



Nurturing Knowledge. Empowering Minds.

Program Ordinances (Examination Ordinances)

same as earlier.

University Vision

Our aim is to be an eminent university that shapes the future by nurturing knowledge and empowering minds.

University Mission

To provide quality higher education through a multidisciplinary approach, promoting research and innovation in all spheres of its activities, and to serve society.

School of Management and Liberal Arts

Vision

To be a distinguished centre of academic excellence that fosters transformative learning in management and liberal arts and contribute meaningfully to society through multidisciplinary education, research, and innovation.

Mission

The School of Management and Liberal Arts is committed to:

- M1:** Providing quality education that blends domain expertise with multidisciplinary perspectives, enabling holistic student development across undergraduate, postgraduate, and doctoral levels
- M2:** Advancing rigorous scholarship and original research through inquiry-based learning and application of knowledge that meets global and societal needs
- M3:** Equipping students with professional competencies, ethical sensibilities, and technological knowledge to navigate dynamic work environments and civic contexts
- M4:** Encouraging cultural awareness, critical thinking, and leadership across diverse socio-economic and global settings

Bachelor of Commerce [B.Com.]
(Three-Year, Semester Based, Full Time Program)
&
Bachelor of Commerce (Hons.) [B. Com. (Hons.)]/
Bachelor of Commerce (Hons.) [B. Com. (Hons. With Research)]
(Four-Year, Semester Based, Full Time Program)

Programme Educational Objectives (PEOs)

The B. Com program prepares students to:

PEO1: **Apply** critical thinking and multidisciplinary knowledge to address complex business and economic challenges in national and global contexts.

PEO2: **Demonstrate** leadership, analytical, and technical skills in finance, accounting, economics, and business analytics, preparing for successful careers and further professional development.

PEO3: **Exhibit** effective communication, interpersonal skills, and collaboration, along with creativity and emotional intelligence, for success in diverse business environments.

PEO4: **Practice** ethical business practices and social responsibility by promoting sustainability, inclusivity, and civic engagement in commercial activities

Program Outcomes (POs)

Upon completion of the B.Com program, graduates will be able to:

PO1: Apply knowledge from diverse disciplines including finance, economics, law, management, data science, AI, and sustainability to solve complex business problems.

PO2: Utilize advanced tools such as financial modelling software, ERP systems, and blockchain technology to analyze financial data and inform business decisions.

PO3: Employ quantitative methods, statistical analysis, and data analytics to solve business problems and conduct research.

PO4: Apply economic principles from micro, macro, and monetary economics, integrated with behavioral insights, to guide business strategies.

PO5: Exhibit comprehensive knowledge of business laws, including cyber law, intellectual property, and international trade, to ensure compliance and ethical practice.

PO6: Demonstrate effective leadership, strategic thinking, and change management skills to improve organizational performance.

PO7: Evaluate sustainability issues and apply ESG frameworks to foster responsible business practices.

PO8: Leverage AI, machine learning, and cybersecurity expertise to enhance business operations and drive technological innovation.

PO9: Uphold ethical standards and social responsibility, integrating diversity, equity, and inclusion in all decision-making processes.

PO10: Apply entrepreneurial mindset and creative problem-solving to launch new ventures or innovate within existing organizations, utilizing digital platforms.

PROGRAM STRUCTURE B. COM.			
Programme Curriculum	Credits Recommended by NEP	Credit offered by IUU	Courses
Minimum Credits on offer in the B. Com Program	120	166	47
The structure of Credit requirements is shown below:			
Total Number of Major Courses (CORE)	60	88	22
Total Number of Minor Courses	22	40	10
Multi-Disciplinary Course (MDC)	09	09	03
Ability Enhancement Courses (AEC)	08	08	04
Skills Enhancement Courses (SEC)	09	09	03
Value Added Courses (VAC) & (IKS)	08	08	04
Student Internship Program	04	04	01

PROGRAM STRUCTURE B. COM. (HONS.)			
Programme Curriculum	Credit Recommended by NEP	Credit offered by IUU	Courses
Minimum Credits on offer in the B. Com (Hons.) Program	160	226	63
The structure of Credit requirements is shown below:			
Total Number of Major Courses (CORE)	80	128	32
Total Number of Minor Courses	32	60	16
Multi-Disciplinary Course (MDC)	09	09	03
Ability Enhancement Courses (AEC)	08	08	04
Skills Enhancement Courses (SEC)	09	09	03
Value Added Courses (VAC) (IKS)	08	08	04
Student Internship Program	04	04	01

PROGRAM STRUCTURE B. COM. (HONS.WITH RESEARCH)			
Programme Curriculum	Credit Recommended by NEP	Credit offered by IUU	Courses
Maximum Credits on offer in the B. Com (Hons.) Program	160	226	61
The structure of Credit requirements is shown below:			
Total Number of Major Courses (CORE)	80	120	30
Total Number of Minor Courses	32	56	15
Multi-Disciplinary Course (MDC)	09	09	03
Ability Enhancement Courses (AEC)	08	08	04
Skills Enhancement Courses (SEC)	09	09	03
Value Added Courses (VAC) (IKS)	08	08	04
Student Internship Program	04	04	01
Research Project / Dissertation	12	12	01

B. Com
ACADEMIC SESSION 2025-26
Program Structure - Distribution of Credits

Category	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Sem VII	Sem VIII (Hons)	TOTAL	Course	%
Major	12	12	16	16	16	16	20	20	128	32	56.64
Minor	4	4	8	8	8	8	10	10	60	16	26.55
MDC	3	3	0	3	0	0	0	0	9	3	3.98
AEC	2	2	0	0	2	2	0	0	8	4	3.54
SEC	3	3	3	0	0	0	0	0	9	3	3.98
VAC (Including IKS)	2	2	0	0	2	2	0	0	8	4	3.54
Internship	0	0	0	0	4	0	0	0	4	1	1.77
Research Project/Dissertation	0	0	0	0	0	0	0	0	0	0	0.00
TOTAL	26	26	27	27	32	28	30	30	226		100

B. Com (Hons with Research).

Category	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Sem VII	Sem VIII (Hons with Research)	TOTAL	Course	%
Major	12	12	16	16	16	16	20	8	116	29	51.33
Minor	4	4	8	8	8	8	10	10	60	16	26.55
MDC	3	3	0	3	0	0	0	0	9	3	3.98
AEC	2	2	0	0	2	2	0	0	8	4	3.54
SEC	3	3	3	0	0	0	0	0	9	3	3.98
VAC (Including IKS)	2	2	0	0	2	2	0	0	8	4	3.54
Internship	0	0	0	0	4	0	0	0	4	1	1.77
Research Project/Dissertation	0	0	0	0	0	0	0	12	12	1	5.31
TOTAL	26	26	27	27	32	28	30	30	226		100.00

PROGRAM CURRICULUM**SEMESTER I**

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 101	Basic Financial Accounting	4	0	0	4	Major
2	BCH 102	Microeconomics	4	0	0	4	Major
3	BCH 103	Fundamentals of Management	4	0	0	4	Major
4	BCH 104	Legal Aspects of Business	4	0	0	4	Minor
5	BCH 105	Basic Mathematics	3	0	0	3	MDC
6	BCH 106	English Language - I	2	0	0	2	AEC
7	BCH 107 P	MS - Office	0	0	6	3	SEC
8	BCH 108	Data Management using MYSQL	1	0	2	2	VAC
Total Credits			22	0	8	26	
Total Contact Hours			30				

SEMESTER II

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 109	Management Accounting	4	0	0	4	Major
2	BCH 110	Macroeconomics	4	0	0	4	Major
3	BCH 111	Fundamentals of Financial Management	4	0	0	4	Major
4	BCH 112	Basics of Marketing	4	0	0	4	Minor
5	BCH 113	Basic Statistics	3	0	0	3	MDC
6	BCH 114 P	English Language - II	0	0	4	2	AEC
7	BCH 115	Fundamentals of Digital Marketing	1	0	4	3	SEC
8	BCH 116	Vivekananda Studies	2	0	0	2	VAC (IKS)
Total Credits			22	0	8	26	
Total Contact Hours			30				

SEMESTER III

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 201	Understanding Business Environment	4	0	0	4	Major
2	BCH 202	Income Tax Law & Practice	4	0	0	4	Major
3	BCH 203	Corporate Accounting	4	0	0	4	Major
4	BCH 204	Human Resource Management	4	0	0	4	Major
5	BCH 205	Indian Economy	4	0	0	4	Minor
6	BCH 206	Introduction to Business Analytics	4	0	0	4	Minor
7	BCH 207 P	Statistical Software Package	0	0	6	3	SEC
Total Credits			24	0	6	27	
Total Contact Hours			30				

SEMESTER IV

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 208	Cost Accounting	4	0	0	4	Major
2	BCH 209	International Business	4	0	0	4	Major
3	BCH 210	Essentials of Organizational Behaviour	4	0	0	4	Major
4	BCH 211	Advanced Accounting	4	0	0	4	Major
5	BCH 212	Research Methodology	4	0	0	4	Minor
6	BCH 213	Company Law	4	0	0	4	Minor
7	BCH 214 P	Business Intelligence using Power BI	0	0	6	3	MDC
Total Credits			24	0	6	27	
Total Contact Hours			30				

SEMESTER V

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 301	Goods & Service Tax and Customs Law	4	0	0	4	Major
2	BCH 302	Banking & Insurance: Law and Practice	4	0	0	4	Major
3		Elective - 1	4	0	0	4	Major
4		Elective - 2	4	0	0	4	Major
5	BCH 303	Entrepreneurship & Start-up Ecosystem	4	0	0	4	Minor
6	BCH 304	Financial Institutions	4	0	0	4	Minor
7	BCH 305 P	English Language - III	0	0	4	2	AEC
8	BCH 306	Management Lessons from Bhagwad Gita	2	0	0	2	VAC (IKS)
9	BCH 307	Student Internship Program and Viva-Voce	0	0	0	4	Internship
Total Credits			26	0	4	32	
Total Contact Hours			30				

SEMESTER VI

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 308	Export Import Management	4	0	0	4	Major
2	BCH 309	Auditing & Corporate Governance	4	0	0	4	Major
3		Elective - 3	4	0	0	4	Major
4		Elective - 4	4	0	0	4	Major
5	BCH 310	Investing in Stock Markets	4	0	0	4	Minor
6	BCH 311	Business Ethics and Corporate Social Responsibility	4	0	0	4	Minor
7	BCH 312	Tally ERP	2	0	0	2	VAC
8	BCH 313 P	English Language - IV	0	0	4	2	AEC
Total Credits			26	0	4	28	
Total Contact Hours			30				

SEMESTER VII

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 401	Mergers, Acquisitions and Corporate Restructuring	4	0	0	4	Major
2	BCH 402	International Finance	4	0	0	4	Major
3	BCH 403	Financial Reporting and Analysis	4	0	0	4	Major
4		Elective - 5	4	0	0	4	Major
5		Elective - 6	4	0	0	4	Major
6	BCH 404	Data Analysis using Python & R	4	0	0	4	Minor
7	BCH 405	Personal Tax Planning & Tax Management	4	0	0	4	Minor
8	BCH 406	Career Skills	2	0	0	2	Minor
Total Credits			30	0	0	30	
Total Contact Hours			30				

SEMESTER VIII

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 407	Fixed Income Securities and Money Market	4	0	0	4	Major
2	BCH 408	Strategic Financial Management	4	0	0	4	Major
3	BCH 409	Financial Modeling using Excel	4	0	0	4	Major
4		Elective - 7	4	0	0	4	Major
5		Elective - 8	4	0	0	4	Major
6	BCH 410	Fintech	4	0	0	4	Minor
7	BCH 411	Project Planning and Financing	4	0	0	4	Minor
8	BCH 412	Advanced Career Skills	2	0	0	2	Minor
Total Credits			30	0	0	30	
Total Contact Hours			30				

SEMESTER VIII (Hons with Research)

S.No	Course Code	Course Name	Contact Hours			Credits	Category
			L	T	P		
1	BCH 407	Fixed Income Securities and Money Market	4	0	0	4	Major
2	BCH 408	Strategic Financial Management	4	0	0	4	Major
3	BCH 409	Financial Modeling using Excel	4	0	0	4	Major
4	BCH 410	Fintech	4	0	0	4	Minor
5	BCH 412	Advanced Career Skills	2	0	0	2	Minor
6	BCH 413	Research Project	0	0	0	12	Dissertation
Total Credits			18	0	0	30	
Total Contact Hours			18				

LIST OF ELECTIVES

S. No	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 101 E	Economics of Insurance	4	0	0	4
2	BCH 102 E	Investment Analysis	4	0	0	4
3	BCH 103 E	Behavioral Finance	4	0	0	4
4	BCH 104 E	Marketing of Financial Services	4	0	0	4
5	BCH 105 E	Equity Derivatives	4	0	0	4
6	BCH 106 E	Corporate Tax Planning	4	0	0	4
7	BCH 107 E	Budget Analysis & Reporting	4	0	0	4
8	BCH 108 E	Economic Policy Analysis	4	0	0	4
9	BCH 109 E	Forensic Accounting and Fraud Detection	4	0	0	4
10	BCH 110 E	Consumer Affairs	4	0	0	4
11	BCH 111 E	Financial Risk Management	4	0	0	4
12	BCH 112 E	Financial Econometrics	4	0	0	4
13	BCH 113 E	Financial Analytics	4	0	0	4
14	BCH 114 E	Private Equity and Venture Capital	4	0	0	4
15	BCH 115 E	Environmental, Social and Governance Investing	4	0	0	4
16	BCH 116 E	Management Information System	4	0	0	4
17	BCH 117 E	Working Capital Management	4	0	0	4
18	BCH 118 E	AI in Business	4	0	0	4

SEMESTER - I

Course: BASIC FINANCIAL ACCOUNTING			Semester: I
Course Code: BCH 101	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Define bookkeeping and accounting along with the accounting process. 2. Describe the main elements of financial accounting information, assets, liabilities, revenue and expenses, along with subsidiary books. 3. Understand the preparation of financial statements, Trading Account, Profit & Loss Account and Balance Sheet 4. Explain various Indian accounting standards, IFRS and preparation of depreciation accounting. 5. Learn various types of financial statement analysis 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction & Accounting Process: Introduction to Basic Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Ind. AS. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in Three Column Cash Book. An Overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.	11
	2.	Preparation of Financial Statements: Preparation of Financial Statements: Preparing Profit and Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Preparation of Cash Flow Statement as per AS-3 (revised). Understanding the Contents of a Corporate Annual Report	12
	3.	Accounting Standards (AS): Indian Accounting Standards: Concept, Benefits, Procedure for Issuing Indian Accounting Standard in India, Salient Features of Indian AS issued by ICAI. International Financial Reporting Standards (IFRS): Features, Uses and Objective of IFRS, IFRS Issued by IASB and Concept of Harmonisation and Convergence, Obstacle in Convergence	11
	4.	Depreciation Accounting: Introduction, Causes, Methods for providing Depreciation	08
	5.	Financial Statements Analysis: Analysing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis. Meaning and Usefulness of Financial Ratios; Analysis of Financial Ratios from the Perspective of Different Stakeholders like Investors, Lenders, and Short-term Creditors; Profitability Ratios, Solvency Ratios, Liquidity Ratios, and Turnover Ratios;	18

		Limitations of Ratio Analysis, Revenue expenses and Liability recognition.	
		Total Hours	60
TEXTBOOK	1. Maheshwari, S.N. and Maheshwari, S. K.; <i>Financial Accounting</i> ; Sultan Chand and Sons		
REFERENCE BOOK/ SUGGESTED READING	1. Grewal T. S.; <i>Double Entry Bookkeeping</i> ; Sultan Chand and Sons 2. Gupta, R.L.; <i>Advanced Accounting</i> ; Sultan Chand and Sons 3. Bhattacharya, A.; <i>Essentials of Financial Accounting</i> ; Pearson Education 4. J. R. Monga; <i>Financial Accounting: Concepts and Applications</i> ; Mayur Paperbacks		

Course: MICROECONOMICS			Semester: I
Course Code: BCH 102	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with basic microeconomic concepts which will enable them to apply the economic reasoning, analyze various business problems and to provide solutions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the basic concepts of microeconomics and societies' use of limited resources in decision making. 2. Apply economic reasoning, analyze various business problems, and provide solutions. 3. Identify why consumers choose to spend their money and on what and why. 4. Develop basic knowledge about economics concepts used in microeconomics. 5. Learn how and why individuals make certain financial decisions. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Nature and Scope of Microeconomics, Demand: Law of Demand, Demand Curve, Determinants of Demand, and Elasticity of Demand, Supply: Law of Supply, Supply Curve, and Determinants of Supply, Equilibrium	12
	2.	Theory of Consumer Behaviour: Utility: Cardinal and Ordinal Utility, Diminishing Marginal Utility, Indifference Curve Analysis, Consumer's Equilibrium, Price-Consumption Curve, Income-Consumption Curve and Engel Curve, Price, Income and Substitution Effects, Consumer Surplus	12
	3.	Theory of Production and Cost: Production Function, Factors of Production, Law of Variable Proportion, Returns to Scale, Revenue Curves, Total Revenue, Average Revenue and Marginal Revenue, Cost: Classification of Cost, Long Run and Short Run Cost Curves	12
	4.	Market Structure: Perfect competition: Basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry; monopoly: basic features, short run equilibrium, long run equilibrium, Price Discrimination; monopolistic competition: basic features, short run equilibrium, long run equilibrium; oligopoly: kinked demand curve model.	14
	5.	Theory of Distribution: Marginal Theory of Distribution and Modern Theory, Determination of Wages, Ricardian Theory of Rent, Quasi Rent.	10
		Total Hours	60
TEXT BOOK	1. Pindyck, R. S., Rubinfeld, D.L. and Mehta, P. L.; <i>Microeconomics</i> ; Pearson Education		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Samuelson, P.A. and Nordhaus, W.D.; <i>Economics</i>; McGraw Hill 2. Browning, E.K., and Browning J.M.; <i>Microeconomic Theory and Applications</i>; Kalyani Publishers 3. Salvatore, D.; <i>Microeconomic Theory</i>; McGraw Hill 4. Mankiw, N. G.; <i>Principles of Microeconomics</i>; Cengage Learning 5. Koutsoyiannis, A.; <i>Modern Microeconomics</i>; Macmillan 		

Course: FUNDAMENTALS OF MANAGEMENT			Semester: I
Course Code: BCH 103	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with basic principles and functions of management and professional challenges that a manager faces in various organizations.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Gain understanding of the functions and responsibilities of managers. 2. Know critical management theories and philosophies and how to apply them. 3. Specify how the managerial tasks of planning, organizing, and controlling can be executed in a variety of circumstances. 4. Understand individual and group behavior in organizations, including motivation, leadership, and communication. 5. Integrate management principles into management practices. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Management: Nature and significance of Management, Management as Science or Art, Evolution of Management Thought: Early Classical Approaches – Scientific Management, Administrative Management, Bureaucracy, Neo-Classical Approaches – Human Relations Movement, Behavioral Approaches, Modern Approaches – Quantitative Approach; Systems Approach; Contingency Approach, Indian Vs western Management, Indian Values in Modern Management.	11
	2.	Planning: Meaning, Need and Importance, Planning types: Missions or Purposes, Objectives and Goals, Procedures and Rules, Programs and Budgets, Strategies and Policies, Steps in Planning, Objectives, Management by Objectives, Planning Premises, Strategic Planning Process	10
	3.	Organising: Concept of Organising and its Process, Formal and Informal Organisations, Basic issues in Organising – Span of Management, Centralisation v/s Decentralisation, Organisation Structures-bases for departmentalisation, Line and Staff relationship, Delegation of Authority	12
	4.	Staffing: Definition of Staffing, Systems Approach to Staffing and Human Resource Management, Manpower Planning, Job Design, Recruitment and Selection, Training and Development, Performance appraisal	10
	5.	Leading: <ol style="list-style-type: none"> i. Motivation: Concept, Theories of Motivation: McGregor's 'Theory X' and 'Theory Y', Maslow's Hierarchy of Needs, Herzberg's Motivation- Hygiene Theory, Expectancy Theory, Goal Setting Theory. ii. Leadership: Meaning, Styles, Qualities and Functions of a Leader, Situational or Contingency Approaches to Leadership, Transactional and Transformational Leadership. 	11

	6.	Controlling: Concept, Nature, Importance, and Process of controlling, Controlling as a feedback system, Feed forward or Preventive Control, Total Quality Control, Requirements of Effective Control, Major Techniques of Controlling; Budgetary and Non-Budgetary Control Devices.	06
		Total Hours	60
TEXT BOOKS	1. Koontz, H. and Weihrich, H.; <i>Essentials of Management</i> ; McGraw Hill. 2. Tulsian, P. C., & Pandey, V. Business Organisation & Management. Pearson Education, India		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Robbins, S.P, Coulter, M. and Vohra, N.; <i>Management</i> ; Pearson Education 2. Stephens P. Robbins and Madhushru Nand, Agrawal; <i>Fundamentals of Management</i> ; Pearson Education		

Course: LEGAL ASPECTS OF BUSINESS			Semester: I
Course Code: BCH 104	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with major provisions of major laws excluding Company Law which affects business at large		
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the applicability of Indian Contract Act 1872 and its types, essentials of a valid contract, enforcement of contract and its legality, rights and obligations of the different parties. 2. Explain the scope & objective, Term of Goods Sale of Goods Act 1930, meaning of Contract of sale, Ownership, delivery and transfer of goods, Right and duties of the parties. 3. Explain the applicability of the Partnership Act 1932, & LLP 2008 concept of partnership, who can be a partner, effect of registration and related legal aspect of partnership firm & LLP. 4. Explain the meaning, types, creation, cancellation, endorsement, alteration of negotiable instrument and its effect as per The Negotiable Instrument Act 1881. 5. Explain the applicability of "Right to Information Act 2005", Importance of right of information and its procedure, Rights and obligation of public information officer 		
COURSE DETAILS	Module No	Topic	Hours
	1.	The Indian Contract Act, 1872: Meaning and Essentials of Contract; Kinds of Contract- based on: Validity, Formation and Performance, Law Relating to Offer and Acceptance, Consideration, Competency to Contract, Free Consent, Void Agreements, Quasi Contract, Performance of Contracts, Discharge of Contracts, Breach of Contracts and their remedies, Special Contracts: Contract of Indemnity and Guarantee, Bailment and Pledge, and Agency	15
	2.	The Sale of Goods Act, 1930: Contract of Sale: Meaning and Difference Between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Ownership in Goods including Sale by Non-Owners, Performance of Contract of Sale, Doctrine of Caveat Emptor Unpaid Seller: Meaning and Rights of an Unpaid Seller Against the Goods and the Buyer	12
	3.	Law of Partnership, 1932 <ol style="list-style-type: none"> i. Definition and Nature of Partnership, Rights and Duties of Partner, Registration of Partnership, Status of a Minor, Effects of Non-Registration, Dissolution of a Partnership: Major Provisions. ii. Introduction to Limited Liability Partnership Act 2008, Difference between Partnership and Limited Liability Partnership, Procedure of Registration of Limited Liability Partnership, Major provisions for Dissolution of Limited Liability Partnership 	12
	4.	The Negotiable Instruments Act, 1881: Meaning & Types of Negotiable instruments, Presentment, Endorsements, Crossing of cheque, Material alteration and its effect. Provisions relating to Payment and Collection of cheques. Dishonour of cheque and remedies available.	12

	5.	The Right to Information Act 2005: Salient Features and Scope of the Act, Definition of Terms; Informant, Information, Right, Record, Public Authority; Obligations of Public Authorities, Requesting Information and Functions of PIO	09
		Total Hours	60
TEXTBOOK	1. Kuchhal, M.C., and Kuchhal, Vivek; <i>Business Law</i> ; Vikas Publishing House		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Singh, Avtar; <i>The Principles of Mercantile Law</i> , Eastern Book Company 2. Kumar, Ravinder; <i>Legal Aspects of Business</i> ; Cengage Learning. 3. Maheshwari, S. K. and Maheshwari, S. N; <i>Business Law</i> ; National Publishing House. 4. Gogana, P.P.S.; <i>Business Law</i> ; Vikas Publication House		

Course BASIC MATHEMATICS			Semester: I
Course Code: BCH 105	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with Basic Mathematics and its Applications in Business		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the important role math plays in all facets of the business world. 2. Do mathematical computations. 3. Use various formulas for interest in solving problems involving simple and compound interest, present value, future value, and discounts. 4. Understand and calculate annuities, perpetuities, and capitalized costs. 5. Understand matrices, determinants, calculus, and their applications to solve business problems. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Financial Mathematics: Rates of Interest: Nominal, Effective and their Inter-Relationships in different compounding situations, Compounding and Discounting of a sum using different types of Rates, Types of Annuities: Ordinary, Due, Deferred, Continuous, and Perpetual, and their Future and Present Values using different types of rates of interest.	10
	2.	Matrices and Determinants: Introduction of matrices, properties of matrices, Algebra of Matrices, Inverse of a Matrix, Solution of System of Linear Equations (having Unique solution and involving not more than three variables) using Matrices, Application of matrices in business problems.	09
	3.	Logarithm and Set Theory: Definition of Set, methods of defining sets, Types of Sets, Subsets and their Properties, Compliment of a Set, Operations of Sets, Algebra of Sets, Logarithms: Definition, and Fundamental Properties of Logarithm, Base changing Formula, Problem Solving without using Log Tables, Application of logarithms in business problems.	10
	4.	Calculus I: Mathematical Functions and their types: Linear, Quadratic, Polynomial, Exponential, Logarithmic and Logistic Functions, Concept and Rules of Differentiation, Concept of Derivative as Rate of Change, Maxima and Minima involving Second or Higher Order Derivatives	08
	5.	Calculus II: Integration, Standard Forms, Methods of Integration: By substitution, by parts, and by use of Partial Fractions, Basic idea of Definite Integration. Business applications of integration.	08
		Total Hours	45
TEXTBOOK	1. Mizrahi and Sullivan, J.; <i>Mathematics for Business Finance and Economics</i> ; Wiley		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Dowling, E.T.; <i>Applied Mathematics</i>; McGraw Hill 2. Budnick, P.; <i>Theory and Problems of Mathematics of Finance</i>; McGraw Hill 3. Ayres, F. Jr.; <i>Mathematics for Economics and Finance</i>; McGraw Hill 		

Course: ENGLISH LANGUAGE - I			Semester: I
Course Code: BCH 106	L T P	2 0 0	Credits: 2

OBJECTIVE	To equip students with effective communication skills for the business world, focusing on professional writing, public speaking, and essential soft skills for corporate success.		
COURSE OUTCOMES	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Demonstrate skills related to the corporate world. 2. Learn the basics of formal communication. 3. Develops other essential skills required for the smooth functioning of any organization. 4. Create and effectively deliver oral presentations. 5. Demonstrate an understanding of the global perspectives of business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Effective Communication: <ol style="list-style-type: none"> a. What is effective communication? Informal conversation vs formal expression. Barriers to effective communication and ways to overcome them. b. The importance of correct grammar: tenses, articles, concord, voice, direct and indirect speech, types of sentences, punctuation. 	08
	2	Composition: <ol style="list-style-type: none"> a. Paragraph writing b. Note making c. Precise writing d. Comprehension 	07
	3	Vocabulary: <ol style="list-style-type: none"> a. Synonyms b. Antonyms c. One word substitution d. Homophones 	07
	4	Business Correspondence: <ol style="list-style-type: none"> a. What is business correspondence? b. Types of business correspondence: <ol style="list-style-type: none"> i. Letters: Enquiry, Quotation, Order, Instructions, Sales, Credit, Complaint, Adjustment, and Collection. ii. Notice iii. Agenda iv. Minutes v. Memorandum vi. Job application letters: Cover letter, Resume, Biodata, and C.V. 	08
		Total Hours	30
TEXTBOOKS	<ol style="list-style-type: none"> 1. Chaturvedi, Courtland L., Bovee J.V, Thill, Mukesh; Business Communication Today, Pearson 2. Wren, and Martin. <i>High School English Grammar & Composition</i>, Wren & Martin. S. Chand Publishing. 		

REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Rentz, Flatley and Lentz, Lesikar's <i>Business Communication: Connecting in a Digital World</i>, New York. McGraw-Hill Irwin. 2. Edmund H Weiss: <i>Writing Remedies: Practical Exercises for Technical Writing</i>. Universities Press, Hyderabad 3. Ronald E. Duleck and John S. Fielden.; <i>Principles of Business Communication</i>. Macmillan.
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Course: MS - OFFICE			Semester: I
Course Code: BCH 107 P	L T P	0 0 6	Credits: 3

OBJECTIVE	To familiarize the students with the basic use of different types of office Management software's widely used in business organizations.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the evolution of computers and their basic technical terms. 2. Understand applications and use of MS Word and its features. 3. Learn the basics application of MS word for creating and formatting documents. 4. Learn the advanced application of MS word for merging documents and use of macros. 5. Learn the basics application of MS Excel for creating and formatting of documents.
COURSE DETAILS	<p>Computer Evolution: Characteristics of computers, Evolution of computers, Generation of computers, Classification of computers, Computer system, Components, Applications of computers, Memory, types of memory, software, types of software, computer language, peripheral devices.</p> <p>Word Processing: Word processors, various types of word processing editors, MS word IDE. MS Word: Text Basics, Typing the text, Alignment of text, Editing Text: Cut, Copy, Paste, Select All, Clear, Find & Replace. Formatting tools: Text Formatting and saving file, New, Open, Close, Save, Save As, Font Size, Font Style, Font Colour, Use the Bold, Italic, and Underline, Change the Text Case, Line spacing, Paragraph spacing, shading text and paragraph, Working with Tabs and Indents Working with Objects: Shapes, Clipart and Picture, Word Art, Smart Art, Columns and Orderings - To Add Columns to a Document, Change the Order of Objects, Page Number, Date & Time, Inserting Text boxes, Inserting Word art, inserting symbols, Inserting Chart, Tables, Working with Tables, Table Formatting, Merge and split option, adding a Footnote, Adding Endnote. Hands on exercises to create ID, mail merge and charts.</p> <p>Advanced MS Words Features: Mail Merge features, need of mail merge, business applications of mail merge, Merging Documents, typing new address list, importing address list from Excel file, Write and insert field, Conditional sorting, Preview Result, merging to envelopes, merging to label, Setting rules for merges, Equation editor, Macros and use of macros. Hands on exercises for mail merge and macros.</p> <p>MS Excel: Introduction of MS Excel software, Business Applications, MS Excel IDE, Workbook, Sheets, cells, cell references, types of cell references, protecting the workbook, sheet, cell., Naming Cells, working with excel workbook and sheets. Formatting Excel workbook: New, Open, Close, Save, Save As, Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, format the cell, Wrap text, Merge and Centre, Currency, Accounting and other formats. Hands on exercises for worksheets formatting.</p> <p>Use of Excel Functions: Perform Calculations with Functions, Creating Simple Formulas, Setting up your own formula, Date and Time Functions, Financial Functions, Logical Functions, Lookup and Reference, Functions Mathematical Functions, Statistical Functions, Text Functions.</p>

	Hands on exercises for various functions.
TEXTBOOKS:	<ol style="list-style-type: none">1. Tiwari, H. N. and Jain, H.C; <i>Fundamentals of Computers and Information System</i>.2. Microsoft; <i>Microsoft Office 2016, Step by Step</i>; Microsoft Press
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Norton, Peter; <i>Introduction to Computers</i>; McGraw Hill2. Walkenbach, John; <i>Microsoft Excel 2016 BIBLE</i>; WILEY

Course: DATA MANAGEMENT USING MYSQL			Semester: I
Course Code: BCH 108	L T P	1 0 2	Credits: 2

OBJECTIVE	The objective of the course is to present an introduction to database management systems, with an emphasis on how to organize, maintain and retrieve - efficiently, and effectively information from a DBMS using MySQL.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand basic concepts of how a database stores information via tables. 2. Understand SQL syntax used in MySQL. 3. Learn how to retrieve and manipulate data from one or more tables. 4. Learn how to filter data based upon multiple conditions. 5. Update and insert data into the existing tables. 6. Understand how the relationships between tables will affect SQL. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to database: Introduction, Basic Concept and Definitions: Data and Information, Data Vs Information, Data Dictionary, Data Item or Field, Record, Definition of DBMS, Applications of DBMS, Advantages and Disadvantages of DBMS, Relational database, Entities and Relationships.	10
	2.	MySQL overview: Introduction, the features and benefits of MySQL, SQL Language and MySQL, SQL data definition language, SQL data manipulation language, Data Types: Numeric Data Types, Temporal Data Types, String Data Types, Data Type Considerations, The Meaning of NULL, Creating Databases and Tables: Creating a Database, creating a Table, Column Options, Table Options, Keys, and Constraints, SELECT statement review, Filtering your data with WHERE clause, ORDER By clause. Hands on exercises using SQL, data types and tables.	12
	3.	Table Queries: Elements of SELECT, Operators of WHERE clause (=, <>, >, <, BETWEEN, LIKE, IN), DISTINCT keyword, AND & OR keywords, Column Aliasing, In and Between, Wildcard characters, Updating Tables: UPDATE statement, INSERT INTO statement, Deleting records: DELETE statement, save a Query, execute a Query, Modify a Saved Query, Sort Data, Rank Data. Hands on exercises on Queries	12
	4.	Functions: Functions in MySQL Expressions, Using Functions Hands on exercises on SQL functions	11
		Total Hours	45
TEXTBOOKS	<ol style="list-style-type: none"> 1. Vaswani Vikram, "The Complete Reference MySQL", McGraw - Hill, 2. Ganofins, "MySQL for Beginners". Ganofins Publisher 		

REFERENCE BOOK/ SUGGESTED READING	1. Raghu Ramakrishnan and Johannes Gehrke, Database Management Systems (3/e), McGraw Hill.
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SEMESTER - II

Course: MANAGEMENT ACCOUNTING			Semester: II
Course Code: BCH 109	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the Principles of Management Accounting and their applications in business and the use of Management Accounting for decision making.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand what managerial accounting is and why it is important. 2. Students learn to integrate financial and non-financial data for decision-making through cost analysis, break-even concepts, and key profitability metrics 3. Demonstrate high level personal autonomy and accountability with the help of responsibility accounting. 4. Define budgeting and operating budgets concepts, prepare a master budget, and demonstrate an understanding of the relationship between the components. 5. Create, organize, interpret, and communicate information that improves internal processes, and allows organizations to identify and leverage opportunities to create value within the supply chain and with customers. 		
COURSE DETAILS	Module No	Topic	Hours
	1.	Introduction: Nature and scope of Management Accounting, Role of Cost in Decision-Making, Management Accounting and Cost Accounting as Internal Control Tools, Difference Between Management Accounting and Financial Accounting, Types of Cost, Cost Concepts, Preparation of Cost Sheet	12
	2.	Marginal Costing: Cost-Volume-Profit Analysis, P/V Ratio: Analysis and Implications, Concept and uses of Contribution, Break-Even Point and its Analysis for the Various Types of Decision-Making Like Single Product Pricing, Multi-Product Pricing, Replacement and Sales; Differential Costing and Incremental Costing: Concept, Uses and Applications, Method of calculation of these Costs and their role in Management Decision Making	12
	3.	Budgeting: Concept of Budget, Budgeting and Budgetary Control, Types of Budgets: Static and Flexible Budgeting, Preparation of Cash Budget, Sales Budget, Production Budget, Materials Budget, Capital Expenditure Budget and Master Budget, Advantages and Limitations of Budgetary Control	12
	4.	Standard Costing: Concept of Standard Costs, establishing various Cost Standards, Calculation of Material Variance, Labour Variance, Overhead Variance, Their Implications and Applications; Transfer Pricing: Multinational Transfer Pricing, Market Based Transfer Pricing, and Cost-Based Transfer Pricing;	12
	5.	Responsibility Accounting: Concepts of Responsibility Centre, Types: Investment Centre, Cost Centre and Profit Centre, Divisional Performance Measurements and their Managerial Implications, Transfer pricing.	12
		Total Hours	60

TEXTBOOK	1. Bhattacharya, D.; <i>Management Accounting</i> ; Pearson Education
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. <i>Horngren, C.T., Sundem, G. L., Schatzberg, J. O. and Burgstahler, D. Introduction to Management Accounting</i>; Pearson Education; 16 Edition2. Ravi M. Kishore; <i>Cost and Management Accounting</i>; Taxmann Publications; 6 Edition3. RSN Pillai, S. Chandy: <i>Management Accounting</i>.4. M.N. Arora, <i>Cost and Management Accounting</i>; Himalayan Publishing House.

Course: MACROECONOMICS			Semester: II
Course Code: BCH 110	L T P	4 0 0	Credits: 4

OBJECTIVE	To provide students with a basic understanding of the Macroeconomic Theories and Tools that can be used in Decision-Making.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand fundamentals of macroeconomics and its application in current scenario. 2. Learn macroeconomic variables and their measurements. 3. Develop knowledge of monetary policy and Fiscal policy and its application in economic growth and development. 4. Develop a basic understanding of current situation of Inflation, unemployment and its measuring methods. 5. Develop an understanding of the business cycle, characteristics and its phases like boom, recession, depression, recovery and its measures. 		
COURSE DETAILS	Module No	Topic	Hours
	1.	Nature and Scope of Macroeconomics: Meaning, Nature and Scope, Circular flow of Income in Two, Three and Four Sector Models, National Income: Concepts and Measurement, Stock and Flow variables	10
	2.	Theory of Investment: Meaning, Types of Investment; Determinants of Investments, MPC, MPS and Multiplier; Importance of Keynesian, Investment Spending; Government Spending; Equilibrium in Two, Three, and Four Sector Models; Expenditure Determination & Calculation of Multipliers: Simple Multiplier, Investment Multiplier, Foreign Trade Multiplier and Balanced Budget Multiplier	14
	3.	Fiscal Policy: Nature and Objectives; Concepts of Taxation, Public Expenditure, Public Debt and Budget; Fiscal Deficit; Role of Fiscal Policy and Stability in Economic Growth, Monetary Policy – Objectives and Tools	12
	4.	Business Cycles: Definition; Different phases of Business Cycles; Features of Business Cycles; Indicators of Business Cycles; effects of Business Cycles and Policy Response; Economic Growth under Business Cycles	12
	5.	Inflation and Unemployment: Types of Inflation; Theories of Inflation; Causes of Inflation; Effects of Inflation; Measures to Control Inflation; Stagflation; Unemployment: Meaning, Kinds of Unemployment; Measures to Control Unemployment; Philip's Curve	12
		Total Hours	60

TEXTBOOKS	<ol style="list-style-type: none">1. Gupta, G. S.; <i>Macroeconomics: Theory and Applications</i>; McGraw Hill2. Mankiw, N.G.; <i>Principles of Macroeconomics</i>; Cengage Learning
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Roy, S.; <i>Macroeconomic Policy Environment</i>; McGraw Hill2. Melvin, M. and Boyes, W.; <i>Principles of Macroeconomics</i>; Cengage Publication3. Dornbusch, R. and Fisher, S.; <i>Macroeconomics</i>; McGraw Hill4. Richard Froyen, <i>Macroeconomics – Theories and Policies</i>, Pearson Education India.

Course: FUNDAMENTALS OF FINANCIAL MANAGEMENT			Semester: II
Course Code: BCH 111	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with principles, tools and techniques of Financial Management with a view to develop skills to take informed Business Decisions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Explain the nature and scope of financial management as well as time value of money and risk return trade off. 2. Analyze capital budgeting process and capital budgeting techniques. 3. Estimate various capital structure theories and factors affecting capital structure decisions in a firm. 4. Critically examine various theories of dividend and factors affecting dividend policy. 5. Evaluate working capital requirements. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept of Finance, Scope and Objectives of Financial Management, Profit Maximization Vs. Wealth Maximization, Functions of a Finance Manager in Modern Age, Time Value of Money, Risk and Return Analysis, Financial Planning, Capitalization: Over Capitalization and Undercapitalization.	10
	2.	Investment Decisions: Capital Budgeting Decisions: Implications involved, Techniques of Capital Budgeting and Application, Capital Rationing, Cost of Capital: Cost of Equity and Preference Shares, Debentures, Retained Earnings and Weighted Average Cost of Capital and its implications.	14
	3.	Financing Decisions: Concept, Theories and Approaches of Capital Structure Decisions (NI, NOI, Traditional and Modigliani Miller approach), Leverage Analysis: Financial, Operating and Combined Leverage along with implications, EBIT and EPS Analysis, Indifference Points, Long Term sources of Finance	12
	4.	Dividend Decisions: Concept of Dividend and Retained Earnings, Relevant and Irrelevant Theories of Dividend Decision: Walter's Model, Gordon's Model and MM Hypothesis, Factors affecting Dividend Decision, Dividend Policies.	12

	5.	Working Capital Decisions: Concept, Component and Factors affecting Working Capital Requirement, Working Capital Management, Management of Cash, Inventory and Receivables, Working Capital Financing.	12
		Total Hours	60
TEXTBOOK	1. Khan M. Y. and Jain P. K.; <i>Basic Financial Management</i> ; McGraw Hill		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Van Horne, J.C. and Wachowicz, J. M; <i>Fundamentals of Financial Management</i> ; Pearson Education 2. R. P. Rustagi, Financial Management Galgotia Publications. 3. S. C., Allen, F. and Mohanty, P.; <i>Principles of Corporate Finance</i> ; McGraw Hill		

Course: BASICS OF MARKETING			Semester: II
Course Code: BCH 112	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the basic Concepts, Principles, Tools and Techniques of Marketing Management.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the basic concepts of marketing. 2. Differences between Strategic Marketing and tactical marketing. 3. Understand the different elements of marketing mix and their applications. 4. Understand how to develop marketing plans. 5. Identify the new emerging concepts in marketing 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept, Nature, Scope and Importance of Marketing; Selling Vs Marketing; Marketing Mix; Marketing Environment.	12
	2.	Market Segmentation and Consumer Behavior: <ol style="list-style-type: none"> i. Market Segmentation: Concept, Importance and Types; Target Market Selection; Concept of Positioning. ii. Understanding Consumer Behavior: Factors determining Consumer Behavior, Psychological Process, and Consumer Buying Decision Process; Industrial Buying Process, Different buyer roles. 	10
	3.	Product Decisions: Meaning and Importance; Product Classification; Concept of Product Mix; Branding, Packaging and Labeling; Product Lifecycle; New Product Development.	08
	4.	Pricing Decisions: Meaning, Importance and Objectives; Factors influencing Price Determination; Pricing Strategies.	10
	5.	Promotion Decisions: Nature and Importance; Promotion Mix: Advertising, Personal selling, Public Relations and Sales Promotion, Factors affecting Promotion Mix Decisions.	12
	6.	Distribution Channels and Physical Distributions: Channels of Distribution: Meaning and Importance, Types of Distribution Channels, Wholesaling and Retailing, Factors affecting choice of Distribution Channel, Physical Distribution.	08
		Total Hours	60
TEXT BOOK	1. Kotler, Philip, Armstrong, Gary and Prafulla Agnihotri; <i>Principles of Marketing</i> ; Pearson Education		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Etzel, Michael J.; Walker, Bruce J.; Stanton, William J.; Pandit, Ajay; <i>Marketing</i>; McGraw Hill. 2. Grewal, Dhruv and Levy, Michael, <i>Marketing</i>, McGraw Hill 3. Lamb Charles W.; Hair Joseph F.; McDaniel Carl; <i>Essentials of Marketing</i>; South-Western Cengage Learning 4. Perreault Jr., William D.; Cannon, Joseph P.; McCarthy, E. Jerome; <i>Basic Marketing: A Marketing Strategy Planning Approach</i>; McGraw Hill 		

Course: BASIC STATISTICS			Semester: II
Course Code: BCH 113	L T P	3 0 0	Credits: 3

OBJECTIVE	To familiarize the students with the basic concepts of statistics and their applications in Business Scenario.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Portray and examine the key terminology, concept tools and techniques used in business statistical analysis. 2. Understand and apply central measures in solving practical problems in the field of business, social sciences, and other fields. 3. Discuss critically and conduct basic statistical analysis of data and its uses and limitations. 4. Solve a range of problems using the techniques covered. 5. Critically estimate the underlying assumptions of analysis tools. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction, Classification and Presentation of Data: Meaning, Characteristics, Importance of Statistics, its Limitations and types of Statistics, Application of Statistics in Management Decision Making. Measuring and Scaling concepts; Frequency Distribution: Discrete and Continuous Frequency Distribution; Graphs: Histograms, Frequency Polygon, Ogives; Advantages and Limitations of Graphs; Tabulation: Types of tables.	12
	2.	Measures of Central Tendency: Concepts of Central Tendency, Measures of Central Tendency: Definitions, Properties and Applications of Mathematical Averages including Arithmetic Mean, Geometric Mean and Harmonic Mean, Positional Averages: Mode, Median and other Partition Values including Quartiles, Deciles, and Percentiles.	10
	3.	Measures of Dispersion/Variation: Absolute and Relative: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-Efficient of Variation; Properties of Standard Deviation, Comparison of various Measures of Dispersion; Skewness, and Kurtosis.	08
	4.	Correlation and Regression: Correlation: Meaning and Significance; Correlation and Causation, Types of Correlation. Methods of studying Simple Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation and Spearman's Coefficient of Rank Correlation; Regression Analysis: Meaning and Significance, Regression v/s Correlation, Method of Least Squares, Regression Coefficient and Standard Error of Estimate.	07
	5.	Probability and Sampling Distributions: Concepts of Probability, Addition theorem, Multiplication theorem, Conditional probability, Bayes' Theorem. Discrete Probability Distribution (Binomial & Poisson), Continuous Probability Distribution (Normal).	08
		Total Hours	45
TEXT BOOK	1. Siegel, A.; <i>Practical Business Statistics</i> ; Elsevier		
REFERENCE BOOKS/	<ol style="list-style-type: none"> 1. Black, K.; <i>Business Statistics: For Contemporary Decision Making</i>; Wiley 2. Vohra, N.D.; <i>Business Statistics</i>, McGraw Hill 		

SUGGESTED READINGS	<ol style="list-style-type: none">3. Levin, R. I., Rubin D.S., Rastogi S., Siddiqui, M.H.; <i>Statistics for Management</i>; Pearson Education4. Beri,G.C.; Business Statistics, Tata McGraw Hill
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Course: ENGLISH LANGUAGE – II			Semester: II
Course Code: BCH 114 P	L T P	0 0 4	Credits: 2

OBJECTIVE	The objective of the course is to develop among students a vast understanding of communication and its different dimensions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none">1. To understand appropriate grooming practices, including skincare, makeup, and hair care, to maintain a professional appearance.2. To apply interview procedures effectively by following structured steps such as opening, active listening, and closure.3. To analyse effective communication by integrating kinesics, voice dynamics, and oral communication techniques.4. To evaluate effective communication skills by applying verbal and non-verbal techniques to enhance professional interactions, leadership, and teamwork.		
COURSE DETAILS	Personality and Personal Grooming: Personality and Personal Grooming: Understanding Personality, Definition and Meaning of Personality, Time and Stress Management, Grooming Self, Dress for success, Make up & skincare, Hair care & styles for formal look, Art of accessorising, Oral Hygiene. Interview Preparation and Group Discussion: Introduction to Interviews, Definition of Interviews Types of Interviews: Face-to-Face Interviews, Telephonic Interviews, Video Interviews, Interview Procedure, Opening the Interview, Listening & Responding, Closure of the Interview, Interview Preparation, Resume Writing, Key Components of a Resume, Professional Email Writing, Structure of a Formal Email, Best Practices LinkedIn Etiquette, Optimizing Your LinkedIn Profile, Networking on LinkedIn, Group Discussion (GD), Methods of GD, GD Procedure, Common Errors in Group Discussions, Additional Topics and Skills, Body Language in Interviews and GDs, Virtual Interview Etiquette, Best Practices for Video Interviews (Background, Lighting, Attire) Body Language and Behaviour: Developing Self-Awareness, Behavior and body language, Dimensions of body language: Proxemics, Haptics, Oculistics Paralanguage, Kinesics, Sign Language Chromatics, Chronemics Olfactics, Cultural differences in Body Language, Business Etiquette & Body language, Body Language in the Post Corona Era, Virtual Meeting Etiquette, Social Media Etiquette. Art of Good Communication: Importance of Communication, Communication Process, Flow of Communication, Verbal and Non-verbal communication, 7 Cs of effective communication, Barriers to communication. Perspectives in Communication: Visual Perception, experience, Prejudice, Feelings, Environment, Communication Styles Matrix: Passive, Aggressive Passive aggressive, Assertive Communication, Active listening in professional settings: Impact of active listening on leadership and teamwork		
TEXTBOOKS	<ol style="list-style-type: none">1. Cloninger, S.C., “Theories of Personality: Understanding Person”, Pearson, New York.2. Butterfield (2011). Soft Skills for Everyone, 1st Edition, Cengage Learning India Pvt., 2011		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Barron, R.A. & Brian D, “Social Psychology”, Prentice Hall of India.2. Adler R.B., Rodman G. & Hutchinson C.C., “Understanding Human Communication”, Oxford University Press: New York.3. Andreja J. Ruther Ford (2011). Basic Communication Skills for Technology, 2nd Edition, Pearson Education.		
Course: FUNDAMENTLS OF DIGITAL MARKETING		Semester: II	

Course Code: BCH 115	L T P	1 0 4	Credits: 3
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OBJECTIVE	To acquaint students with the knowledge of Digital Marketing and imbibe students with essentials skills and techniques required to use digital marketing tools in the fast-changing business environment.		
LEARNING OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the basics of digital marketing and the various channels that can be used for digital marketing. 2. Understand the key elements of a digital marketing strategy. 3. Understand the basics of Content and Website Development. 4. Understand the basics of social media marketing, develop effective social media campaigns, and measure their effectiveness. 5. Demonstrate basic practical skills in common digital marketing tools such as SEO, SEM, Email, and Mobile marketing. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Digital Marketing: Overview of Digital marketing: Meaning, Definition, Origin and Need of Digital marketing, Traditional Vs. Digital Marketing, Advantages and disadvantages of Digital Marketing, Digital Marketing Platforms: Organic and Paid Digital Marketing (POEM Framework).	16
	2.	Digital Marketing Process: Developing Digital Marketing Strategy, Creating Visibility of your brand, Generating Traffic to your business, Engaging the Traffic, Traffic conversion into Leads, Lead Conversion, Measurement and Tracking, Retention.	14
	3.	Content Marketing: The Importance, Objectives and Types of Content Marketing, Stages of the Content Marketing Funnel. Website Planning and Development: Types of websites, Understanding Domain and Webhosting, Website Development Process. Exercises on website development.	17
	4.	Introduction of Social Media Marketing: Understanding the basics of social media marketing, Introduction of Social Media Channels: Facebook, Instagram, LinkedIn, Twitter etc. Importance of various social media channels, Creating and Managing Social Media Accounts, Social Media Advertising. Video Marketing: YouTube Advertising, YouTube Analytics. Exercises on Social Media content creation.	14
	5.	Trending Digital Marketing Skills: Search Engine Optimization (SEO): Understanding Search Engines, On-Page SEO, Off-Page SEO. Search Engine Marketing (SEM): Creating effective search engine advertising campaigns, Understanding Google AdWords. Email Marketing: Introduction and Significance, Email Marketing Strategy and Monitoring. Mobile Marketing: Mobile App Marketing, SMS Marketing, Location-Based Marketing. Exercises on SEOs and SEMs.	14

		Total hours	75
TEXTBOOKS	<ol style="list-style-type: none"> 1. Chaffey, D., & Smith, P. R. <i>Digital marketing excellence: planning, optimizing, and integrating online marketing</i>. Taylor & Francis. 2. Seema Gupta, <i>Digital Marketing</i>, McGraw Hill Education. 		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Philip Kotler, <i>Marketing 4.0: Moving from Traditional to Digital</i>, Publisher Wiley 2. Punit Singh Bhatia, <i>Fundamentals of Digital Marketing</i>, Pearson Education 		

Course: VIVEKANAND STUDIES			Semester: II
Course Code: BCH 116	L T P	2 0 0	Credits: 2

OBJECTIVE	The objective of the course is to acquaint students with the eternal values of Indian culture as lived and propagated by Swami Vivekananda		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. build a strong foundation of Vedantic philosophy, with a special focus on Practical Vedanta of Swami Vivekananda. 2. Highlight the significance of our traditional values for generating peace, universal love, acceptance, tolerance, and harmony in our real lives. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Life of Swami Vivekananda - as a boy and as a wandering monk Sri Ramakrishna and his impact on Swami Vivekananda	06
	2	Parliament of Religions; his travels in India and abroad, his return and activities for National regeneration. Vivekananda and Contemporary India.	06
	3	An introduction to the System of Vedanta, Introduction to Vivekachudamani and Advaita Vedanta Vivekananda's Practical Vedanta.	06
	4	Vivekananda and Yogic Methods, Raj yoga, Bhakti Yoga, Karma Yoga and Jnana Yoga Harmony between Education, Science and different Religions	06
	5	Swami Vivekananda's views on-Caste, Society, Politics, Art, Literature and Man Making Education, The Message of Swami Vivekananda for the upliftment of masses, women and youth. Vivekananda in Uttarakhand.	06
		Total Hours	30
TEXTBOOK	1. Rolland, R. (2001). Life of Ramakrishna. Kolkata: Advaita Ashrama.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Godman, D. (1985). Be as You Are: The teachings of Sri Raman Maharishi. Delhi: Penguin Books. 2. Gambhirananda, S. (2004). Ma Sri Sarada Devi. Calcutta: Advaita Ashrama. 3. Pandit, M. P. (1959). The Teachings of Sri Aurobindo. Kolkata: Sri Aurobindo Study Circle. 		

SEMESTER - III

Course: UNDERSTANDING BUSINESS ENVIRONMENT			Semester: III
Course Code: BCH 201	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with various Social, Political, Legal, Economic and Technological Factors which influence the Business Environment.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the basic concepts of a business environment. 2. Identify the different economic environmental factors. 3. Analyze the responsiveness of companies to different factors in the political environment of business. 4. Understanding the technological and legal factors affecting business. 5. Analyze the demographic and societal impact on business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept, Significance and nature of Business Environment, Types of Environments, Difference between Internal and External Environments; Nature and Structure of Economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting.	12
	2.	Economic Environment of Business: Economic Environment and its factors, growth and strategies, Economic Systems, and planning in India, NITI Aayog, Economic policies: new industrial policy, international trade policy, FERA-FEMA, Monetary Policy and Fiscal Policy, Union Budget as instrument of Growth and its Impact on economy and Business expansion.	14
	3.	Political Environment of Business: Politico-Legal Environment, Political Institutions: Legislature, Executive, and Judiciary, Relationship between Business and Government, Role of Government, Constitutional Provisions affecting Business.	14
	4.	Technological and Legal Environment of Business: Factors Influencing Technological Environment, Role and Impact of Technology on Business, Transfer of Technology: Channels, Methods and Limitations, Intellectual Property Rights and Trademarks, Competition Act, 2002, Information Technology Act, 2000, Consumer Protection Act, 1986, SEBI Act.	14
	5.	Business and Social Environment: Population Size, Declining Birth Rate, Changing Age Structure and its Impact on Business, Business and Society, Business and Culture, Culture and Organisational Behavior, Consumerism, Social Responsibility of Business.	06
		Total Hours	60
TEXTBOOK	“Palmer, A., & Hartley, B. (2011). The Business Environment (7th ed.). McGraw-Hill Education. ISBN:978-0077141387, 0077141385”.		
REFERENCE BOOKS/	Paul, Justin.; Business Environment; McGraw Hill George, A. and Steiner, G.A.; Business Environment and Society; Macmillan		

SUGGESTED READINGS	
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Course: INCOME TAX LAW & PRACTICES			Semester: III
Course Code: BCH 202	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarise the students with the income tax provisions and their application.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Knowledge of Income Tax Laws in force and relevant provisions. 2. Computations of Income Tax under different heads for different assesses. 3. Analyze the Tax Assessment procedures, tax Avoidance and Tax Evasion. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction: Income: Agricultural Income, Person, Assesse, Assessment Year, Previous Year, Gross Total Income, Total Income; Marginal Rate of Tax.	08
	2	Residential Status and Incidence of Tax: Basic Definition, Residential Status, Scope of Total Income, Incidence of Tax based on Residential Status, Exempted Income Under Section 10.	08
	3	Computation of Income: Computation of income under different heads: Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital gains, Income from Other Sources, Clubbing of Income of Other Persons.	12
	4	Total Income and Tax Computation: Income of other persons included in assessee's 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 and firm.	12
	5	Assessment of Companies: Definitions, Restrictions on Carried Forward and Set-Off Losses in the case of Closely Held Companies, Tax Distribution Profits of Domestic Companies or Dividend Tax; Introduction to Corporate Tax: Types of Companies, Tax Rates, Minimum Alternative Tax (MAT).	10
	6	Assessment Procedures: Filing of Returns, Advance Payment of Tax, TDS, Interest, Assessments, Penalties, Appeals, Settlements and Online Filing of Returns for Specified Assesses.	10
		Total Hours	60
TEXTBOOK	1. Singhania, Vinod K. and Singhania, M.; Student's Guide to Income Tax; Taxmann Publications		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Ahuja, G. And Gupta, R.; Direct Tax Laws and Practice; Bharat Law House 2. Mehrotra, H.C; Income Tax Law; Sahitya Bhawan 3. Vashisht, N. and Lal, B.B.; Direct Taxes: Income Tax, Wealth Tax and Tax Planning; Pearson Education. 		

Course: CORPORATE ACCOUNTING			Semester: III
Course Code: BCH 203	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the fundamentals of corporate accounting with explanations on how accounting concepts and theories are useful in decision making.		
COURSE OUTCOMES	<ol style="list-style-type: none"> 1. To understand accounting of Share Capital & Debenture and financial statements of corporate entities. 2. To define the concepts and accounting of Amalgamation and Internal Reconstruction. 3. To prepare consolidated balance sheet of holding companies in accordance with AS 21. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Accounting for Share Capital and Debentures: Issue of equity shares: Forfeiture and reissue of forfeited shares, Issue of rights and bonus shares, Buy back of shares, Issue and redemption of preference shares, Issue and redemption of debentures.	14
	2.	Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities.	10
	3.	Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard 14 (ICAI) (excluding intercompany holdings), internal reconstruction: concepts and accounting treatment.	12
	4.	Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21 (ICAI).	12
	5.	Cash Flow Statement: Concept of funds, Preparation of cash flow statement as per Accounting Standard AS 3 (Revised) (ICAI)-Indirect method only.	12
		Total Hours	60
TEXTBOOK	1. Shukla, M.C., Grewal, T.S. and Gupta, S.C.; <i>Advanced Accounts Volume II</i> ; S. Chand and Co.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Monga, J.R; <i>Fundamentals of Corporate Accounting</i>; Mayur Paper Backs 2. Maheshwari, S.N. and Maheshwari, S. K.; <i>Corporate Accounting</i>; Vikas Publishing House 3. Gupta R.L. and Radhaswami, M.; <i>Company Accounts</i>; Sultan Chand Sehgal, Deepak; <i>Corporate Accounting</i>; Vikas Publishing 		

Course: HUMAN RESOURCE MANAGEMENT			Semester: III
Course Code: BCH 204	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with principles of human resource management specifically employee related issues.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Develop an understanding of the basic concepts, functions and processes of Human Resource Management 2. Aware of the role, functions and functioning of human resource department of the organizations 3. Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems. 4. Develop ways in which human resources management might diagnose a business strategy and then facilitate the internal change necessary to accomplish the strategy. 5. Evaluate the developing role of human resources in the global arena in terms of discipline and grievance procedures. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept of HRM: Nature, Scope, Objectives and Functions, HRM policies, HRM in Globally Competitive Environment, Strategic Human Resource Management. HRM issues in Indian Organizations	14
	2.	Acquiring Human Resources: Human Resource Planning; Job Analysis and Job Design, Job Evaluation, Organisational Restructuring, Recruitment, Selection: Internal and External sources, e- Recruitment, Selection Process, Various types of Tests, Placement, Induction and Orientation Process, Skill Inventories.	12
	3.	Developing Human Resources: Employee Training: Training Need Assessment, Training Methods and Evaluation, Cross-Cultural Training, Management Development: Techniques of Executive Development Programs, Career Planning and Development, Succession Planning.	10
	4.	Enhancing and Rewarding Performance: Establishing the Performance Management System, Establishing, Reward and Pay Plans, Employee Benefits: Pay Structure and its Components, Factors Influencing Compensation Levels, Profit Sharing, ESOPs, Retirement Benefits.	12
	5.	Discipline and Grievance Procedures: Definition, Disciplinary Procedure Model, Grievance Procedures, Termination of Employment: Retirement, Resignation and Termination of Contract, Layoff and Exit Interviews.	12
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. Dessler, G. and Varkkey, B.; <i>Human Resource Management</i>; Pearson Education 2. Ivancevich, J. M; <i>Human Resource Management</i>; McGraw Hill 		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. DeCenzo, D.A. and Robbins, S.P.; <i>Fundamentals of Human Resource Management</i>; Wiley 2. Aswathappa, K.; <i>Human Resource and Personnel Management</i>; McGraw Hill 3. Khanka, S.S; <i>Human Resource Management</i>; S. Chand 4. Rao, VSP, Human Resource Management, MC Graw Hill. 		

Course: INDIAN ECONOMY			Semester: III
Course Code: BCH 205	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with main features of the Indian Economy and how it is influencing the Business Environment.		
COURSE OUTCOME	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Develop an understanding of Indian economy. 2. Learn calculation of national income and contribution by various sectors 3. Develop an understanding of industrial policies and reforms. 4. Develop an understanding of NITI Aayog and its role. 5. Understand the overall current economic position in the world. 		
COURSE DETAILS	Module No	Topic	Hours
	1.	Structure of Indian Economy: Features of an Under-Developed Economy, Concepts of Economic Growth and Development, Basic characteristics of Indian Economy, Changes in structure of Indian Economy (Primary, Secondary and Tertiary sector).	14
	2.	National Income: Basic concepts of National Income, Trends in National Income, Occupational Distribution, Work Force Participation and changes in Occupational Structure in India.	12
	3.	Agriculture and Industrial Sectors: Land Reforms in India, Technological changes in Agriculture, Green Revolution, Agricultural Price Policy, Industrial Policy-1991, Public Sector Enterprises and their Performance, Problem of Sick Units in India.	12
	4.	Planning in India: Objectives of Economic Planning in India, Twelfth Five Year Plan, NITI Aayog, And Economic Problems: Poverty, Inequality, Unemployment, Unbalanced Regional Development, Low Capital Formation, and Industrial Sickness.	12
	5.	Indian Economy and Emerging Issues: WTO and Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, and Foreign Direct Investment, Foreign Portfolio Investment, Foreign Institutional Investment.	10
		Total Hours	60
TEXTBOOK	1. Datt, Gaurav, and Mahajan, Ashwini; <i>Indian Economy</i> ; S. Chand & Co.		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Bhagwati, J. and Desai, P; <i>India: Planning for Industrialization</i>; Oxford University Press 2. Indian Economy Since Independence 34th Edition by Uma Kapila Academic Foundation 3. Indian Economy - 42nd Edition - V. K. Puri, S. K. Misra Himalaya Publishing House; Standard Edition 		

Course: INTRODUCTION TO BUSINESS ANALYTICS			Semester: III
Course Code: BCH 206	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize students with the essential tools, techniques and skills through a combination of theory and hands-on experience to various business issues for data management, data Mining and Machine learning.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the basic concept of Business Analytics 2. Understand the basic concept of Data & Data Science Life Cycle 3. Understand the basic concept of Data Mining. 4. Understand the basic concept of Machine Learning. 5. Discuss the case studies where data analytics is applied. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Business Analytics: Concept; Decision making process through data analysis; Decision making models; Areas of Analytics: Descriptive Analytics, Prescriptive Analytics and Predictive Analytics.	14
	2.	Concept of Data Management: Data: Data Collection, Data Management, Big Data Management, Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Data Visualization Project Life Cycle: Business Requirement, Data Acquisition, Data Preparation, Evaluation and Interpretation.	12
	3.	Data Mining: Introduction to Data Mining, The origins of Data Mining, Data Mining Tasks, OLAP and Multidimensional data analysis.	10
	4.	Introduction to Machine Learning: Introduction to Machine Learning: History and Evolution, AI Evolution, Statistics Vs Data Mining Vs, Data Analytics Vs, Data Science, Supervised Learning, Unsupervised Learning.	12
	5.	Application of Business Analysis: Application of Business Analysis: HR Analytics, Marketing Analytics, Financial Analytics.	12
		Total Hours	60

TEXTBOOKS	<ol style="list-style-type: none"> 1. Rao, H.P; <i>Business Analytics: An Application Approach</i>, P H I Learning Pvt. Ltd 2. Prasad, R. N. and Acharya, S.; <i>Business Analytics</i>, Wiley
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Jiawei, H., Micheline, K. and Jian, P.L.; <i>Data Mining Concepts and Techniques</i>, Elsevier 2. Tan, P. N., Steinbach, M. and Kumar, V.; <i>Introduction to Data Mining</i>, Pearson Education 3. Shawkat, A., Wasimi, A. B. M. and Saleh, A.; <i>Data Mining: Methods and Techniques</i>, Cengage Learning

Course: STATISTICAL SOFTWARE PACKAGE			Semester: III
Course Code: BCH 207 P	L T P	0 0 6	Credits: 3

OBJECTIVE	To equip students with essential skills in using Statistical Software Package for analyzing business data, and to develop their competence in data analysis and quantitative reasoning for solving real-world business problems.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate the ability to navigate statistical software package to enter, manage, and visually explore datasets using charts, tables, and descriptive tools. 2. Compute and interpret key descriptive statistics, including measures of central tendency, dispersion, and distribution shape, to summarize and understand data characteristics. 3. Apply correlation and regression techniques to assess relationships between variables and develop predictive linear models. 4. Analyze time series data by identifying patterns and selecting appropriate forecasting models to support data-driven decision-making.
COURSE DETAILS	<p>Getting to know Statistical Software Package: Analysis of Data; Coding, Editing and Tabulation of Data; Charts and Diagrams used in Data Analysis; Data Processing, Analysis and Estimation. Entering Data into the Data Editor, saving a Data File, creating a Bar Chart, Saving an Output File, Getting help and Printing, Quitting, Opening a Data File, Exploring the Data File, creating a Histogram, Frequency Distributions, Bar Chart, Cross Tabulating Data, comparing two Distributions, Scatter Plots to Detect Relationships.</p> <p>Hands on exercises on Data analysis, tabulation and processing.</p> <p>Descriptive Statistics: Computing one Summary Measure for a Variable: Mean, Median, Mode, Standard Deviation, Skewness, and Kurtosis: Measures of Dispersion; Range, Quartile Deviation, and Coefficient of Variation.</p> <p>Hands on exercises on descriptive statistical results.</p> <p>Correlation and Regression: Measures of Association: Karl Pearson's Correlation Coefficient and Spearman's Rank Correlation Coefficient. Regression Analysis: determination of Strength of Relationship, Regression Coefficients and Formulation of Linear Equation for Estimation.</p> <p>Statistical Hypothesis Testing: Hypothesis Testing Procedure, Type I and Type II errors, Sampling Distribution, and Standard Errors. Test of Significance: Small Sample Tests: t-test, F-test. Large Sample Test: Z-test, Chi-Square test, One-Way-ANOVA.</p>
TEXTBOOK	1. George D and Mallery P; <i>SPSS for Windows, Step by Step</i> ; Pearson Education
REFERENCE BOOK/ SUGGESTED READING	1. Carver R. H., Nash J.G.; <i>Doing Data Analysis with SPSS</i> ; Cengage Learning.

SEMESTER – IV

Course: COST ACCOUNTING			Semester: IV
Course Code: BCH 208	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarise the students with the cost accounting methodologies and techniques for planning, controlling and decision making in businesses.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Importance of Cost Accounting in decision making and performance evaluation. 2. Concept on Costs, Cost Accounting Principles & Cost Records in Cost Statements. 3. Knowledge on Methods and Techniques of Costing in Cost Accounting System. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction: 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.	10
	2	Material: Material/Inventory Control: Concept and Techniques, Accounting and Control of Purchases, Storage and issue of Materials; Methods of Pricing of Materials Issued: FIFO, LIFO, Simple Average, Weighted Average; Replacement, Standard treatment of Material Losses.	10
	3	Labor: Accounting and Control of Labor Cost, Time Keeping and Time Booking, Concept and Treatment of Idle Time, Over Time, Labor Turnover, Fringe Benefits.	12
	4	Overhead: Classification, Allocation, Apportionment and Absorption of Overhead, Under and Over-Absorption, Capacity Costs, Treatment of Certain Items in Costing like Interest on Capital, Packing Expenses, Debts, and Research and Development Expenses, Activity based Cost Allocation.	09
	5	Methods of Costing: Unit Costing, Job Costing, Contract Costing, Process Costing (Process Losses, Valuation of Work-in-Progress, Joint and By-Products), Service Costing, Activity-based costing.	10
	6	Accounting Systems: Integral and Non-Integral Systems, Reconciliation of cost and Financial Accounts.	09
		Total Hours	60
TEXTBOOK	1. Datar, S.M. and Rajan, M.V.; <i>Cost Accounting: A Managerial Emphasis</i> ; Pearson Education		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Shukla, C.T., Grewal, M.C. and Gupta, M.P.; <i>Cost Accounting: Text and Problems</i>; S. Chand and Co. 2. Nigam, B., Lall, M. and Jain, I.C.; <i>Principles and Practice; Cost Accounting</i>; PHI Learning 3. Jain and Narang; <i>Cost Accounting</i>; Kalyani Publishers 		

Course: INTERNATIONAL BUSINESS			Semester: IV
Course Code: BCH 209	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the nature, scope and structure of International Business, and the influences of various environmental factors on International Business Operations.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the fundamentals of international business; different entry modes; and internationalization processes. 2. Explain the global trading environment and export-import documentation. 3. Describe the role, functions and importance of different international economic institutions and agreements. 4. Explain the phenomenon of regional economic integration and famous regional trade agreements across the world. 5. Understanding the global trading environment and its patterns through different theories. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Nature, Scope and Importance of International Business; EPRG Framework; Modes of entry into International Business; Internationalisation Process and its Managerial Implications.	14
	2.	Global Trading Environment: Modern Trade Theories; Balance of Trade and Balance of Payment; Trade Protectionism; Tariff and Non-Tariff Barriers; Counter Trade.	12
	3.	International Economic Institutions and Agreements: GATT; WTO: Structure, Objectives and Agreements; World Bank Group; UNCTAD; IMF; BRICS Development Bank.	10
	4.	Regional Economic Groupings: Regional Economic Cooperation; Regionalism and Multilateralism; Structure and Functioning of EU and NAFTA; Emerging Regional Economic Groups with reference to India.	12
	5.	Emerging Trends and Issues in International Business: <ul style="list-style-type: none"> • Foreign Direct Investment (FDI): Strategic motives, risks, and regulatory concerns associated with cross-border investments. • Technology Transfer: Processes, barriers, and implications of transferring technology across national borders. • Global Pricing Strategies: Frameworks and factors influencing pricing decisions in international markets. • Global Distribution and Supply Chain Management: Logistics, intermediaries, and digital integration in international supply networks. 	12
		Total Hours	60
TEXTBOOK	1. Varma, Sumati; <i>International Business</i> ; Pearson Education		
REFERENCE BOOKS/	1. Sharan, V; <i>International Business</i> ; Pearson Education 2. Bennet, Roger; <i>International Business</i> ; Pitman Publishing		

SUGGESTED READINGS	<ol style="list-style-type: none">3. Cateora, Philip R. & Graham, John L.; <i>International Marketing</i>, McGraw Hill4. Griffin, Ricky W. and Pustay, Michael W.; <i>International Business: A Managerial Perspective</i>; Addison Wesley
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Course: ESSENTIALS OF ORGANIZATIONAL BEHAVIOUR			Semester: IV
Course Code: BCH 210	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with basic concepts, theories and techniques in the field of human behavior at individual, group and organizational levels.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Define basic organizational behavior principles and analyze how these influence behavior in the workplace. 2. Analyze individual human behavior in the workplace as influenced by personality, values, perceptions and motivation. 3. Outline the elements of group behavior including group dynamics, communication, leadership, power & politics and conflict & negotiation. 4. Understand their personal management style as it relates to influencing and managing behavior in the organization systems. 5. Enhance their critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Concept of Organizational Behaviour, scope, evolution, conceptual models, challenges and opportunities, interdisciplinary role of Organizational Behaviour, Significance of Organizational Behaviour.	12
	2.	Foundation of Individual Behaviour: Learning: Theories, learning curve; Attitude: components, change of attitude; Job satisfaction: meaning, factors affecting job satisfaction. Concept of personality and its types: Big Five Model, MBTI, Perception: process, perceptual errors and distortions, Attribution theory, Self Awareness and Johari Window.	14
	3.	Concept of Group Dynamics: Concept and features of group, Types of groups: Formal and informal groups, Process of group formation, Group decision making; Group Cohesiveness; Work Teams; Conflict: types of conflict, causes and resolution of conflict.	12
	4.	Leadership: Concept, styles and behaviours, Theories of leadership: Trait theories; Behavioural theories (Ohio and Michigan studies); Contingency and situational theories, Power and Authority, Concept of Motivation: Why People Work, Extrinsic and Intrinsic Motivation	12
	5.	Stress Management: Concepts of stress, sources, consequences and techniques for management of stress.	10
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. Robbins, S. P., Judge, T.A. and Vohra, N.; <i>Organizational Behavior</i>; Pearson Education 2. Luthans, F.; <i>Organizational Behavior</i>; McGraw Hill 3. Pareek, U.; <i>Understanding Organizational Behavior</i>; Oxford University Press 		

REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Newstorm, J.; <i>Human Behavior at Work</i>; McGraw Hill 2. McShane, S.L. and Mary, V.G. and Sharma, R.R.; <i>Organizational Behavior</i>; McGraw Hill 3. Singh, K.; <i>Organization Behavior: Text and Cases</i>; Pearson Education
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Course: ADVANCED ACCOUNTING			Semester: IV
Course Code: BCH 211	L T P	4 0 0	Credits: 4

OBJECTIVE	To impart knowledge about the major concepts of the principles of accounting and accounting processes.		
COURSE OUTCOMES	Upon Completion of this course, students will be able to: <ol style="list-style-type: none"> 1. Understand and differentiate Indian and international accounting standards. 2. Prepare financial statements for non-profit organizations using appropriate methods. 3. Apply accounting procedures for royalty, instalment, and hire purchase transactions. 4. Prepare accounts for joint ventures and consignment transactions. 5. Record and report transactions under branch, departmental, and forensic accounting. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Indian Accounting Standards & IFRS: Meaning, Need and Importance; Overview of IndAS & IFRS; Difference between Indian and International Accounting Standards, Revenue recognition concept; Earning quality.	12
	2.	Accounts of Non-Profit Organization: Preparation of Income and Expenditure Accounts; Receipts and Payment method and Balance Sheet.	14
	3.	Royalty Accounts, Installment Payment System and Hire Purchase System: Accounting for Royalty accounts, Meaning and Concept of Hire-Purchase, Accounting for Hire Purchase transactions, Problems based on installment payment system.	12
	4.	Joint Venture and consignment: Joint Venture Accounts and Consignment Accounts preparation.	12
	5.	Accounting for other Important Systems: Branch Accounting, Departmental Accounting; Forensic Accounting.	10
		Total Hours	60
TEXTBOOK	1. Shukla, M.C., Grewal, T.S and Gupta S.C.; <i>Advanced Accounts</i> ; S. Chand and Co.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Gupta, R.L. and Radhaswamy; <i>Advanced Accountancy</i>; Sultan Chand and Sons 2. Maheshwari, S.N. and Maheshwari S.K.; <i>Financial Accounting</i>; Vikas Publishing 		

Course: RESEARCH METHODOLOGY			Semester: IV
Course Code: BCH 212	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with Research Methods and Statistical Tools used in conducting research in areas of Management.		
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the purpose of research, identify a business problem/ need, translate it into a research question, and design an appropriate way to answer it. 2. Identify the main qualitative and quantitative methods of business research, their merits and demerits, and appropriate application areas. 3. Develop skills in choosing suitable sampling techniques, measurement scales, questionnaire design, conducting interviews, surveys and leading focus groups. 4. Formulate testable hypotheses and choose the most appropriate tools for testing them, develop skills of quantitative data analysis and interpretation of its results. 5. Communicate research findings and their implications in a clear and well-organized way, both orally and in writing." 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Research Methods: Introduction to Research, Approaches of Research – Induction and Deduction. Nature and Scope of Business Research – Role of Business Research in Decision Making. Definition and Objectives of Research, Various Steps in Scientific Research.	14
	2.	Research Design: Meaning, need, and features of research design, important concepts relating to research design -types of research design (Exploratory and Conclusive Research Design) - Basic principles of experimental designs.	12
	3.	Data Collection and Sampling Design: Primary and Secondary Sources of Data. Measurement and Scaling Techniques, Primary Scales of Measurement. Preparation of Questionnaire. Sample Size decisions, Probability and Non-Probability Sampling, Sampling Vs. Census, Sampling and Non-Sampling Errors.	12
	4.	Statistical Hypothesis Testing: Hypothesis Testing Procedure, Type I and Type II Errors. Test of Significance: Small Sample: t-test, F-test, Large sample: Z-test, Chi-Square test, One-Way-ANOVA.	12

	5.	Research Report: Components of Research Report, Types of Reports, Layout of Research Report, Mechanism of Writing a Research Report – documentation and bibliography. Ethics in Research.	10
		Total Hours	60
TEXTBOOK	1. Zikmund, W.G., Babin, J. B., Carr, C.J., Adhikari, A. and Griffin, M.; <i>Business Research Methods</i> ; Cengage Learning		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Cooper, D.R., Schindler, P.S and Sharma, J. K.; <i>Business Research Methods</i> ; McGraw Hill 2. Levin, R. I., Rubin D.S., Rastogi S., Siddiqui, M.H.; <i>Statistics for Management</i> ; Pearson Education 3. Sekharan, Uma and Bougie, Roger; <i>Research Methods for Business</i> ; Wiley India		

Course: COMPANY LAW			Semester: IV
Course Code: BCH 213	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the provisions of Company Law including those governing formation of companies, corporate management practices, possible abuses of power by executives, remedial measures, and Government regulations on Corporate Businesses.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Outline the concept, classifications, and evolution of company law in brief. 2. Explore the company formation, essential documents, promoter roles, and key legal principles. 3. Identify different types of shares and debentures, share transfer process, dividend distribution, and meeting requirements. 4. Examine director appointments, responsibilities, board proceedings, audits, and corporate social obligations. 5. Grasp the corporate restructuring, amalgamation, winding-up mechanisms, and the liquidator's duties. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning, Nature of Companies, Kinds of Companies, Comparative Overview of Companies Act, 2013 vis-à-vis Companies Act, 1956,	14
	2.	Formation and Incorporation of a Company: Incorporation: Prospectus, Meaning and Steps, Promoters, Memorandum of Association, Articles of Association, Doctrines of Ultra Vires, Constructive Notice and Indoor Management	12
	3.	Shares, Debentures & Meetings: Shares and Types of Shares, Transfer of Shares; Dividends: Declaration and Payment; Debentures and Kinds of Debentures; Requisites of Meeting, Dividend – Sources and Payment.	12
	4.	Directors and Audit: Meaning, Appointment and Removal of Directors, Duties and Liabilities of Directors, Types of Directors, Meetings of Board of Directors, Audit and Auditors, Corporate Social Responsibility	12
	5.	Compromise, Oppression and Winding Up: Law relating to Compromise, Arrangement and Amalgamation, Oppression and Mismanagement, Winding Up: Modes, Circumstances, Procedure, Consequences, Appointment and Power and Duties of a Liquidator in Winding Up	10
		Total Hours	60
TEXTBOOK	1. Kuchhal, M.C. and Kuchhal Alok; <i>Modern Indian Company Law</i> ; Mahavir Publication		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Dhamija, Sanjay and Kapoor, G.K.; <i>Company Law</i>; Taxmann Publications. 2. Singh, Avtar; <i>Company Law</i>; Eastern Book Company 3. Gogna P.P.S.; <i>A Textbook of Company Law</i>; S. Chand Publication 4. Anil Kumar; <i>Company Law</i>; India Book House; Delhi 		

	5. Harleen Kaur, Company Law, Kitab Mahal. 6. Reena Chadha, Corporate Law, Scholar Tech Press.
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Course: BUSINESS INTELLIGENCE USING POWER BI			Semester: IV
Course Code: BCH 214 P	L T P	0 0 6	Credits: 3

OBJECTIVE	The objective of the course is to work with simple data sources like Microsoft Excel and complicated ones like cloud-based or on-premises hybrid Data warehouses. Power BI has the capabilities to easily connect to your data sources, visualize and share and publish your findings with anyone and everyone.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Understand basic concepts of business intelligence using the BI tool. 2. Learn how to retrieve and manipulate data from one or more sources. 3. Learn how to transform and combine data from multiple sources. 4. Learn how to Visualize and interpret data based on various analyses. 5. Learn and apply advanced features of power BI
COURSE DETAILS	<p>Introduction to Power BI: What is Business Intelligence? What is Microsoft Power BI? Why Power BI? Power BI Components, Power BI Architecture, Types of Power BI Tools, Installation of Power BI Desktop, Introduction to Power BI User Interface. Hands on exercises on installation of Power BI and creation of ID.</p> <p>Managing Data Source in Power BI: Managing Pages in Power BI, Data Sources in Power BI, Importing Data</p> <p>Data Formatting with Power BI: Introduction to Query Editor, Data Types, Data Transformation, Change the Data Type of Columns, Creating Bins, Combining Data from Multiple Tables, Date Formatting, Pivot Table, Data Sorting. Hands on exercises on data view.</p> <p>Data Visualization: Card, Line Chart, Area Chart, Clustered Chart, Donut Chart, Funnel Chart, Pie Chart, Ribbon Chart, Stacked Area, Scatter Chart, Map, Filled Map. Hands on exercises on dashboard creation.</p> <p>Power BI Filters and Calculated Fields: Slicer, Basic Filters, Advanced Filters, Top N Filters, Filters on Measures, Page-Level Filters.</p>
TEXTBOOK	1. Errin O'Connor, Microsoft Power BI Dashboards Step by Step, Pearson
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Chandraish Sinha, Mastering Power BI, Packt Publishing Limited 2. Marco Russo, Alberto. F, The Definitive Guide to DAX Business Intelligence with BI, SRL, several Analysis Services and Excel, Second edition Microsoft.

SEMESTER – V

Course: GOODS & SERVICE TAX AND CUSTOMS LAW			Semester: V
Course Code: BCH 301	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with various indirect taxes, legal provisions and their application.		
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the constitutional framework, evolution, and structure of Indirect Taxes in India, with a focus on GST and its administrative setup. 2. Analyze the concepts of supply, valuation, exemptions, and classification under GST, including the implications of intra-state and inter-state transactions. 3. Apply the rules and procedures related to Input Tax Credit, tax payments, refunds, and special mechanisms like reverse charge, job work, TDS, and TCS. 4. Evaluate GST compliance procedures including invoicing, return filing, audit, assessments, anti-profiteering measures, e-way bills, offences, and appeals. 5. Explain the basic provisions of Customs Law, including types of duties, valuation, exemptions. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	<p>Introduction:</p> <p>Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); 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); GST Council, GST Network, State Compensation Mechanism, Registration.</p>	12
	2.	<p>Levy and collection of GST:</p> <p>Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.</p>	10
	3.	<p>Input Tax Credit:</p> <p>Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.</p>	12
	4.	<p>Procedures:</p> <p>Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.</p>	08
	5.	<p>Special Provisions:</p>	10

		Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals	
	6.	Customs Law: Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.	08
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. Chaudhary, Dalmia and Girdharwal; <i>GST – A Practical Approach</i>; Taxmann Publications. 2. Singhania, Vinod K.; <i>GST & Customs Law</i>; Taxmann Publications 3. Gupta, V.; <i>GOODS and SERVICES TAX with CUSTOMS LAW</i>; Sultan Chand and Sons. 4. Gupta, N.K.; Sultan Chand and Sons. 5. Mehrotra, H.C. and Agarwal, V.K.; <i>Goods and Services Tax (G.S.T) 13th Revised and updated Edition</i>; Saahitya Bhawan publication. 		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Haldia, Arpit; <i>GST Made Easy</i>; Taxmann Publications. 2. Datey, V.S.; <i>GST Ready Reckoner</i>; Taxmann Publications. 3. Gupta, S.S.; <i>GST-How to meet your obligations</i>; Taxman Publications 4. <i>GST Manual</i>; Taxmann Publications. 5. Garg, Keshav; <i>GST Ready Reckoner</i>; Bharat Law House. 		

Course: BANKING AND INSURANCE: LAW AND PRACTICE			Semester: V
Course Code: BCH 302	L T P	4 0 0	Credits: 4

OBJECTIVE	To understand the bank's financials and regulatory framework. To encapsulate the banking and their linkage with economy.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To assist students in preparing for the NSE's Certification in Financial Markets (NCFM) Banking Module Certification Examination. 2. The students will also learn about the concepts of Insurance in India. 3. Understand the basic concepts of banking and functions of banking. 4. Understand the basic concepts of insurance and elaborate on the types of business risks. 5. Evaluate the insurance business environment in India. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction to Banking: Meaning, Objective, Importance of Banking, Types of Banking – Public, Private, Co-operative, Regional Rural Banks, Foreign Banks; History of Banking in India; Banking Structure in India; Ethical Issues in Banking.	15
	2	Banking and the Economy: Fundamental role and evolution, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Security Valuation, Capital Account Convertibility. Bank Deposits, Nomination and Deposit Insurance: Kinds of deposits, Joint accounts, Nomination, Closure of deposit accounts, Deposit insurance. Other Banking services: Fund-based services, Non-fund based services, Money Remittance Services.	12
	3	Bank – Customer Relationship: Roles of Banks, Bankers' obligation of secrecy Security Creation: Pledge, Hypothecation, Mortgage, Assignment NPA and Securitisation: Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act.	12
	4	Understanding a Bank's Financials: Balance Sheet, Profit & Loss Account, Camels Framework. Basel Framework: Bank for International Settlements (BIS), Basel Accords Regulatory Framework, RBIM IRDA: Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme, 2006, Indian Contract Act, 1872, Sales of Goods Act, 1930, Negotiable Instruments Act, 1881, The Limitation Act, 1963.	09
	5	Insurance:	12

		Introduction, Needs, Limitations, Principles, Growth & Development; Life insurance products, Non-Life Insurance products, Fund Management in Insurance Sector.	
		Total Hours	60
TEXTBOOK	1	National Stock Exchange of India Limited; <i>NCFM Banking Sector Module</i>	
REFERENCE BOOKS/ SUGGESTED READINGS	1.	Clifford, Gomez; <i>Financial Markets, Institutions and Financial Services</i> ; PHI Learning.	
	2.	Padamlatha Suresh & Justin Paul; <i>Management of Banking and Financial Services</i> , Pearson.	
	3.	Insurance Institute of India; <i>IC 38 Module</i> .	
	4.	IIBF – Corporate Banking; Macmillan	
	5.	Fabozzi; <i>Foundations of Financial Markets and Institutions</i> ; Pearson Education	

Course: ENTREPRENEURSHIP & START-UP ECOSYSTEM			Semester: V
Course Code: BCH 303	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with Entrepreneurship Development, process of establishing an enterprise and the type of support available from various government and non-government institutions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the nature of entrepreneurship and develop the ability to recognize business opportunity as a career. 2. Demonstrate the ability to do a self-analysis in the context of an entrepreneurial career. 3. Develop the capability to find an attractive market that can be reached economically. 4. Create an appropriate business model. 5. Develop a well-presented business plan that is technically and economically feasible. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Foundation of Entrepreneurship: Concept and Need of Entrepreneurship, Characteristics and Types of Entrepreneurships, Process, Entrepreneurship as a career, Entrepreneurship as a Style of Management, changing role of the Entrepreneur, Entrepreneurial Traits, Factors Affecting Entrepreneurship.	12
	2	Theories of Entrepreneurship: Influences on Entrepreneurship Development, External Influences on Entrepreneurship Development: Socio-Cultural, Political and Economic, Personal Entrepreneurial Success and Failure, Reasons and Remedies, Women Entrepreneurs, Challenges and Achievements of Women Entrepreneurs.	10
	3	Entrepreneurial Motivation and Competencies: Factors affecting Entrepreneurial Motivation, Meaning of Entrepreneurial Competencies, Major Entrepreneurial Competencies, Developing Entrepreneurial Competencies.	08
	4	Opportunities Identification and Selection: Need for Opportunities Identification and Selection, Environmental Dynamics and Changes, Business Opportunities in Various Sectors, Identification of Business Opportunities, Opportunity Selection.	10
	5	Business Planning Process: The business plan as an entrepreneurial tool, Elements of business planning, Objectives, Market analysis, Development of product/idea, Marketing, Finance, Organization and management, Ownership, Critical risk contingencies of the proposal, Scheduling and milestones	12
	6	Social Entrepreneurship: Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Sustaining a Non-	08

		profits Organization; Financing and Risks; Business Strategies and Scaling up.	
		Total Hours	60
TEXTBOOK	1. Kuratko, D. F. and Rao, T. V.; <i>Entrepreneurship: A South Asian Perspective</i> ; Cengage Learning		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Hisrich, R. D., Peters. M.P. and Shepherd, D.A.; <i>Entrepreneurship</i> ; McGraw Hill 2. Dollinger, M.J.; <i>Entrepreneurship: New venture creation</i> ; Pearson Education 3. Zimmerer, W.T. and Norman M.S; <i>Essentials of Entrepreneurship and Small Business Management</i> ; Pearson Education 4. Charantimath, Poornima, <i>Entrepreneurship Development & Small Business Enterprises</i> , Pearson Education.		

Course: FINANCIAL INSTITUTIONS			Semester: V
Course Code: BCH 304	L T P	4 0 0	Credits: 4

OBJECTIVE	The course has been designed to provide the students with the requisite knowledge with regard to the operating of financial institutions from a global perspective. It aims to make them aware of the regulatory mechanisms adopted by financial institutions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To acquaint the students with basic characteristics of Indian Financial Institutions 2. Students will be able to understand fundamental concepts of financial institutions and markets and their role in a global perspective. 3. To explain functions performed by other types of financial institutions – insurance companies, mutual funds and development institutions. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	INTRODUCTION: Meaning, role & functions of a financial system. Organized and un-organized financial system, financial assets and instrument, Financial Sector Reforms- Narsimham Committee Report I (1991) and II (1998). Formal and Informal Financial System, Key Elements of well- functioning Financial System. Role of Financial intermediaries in financial markets. Financial regulation in India (Regulatory bodies in India IRDA, SEBI, RBI etc.)	14
	2	FINANCIAL INSTITUTIONS I: Commercial Banks, Cooperative Banks, Regional Rural Banks, Recent developments MUDRA financing, Non-performing Assets (NPA) and other financing problems, Bankruptcy and Insolvency Act, Financial inclusion, Role of different banks in financial inclusion. Regulatory Mechanism; Introduction-constitution of RBI- organization and management – functions of RBI: Credit Creation and Control – Objectives- Credit Control Measures- Quantitative Credit control- Selective and direct credit control- Monetary Policy and amendments.	12
	3	FINANCIAL INSTITUTIONS II: Life and non-life insurance companies in India: public and private, Life Insurance Corporation of India (LIC) – Overview, Objectives, and Role; General Insurance Corporation of India (GIC) – Overview, Objectives, and Functions, Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs.	12
	4	NON-BANKING FINANCIAL INSTITUTIONS: Introduction- Role of Financial Institutions in economic development- overview of Financial Institutions- Meaning and definition of NBFI Classification of NBFI, Functions of NBFI Developmental Banks – SIDBI, NABARD, EXIM bank – Organisation, Objectives and Functions.	10
	5	FINANCIAL MARKETS & CAPITAL MARKETS: Financial Markets: Money Market – functions, instruments, Role of central bank in money market, Capital Markets – Introduction, role, and functions, Components of Capital market, Cash markets, Debt Market- Functions; Components (Corporate Debt Market, PSU Market, and Government Securities Market); Significance, Structure, Participants, and	12

		Instruments of Indian Debt Market. Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Coverage: Role/functions of Stock exchanges. SEBI and Investor Protection.	
		Total Hours	60
TEXTBOOK	1. Khan, M.Y.; <i>Indian Financial System</i> ; McGraw Hill		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Guruswamy, S.; <i>Financial Markets and Institutions</i> ; McGraw Hill 2. Desai, Vasant; <i>The Indian Financial System and Development</i> ; Himalaya Publishing House		

Course: ENGLISH LANGUAGE – III			Semester: V
Course Code: BCH 305 P	L T P	0 0 4	Credits: 2

OBJECTIVE	To familiarize students with soft skills like Communication Skills, People Skills, etc. and personality traits to enhance their interactions, job performance and career prospects.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Apply the conceptual understanding of communication into everyday practice. 2. Understand the importance of teamwork and group discussion skills. 3. Make use of techniques for self-awareness and self-development. 4. Develop insights on how to cope with work stress and students will develop time management skills. 5. Apply business etiquette skills on professional front and will bring a change in organizational culture
COURSE DETAILS	<p>Advanced Communication Skills: Verbal Communication, Nonverbal Communication- Kinesics, Paralanguage and Proxemics. Virtual Communication Etiquette.</p> <p>Business Writing: Emails, Memos, Proposals, and Reports</p> <p>Multimedia Presentations (Structure, Design, Delivery, Feedback Mechanisms). Tools - PowerPoint, Canva, Prezi</p> <p>Public Speaking- Art of Public Speaking, the Rhetoric of making a Public Speech, Exploring Rhetorical Elements through various Videos; Persuasive Speaking and Elevator Pitches</p> <p>Interpersonal Communication and Team Skills: Building Relationships - Understanding Group Dynamics, Conflicts and their Resolution</p> <p>Role of Personality and its various Attributes - Emotional Quotient, Attitude, Perception, Motivation, Socialization, Self- Esteem, Impact of Behavior, and Self-Awareness.</p> <p>Group Discussions (Assessment Criteria and Practice)</p> <p>Collaboration and Teamwork - Work Effectively in a Team, Team Dynamics and Roles (Belbin's Theory), Conflict Resolution and Workplace Civility</p> <p>Professional Skills:</p> <p>Creativity, Critical Thinking and Problem Solving. Leadership Skills- Develop Leadership Qualities.</p> <p>Decision Making- Creative, Rational and Intuitive Decision Making.</p> <p>Negotiation - Ways of Effective Negotiation. Mentoring and Conflict Management– Reasons of Conflicts in Human Relations, Approaches to Conflict Resolution, Importance and Manner of Mentoring.</p> <p>Conducting Meetings - Call and Organize meetings, Conducting meetings, Agenda and Minutes of the meeting. Time Management and Effective Planning - Importance of Time, Preparing Timeline, Allocation of time, Prioritizing Work, Multi-Tasking.</p> <p>Stress Management - Kinds of Stress, Reasons for Stress, Stress Management Techniques (Mindfulness, Journalising, CBT Techniques)</p> <p>Business Etiquette:</p> <p>Professional Grooming, Dressing- Selection of Proper Attire as per the Situation, and Conduct- To Project Oneself in the Right Frame and Spirit. Work-Life Balance and Punctuality.</p> <p>Social and Office Etiquette- Meeting People, Greetings, Introductions, Office Parties, Dining Etiquette, Multicultural Sensitivity and Global Workplace Norms. Professional Etiquette - Phone Etiquette - Tone and Pitch of the Voice, Voice Mail, Correspondence Etiquette, Netiquettes, Social Network, Media and Extending our Identities. Networking Skills and Building a Personal Brand.</p>

TEXTBOOK	1. Nitin Bhatnagar; <i>Effective Communication and Soft Skills</i> ; Pearson Education India
REFERENCE BOOK/ SUGGESTED READING	1. Daniel Coleman; <i>Emotional Intelligence</i> ; Bantam Book, 2006 2. Butterfield Jeff; <i>Soft Skills for Everyone</i> ; Cengage Learning. 3. <i>The 7 Habits of Highly Effective People</i> by Stephen R. Covey 4. <i>Soft Skills: Enhancing Employability</i> by Mitra & Shankar

Course: MANAGEMENT LESSONS FROM BHAGWAD GEETA			Semester: V
Course Code: BCH 306	L T P	2 0 0	Credits: 2

OBJECTIVE	This course is an attempt to bring perspectives from Bhagavad Gita to cull out ideas and solutions to solve problems of individuals and organizations.		
COURSE OUTCOMES	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Identify some of the commonly felt problems that individuals, organizations, and society face. 2. Illustrate the usefulness of Gita in addressing some of these problems. 3. Demonstrate how alternative world views and paradigms of management could be developed with a knowledge of Ancient Indian wisdom such as Gita. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Spirituality in Business and Workplace: Current Challenges in Business Management & Society, Relevance of Ancient Indian Wisdom for contemporary society, Spirituality in Business, The notion of Spirituality, An introduction to Bhagavad Gita & its relevance.	07
	2.	Perspectives on Leadership and Work: Failed Leadership: Causes & Concerns, Leadership Perspectives in the Gita, Axioms of Work & Performance, The Notion of Meaningful Work.	08
	3.	Perspectives on Self-Management: Mind as a key player in an individual, Meditation as a tool for self-management, Role of Yoga in addressing stress & burnout of managers, Mind as a key player in an individual, Self-Management by understanding the world within, Values & their role in Self-management, Shaping the personality through Trigunas.	08
	4.	Perspectives on Life and Society: Perspectives on Sustainability, Death as a creative destruction process, Law of Conservation of Divinity, Conclusions.	07
		Total Hours	30
TEXTBOOK	1. Swami Ranganathananda, (2001), "Universal Message of the Bhagavad Gita", Advaita Ashrama, Kolkata.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Swami Dayananda Saraswati, (2007), "The value of values", Arsha Vidya Research & Publication Trust, Chennai. 2. Swami Chinmayananda, (1996), "Holy Geeta", Central Chinmaya Mission Trust, Mumbai. 		

Course: STUDENT INTERNSHIP PROGRAM AND VIVA-VOCE			Semester: V
Course Code: BCH 307	L T P	0 0 0	Credits: 4

OBJECTIVE	To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is crucial. The purpose of the Internship is to provide students with an authentic learning environment for integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of Finance /Human Resource/Marketing/ Entrepreneurship/ Business Analytics/Digital Marketing.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. To gain working experience in an actual workplace environment. 2. To integrate theory and practice, and to understand the limitations of their current knowledge. 3. To work in a team and to collaborate with people with diverse background. 4. To broaden their social and cultural experience, and to develop their social and cultural values and to prepare for their life-long career
COURSE DETAILS	<p style="text-align: center;">Evaluation Pattern</p> <ol style="list-style-type: none"> 1. Each student has to go Internship for Six to Eight weeks in the month of May & June after Fourth Semester, the viva-voce on summer Internship report will be held along with the Fifth Semester Examination. 2. This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to the structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications. 3. The faculty mentor will be assigned to each student by the department. 4. The study should cover the following topics: <ol style="list-style-type: none"> a) Profile of the organization. b) Mission, objectives & strategies of the organization. c) Organization design & structure d) Policies & procedures followed. e) Products, competitors. f) SWOT analysis of the organization. g) Key result areas of the organization. h) Sales development. i) System of accounting followed. j) Significant factors for success. k) Performance appraisal system. l) Financial highlights. m) Future plans for the growth of the organization. n) Sustainability. 5. Students should interact with the faculty mentor & report the progress made.

SEMESTER - VI

Course: EXPORT IMPORT MANAGEMENT			Semester: VI
Course Code: BCH 308	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims at providing a detailed knowledge of international trade, and various regulations.		
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Students will be able to understand the fundamentals of export import management and documentation. 2. Students will be familiar with the different theories of international trade. 3. Students will be able to have a comprehensive understanding of the processing of an export order. 4. Students will be able to understand the functioning of export promotion organizations and trade institutions in India. 5. Students will have the complete knowledge about the main highlights, trends, and developments of the current foreign trade policy 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Import-Export Management: Overview: Overview Import Export Management Introduction; Concept Key Feature; Foreign Trade - Institutional Framework and Basics; Counter Trade, Foreign Trade of India – Before independence, During the Planning Period, Recent trends in India's Foreign Trade, Promise and pitfall of exporting, Improving export performance.	12
	2.	Export- Import Policy: Major Items of Exports: Composition, Direction, and Future Prospects, Major Items of Imports: Composition, Direction, and Future Prospects; Export-Import Policy of India: Meaning; General Objectives; Highlight and Implication of Export-Import Policy 1997-2000; Export-Import Policy 2002-2007; Features of new foreign trade policy 2023	12
	3.	Export-Import procedure: Import procedure: Import Regulation and Policy, Procedures, and Documentation; Import Procurement: Global Tendering, Negotiated Procurement and Long-Term Contracting, Import Negotiations, Purchase Contract, Custom-Clearance; Export Procedure: Steps of Export Procedure, New Exim Policy, and Simplification of Export Procedure	12
	4.	Institutional Support: Export/trading/star trading/superstar houses: Objective criteria and benefits; procedures and documentation. Special Economic Zones: Objectives and Benefits, Introduction to Export Promotion Council (EPC), Indian Trade Promotion Organization (ITPO), Commodity Organizations:	12

		Export Promotion Councils, Commodity Boards, TDA, ECGC, Trade Fair Authority, FIEO, EXIM Bank, DGCI&S, MMTC etc.	
	5.	Export Finance Payment terms: Institutional finance for exports; Exim Bank. Letter of Credit and Financing of Foreign Trade. Export Risk Insurance: an overview of Marine insurance; ECGC and export credit insurance. Export Promotion: Organisational set-up; incentives; production assistance/facilities; marketing assistance; import facilities for exporters; EOUs and EPZs and SEZs; export houses and trading houses	12
		Total Hours	60
TEXTBOOK	1. Rai, U. K., <i>Export-Import and Logistics Management</i> . PHI Learning Pvt. Ltd..		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Daniels, J.D. Radebaugh, L.H., Sullivan, D.P., and Salwan, P.; <i>International Business Environments and Operations</i> ; Pearson Education 2. Czinkota, M.R., Ronkainen, I.A. and Moffet, M.H., <i>International Business</i> ; Cengage Learning 3. Cook, T., Alston, R., & Raia, K., <i>Mastering Import and export management</i> . Amacom. 4. Kumar, A., <i>Export and import management</i> . Excel Books India.		

Course: AUDITING AND CORPORATE GOVERNANCE			Semester: VI
Course Code: BCH 309	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the principles and methods of auditing and their applications.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Student will be able to explain meaning of audit, its types and limitation, and they will have a brief overview of Auditing standard. 2. Student will be able to explain the process and procedure of Audit, related tools and technique. 3. Student will be able to understand the procedure of audit of different sector (Bank, insurance, NPO etc.) 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning and Objectives of Auditing, Types of Audits: Internal Audit: Internal Check Systems and Internal Control.	14
	2.	Audit Process: Audit Program; Audit Planning, Audit Evidence, Audit Sampling, Audit and Books of Accounts, Working Papers and Evidence, Consideration of Commencing Audit, Routine Checking and Test Checking.	12
	3.	Audit Procedure: Vouching, Verification of Assets and Liabilities, Internal Control, Audit of Sale, Purchase.	12
	4.	Audit of Companies: Company Auditor: Appointment, Powers, Duties, and Liabilities, Divisible Profits and Dividend, Auditor's Report: Standard Reports and Qualified Report, Special Audit of Banking Companies, Audit of Insurance Companies, Audit of Non-Profit Companies, Audit Report.	10
	5.	Investigations: Nature and Methodology especially where Fraud is suspected.	12
		Total Hours	60
TEXTBOOK	1. Jha, A.; <i>Auditing</i> ; Taxmann Publication		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Kumar, R. and Sharma, V.; <i>Auditing: Principles and Practices</i>; PHI Learning 2. Gupta, Kamal; <i>Contemporary Auditing</i>; McGraw Hill. 		

Course: INVESTING IN STOCK MARKETS			Semester: VI
Course Code: BCH 310	L T P	4 0 0	Credits: 4

OBJECTIVE	To equip students with the basic skills required to operate in stock market.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To learn the basics of investing in stock market, the investment environment as well as risk & return. 2. To analyze Indian securities market including the derivatives market. 3. To understand the knowledge and application of Fundamental and Technical Analysis of stocks. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Basics of Investing: Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Impact of taxes on investment return, Impact of inflation on return of investment. Trading in securities: types of orders, Buying and selling of shares: Using brokerage and analyst recommendations.	14
	2.	Indian Security Markets: Primary Markets (IPO, FPO, Private placement, offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stockbroker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.	12
	3.	Fundamental Analysis: Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	12
	4.	Technical Analysis: Introduction to technical analysis, Strength & weakness of technical analysis, Candle charts, Pattern study: Resistance and support, Head and shoulders, Double top and double bottom, gap theory. Major indicators and oscillators: MACD, RSI, Stochastic, Bollinger Bands. Trading Strategies, Dow Theory and Elliot Wave Theory, Trading Psychology and Risk Management.	10
	5.	Investing in Mutual Funds: Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund Ranking and its usage, calculation and use of Net Asset Value.	12
		Total Hours	60
TEXTBOOKS	1. Prof. (Dr) Tripathi Vanitha& Panwar, Neethi; <i>Investing in Stock Market</i> ; Taxmann Publications.		

	2. Technical Analysis Module of NCFM (NSE Certification in Financial Markets).
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Kumar, Vinod and Nangia, Raj Sethi; <i>Investing in Stock Markets</i>; Ane books. 2. Singh J K, Singh Amit Kumar; <i>Investing in Stock Markets</i>; A K Publications; Delhi. 3. Aswath, Damodaran; <i>Investment Validation Tools and Technique for Determining Mutual Funds</i>; John Wiley & Sons. 4. Chandra, Prasanna; <i>Investment Analysis and Portfolio Management</i>; McGraw Hill.

Course: BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY			Semester: VI
Course Code: BCH 311	L T P	4 0 0	Credits: 4

OBJECTIVE	The objective of this course is to enlighten the students regarding the importance of Ethics in Business and Practices of good Corporate Governance. It also talks about the Corporate Social Responsibility.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. develop an understanding of the concept of ethics & its relevance in organization. 2. Comprehend and understand about Indian scriptures of Indian ethics. 3. Understand Ethical issues in capitalism & market systems, marketing, human resource management, and intellectual property rights. 4. Learn emerging trends in Corporate Social Responsibility in the global and Indian context and its impact on stakeholders. 5. Explain the framework of corporate governance and its role in corporate social responsibility. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Business Ethics: Business Ethics: Meaning of Ethics, Why Ethical Problems occur in Business. Ethical Principles in Business: Utilitarianism: Weighing Social Cost and Benefits, Rights and Duties, Justice and Fairness, Ethics of Care, Integrating Utility, Rights, Justice and Caring, An Alternative to Moral Principles: Virtue Ethics, Moral Issues in Business: Worker's and Employee's Rights and Responsibilities, Profit Maximization vs. Social Responsibility.	14
	2.	Indian Ethos: Components of Indian Ethos, Principles of Indian Ethos, Application of Indian Ethos to Management, Quality of Work Life and Indian Ethos	10
	3.	Impact of Ethics on Business: Ethics impact in business, Ethical issues in capitalism and market systems, Ethics and social responsibility, Ethics and marketing, Ethics in finance, Ethics in human resource, Ethics in information technology, Intellectual property rights, Designs, Patents, Trademarks, Copy rights.	12
	4.	Corporate Social Responsibility: Concept, Rationale of CSR, Social responsibility theories, Pyramid of Corporate social responsibility Contemporary CSR concepts: corporate sustainability, Reputation management and social impact management, Triple Bottom Line. CSR and business ethics	14
	5.	CSR & Corporate Governance: CSR and corporate governance, Environmental aspect of CSR, CSR models, Drivers of CSR, Cases on Corporate social responsibility, Contemporary Issues in CSR. Field work: Visit to a nearby village for community service and interaction with villagers to understand the challenge faced by them.	10
		Total Hours	60

TEXTBOOK	1. Manuel G Velasquez; <i>Business ethics- concepts and cases</i> ; Pearson
REFERENCE BOOKS/ SUGGESTED READINGS	1. Luthans, Hodgetts and Thompson; <i>Social issues in business</i> ; Macmillan USA 2. A.C. Fernando; <i>Business Ethics</i> ; Pearson Education 3. Marianne M Jennings; <i>Cases in Business Ethics</i> ; Cengage Learning 4. Kevin Gibson; <i>Ethics and Business- An Introduction Cambridge Applied Ethics</i> ; Cambridge University Press 5. Hartman, L.P. and Chatterjee, A.; <i>Business Ethics</i> ; McGraw Hill

Course: TALLY ERP			Semester: VI
Course Code: BCH 312	L T P	2 0 0	Credits: 2

OBJECTIVE	To impart knowledge regarding concepts of Financial Accounting. Tally is an accounting package which is used for learning to maintain accounts. To make students capable to create company, enter accounting voucher entries including advance voucher entries, reconcile bank statement, do accrual adjustments, and print financial statements, etc. in Tally ERP.9 software.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Students on their own will create a company, enter accounting voucher entries including advance voucher entries, reconcile bank statements, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software. 2. Students will possess required skill and can also be employed as Tally data entry operator 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Company Information Menu: Select Company, shut company, create company, alter company, Security control, change tally vault, split company data, Backup, Restore, Tally audit feature Accounting Information: Accounting Configuration & Features, Group Creation, Multiple Group Creation, Ledger Creation, Multiple Ledger Creation, New Voucher Creation, Advance Ledger Creation	06
	2	Inventory Information: Inventory configuration & features, Inventory information. Menu, Stock groups, Stock categories, Stock item, Unit of measurement, Bills of materials, Locations / Godowns, Batches & Expiry, Inventory voucher types, HSN Code Updates Voucher Entry: Accounting voucher, Inventory voucher, optional & non-accounting voucher, Order processing, Advanced voucher entry	06
	3	Advanced Accounting Features: Cost category & cost centres, Budgets, Interest calculations, Cheque printing, Credit limits, Scenario management, Reorder levels & reorder quantity, Price level & price lists Quick setup: Tally .net, Excise for manufactures, Excise for dealer, Value-Added Tax, Tax deducted at source, Tax collected at source	06

	4	Taxation: Excise for manufacture, Service tax, Tax deducted at source (TDS)&TCS, Value added tax (VAT), Central state tax (CST), Payroll features of Tally Data Management & Administration: Backup & restore, split a company, export & Import of data, E-Capabilities (E-mail a report from tally. E.R.P9), Uploading the reports generated from tally-ERP 9, Tally ODBC, Inward connectivity, Security controls, Tally Audit Feature, Tally Vault	06
	5	Reports: Display financial statements (Display balance – sheet, configuring the balance sheet, Display profit & loss A/c (configuring profit & loss A/c, income/expense statement instead of P&L). Online Taxation Return: Fill online ITR (Income Tax Return) download and filling forms, Fill online VAT, CST Return, Excise Return & Forms, Online service tax return, TCS, TDS return Introduction to GST: Concept of GST, Rate of GST, GST in other countries, Categories of GST, Other concepts. GST (Goods & Services Tax): Start Using Tally.ERP9 For GST Compliance, Activating GST For Your Company, Setting Up GST Rates, Updating Stock Items and Stock Groups for GST Compliance, Updating a Service Ledger for GST Compliance	06
		Total Hours	30
TEXTBOOK	1. Official Guide to Financial Accounting Using Tally. ERP 9 by Tally Education Pvt. Ltd		
REFERENCE BOOK/ SUGGESTED READING	1. Warren, C. S., Jonick, C., & Schneider, J. <i>Financial accounting</i> . Cengage Learning.		

Course: ENGLISH LANGUAGE - IV			Semester: VI
Course Code: BCH 313 P	L T P	0 0 4	Credits: 2

OBJECTIVE	To understand the nature, functions, forms and contexts of argumentation as a communication event and understanding of the manner in which critical thinking and writing work together. Critically review situations/issues to gain a wider understanding.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Solve management problems by accessing information and presenting arguments in a logical way. 2. To help them identify, construct, and evaluate arguments. 3. Apply critical thinking for analysing business situations. 4. Develop Professional skills to lead self and team. 5. Enhance career development skills and appreciate the elements of Professional behaviour in a corporate environment. 6. To enable students to understand the logical connections between ideas.
COURSE DETAILS	<p>Critical Thinking: Importance and process, Barriers to critical thinking – Characteristics of Critical Thinker – Critical Thinking Styles; Argument: Difference between an argument and an opinion; Types of arguments; Valid patterns in arguments.</p> <p>Informal Logic: Understanding Arguments, Premises and Conclusions; Fallacies and Biases: Types of fallacies – Informal Fallacies - Encountering Fallacies; Social influences on critical thinking.</p> <p>Formal Logic: Categorical Propositions - Categorical Syllogisms - Propositional Logic - Predicate Logic; Inductive and Deductive Reasoning – Analogy, Legal and Moral Reasoning – Probability - Statistical Reasoning - Hypothetical/Scientific Reasoning – Solving Problems.</p> <p>Critical & Current Thinking in Management: Aptitude Skills- Numerical Ability-Logical reasoning- Verbal Ability-Data interpretation; Business Industry Trends- Analysing the market, business economic trends – linking to management concepts.</p>
TEXTBOOKS	<ol style="list-style-type: none"> 1. Stella Cottrell, ‘Critical Thinking Skills: Effective Analysis, Argument and Reflection’. Bloomsbury Academic 2. Mary Deane, Erik Borg, “Critical Thinking and Analysis”. Pearson Education. 3. Barun K Mitra, “Personality Development and soft skills, Published by Oxford higher education. 4. Patterson, “Quantitative Aptitude” Published by R G Books India.
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Patrick J. Hurley, Lori Watson. A Concise Introduction to Logic, Cengage Learning 2. Inch S. Edward, Tudor H. Kristen. Critical Thinking and Communication, Pearson Education 3. De Bono, Edward. Lateral Thinking: Creativity Step by Step, Harper Perennial Publishers 4. Khandwalla, N. Pradip. Lifelong Creativity – An Unending Quest, New Delhi: McGraw Hill Education 5. Brown, Tim. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation, HarperCollins Publishers.

SEMESTER - VII

Course: MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING			Semester: VII
Course Code: BCH 401	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to familiarize the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Compare the different forms of corporate restructuring. 2. Examine the different types, motives and reasons of mergers and acquisitions. 3. Summarize the legal provisions of mergers and acquisitions. 4. Analyse the important methods of valuation. 5. Assess the issues related to integration. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to corporate restructuring: Meaning and understanding of corporate restructuring: need, scope. Indian and global scenario. Forms of corporate restructuring—merger, acquisition, takeovers, amalgamation, consolidation, absorption, disinvestments, spin off, split-off, strategic alliance, reverse merger, demerger, joint venture and strategic alliances.	14
	2.	Mergers and acquisitions: Types of mergers and acquisitions - Horizontal, vertical & conglomerate. Motives and reasons: Growth & expansion, increase in market share, synergy, diversification, other economic motives, tax motives, financial motives, hubris and other motives. value creation in mergers and acquisitions.	12
	3.	Legal aspects of mergers and acquisitions: Provisions of the companies act, 2013 and competition act, 2002. Important regulations of SEBI Takeover Code, 2011.	10
	4.	Methods of valuation: Valuation of a business, methods of valuation - Market price, asset based, cash flow basis, earning potential basis. Computation of impact on EPS and market price. Determination of exchange ratio. Concept of EVA, MVA and FCF. Financing of merger.	12

	5.	Issues related to Integration: Criteria for negotiating friendly takeover, hostile takeover, defence against hostile takeover. Post-merger integration issues: H.R. and cultural issues. Recent cases of merger and acquisitions.	12
		Total Hours	60
TEXTBOOK	1. Arzac, E. R. Valuation for mergers, buyout and restructuring, John Wiley & Sons.		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Brealey, Myers & Allen. Principles of corporate finance, McGraw Hill. 2. Chandra, P. Corporate creation. McGraw Hill. 3. Damodaran, A. Damodaran on valuation: Security analysis for investment and corporate finance, John Wiley & Sons. 4. De Pamphilis, D.M., Mergers, acquisitions, and other restructuring activities, Academic press, Elsevier Inc.		

Course: INTERNATIONAL FINANCE			Semester: VII
Course Code: BCH 402	L T P	4 0 0	Credits: 4

OBJECTIVE	To equip students with the knowledge and analytical skills necessary to understand, evaluate, and manage financial decision-making in an international context, focusing on exchange rate mechanisms, global financial markets, foreign investment strategies, and risk management for multinational corporations.		
LEARNING OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Understand the role and functioning of multinational corporations in the international financial system and analyse the determination of exchange rates and balance of payments. 2. Explain the structure and functioning of foreign exchange markets and evaluate the use of derivatives, such as forwards, futures, swaps, and credit derivatives, in managing foreign exchange risk. 3. Identify, measure, and apply appropriate strategies to manage translation, transaction, and economic exposures in multinational financial operations. 4. Analyse international financing options and the role of national and Euromarkets in raising and allocating capital for multinational corporations. 5. Evaluate corporate strategies related to foreign direct investment and design efficient internal capital markets and global remittance policies within multinational enterprises. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	<p>The International Financial Management Environment: Introduction of Multinational Corporations and Financial Management: The rise of the multinational corporation; The internationalization of business and finance.</p> <p>The Determination of Exchange Rates: Setting the equilibrium spot exchange rate; Expectations and the asset market model of exchange rates; The fundamentals of central bank intervention; The equilibrium approach to exchange rates. The Balance of Payments and International Economic Linkages: Theory of Balance-of-payments & its categories; Trend of international flow of goods, services, and capital.</p>	14
	2.	<p>Foreign Exchange Market: The Foreign Exchange Market: Organization of the foreign exchange market; The spot market; The forward market</p> <p>Currency, Interest Rate, And Credit Derivatives and Swaps: Interest rate and currency swaps; Interest rate forwards and futures; Credit default swaps.</p>	12
	3.	<p>Managing Foreign Exchange Exposures: Measuring And Managing Translation and Transaction Exposure: Alternative measures of foreign exchange exposure; Managing translation and transaction exposure.</p> <p>Measuring and Managing Economic Exposure: Foreign exchange risk and economic exposure; The economic consequences of exchange rate changes; Identifying economic exposure.</p>	10

	4.	The International Capital Markets: International Financing and National Capital Markets: Corporate sources and uses of funds; National capital markets as international financial centers; Development banks; Project finance. The Euromarkets: The eurocurrency market; Eurobonds; Note issuance facilities and Euronotes; Euro-commercial paper; The Asia currency market.	12
	5.	International Investment Management: Corporate Strategy and Foreign Direct Investment: Theory of the multinational corporation; Designing a global expansion strategy Managing The Internal Capital Markets of Multinational Corporations: The value of the multinational financial system; Intercompany fund-flow mechanisms: costs and benefits; Designing a global remittance policy.	12
		Total Hours	60
TEXTBOOKS	1. Apte, P. G.; International Finance-A Business Perspective; McGraw Hill 2. Shapiro, A. C.; Multinational Financial Management; Pearson Education		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Vij, M.; International Financial Management; Excel Books 2. Sharan, V.; International Financial Management; Pearson Education		

Course: FINANCIAL REPORTING AND ANALYSIS			Semester: VII
Course Code: BCH 403	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Analyse and interpret information provided in the financial statements of a company. 2. Interpret the contents of corporate annual reports 3. Demonstrate applicability of relevant Ind AS. 4. Understand valuation of tangible and intangible assets. 5. Understand and summarise emerging areas in financial reporting. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Corporate Financial Reporting: Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.	14
	2.	Financial Statements and Disclosures: Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.	12
	3.	Valuation: Valuation of Property Plant and Equipment: Asset valuation techniques: Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory	10
	4.	Elements of Financial Statements: Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.	14
	5.	Emerging Trends in Reporting: Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.	10
		Total Hours	60
TEXTBOOK	1. Gibson, C. H., Financial reporting and analysis. Nelson Education.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Bhattacharjee, A. K., Financial Accounting for Business Managers, PHI Learning Gupta, A., Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi. 2. Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and 3. Tulsian, P. C., & Tulsian, B. Corporate Accounting S. Chand Publishing, New Delhi 		

	4. Tulsian, P. C., & Tulsian, B. Financial Management S. Chand Publishing, New Delhi
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Course: DATA ANALYSIS USING PYTHON & R			Semester: VII
Course Code: BCH 404	L T P	4 0 0	Credits: 4

OBJECTIVE	To introduce students to the fundamental concepts and techniques of data analysis using two popular programming languages: Python and R. The course aims to build skills in data handling, exploratory data analysis, visualization, and basic statistical modeling.		
LEARNING OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> Understand the core principles of data analysis and the use of Python and R for analytical tasks. Write scripts to manipulate and clean data effectively. Perform exploratory and statistical analysis on real-world datasets. Visualize data insights using graphical tools and communicate findings clearly. Apply foundational statistical techniques and understand their real-world implications. 		
COURSE DETAILS	Module No	Topic	Hours
	1	Introduction to Data Analysis and Programming Basics: Overview of Data Analysis: Types of data, role in decision-making, real-world examples. Introduction to Python and R: Installation (Anaconda, RStudio), basic syntax, variables, data types. Data Structures: Lists, arrays, dictionaries (Python); vectors, lists, data frames (R). Basic Input/Output and Control Flow: If-else, loops, functions. Tools: Jupyter Notebook, RStudio.	15
	2	Data Wrangling and Cleaning: Data Import/Export: Reading CSV, Excel, JSON, and APIs. Handling Missing Data: Detection, imputation, deletion. Data Transformation: String operations, date-time handling. Merging and Reshaping Data: merge, join, pivot, melt. Libraries: pandas, numpy (Python); tidyverse, dplyr, readr (R)	10
	3	Exploratory Data Analysis (EDA): Descriptive Statistics: Mean, median, mode, variance, correlation. Data Visualization Basics: Python: matplotlib, seaborn R: ggplot2.	12
	4	Introduction to Statistical Analysis: Probability Distributions: Normal, Binomial, Poisson, Inferential Statistics: Hypothesis testing, confidence intervals, t-tests, chi-square tests, Correlation and Regression: Linear regression basics, Packages: scipy.stats, statsmodels (Python); stats, lm (R).	13
	5	Introduction to Real-World Applications and Mini-Project: Mini Projects: Data Analysis Report (e.g., COVID-19 data, stock market trends, survey analysis), Introduction to Machine Learning (Optional): Simple Linear Regression, k-Means Clustering (basic concepts), Ethical Considerations in Data Analysis, Presentation of Results and Storytelling with Data.	10
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> Bharti, Motwani; Data Analytics With R; Wiley McKinney, W. ; <i>Python for data analysis: Data wrangling with pandas, NumPy, and Jupyter</i> ; O'Reilly Media. 		

REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Kabacoff, R. I; <i>R in action: Data analysis and graphics with R</i> ; Manning Publications.2. Verzani, J.; <i>Using R for introductory statistics</i> (2nd ed.). CRC Press. McKinney, W.; <i>Python for data analysis: Data wrangling with pandas, NumPy, and Jupyter</i> ;O'Reilly Media.
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Course: PERSONAL TAX PLANNING & TAX MANAGEMENT			Semester: VII
Course Code: BCH 405	L T P	4 0 0	Credits: 4

OBJECTIVE	To identify the Tax Planning and Assessment Procedures for Individuals.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To understand the meaning, scope, and types of tax planning and its distinction from tax evasion. 2. To understand tax-saving methods for salaried individuals. 3. To understand deductions and strategies for minimizing tax from property and business income. 4. To understand tax planning for long-term capital gains. 5. To understand tax management procedures including return filing, TDS, and assessments. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning.	14
	2	Recognized methods of Tax Planning for salaried persons prior to an appointment during the service, after retirement Salary Package	12
	3	Income from house property and Tax Planning availed the benefit of various deductions of let out and self-occupied property Measures regarding minimizing tax liability under business and profession.	14
	4	Tax Planning of Long-term capital gains Exemptions relating to long-term capital gain Adoption of investment planning to get the benefit of deduction 80 c and other deductions selection of business form for the minimum tax liability.	12
	5	Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Deduction at source, etc. Assessment. Procedure Penalties and Prosecutions, Appeals and Revisions.	08
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. Singhanian, V.K: Direct Tax Planning and Management, Taxman, Delhi (Finance Act 2023)-Taxman 2. Singhanian V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi (Finance Act 2023)-Taxman 3. E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill (Finance Act 2023) 4. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers (Finance Act 2023) 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Singhanian V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi (Finance Act 2023)-Taxman 		

Course: CAREER SKILLS			Semester: VII
Course Code: BCH 406	L T P	2 0 0	Credits: 2

OBJECTIVE	The course aims to familiarize the students about the correct usage of speech, tenses, active and passive voice, synonyms, antonyms, report writing, essay writing.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the correct usage of speech, tenses, and punctuation. 2. Learn & practice the use of Synonyms and Antonyms. 3. Understand Paragraphing and its uses. 4. Draft how to write reports and their uses & develop skills of writing essays, notes and letters. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Functional grammar: <ul style="list-style-type: none"> • Correct usage of parts of speech[syntax] • Parts of speech • Agreement of verb with the subject • Active and Passive Voice • Tenses • Punctuations • Sentence completion • Jumbled sentence 	10
	2.	Vocabulary building: <ul style="list-style-type: none"> • One word substitution • Synonyms • Antonyms • Phrasal verbs • Homonyms • Idioms and phrase 	06
	3.	Reading comprehension: <ul style="list-style-type: none"> • Skimming • Scanning 	06
	4.	Writing skills: <ul style="list-style-type: none"> • Paragraphing • Letters and Emails • Report writing • Essay writing 	08
		Total Hours:	30
TEXTBOOK	1. Locker, K. O., & Kaczmarek, S. K. <i>Business communication: Building critical skills</i> . McGraw-Hill.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Randolph h. Hudson and Benard J.Selzler. <i>Business communication: Concept and application in Electronic Age</i>, Jaico Reprint, Jaico, 2. Guffey, Mary Ellen, e book <i>Business communication: Process and Product.</i>, Cincinnati: Southwestern College Publishing/Thomson 		

B. Com (Hons.)**SEMESTER - VIII**

Course: FIXED INCOME SECURITIES AND MONEY MARKET			Semester: VIII
Course Code: BCH 407	L T P	4 0 0	Credits: 4

OBJECTIVE	Students will learn about the basic concepts of different types of debt instruments (G-secs, T-bills, CPs, Bonds and CDs) and provides useful insights into the Indian debt market, its various components, the trading mechanism of debt instruments in stock exchanges, bond valuation and so on.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the fundamental features of debt instruments. 2. Understand the trading of the debt instruments on the NSE-WDM Segment. 3. Know the regulatory and procedural aspects related to the debt market. 4. Learn the concepts of bond valuation, yield curve, bootstrapping, and duration. 5. Know and understand the types of bonds and T-Bills. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Debt Instruments: Fundamental Features: Modifying the coupon of a bond, Term to maturity of a bond, principal repayment of a bond, Asset backed securities. Indian Debt Market: Market segment, participants in debt market, Secondary market for debt instruments.	14
	2	Central Government Securities: Bonds: Primary issuance process, Primary Dealers, Satellite dealers. Central Government Securities: T-Bills: Issuance process, cut-off yields, investors in T-bills. State Government Bonds: Volume and coupon rates, ownership pattern of state government bonds.	12
	3	Call Money Market: Volume, participants, call rates. Corporate Debts: Bonds: Sebi Regulations 2008, Listing criteria on NSE-WDM, secondary market, credit ratings. Commercial paper & Certificate of deposit: Guideline for CP, Rating notches for CPs, Stamp Duty.	12
	4	REPOS: Repo market in India, Advantages of Repos, calculating settlement amount in Repos. Bond Market Indices & Benchmark: I-Bex, FIMMDA NSE MIBID_MIBOR,	10
	5	Trading Mechanism in the NSE-WDM: Order types, Order entry, order validation, order matching, Trading mechanism, settlement. Valuation of Bonds: Bond valuation, Yield, weighted yield, YTM, yield price relationship, yield curve, Theories of term structure of interest rates. Duration:	12

		Calculating duration of a bond, modified duration, portfolio duration.	
		Total Hours	60
TEXTBOOK	1. Kannadhasan, Fixed Income Securities: Valuation and Risk Management. Cengage.		
REFERENCE BOOKS/ SUGGESTED READINGS	1. FIMMDA; NSE debt Market Basic module. 2. Choudhry, M. Bond and money markets: strategy, trading, analysis. Butterworth-Heinemann.		

Course: STRATEGIC FINANCIAL MANAGEMENT			Semester: VIII
Course Code: BCH 408	L T P	4 0 0	Credits: 4

OBJECTIVE	The objective of the course is to enable the students to acquire multidimensional skills as to equip them to comprehend the process of strategy formulation and thereby helping them to take financial and investment decisions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To acquaint themselves with the concepts of financial management from a strategic perspective. 2. To familiarize themselves with various techniques and models of strategic financial management. 3. To familiarize themselves with various techniques and models of strategic financial management. 4. To understand the sources of international finance. 5. To understand international finance. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Financial Policy and Strategic Planning: Strategic Planning Process – Objective and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modelling – Uses and Limitations of Financial Modelling – Applications of Financial Models – Types of Financial Models – Process of Financial Model Development.	14
	2.	Investments Decisions under Risk and Uncertainty: Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments.	12
	3.	Valuation of Business: Value of Share and Company, Asset based Valuation, Valuation relative to Industry Averages, DCF valuation Models, Valuation based on Company fundamentals.	10
	4.	Sources of International Long-Term Finance: Risks associated with International Projects Financing, Issue of ADR's/ GDR's, FCCBs and FCEBs, ECBs and FDIs, Foreign Capital Markets and Instruments.	12
	5.	International Trade Finance: Forms of Export Finance, Documentary Credit, Export Credit and Insurance, Bilateral Credit, Special Economic Zones, Disinvestment and their strategies. Latest Development, Trends & Practices in strategic financial management - Corporate Governance, Fintech strategies, Management Buyouts	12
		Total Hours	60
TEXTBOOK	1. Sofat, R., & Hiro, P., Strategic financial management. PHI Learning Pvt. Ltd.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Kumar, R. Strategic financial management casebook. Academic Press. 2. Karadag, H. Strategic financial management for small and medium sized companies. Emerald Group Publishing 3. Weaver & Weston, Strategic Corporate Finance, Cengage Learning. 4. Wadhwa, Ritu, Strategic Financial Management, Kojo Press. 		

	5. Jakhotiya G P Strategic Financial Management Vikas Publishing Hous
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Course: FINANCIAL MODELING USING EXCEL			Semester: VIII
Course Code: BCH 409	L T P	4 0 0	Credits: 4

OBJECTIVE	To become well versed with Intermediate level Microsoft Excel Functions for the purpose of financial modelling.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To analyze, understand, and interpret the performance of companies through their financial statements. 2. To identify revenue and cost drivers and start forecasting data. 3. To build scenarios for financial modelling. 4. To develop financial models from scratch without using ready-made templates. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Intermediate level Excel for financial Modelling: Formatting of Excel Sheets; Use of Excel Formula Function; Advanced Modeling Techniques- Extrapolation, Histogram; Data Filter and Sort; Charts and Graphs; Table formula and Scenario building; Lookups: Vlookup Match & offset, picot tables.	14
	2.	Applications of MS-Excel on Financial Statement Analysis: Introduction to Financial Statement Analysis; Financial Reporting Mechanics; Understanding Income Statement, Balance Sheet; Cash Flow Statement; Financial Analysis Techniques; Inventories, Long Lived Assets; Non-Current Liabilities; Financial Statement Application.	12
	3.	Financial Ratios: Ratio analysis of industries; Du point Analysis; Peer to peer analysis; Preparation of Financial Analysis report on an industry.	12
	4.	Business Finance using MS- Excel: Time value of money; Long term financing; Cost of Capital; Measure of Leverage; Project Finance: Project evaluation; stage of project; construction & development phase; funding during investment phase; Costs during investment phase; Life of project; Decision making; Cash flow waterfall & resolve circular reference problem in interest during construction.	10
	5.	Equity Research Modeling: Prepare an Income Statement, Balance sheet, Cash Flow Statement, Geographic Revenue Sheet, Segment Revenue Sheet, Cost Statement, Debt Sheet, Analyze Revenue Drivers. Forecast Geographic & Segment Revenues, Cost Statement, Debt, Income Statement, Balance Sheet, and Cash Flow Statement; Performa Adjustments, Income Statement - Compute Margins, Balance Sheet -Compute Ratios; Cash Flow Statement Projection, Valuation- Discounted Cash Flow Method (DCF), Valuation – Relative Valuation (Football Field Chart); Valuation – Assumptions for Valuation Model, Prepare Valuation Model, Prepare Presentation Sheet, Prepare Company Overview, Sector overview.	12
		Total hours	60

TEXTBOOKS	<ol style="list-style-type: none">1. Benninga, S., Financial Modelling, MIT Press.2. Pignataro, P. <i>Financial modeling and valuation: a practical guide to investment banking and private equity</i>, John Wiley & Sons.
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Fairhurst, D. S., <i>Using Excel for business analysis: a guide to financial modelling fundamentals</i>. John Wiley & Sons.2. Jackson, M., & Staunton, M., <i>Advanced modelling in finance using Excel and VBA</i>. John Wiley & Sons.

Course: FINTECH			Semester: VIII
Course Code: BCH 410	L T P	4 0 0	Credits: 4

OBJECTIVE	This course explores FinTech innovations, AI and Big Data in finance, crypto assets, and regulatory frameworks—preparing students to navigate emerging financial technologies.		
COURSE OUTCOME	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understanding FinTech Innovations and Strategy. 2. Opportunities to use AI and Big Data tools in FinTech. 3. Analyze disruptive FinTech innovations and strategies. 4. Deep dive into FinTech use, risk, and regulations. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	FinTech: Introduction and Overview FinTech: Introduction - Transformation – FinTech Evolution: Infrastructure, Banks Startups and Emerging Markets - Collaboration between Financial Institutions and Startups – FinTech Typology - Emerging Economics: Opportunities and Challenges.	16
	2	Big Data and AI for Fintech Big Data and AI for Fintech Applications of AI in FinTech; Role of AI in reshaping Financial Services; AI tools used in FinTech; AI and future of finance: digital payments, mobile wallets, payment platform, crypto assets and currencies.	14
	3	Fintech leadership in financial services Fintech in financial services and banking; Disruptive financial technologies; Fintech revolution with specific case studies; Crypto Assets and Cryptocurrencies; Fundamental analysis and trading strategies for Crypto Markets	15
	4	FinTech-associated risk and Regulations. Cyber risk in data-centric financial systems; Operational risk and its impact in FinTech; Risk associated with payment, Lending, and supply chain financing; Credit risk modelling and alternative approaches to FinTech regulations; Role of Central Bank in regulation; Regulatory licensing Scheme; Latest regulatory changes in India.	15
		Total Hours	60
TEXTBOOKS	1. Emerging FinTech: Understanding and Maximizing Their Benefits by Paul Taylor, (Business Expert Press).		
REFERENCE BOOKS	<ol style="list-style-type: none"> 1. Chishti, S., & Barberis, J. <i>The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries.</i> John Wiley & Sons. (Springer). 2. Lynn, T., Mooney, J. G., Rosati, P., & Cummins, M. <i>Disrupting finance: FinTech and strategy in the 21st century</i> Springer Nature. 		

Course: PROJECT PLANNING & FINANCING			Semester: VIII
Course Code: BCH 411	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to help the learners to understand, analyse and interpret the basic framework of project planning and financing.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> Following this course, students will be able to describe a project life cycle and can skillfully map each stage of the cycle. Students will identify the resources needed for each stage, including involved stakeholders, tools, and supplementary materials. Students will describe the time needed to successfully complete a project, considering factors such as task dependencies and task lengths. Students will be able to develop a project scope while considering factors such as customer requirements and internal/external goals 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Definition of a Project, Why Project Management, The Project Life Cycle. Strategic Management and Project Selection, Project Selection Criteria, Project Selection Models, Analysis under Uncertainty, Project Proposal and Project Portfolio Process.	12
	2.	Functions, Roles and Responsibilities of a Project Manager, Delegation of Authority, Building Project Team, Project Organisation. Pure Project Organisation, Matrix Organisation, the Project Team and Human Factors. Generation and Screening of Project ideas – Procedure for Idea Generation, Monitoring the Environment, Corporate Appraisal, Project Rating Index.	14
	3.	Market and Demand Analysis, Situational Analysis, Conduct of Market Survey, Demand and Forecasting, Technical Analysis, Social Cost Benefit Analysis, Rationale for SBCA, UNIDO Approach, Saving Impact and its Values, Little Mirrlees Approach. Financial Estimates and Projections – Cost of a Project, Means of Finance, Estimates of Sales and Production, Working Capital Requirement, Cost of Capital, Projected Cash Flow Statement, Projected Balance Sheet, Financing of a Project, Equity, Debentures, Term Loans, etc.	12
	4.	Measuring Project Profitability – Payback Period, Accounting Rate of Return, NPV, Internal Rate of Return and BCR Method, Assessment of Various Methods. Project Cash Flow, Elements of a Cash Flow Stream, Cash Flow for a Replacement Project, the Cost of Capital, WACC, Optimal Capital Budget.	12
	5.	Need for and Importance of Work Break Down Structure, Project Execution Plan (PEP), Network Techniques of Project Management, CPM, PERT, Time Estimation. Conflict and Negotiation, The Nature and Type of Negotiation, Project Review and Administrative Aspects, Post Completion Audits, Abandonment Analysis.	10
		Total Hours	60

TEXTBOOK	1. Finnerty, J. D., <i>Project financing: Asset-based financial engineering</i> (Vol. 852). John Wiley & Sons.
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Buljevich, E. C., & Park, Y. S., <i>What is Project Financing?</i> Springer US. 2. “Prasanna Chandra”, <i>Projects-Planning Analysis, Selection, Financing, Implementation and Review</i> 3. De Nahlik, C., & Fabozzi, F. J. <i>Project Financing: Analyzing and Structuring Projects</i>. World Scientific.

Course: ADVANCED CAREER SKILLS			Semester: VIII
Course Code: BCH 412	L T P	2 0 0	Credits: 2

OBJECTIVE	This course gives idea about communication and English including written and oral English skills with their errors and correction.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization. 2. Draft effective business correspondence with brevity and clarity. 3. Create a professional resume and job application that highlights your accomplishments and professional skills. 4. Demonstrate their verbal and non-verbal communication ability through presentations. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Communication: <ul style="list-style-type: none"> • Introduction to communication • Importance of Business Communication in today's world • Paraphrasing, Summarizing. • Designing Business Letters • Writing Effective Emails, Report Writing 	07
	2	Effective presentation skills: <ul style="list-style-type: none"> • Purpose of making a presentation. • Factors affecting presentation. • Principles for effective presentation • Designing and delivery of presentation • Elements. 	08
	3	Speaking and Conversation skills: <ul style="list-style-type: none"> • Thought organization and Extempore. • Conversation Skills • Stress and intonation 	07
		Soft Skills: <ul style="list-style-type: none"> • Group discussion- purpose, process, dos and don'ts, exercise • Interviews- definition, purpose, preparation, types, dos and don'ts simulation exercise • Job application and resume writing 	08
		Total Hours	30
TEXTBOOKS	<ol style="list-style-type: none"> 1. Communication Skills – Sanjay Kumar. Oxford. 2. Improve your writing – V.N. Arora. Oxford. 		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Business English. Department of English University of Delhi. Pearson. 2. Business Communication. Basic Concepts and Skills. J. P. Parikh. Orient Black Swan 3. Communicative English – E. Suresh Kumar. Orient Black Swan. 4. Business Communication. – Meenakshi Raman. Oxford. 		

Course: RESEARCH PROJECT			Semester: VIII
Course Code: BCH 413	L T P	0 0 0	Credits: 12

OBJECTIVE	This course equips B. Com (Honours with Research) students to conduct systematic research, analyze data critically, and present findings through a comprehensive report and viva-voce.
COURSE OUTCOMES	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate the ability to design and conduct systematic research on relevant topics. 2. Formulate a clear and researchable problem statement and research objectives and conduct a comprehensive review of relevant literature. 3. Design an appropriate methodology for data collection and apply critical thinking and problem-solving skills in research contexts. 4. Prepare a structured and well-documented research project report presenting research findings in a structured and scholarly format. 5. Defend research findings through a formal presentation or viva-voce.
COURSE DETAILS	<p>Suggested format for Preparation of Research Project Report for Bachelor of Commerce, B. Com (Hons. with Research), the Project should include:</p> <ul style="list-style-type: none"> • The First page should include Name of the Institute / University, Title of Project undertaken, Name of Supervisor, Name of Student & Roll Number. • Certificate by Candidate of genuine work. • Acknowledgement. • Certificate of approval by Research Supervisor <p>1. Arrangement of Contents:</p> <ol style="list-style-type: none"> a) Cover Page Title Page (Same as cover Page) b) Declaration c) Certificate by company d) Certificate by Internal Faculty Supervisor e) Acknowledgement from students f) List of Symbols g) List of abbreviations h) List of Tables i) List of figures j) Table of contents k) Chapter: Introduction (and Sequential Chapters) l) Format of Bibliography <p>2. Description of the work (to be divided into the following chapters):</p> <div style="border: 1px solid black; padding: 5px;"> <p>Chapter I: Introduction</p> <p>1.1 Overview of the topic ,1.2 Research Gap,1.3 Research Objective/s, 1.4 Research Question/s,1.5 Conceptual Framework</p> <p>Chapter 2: Literature Review:</p> <p>This Point includes Review of the work carried out by other researcher in similar area or related area. (Findings from previous academic research studies in the topic under study).</p> <p>Chapter 3: Research Methodology</p> <p>3.1 Research Design, 3.2 Sample Design- • Sample size (with justification)- • Sampling Method (with justification), 3.3 Data collection method</p> <p>Chapter 4: Data Analysis</p> <p>4.1 Methods & techniques of data analysis, 4.1.1 Data analysis concept, 4.1.2 Data analysis process, 4.2 Detail analysis & interpretation</p> </div>

	<p>Chapter 5: Findings, Conclusion & Recommendations 5.1 Findings, 5.2 Conclusion, 5.3 Recommendations, 5.4 Future Scope of Study, 5.5 Limitations of the study</p> <p>Appendix & Bibliography Sample questionnaire Bibliography</p> <hr/> <p>Course Structure & Deliverables: The course will involve both independent work and faculty supervision. It is structured in the following phases:</p> <p>Phase 1: Proposal Development (Weeks 1–3)</p> <ul style="list-style-type: none"> · Topic selection and approval · Defining research questions, objectives, and hypotheses (if applicable) · Literature review · Initial methodology design <p>Phase 2: Research Design & Data Collection (Weeks 4–7)</p> <ul style="list-style-type: none"> · Finalizing research design · Instrument development (questionnaire, interview schedule, etc.) · Data collection (primary/secondary sources) <p>Phase 3: Data Analysis (Weeks 8–10)</p> <ul style="list-style-type: none"> · Data entry, coding, and cleaning · Statistical or qualitative data analysis using tools (e.g., SPSS, Excel, NVivo) <p>Phase 4: Report Writing (Weeks 11–13)</p> <ul style="list-style-type: none"> · Drafting chapters: Introduction, Literature Review, Methodology, Results, Discussion, Conclusion · Referencing and formatting as per departmental guidelines <p>Phase 5: Submission & Viva Voce (Weeks 14–15)</p> <ul style="list-style-type: none"> · Final submission of the research project/dissertation · Oral defence or presentation before a panel <p>Academic Integrity:</p> <ul style="list-style-type: none"> • All work must be original and free from plagiarism. • Standard referencing styles (APA/MLA/Chicago) must be followed. • Any form of academic dishonesty will result in disqualification.
<p>REFERENCE BOOKS/ SUGGESTED READINGS</p>	<ol style="list-style-type: none"> 1. Cooper, D. R., & Schindler, P. S. (2019). Business Research Methods (13th ed.). McGraw-Hill Education 2. Kumar, R. (2022). Research Methodology: A Step-by-Step Guide for Beginners (5th ed.). SAGE Publications. 3. Creswell, J. W., & Creswell, J. D. (2018). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (5th ed.). SAGE.

GENERAL ELECTIVE

Course: ECONOMICS OF INSURANCE			Semester: V/VI/VII/VIII
Course Code: BCH 101 E	L T P	4 0 0	Credits: 4

OBJECTIVE	This course deals with the basic concepts of insurance economics. Further, it intends to impart knowledge of the concept of risk associated with insurance. After introducing the concepts of insurance and risk, emphasis is laid down on various aspects of insurance economics. At the last evolution and regulation of the insurance industry in India has been discussed.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. To understand the concept, nature, functions, and economic contribution of insurance along with principles and risk-sharing mechanisms. 2. To understand the concept of risk, its classification, measurement, perception, and the tools used for risk management. 3. To understand the various types of private and voluntary insurance including life and health insurance. 4. To understand other fields of insurance such as property, liability, social, re-insurance, rural and micro-insurance. 5. To understand the evolution, structure, and regulatory framework of the insurance sector in India, particularly the role of IRDA. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Insurance: Concept of insurance, Nature and functions of insurance, Risk sharing and risk transfer, Risk pooling. Elements of insurable risk; Principles of insurance, Economic contribution of insurance.	12
	2.	Introduction to Risk: Concept of risk, Risk and uncertainty, Measuring risk, Classification of risk, Subjective perception of risk: Risk aversion and risk utility function, Risk management tools Risk control and risk financing, Risk retention and transfer.	12
	3.	Major Fields of Insurance: Private/Voluntary insurance: Life insurance, Health insurance,	14
	4.	Other Fields of Insurance Property, and liability insurance, social insurance, Social insurance in India, Other insurance, Re-insurance; Rural and micro-insurance.	10
	5.	Insurance Sector in India: Evolution of insurance sector in India, Public and private insurance companies in India; Insurance regulations in India: IRDA-Objectives and working.	12
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. Watt, Richard: The Microeconomics of Risk and Information, Palgrave Macmillan. 2. Vaughan, J. E., and Vaughan, T. M., Fundamentals of Risk and Insurance, Wiley Publications 3. Borch, K. H., Sandmo, A., & Aase, K. K. (2014). <i>Economics of insurance</i>. Elsevier. 		

REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Zweifel, P., Eisen, R., Eckles, D. L., Zweifel, P., Eisen, R., & Eckles, D. L. Insurance markets and asymmetric information. <i>Insurance Economics</i>, 315-381. 2. Parida, T. K., & Acharya, D., The life insurance industry in India: Current state and efficiency.
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Course: INVESTMENT ANALYSIS			Semester: V/VI/VII/VIII
Course Code: BCH 102 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarise the students with the fundamentals of investment principles and develop skills to take prudent investment decisions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Knowledge on various alternatives available for investment. 2. Learning on measurement of investment risk and return. 3. Technical analysis and Fundamental Analysis for Investment Decisions. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning, Characteristics and Objectives of Investment, Investment vs. Speculation, Investment vs. Gambling, Types of Investors, Investment Avenues.	12
	2.	Risk: Meaning and Elements of Risk, Measurement of Risk, Portfolio Diversification and Risk.	15
	3.	Financial and Physical Assets: Common Stock Investments; Mutual Funds: An Indirect Route to the Market, Bond Investments, Tax Advantaged Investments, Physical Assets.	15
	4.	Fundamental Analysis and Technical Analysis: Meaning of Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Meaning of Technical Analysis, and its Basic Principles; Trends and Trends Reversal, Dow Theory and Elliot Wave Theory.	18
		Total Hours	60
TEXTBOOK	1. Fischer, Donald E. and Jordan, Ronald J.; <i>Security Analysis and Portfolio Management</i> ; Pearson Education		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Chandra, P.; <i>Fundamentals of Investment Analysis and Portfolio Management</i>; McGraw Hill 2. Graham, B.; <i>Security Analysis</i>; McGraw Hill 3. Kevin, S.; <i>Security Analysis and Portfolio Management</i>; Pearson Education. 		

Course: BEHAVIORAL FINANCE			Semester: V/VI/VII/VIII
Course Code: BCH 103 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with an overview of important results of behavioral finance, as well as the implications of these results for the traditional finance theory and practice.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: 1. Understand and apply the main concepts of behavioural finance that help to reveal biases and heuristics in the decision-making process. 2. Contrasting traditional and behavioural approaches. 3. Understand different types of biases existing in Behavioural Finance. 4. Present the main results in the field of behavioural finance focusing on financial market processes. 5. Explore behavioural finance, considering financial and investment decisions.		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction Introduction and evolution of Behavioural Finance, Utility of Money, Expected Utility vs Prospect Theory, pioneers in the field of Behavioural Finance.	14
	2.	Cognitive and Emotional Biases Concept of behavioural biases, cognitive bias and emotional bias, different types of cognitive bias and emotional bias.	19
	3.	Money Management and Decision Making Management of Money, Financial Decision making, benefits of saving early, Market Bubbles and Crashes.	12
	4.	Behavioural Bias and Investment Decision Making Role of Behavioural bias in the Investment Decision Making of Investors, role of probability in Behavioural Finance	15
		Total Hours	60
TEXTBOOK	1. Forbes, William; <i>Behavioral Finance</i> ; Wiley		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Chandra, Prasanna; <i>Behavioral Finance</i> ; McGraw-Hill 2. Pompian, M. M. (2012). <i>Behavioral finance and investor types: managing behavior to make better investment decisions</i> . John Wiley & Sons. 3. Cartwright, E. (2024). <i>Behavioral economics</i> . Routledge.		

Course: MARKETING OF FINANCIAL SERVICES			Semester: V/VI/VII/VIII
Course Code: BCH 104 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To acquaint the students about the marketing aspects of various types of financial services & products.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand how marketing theory underpins the marketing of financial services and able to identify key issues for marketers of financial services. 2. Appreciate the importance of environmental scanning in the marketing of financial services. 3. Develop arguments for strategies built around customer behavior (demand-side) in the marketing of financial services. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Various types of Financial Services and their role in the Economy, difference between goods and financial services, Concept of Marketing of Financial Services. Characteristics of Financial Services and their Marketing Issues. Critical Success factors in marketing Financial Services: Trust, Quality, Satisfaction and Loyalty.	10
	2.	Environment Analysis of Financial Services: External and internal environment for marketing of financial services. Strategic marketing planning.	10
	3.	Financial Services Consumer: Consumer decision making for buying financial services, Marketing research for financial services, customer segmentation, & Marketing Mix for Financial services. Pricing of financial services—challenges and methods for determining price.	10
	4.	Customer Relationship Management (CRM) for Financial Services: CRM concept, Customer relationship chain, importance and significance of CRM for Banks, Insurance & Investment companies. Customer data management.	10
	5.	Distribution Channels for Financial Services: Distribution methods for financial services, channels of distribution for Banking, Insurance, Mutual fund & credit card services.	10

	6.	Service Quality for Financial Services: Service quality—importance and models for assessing service quality of financial services. Problems and challenges in Marketing of Financial Services.	10
		Total Hours	60
TEXTBOOK	1. Christine Ennew; <i>Financial services marketing</i> ; Butterworth—Heinemann		
REFERENCE BOOKS/ SUGGESTED READINGS	1. Lovelock, C. et al.; <i>Services Marketing</i> ; Pearson Education 2. Natrajan, G.; <i>Financial Markets and Services</i> ; Himalaya Publishing House 3. Sasidharan, K.; <i>Financial services & System</i> ; Tata McGraw Hill 4. Avadhani, V. A.; <i>Marketing of Financial Services</i> ; Himalaya Publishing House. 5. Clifford, G.; <i>Financial Markets, Institutions and Financial Services</i> ; Pearson Education.		

Course: EQUITY DERIVATIVES			Semester: V/VI/VII/VIII
Course Code: BCH 105 E	L T P	4 0 0	Credits: 4

OBJECTIVE	The students will understand the basics of the derivatives such as forwards, futures, and options, their mechanisms, indexes, trading strategies using equity futures and equity options, trading mechanism and clearing, settlement and risk management using derivatives.		
COURSE OUTCOMES	Upon completion of the course, students will be able to: <ol style="list-style-type: none"> 1. Understand the basics of Indian derivatives market, various trading strategies that can be built using futures and options on both stocks and stock indices. 2. Understand the indexes, and their use in the derivatives market. 3. Understand clearing, settlement and risk management. 4. Understand the operational mechanism related to equity derivatives markets. 5. Know the regulatory environment in which the equity derivatives markets operate in India. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Basics of Derivatives: Basics of Derivatives, Derivatives Market – History & Evolution, Indian Derivatives Market, Market Participants, Types of Derivatives Market, Significance of Derivatives, Various risks faced by the participants in derivatives.	12
	2.	Understanding Index: Introduction to Index, Significance of Index, Types of Stock Market Indices, Attributes of an Index, Index management, Major Indices in India, Application of Indices.	12
	3.	Introduction to Options: Basics of options Pay off Charts for Options, Black Scholes Option Pricing Model, Option Greeks, Uses of Options. Option Trading Strategies: Option Spreads, Straddle, Strangle, Covered Call, Protective Put, Collar, Butterfly Spread Swaps: Interest Rate Swaps, Currency Swaps	18
	4.	Introduction to Trading Systems: Trading System, Selection criteria of Stocks for trading, Selection criteria of Index for trading, Adjustments for Corporate Actions, Position Limit, Using Daily Newspapers to Track Futures and Options. Introduction to Clearing and Settlement System: Clearing Members, Clearing Mechanism, Settlement Mechanism, Risk Management, Margining and mark to market under SPAN	08
	5.	Legal and Regulatory Environment: Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India Act, 1992, Regulation in Trading, Regulations in Clearing & Settlement and Risk Management, Major recommendations of Dr. L. C. Gupta Committee, Major recommendations of Prof. J. R. Verma Committee.	10
		Total Hours	60
TEXTBOOKS	1. NISM Series VIII – Published by Taxmann or NISM		

	2. Hull, J., Sankarshan Basu, Options, Future & Other Derivatives Tenth Edition Pearson Education.
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Gupta S.L., <i>Financial Derivatives, Theory, Concept and Problems</i>; PHI,2. Kumar S.S.S.; <i>Financial Derivatives</i>; PHI3. Chance, Don M; <i>Derivatives and Risk Management Basics</i>, Cengage Learning, Delhi.4. Stulz M. Rene, <i>Risk Management and Derivatives</i>, Cengage Learning, New Delhi.5. J.C.Hull – Options, futures, other Derivatives, Pearson Education.

Course: CORPORATE TAX PLANNING			Semester: V/VI/VII/VIII
Course Code: BCH 106 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the concept and techniques of corporate tax planning.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Student will have the understanding about Tax planning, Tax management, Tax Evasion and Tax Avoidance. 2. Student will be able to understand the concept of Tax planning with special reference to financing decision and management decision. 3. Student will have the knowledge how the different section of Income tax helps them in Corporate Tax planning byway of deduction and exemption. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Meaning of Corporate Tax Planning, Tax Evasion and Tax Avoidance, Nature, Scope and Justifications of Corporate Tax Planning, Corporate Tax Planning in India	12
	2.	Taxable Income: Computation of Taxable Income of Companies, Carry Forward and Set Off of Losses of Limited Companies, Computation of Corporate Tax Liability, Minimum Alternate Tax.	12
	3.	Tax Procedure: Tax Concessions and Incentives for Corporate Decisions in Respect of Setting Up a New Company, Location and Nature of Business, Tax Planning for Financial Management Decisions.	12
	4.	Tax Planning: Tax Planning and Corporate Strategies, Tax Planning and Managerial Decisions, Tax Planning and Financial Decisions, Tax Planning for New Business.	12
	5.	Tax Management: Special Tax Provisions, Tax Planning in respect of amalgamation or de-merger of companies, corporate failure and contraction, Tax implication of foreign collaboration agreements	12
		Total Hours	60
TEXTBOOK	1. Singhania, V.K. and Monika Singhania; <i>Corporate Tax Planning & Business Procedures</i> ; Taxmann Publications (latest edition only)		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Girish Ahuja and Ravi Gupta; <i>Simplified Approach to Corporate Tax</i>; Flair Publications Pvt. Ltd 2. Goyal, S.P.; <i>Tax Planning and Management</i>; SahityaBhawan Publications 3. Chandra, Mahesh & Shukla, D.C.; <i>Income Tax Law & Practice</i>; Pragati Publications 4. Singhania, V.K. and Singhania, Kapil; <i>Direct Taxes Law and Practices</i>; Taxmann 		

Course: BUDGET ANALYSIS & REPORTING			Semester: V/VI/VII/VIII
Course Code: BCH 107 E	L T P	4 0 0	Credits: 4

OBJECTIVE	The course seeks to familiarise students with basic concepts related to the Economic Survey and Union Budget. It aims to equip students with sufficient knowledge and skills to analyse these documents.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Students will have an understanding about government revenue and spending. 2. Students will be able to understand the various concepts used in government budgets. 3. Students will be able to understand government policies and will be informed participants in economic decision-making 4. Students will develop understanding in analyzing the various components of the government budget. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Budget Concepts: Fiscal policy, areas of government spending in India; Capital and revenue expenditure; plan and non-plan expenditures; Deficits (fiscal, primary, revenue), impact of fiscal deficits on the economy; Capital receipts, revenue receipts; tax and non-tax revenue; direct and indirect taxes; need for rationalization of tax structure; Goods and Services Tax (GST);	12
	2.	Previous budgets: Actual, revised and budget estimates; Zero-base budgeting; Gender budgeting; Fiscal devolution and centre-state financial relations	10
	3.	Monetary Management and Financial Intermediation: Price & Inflation (analysis of two decades); Social infrastructures and employment; Climate Change & Environment.	12
	4.	The union Budget: Need for the budget; understanding the process of budget making in India; Analysis of fiscal and revenue deficits; Analysis of sources of revenue and expected growth in revenue; tax simplification, improvement in administration, expansion of tax net and other measures to improve revenue receipts;	14
	5.	Current Budget Analysis: Analysis of expenditure pattern and expected growth in expenditure; thrust areas of budget; sectors that have received higher/lower shares of expenditure, the reasons and consequences thereof; steps proposed to ensure effective spending	12
		Total Hours	60
TEXTBOOK	1. Chakraborty, P. Intergovernmental fiscal transfers in India: Emerging trends and realities. In P. Patnaik (ed.): Macroeconomics. Oxford University Press.		
REFERENCE BOOKS/	1. Centre for Budget and Governance Accountability. Recent reports. 2. Ministry of Finance. Economic and social classification of the budget. 3. Ministry of Finance. Economic survey.		

SUGGESTED READINGS	<ol style="list-style-type: none">4. Ministry of Finance. Finance commission report.5. Ministry of Finance. Union budget.6. Reddy, Y. Continuity, change and the way forward: The fourteenth finance commission. Economic and Political Weekly.
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Course: ECONOMIC POLICY ANALYSIS			Semester: V/VI/VII/VIII
Course Code: BCH 108 E	L T P	4 0 0	Credits: 4

OBJECTIVE	This course explores the definition, objectives and analytical tool of economic policy, including fiscal, financial and monetary strategies, while examining the government's role in policymaking and macroeconomic policies.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Define and explain the objectives of economic policy. 2. Understand the role of government in the economy and its impact on policymaking. 3. Analyze the effects of macroeconomic policies. 4. Gain knowledge of the tools and techniques used for economic policy analysis. 5. Evaluate and assess the effectiveness of economic policies in achieving macroeconomic objectives. 		
COURSE DETAILS	Module No.	Topics	Hours
	1.	Introduction to Economic Policy: <ul style="list-style-type: none"> • Definition and objectives of economic policy • Role of government in the economy and policy formulation. • Macroeconomic policies and their impact: fiscal policy; financial and monetary policies. • Policy-making process and institutions • Tools and techniques for economic policy analysis 	12
	2.	Macroeconomic Policy: <ul style="list-style-type: none"> • Macroeconomic objectives (economic growth, price stability, full employment) • Monetary policy and its tools (interest rates, money supply, open market operations) • Fiscal policy and its instruments (government spending, taxation, budget deficit/surplus) • Government debt and its implications • Policy evaluation and impact assessment 	12
	3.	Microeconomic and contemporary Policy: <ul style="list-style-type: none"> • Market failures and rationale for microeconomic policy interventions • Consumer protection and competition policies • Regulation and antitrust policies • Agriculture: policies and performance; production and productivity; credit; labour markets and pricing. • Industry: policies and performance; production trends; small scale industries; public sector, labour regulation • Industrial policies in India 	12
	4.	International Economic Policy: <ul style="list-style-type: none"> • International trade policies and agreements • Exchange rate policies and their impact on trade and investment • International financial institutions and their role in economic policy • Global economic governance and policy coordination • Services and trade: trends and performance, trade and investment policy (Indian context) 	12
	5.	Policy Analysis and Evaluation:	12

		<ul style="list-style-type: none"> • Policy research methods and data analysis techniques • Cost-benefit analysis and its application in policy evaluation • Economic impact assessment and modeling • Policy implementation and monitoring • Case studies and real-world policy analysis exercises 	
		Total Hours	60
TEXTBOOKS	1. Weimer, D. L. & Vining, A. R. (2017) <i>Policy Analysis: Concepts and Practice</i> ", Routledge 2. Bellinger, W.K. (2007), <i>The Economic Analysis of Public Policy</i> , Routledge.		
REFERENCE BOOKS/ SUGGESTED READINGS	1. "The Art and Craft of Policy Advising: A Practical Guide" by Catherine E. de Vries and Paul F. M. J. Verschure 2. "Public Finance and Public Policy" by Jonathan Gruber 3. "Economic Policy: Theory and Practice" by Agnès Bénassy-Quéré, Benoît Cœuré, Pierre Jacquet, Jean Pisani-Ferry		

Course: FORENSIC ACCOUNTING AND FRAUD DETECTION			Semester: V/VI/VII/VIII
Course Code: BCH 109 E	L T P	4 0 0	Credits: 4

OBJECTIVE	The course aims to enable the students to understand the role of forensic accounting in financial reporting and decision-making and prepare them to deal with the increasing cases of financial frauds and scams around the world.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Analyse the fundamentals of forensic accounting and its significance. 2. Comprehend the forensic accounting concepts to be able to apply them in practice. 3. Appraise on the concept of frauds and explore in detail its various types. 4. Evaluate the process of fraud investigation and detection. 5. Develop the ability to analyse and interpret the ways to effectively prevent the frauds and manage the challenge of detection of frauds. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Introduction to forensic accounting: Forensic accounting -Meaning and Concept, History and Evolution, Scope of Forensic Accounting, Qualities of a Good Forensic Accountant, Duties and responsibility of Forensic Accountants, Forensic Accounting and Investigation Standards (FAIS). Relevance and Application of Forensic Accounting.	12
	2	Forensic Accounting as a Practice: Techniques Involved in The Conduct of Forensic Accounting, Process of Forensic Accounting, Forensic Accounting Vs Traditional Accounting, Forensic accounting in Indian context- Need for Forensic Accounting in India, Challenges in the Implementation of Forensic Accounting in India.	12
	3	Frauds and its types: Meaning and Concept of Frauds, Types of Frauds: Securities Fraud, Misappropriation of Cash or Assets, Inventory Frauds, Corporate Frauds, Insurance Frauds, Cyber frauds, Capital Market Frauds, Financial Frauds, Bank Frauds, assets frauds and Money Laundering.	12
	4	Fraud Investigation and Detection: Causes Behind Committing Fraud, Fraud Triangle, Detecting Red flags associated with frauds, Fraud detection methods, Fraud Investigation Procedure- Examination of documents, Inquiry Methods, Evidence Gathering and examination and Preparation of Reports.	12
	5	Fraud Prevention and Management: Methods/Measures for prevention of the frauds, Consequences and Policy Implications of Frauds, Legal Implementation, Case studies- Accounting Frauds in India and outside India.	12
		Total Hours	60
TEXTBOOK	1. Crain, M. A., Hopwood, W. S., Gendler, R. S., Young, G. R., & Pacini, C. <i>Essentials of forensic accounting</i> . John Wiley and Sons		
REFERENCE BOOKS/	1. Dejeu. <i>Cyber Forensics</i> . Oxford University Press.		

SUGGESTED READINGS	<div>2. Golden, T., Skalak, S., & Clayton, M. A <i>Guide to Forensic Accounting Investigation</i>. John Wiley & Sons.</div> <div>3. Hopwood, W., Leiner, J., & Young, G. <i>Forensic Accounting and Fraud Examination</i>. McGraw-Hill Companies.</div>
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Course: CONSUMER AFFAIRS			Semester: V/VI/VII/VIII
Course Code: BCH 110 E	L T P	4 0 0	Credits: 4

OBJECTIVE	This course familiarizes students with consumer rights, legal protections, complaint redressal procedures, and the role of regulatory agencies, while examining business-consumer interactions within the broader social and legal framework.		
COURSE OUTCOME	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging. 2. Learn how to pursue the consumer rights under consumer protection act 1986. 3. Analyse the role of industry regulators in consumer protection. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Conceptual Framework: Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction – Grievances - complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite.	13
	2.	The Consumer Protection Law in India: Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.	13
	3.	Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:	11

		Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	
	4.	Role of Industry Regulators in Consumer Protection: i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Reg	12
	5.	Contemporary Issues in Consumer Affairs: Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview	11
		Total Hours	60
TEXTBOOK	1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, <i>Consumer Affairs</i> ; Universities Press. 2. Choudhary, Ram and Prasad, Naresh; <i>Consumer Protection Law Provisions and Procedure</i> , Deep and Deep Publications Pvt. Ltd. 3. Ganesan, G. and Sumathy, M.; <i>Globalization and Consumerism: Issues and Challenges</i> , Regal Publications		
REFERENCE BOOK/ SUGGESTED READING	1. Suresh Misra and Sapna Chadah; <i>Consumer Protection in India: Issues and Concerns</i> ; IIPA, New Delhi 2. Girimaji, Pushpa <i>Consumer Right for Everyone</i> ; Penguin Books.		

