

Department of Commerce

CURRICULUM AND SYLLABUS **(2024-27)** **B.Com. (Hons)**



Commerce

B.Com. (Hons)

CURRICULUM AND SYLLABUS



Vision of the University

To build an institutional ecosystem that equips and inspires the next generation of society-ready professionals with a core belief that knowledge is power.

Mission of the University:

- Emerge as the most sought-after higher education institution in central India with state-of-the-art resources and experienced faculty members.
- Nurture an academic environment at par with global standards of pedagogy that is conducive to experiential learning, and research to create a positive impact in the journey of nation-building.
- Cultivate a vibrant ecosystem for professional and intellectual growth beyond the classrooms to empower individuals to become responsible global citizens, lifelong learners, and ethical leaders.
- Engage and collaborate with academic institutions, business organizations, and communities to address contemporary challenges through research and growth initiatives.

Vision of the Department:

The Department is committed to inculcate the fundamentals of commerce with practical exposure to the students, so that they can match themselves with international standard and serve to the mankind with high morale.

Mission of the Department:

1. Create a learning environment for students so that they can learn the various concepts of commerce and allied courses in a pervasive manner.
2. Maintain and enhance the national and international industrial and academic relations for students' practical exposure.
3. Develop the leadership qualities, ethical values and social values through various social and academic programs.
4. Team up with the experienced faculty members for creating a rich, learning and conducive environment.
5. Provide rational guidelines to the students through mentoring.



Department of Commerce

Program Education Objectives (PEOs)

- PEO₀₁** To implement the concepts and principles of commerce in business, government and non- profit organizations at national and global level.
- PEO₀₂** To provide solid foundation to pursue professional careers such as CA, ICWA, CFA, ACS, and in research.
- PEO₀₃** To demonstrate entrepreneurial acumen in graduates with flair of self-employment for their employer organizations.
- PEO₀₄** To nurture the students with the intellectual, personal and societal skills for a holistic approach in business and life.
- PEO₀₅** To inculcate initiative in students for better industry acceptance with necessary skills.



Department of Commerce

Program Outcomes (POs)

- PO₀₁** Identify and define the business problems and opportunities in changing global business environment.
- PO₀₂** Focus on social responsibility issues of different stake holders of society.
- PO₀₃** Develop commerce concepts and principles to address business development issues with competency.
- PO₀₄** Apply ethical principles, commit to professional ethics, responsibilities and business norms.
- PO₀₅** Demonstrate problem solving skills by gathering and analysing appropriate information.
- PO₀₆** Lead at global level successfully in a continuously changing business environment.
- PO₀₇** Effectively communicate business plans and decisions in oral and written form.
- PO₀₈** Use IT, analytical and research skills in planning, execution and monitoring the business.
- PO₀₉** Develop holistic approach by the contextual knowledge to assess social and cultural issues in concern with business practices.
- PO₁₀** Use various concepts and theories of commerce to sustainable development of business and society.
- PO₁₁** Develop self-confidence and provide a way of thinking about the general issues prevailing in the society.
- PO₁₂** Engage in independent and life-long learning in the broadest context of business and society.



Department of Commerce

Program Specific Outcomes (PSOs)

- PSO₀₁** Demonstrate and apply in-depth knowