes, presentations, and online academic activities,
- Audio-video recording and content development facilities for e-learning resources,
- Technical support systems for online learning and examination processes.

Library Resources

The University maintains adequate library and digital learning resources to support teaching, learning, research, and academic development of B.Com(H) learners. The library resources include:

- Printed textbooks and reference books related to management and allied disciplines,
- National and international journals,
- Research publications and magazines
- Case study collections
- Dissertation and project repositories,
- E-books, e-journals, and online academic databases
- Access to digital library services and remote learning resources.

The University library provides both physical and remote access to learning resources to facilitate self-directed learning for ODL and online learners. Learners are also provided access to digital repositories, online catalogues, institutional subscriptions, and open educational resources for academic enrichment and research support.

Additional Academic and Technological Support

In compliance with UGC ODL/OL Regulations, 2020, the University ensures continuous enhancement of academic and technological infrastructure through:

- Periodic updation of digital learning resources,
- Development of quality Self-Learning Materials (SLMs),
- ICT support for online counselling and learner interaction,
- Grievance redressal and learner support mechanisms,
- Academic monitoring through the Centre for Internal Quality Assurance (CIQA).

These facilities collectively ensure effective programme delivery, learner-centric education, academic quality assurance, and achievement of programme outcomes under the ODL and Online learning framework.

3. Cost Estimate and Provisions

Cost Estimate and Allocation of Annual Fee (₹ 37,000)

The total annual fee of ₹37,000 per learner is allocated across programme Development, Delivery, and Maintenance components to ensure quality education, effective delivery, and continuous improvement.

(i) Summary of Cost Distribution

Cost Component	Percentage (%)	Amount (₹)
Development	25%	₹ 9,250
Delivery	55%	₹ 20,350
Maintenance	20%	₹ 7,400
Total	**100%**	**₹ 37,000**

(ii) Detailed Cost Breakdown

A. Development Cost (25% – ₹ 9,250)

This component includes one-time and periodic investments in programme design and academic content development.

Sub-Component	Amount (₹)
Curriculum Design & Review	3,500
Content Creation (SLM, e-content, case studies)	5,750
Total	**9,250**

Justification:

Investment in high-quality curriculum and content ensures academic rigor, alignment with industry requirements, and compliance with ODL/Online learning standards. The development cost also supports preparation of self-learning materials, digital resources, and periodic curriculum enhancement.

B. Delivery Cost (55% – ₹ 20,350)

This is the major cost component covering programme execution and learner engagement.

Sub-Component	Amount (₹)
Faculty & Academic Staff Salaries	11,800
Technology Infrastructure (LMS, software, servers)	4,900
Student Support Services (counseling, admin support)	3,650
Total	**20,350**

Justification:

Delivery cost constitutes the largest share as it includes teaching-learning activities, academic counseling, learner support, digital platform operations, and administrative assistance necessary for smooth and effective programme delivery in ODL/Online mode.

C. Maintenance Cost (20% – ₹ 7,400)

This component ensures sustainability and continuous improvement of the programme.

Sub-Component	Amount (₹)
Content Updates & Revision	2,600
System Upgrades & IT Maintenance	2,400
Quality Assurance & Monitoring	2,400
Total	**7,400**

Justification:

Regular revision of study materials, technology maintenance, and quality assurance activities are essential to maintain programme relevance, improve learner experience, and ensure compliance with regulatory and institutional quality standards.

4. Quality Assurance Mechanism

The University has established **the Centre for Internal Quality Assurance (CIQA)** on its campus to monitor and maintain the quality of its academic programmes. The Centre ensures effective compliance with quality standards and continuous improvement in all institutional processes.

Objectives of CIQA

The primary objective of the **Centre for Internal Quality Assurance** is to develop and implement a comprehensive and dynamic internal quality assurance system. This system aims to ensure that higher education programmes offered through the Open and Distance Learning (ODL) mode meet acceptable quality standards and are continuously improved over time.

Functions of CIQA

The CIQA performs the following key functions:

- Ensures high-quality services for learners.
- Conducts self-evaluation and reflective practices for continuous improvement.
- Identifies key areas where quality standards must be maintained.
- Develops mechanisms to align the quality of ODL programmes with conventional programmes.
- Collects feedback from stakeholders including learners, teachers, staff, parents, employers, society, and government bodies.
- Recommends measures for qualitative improvement to university authorities.
- Facilitates implementation of recommendations through regular reviews.
- Organizes workshops, seminars, and symposiums on quality-related themes and shares outcomes with stakeholders.
- Documents and disseminates best practices for quality enhancement.
- Collects and publishes reliable data on programme quality.
- Ensures Programme Project Reports (PPRs) comply with regulatory guidelines.
- Monitors proper implementation of Programme Project Reports.

- Maintains records of Annual Plans and Reports and generates actionable insights.
- Provides inputs for restructuring programmes to meet job market demands.
- Promotes research focused on creating a learner-centric environment.
- Ensures institutionalization of quality practices through audits and accreditation.
- Coordinates with regulatory bodies for quality-related initiatives.
- Gathers information on quality benchmarks and best practices from other institutions.
- Prepares and documents an annual report on quality assurance activities.
- Submits the CIQA Annual Report to statutory bodies and regulatory authorities as per prescribed formats.

Summary

The **Bachelor of Commerce (Honours) [B.Com(H)]** programme offered through the Open and Distance Learning (ODL) and Online Learning (OL) mode at **RNB Global University** is designed in accordance with UGC (ODL and Online Programmes) **Regulations, 2020 and NEP 2020.** The programme aims to provide flexible, accessible, and quality education in commerce, accounting, finance, taxation, management, and entrepreneurship.

The programme follows a learner-centric and technology-enabled approach using Self-Learning Materials (SLMs), Learning Management Systems (LMS), online lectures, counselling sessions, assignments, and digital resources to ensure effective learning and learner engagement. It caters to diverse learners including fresh graduates, working professionals, and learners from rural and remote areas.

Structured across **six semesters**, the curriculum integrates core courses, electives, skill enhancement modules, internships, and value-added courses to enhance academic knowledge, professional competence, and employability. The evaluation system includes continuous assessment and term-end examinations to ensure transparency and academic quality.

The University provides adequate ICT infrastructure, library resources, learner support services, and quality assurance mechanisms through the Centre for Internal Quality Assurance (CIQA). Overall, the programme promotes academic excellence, professional skills, ethical values, and lifelong learning in the field of commerce and business.