Course: FINANCIAL RISK MANAGEMENT			Semester: V/VI/VII/VIII
Course Code: BCH 111 E	L T P	4 0 0	Credits: 4

OBJECTIVE	This course introduces financial risk and arbitrage, equipping students with analytical tools and Excel-based models for risk measurement—ideal for careers in global financial institutions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Compare the different types of risk in financial markets. 2. Evaluate financial risk. 3. Evaluate various techniques of measuring risk in the financial market. 4. Perform quantitative analysis of risk in financial markets. 5. Analyse credit, liquidity and operational risk. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to Risk Management: The Concept of Risk, Risk versus Uncertainty, Different types of risk: Systematic and unsystematic risk; Risk Management Process; Risk Management Policies; Risk Immunization Strategies.	12
	2.	Measurement and Control of Risk: Methods of measuring and controlling risk – Statistical Method. Fixation and Delegation of Limits, Different Limits- Open Position / Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin	14
	3.	Tools of Risk Management: Insurable and non-insurable tools; Financial Derivatives as a tool of risk management: meaning, types and uses. Risk and Return, Volatility measurement (SD. Market Risk Measurement Techniques, Value-at-Risk (VaR), Variance Covariance Approach.	12
	4.	Quantitative Analysis: Measuring risk using Simulation methods, Monte Carlo methods in measuring risk, Portfolio VaR using stochastic simulations.	10
	5.	Risk Management in Different Asset Classes: Equity Portfolio Risk, measuring downside exposure in equity, Credit Risk Basics (PD, LGD), Measuring and Managing Credit Risks, Market-based measurement of credit risk.	12
		Total Hours	60
TEXTBOOK	1. Arora R.K, <i>Financial Risk Management</i> , Wiley Publication.		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Chance, Brooks. <i>An Introduction to Derivative and Management</i>, Cengage learning. 2. George, E. R., & Michael, M. <i>Principles of Risk Management and Insurance</i>. London. Pearson. 3. Ghosh, R., <i>Risk Management and Derivatives</i>. New Jersey: Wiley. 4. Harrington, S., & Niehaus, G. <i>Risk Management and Insurance</i>. New York: McGraw Hill Education. 		

Course: FINANCIAL ECONOMETRICS			Semester: V/VI/VII/VIII
Course Code: BCH 112 E	L T P	4 0 0	Credits: 04

OBJECTIVE	The objective of the course is to expose students to econometric methods used in finance. The focus will be on the econometrics of financial markets.		
COURSE OUTCOME	Upon completion of this course, students will be able to. <ol style="list-style-type: none"> 1. Understanding of basic econometrics and its assumptions and impact of violations of classical assumptions 2. Interpretation of functional forms of regression model 3. Understanding of Panel data regression models, stochastic regressors and the method of instrumental variables 4. Understanding of models using dummy variable and Qualitative Response Regression Models. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Introduction to financial econometrics and an overview of its applications; Simple Regression with Classical Assumptions; Least Square Estimation And BLUE, Multiple Regression Model. Definitions of asset returns, distributional properties, and stylized facts of asset returns; theoretical models of financial markets (Capital Asset Pricing Model, Efficient market hypothesis, random walk model, Multifactor Pricing Model). Hypothesis Testing Related to Parameters – Simple and Joint. Functional forms of regression models.	10
	2.	Violations of Classical Assumptions: multicollinearity, heteroscedasticity, autocorrelation and model specification errors, their identification, their impact on parameters; tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions; methods to take care of violations of assumptions, goodness of fit. Time Series econometrics: stationary stochastic processes, nonstationary Stochastic Processes, unit root stochastic processes, trend Stationarity and difference Stationary stochastic processes. Tests of stationarity- graphical analysis and autocorrelation function (ACF) and correlogram statistical significance of autocorrelation coefficients. The unit root test – the augmented dickey-fuller (ADF) test. Transforming nonstationary financial time series – difference stationary processes and trend- Stationary process	10
	3.	Panel data regression models: The importance of panel data, Pooled OLS regression of charity function, the fixed effects least squares dummy variable (LSDV) model, Limitations of the fixed effects LSDV model, the fixed effect within group (WG) estimator, the random effects model (REM) or error components model (ECM), fixed effects model vs. random effects model and properties of various estimators. Stochastic regressors and the method of instrumental variables- the problem of endogeneity, the problem with stochastic regressors, reasons for correlation between regressors and the error term and the method of instrumental variables (2SLS).	15
	4.	Dummy variables:	15

		Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy Variables to model qualitative/Binary/Structural changes, Other Functional Forms	
	5	Qualitative Response Regression Models or Regression Models with Limited Dependent Variables – Use of Logit, and Probit Models	10
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. Gujarati, N. Damodar, Basic Econometrics, McGraw Hill 2. Gujarati, N. Damodar, Econometrics by Examples, McGraw Hill 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Brooks, C. Introductory econometrics for finance, Cambridge University press 2. Seddighi, H. Introductory econometrics: practical approach, Routledge. 3. Campbell, J. Y., Lo, A. W., & MacKinlay, A. C. The Econometrics of Financial Markets. Princeton University Press. 4. Tsay, R. S. Analysis of Financial Time Series. Wiley. 5. Introductory Econometrics: A Modern Approach by Jeffrey Wooldridge South-Western College Publishing; 5th edition 		

Course: FINANCIAL ANALYTICS			Semester: V/VI/VII/VIII
Course Code: BCH 113 E	L T P	2 0 4	Credits: 4

OBJECTIVE	To provide a strong foundation in financial analytics to handle complex financial data, build advanced analytical models and deliver effective visualization product and comprehensive reports.		
COURSE OUTCOMES	Upon completion of the course students should be able to: <ol style="list-style-type: none"> 1. Learn Financial Data Analysis and Interpretation for Decision Making. 2. Adept various Statistical tools to be used for financial data analysis. 3. Do analysis of risk and return of individual security and evaluation of portfolio performance. 4. Learn Statistical tools for predictive and forecasting modeling with financial data using MS-Excel. 5. Construct and optimize asset portfolios as well as evaluate and model Risk on various financial assets. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: A Brief History of the Evolution of Analytic. Why is Analytics Important to the Finance Field, Business Model and Changing Role of Financial Department and Uses of Financial analytics Work with variable, Data files from other Statistical Tools and access and use of various packages for financial analytics.	12
	2.	Dataset Analytics, Visualization and Presentation of Financial Data: Understanding of Financial Datasets with descriptive statistics – univariate and bivariate analysis, using financial Datasets for creating Graphs, Making Histograms, Bar graphs, Line graphs etc. with base and other packages. Hands on exercises on data analysis and visualization.	12
	3.	Corporate Finance Analysis: Time value of money, Corporate financial predictive modeling- Project analysis- cash flow analysis- cost of capital using sensitivity analysis, Indifference point and Financial Break-even modeling, Capital Budget model-Payback, NPV, IRR, and MIRR.	12
	4.	Risk & Return Measurement of individual security and Portfolio: Importing daily stock price data, checking, and plotting of data, risk and return of individual security and portfolio, Sharpe Ratio and Markowitz mean – variance optimization. Black Scholes Model. Hands on exercises on Risk-return calculation.	14
	5.	Predictive Modeling and Forecasting: Predictive modeling with Single, Multiple and Logistic Regression model, Time series modeling, Examining time series, trend analysis, stationary time series, auto regressive moving processes and data transformation.	10
TEXTBOOKS	1. Bennett, M. J., & Hugen, D. L., <i>Financial analytics with R: building a laptop laboratory for data science</i> . Cambridge University Press.		

	<ol style="list-style-type: none">2. Khan, M.Y., & Jain, P.K., Basic Financial Management, Tata McGraw Hill.3. Chandra, P, Financial Management, McGraw-Hill4. Pandey, I.M. <i>Financial Management</i>; Vikas Publishing House Pvt. Ltd.
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Williams, E. E., & Dobelman, J. A., <i>Quantitative Financial Analytics: The Path to Investment Profits</i>. World Scientific Publishing Company.2. Nielsen, A., <i>Practical time series analysis: Prediction with statistics and machine learning</i>. O'Reilly Media.3. Brealey, Richard, A., Myers, Stewart, C.& Allen, Franklin; <i>Principles of Corporate Finance</i>; McGraw Hill

Course: PRIVATE EQUITY AND VENTURE CAPITAL			Semester: V/VI/VII/VIII
Course Code: BCH 114 E	L T P	3 0 0	Credits: 4

OBJECTIVE	To familiarize the students with the typical structures, practices, investment rationales, and financial methods used by private equity and venture capital investors.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the concepts of private equity and venture capital as financial sources. 2. Describe the current regulatory challenges the private equity and venture capital industry faces. 3. Explain how company valuations are set and how the investment deal is negotiated and structured. 4. Critically discuss and evaluate the strategies of private equity firms to measure performance and optimize returns from their investments. 5. Analyse various sources of venture capital and private equity to fund startups. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Conceptual understanding of Private Equity and Venture Capital: Concept of Private Equity and its characteristics- Definition- Difference between PE, VC and Hedge Funds- Nature of PE Firm- Players in the PE market– Benefit of PE Finance; Private Equity Funds and Private Equity Firms- Investment Feature and Consideration; Venture Capital – Concept and Features-Types and Roles of venture capital	11
	2	Structure and Valuation Approaches: Structure and Regulation of Venture Capital and Private Equity- Business Cycle of PE –Structure of VC/PE firms- Limited Liability Partnerships- Routes of VC/PE investments in India- Regulatory Aspects of VC/PE investments; Valuation approaches- Risk and Returns- Analysis of Funds- Conventional Method- Revenue Multiplier Method.	11
	3	Strategies of Private Equity: Leverage Buyout, Growth Capital, Mezzanine Capital, Distressed Debt, other Strategies, Due Diligence- Procedure and Challenges- Due Diligence in Emerging PE Market- Investing in Developing Market- Past Performance and Strategy.	7
	4	Exit strategies for Private Equity: Modes of exits in Indian Context and Challenges involved, IPO, Promoter Buyback, Sale to Other PE funds, Sale to other strategic Investors, Stake Swap, M & A's, Open Market, Secondary Market.	9
	5	Venture Capital for Entrepreneurship: Managing and monitoring the start-up, Skills & roles of entrepreneurs; Exiting, Private Equity Advice for Entrepreneurs.	7
		Total Hours	45
TEXTBOOKS	<ol style="list-style-type: none"> 1. Ramsinghani, M. (2021). <i>The business of venture capital: The art of raising a fund, structuring investments, portfolio management, and exits</i> (2nd ed.). John Wiley & Sons. 		

	<ol style="list-style-type: none">2. Caselli, S., & Negri, G. (2021). <i>Private equity and venture capital in Europe: Markets, techniques, and deals</i> (3rd ed.). Academic Press.
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none">1. Lerner, J., Leamon, A., & Hardyman, F. (2021). <i>Venture capital, private equity, and the financing of entrepreneurship</i>. John Wiley & Sons.2. Gallo, S., & Verdoliva, V. (2022). <i>Private equity and venture capital</i>. Springer.3. Finkel, R. (2009). <i>The masters of private equity and venture capital</i>. McGraw-Hill Education.4. Ramsinghani, M. (2021). <i>The business of venture capital</i> (2nd ed.). Wiley Finance.

Course: ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) INVESTING			Semester: V/VI/VII/VIII
Course Code: BCH 115 E	L T P	4 0 0	Credits: 4

OBJECTIVE	To provide learners with a clear understanding of ESG investing, covering its history, key factors, analysis methods, and practical use in portfolio management, to support informed and responsible investment decisions.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Explain the historical development, core concepts, and practical implications of ESG investing, and assess the influence of ESG factors on financial markets and investment decision-making. 2. Analyse key environmental issues and megatrends and evaluate their systemic impacts on business operations and investment risks. 3. Identify and assess material social and governance issues and integrate these considerations into responsible investment strategies. 4. Apply both qualitative and quantitative ESG analysis tools to integrate ESG factors into security valuation and portfolio construction. 5. Design ESG-aligned investment mandates and evaluate portfolio performance and client reporting practices that reflect ESG objectives and compliance. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction to ESG Investing and ESG Markets: ESG Investing: History of ESG Investing: History of Sustainability, Early Phase of ESG Investing, Modern Responsible Investment; Definition and Scope of ESG Issues; Types of Responsible Investment; Challenges in Integrating ESG Factors; ESG Factors' Influence on Financial Performance; ESG Investing into Practice: Investment Decisions, Shareholder Engagement, Policy Engagement; ESG Market: Market Drivers of ESG and Challenges in ESG Integration.	10
	2.	Environmental Factors Key Environmental Issues: Climate Change, Pressures on Natural Resources, Pollution, Waste, and Circular economy; Systemic Relationships between Business Activities and Environmental Issues: The Relationship between Natural Resources and Business, Supply, Operational, and Resource Management Issues; Key "Megatrends" and Drivers Influencing Environmental Change in Terms of Potential Impact on Companies and Their Environmental Practices.	12
	3.	Social and Governance Factors Social Factors: Introduction to Social Factors; Social and Environmental Megatrends; Key Social Issues and Business Activities: Internal and External Social Factors; Identifying Material Social Factors for Investors; Application of Social Factors in Investments. Governance Factors: Corporate Governance: Accountability and Alignment; Formalized Corporate Governance Frameworks; Characteristics of Effective Corporate Governance: Board	14

		Structure, Transparency, Capital Allocation, and Business Ethics; Corporate Governance and the Investment Decision-Making Process.	
	4.	ESG Analysis, Valuation, and Integration Different Approaches to Integrating ESG: Qualitative and Quantitative ESG Analysis; Tools and Elements of ESG Analysis; Elements of ESG Integration; Investment Decision and Portfolio Construction and ESG Integration; Discussion of ESG in Fixed Income and Differences to Equity; Challenges to ESG Integration; Company ESG Assessment and Rating.	14
	5.	Investment Mandates, Portfolio Analytics, and Client Reporting Clarifying Client Needs: Defining the ESG Investment Strategy; Fully Aligning Investment with Client ESG Beliefs; Developing Client-Relevant ESG-Aware Investment Mandates; Tailoring ESG Investment Approach to Client Expectations; Holding Managers to Account: Monitoring Delivery, Measurement and Reporting.	10
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. <i>CFA Certificate in ESG Investing Curriculum: ESG Investing Official Training Manual</i>, Paperback 2. Suman, V. <i>ESG and Sustainable Investing: From Principles to Practice</i>. Notion Press. 3. Hill, J. <i>Environmental, Social, and Governance (ESG) Investing: A Balanced Analysis of the Theory and Practice of a Sustainable Portfolio</i>. Academic Press. 		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Nakajima, T. <i>ESG Investment in the Global Economy (Springer Briefs in Economics)</i>. Springer. 2. Bradley, B. <i>ESG Investing for Dummies</i>. John Wiley & Sons. 3. Keeley, T. <i>Sustainable: Moving Beyond ESG to Impact Investing</i>. Columbia Business School Publishing. 4. Krosinsky, C., & Purdom, S. <i>Sustainable Investing: Revolutions in Theory and Practice</i>. Routledge. 5. Schoenmaker, D., & Schramade, W. <i>Principles of Sustainable Finance</i>. Oxford University Press. 6. Fulton, J. (Ed.). <i>Handbook of ESG Investing</i>. Edward Elgar Publishing. 7. PRI Association. <i>Principles for Responsible Investment: A Guide to ESG Data and Reporting</i>. PRI Association. 		

Course: MANAGEMENT INFORMATION SYSTEM			Semester: V/VI/VII/VIII
Course Code: BCH 116 E	L T P	4 0 0	Credits: 4

OBJECTIVE	The objective of this course is to introduce the students to managerial issues relating to Information Systems, its role in organization, support for decision-making and how information systems can be leveraged to provide business value.		
COURSE OUTCOMES	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand the evolution and impact of Information System on business. 2. Understand the role of cloud platforms and related security threats to information systems of organizations. 3. Learn about various Enterprise Systems and uses in different management domains. 4. Understand the complexities and applications of Data resource management. 5. Learn Managerial Decision Making with Business Intelligence and Digital platform of Business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Organizations and Information Systems Information systems in global business, how does it work, IT components, Global E-Business and Collaboration, Business processes, Information landscape in modern Organization. Types of Information Systems (TPS, MIS, DSS and EIS), Decision Making with MIS (Tactical, Operational and Strategic), Impact of information systems on organization, Competitive Force model, Value Chain and value web models Ethical and Social Issues related to Information privacy. Financial MIS.	12
	2	Information Technology Infrastructure IT infrastructure evolution, components of IT infrastructure: H/W platform, S/W Platforms, Internet, Cloud and Wireless revolution. Impact of Cloud technology in Business. Information Security, Information Systems Security and Control: Threats, Encryption, digital signature, Firewall.	10
	3	Data Resources Management Challenge of Data Management, Data Independence, Data Redundancy reduction and Normalization, Data Consistency, Database concept, RDBMS and Data Management using SQL, Database Model and ER diagram, ETL process, Data Warehouse and Data Mart, importance of Dimensional Modeling in Strategic Reporting, Distributed Filing Systems to manage Big data, Structured, Semi-structured and Unstructured Data. SQL Lab using Access or SQL Server.	14
	4	System Applications for the Digital Age Enterprise Systems, software, and business values systems, SCM software, global supply chain and internet, challenges of enterprise systems, CRM: software, operational and analytical CRM and business value of CRM, challenges of enterprise applications.	12
	5	E-Commerce: Digital Markets and Digital Goods Business Intelligence, Analytics and Social Network: Business intelligence: concept, environment and tools. Importance of	12

		Business Intelligence and analytics. Impact of social media in Business, Digital Marketing, Text and emotion mining using social media Data and importance of Web Analytics, metaverse, virtual reality, augmented reality, mixed reality.	
		Total Hours	60
TEXTBOOKS	<ol style="list-style-type: none"> 1. O'Brien, J. A., & Marakas, G. M. (2012). <i>Introduction to information systems (16th ed.)</i>. McGraw-Hill/Irwin. 2. Laudon, K. C., & Laudon, J. P. (2021). <i>Management information systems: Managing the digital firm (16th ed.)</i>. Pearson India. 		
REFERENCE BOOKS/ SUGGESTED READINGS	<ol style="list-style-type: none"> 1. Stair, R., & Reynolds, G. (2020). <i>Principles of Information Systems (14th ed.)</i>. Cengage Learning 2. Davis, G. B., & Olson, M. H. (1985). <i>Management information systems: Conceptual foundations, structure, and development (2nd ed.)</i>. McGraw-Hill. 		

Course: WORKING CAPITAL MANAGEMENT			Semester: V/VI/VII/VIII
Course Code: BCH 117 E	L T P	3 0 0	Credits: 4

OBJECTIVE	This course provides an understanding on how to manage Current Assets, working capital financing policies, increasing profits through working capital management and how to properly fund working capital. The course also discusses the cash conversion cycle, Cash budgeting and credit policy and credit variables.		
COURSE OUTCOME	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Explain the concept, importance, and determinants of working capital. 2. Analyze the operating cycle and estimate working capital needs. 3. Apply cash management techniques and models for effective liquidity control. 4. Evaluate credit policies and receivables management strategies. 5. Use inventory control techniques to optimize inventory investment. 6. Assess various sources and approaches to working capital financing. 		
COURSE DETAILS	Module No.	Topic	Hours
	1.	Introduction: Working Capital Meaning, Importance, and Components of working capital, Factors Influencing working capital requirements, Role of finance manager in working capital	07
	2.	Working Capital (Operating) Life Cycle: Meaning & significance of operating cycle and cash cycle, estimation of working capital requirements, liquidity vs. profitability.	07
	3.	Cash Management: Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance, Motives for holding cash and marketable securities. Cash Planning and Budgeting, Controlling and Monitoring Collection and disbursements. Certainty model by Baumol, Uncertainty model by Miller & Orr, Cash flow forecasting, Cash collection system.	10
	4.	Receivables Management: Introduction, Objectives of trade credit, credit policies. Dimensions of receivable management, collections from receivables, role of factoring in receivables management.	07
	5.	Inventory Management: Need for Inventories and Importance of its Management - Techniques for managing Inventory, Economic Order Quantity (EOQ), Stock levels, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis, role of factoring in receivables management	07
	6.	Sources of Working Capital Finance: Sources of Finance, Working Capital Financing: Sources of working capital finance, Different approaches to Financing working capital- Conservative, Aggressive and Matching approach determining the working capital Financing, Tandon and Chore Committees on Bank finance	07
		Total Hours	45
TEXTBOOK	1. Pandey, I. M. (2021). <i>Essentials of financial management (4th ed.)</i> . Vikas Publishing House.		

	2. Rustagi, R. P. (2020). <i>Working capital management (5th ed.)</i> . Taxmann Publications.
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none">1. Bhattacharya, H. (2009). <i>Working capital management: Strategies and techniques</i>. PHI Learning Pvt. Ltd.2. Chandra, P. (2022). <i>Fundamentals of financial management (7th ed.)</i>. McGraw Hill Education.3. Brigham, E. F., & Ehrhardt, M. C. (2022). <i>Financial management: Theory & practice (16th ed.)</i>. Cengage Learning.

Course: AI APPLICATIONS IN BUSINESS			Semester:4
Course Code: BCH 118 E	L T P	2 0 0	Credits: 2

OBJECTIVE	This course aims to equip Commerce students with practical knowledge of Artificial Intelligence (AI) and its applications in business decision-making, automation, and strategic management.		
COURSE OUTCOME	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> 1. Understand core AI concepts and their impact on modern business strategy. 2. Develop AI-driven business models for competitive advantage. 3. Apply AI tools for market analysis, customer segmentation, and financial forecasting. 4. Leverage automation & AI-powered analytics for efficiency improvements. 5. Explore ethical and regulatory challenges surrounding AI in business. 		
COURSE DETAILS	Module No.	Topic	Hours
	1	Foundations of AI in Business Introduction to AI: Concepts & Evolution AI vs. Traditional Business Models Machine Learning & Neural Networks (Practical Examples) AI-Driven Business Intelligence & Predictive Analytics Case Studies: AI Success Stories in Leading Companies	10
	2	AI Applications Across Business Functions Marketing: AI-Powered Personalization & Consumer Behavior Forecasting Finance: AI for Fraud Detection, Risk Assessment, and Automated Trading Operations: AI-Driven Supply Chain Optimization & Inventory Management Human Resources: AI in Talent Acquisition & Performance Analysis Case Study Analysis: Real-World Implementations of AI	10
	3	AI-Driven Automation & Decision-Making Business Process Automation (AI & RPA Integration) Chatbots, Virtual Assistants & AI in Customer Service AI-Enhanced Strategic Decision Making AI Ethics, Compliance & Regulatory Challenges Using AI tools like Power BI, Tableau & Machine Learning APIs Blockchain & AI: Impacts on Finance & Security	10
		Total Hours	30
TEXTBOOK	<ol style="list-style-type: none"> 1. Kumar, R. (2020). <i>Artificial intelligence for business</i>. Notion Press. 2. Rose, D. (2018). <i>Machine learning for business: Using Amazon SageMaker and Jupyter</i>. Addison-Wesley. 		
REFERENCE BOOK/ SUGGESTED READING	<ol style="list-style-type: none"> 1. Lee, K.-F. (2018). <i>AI superpowers: China, Silicon Valley, and the new world order</i>. Houghton Mifflin Harcourt. 2. Provost, F., & Fawcett, T. (2013). <i>Data science for business: What you need to know about data mining and data-analytic thinking</i>. O'Reilly Media. 		

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| | 3. Chollet, F. (2018). <i>Deep learning with Python (2nd ed.)</i> . Manning Publications. |
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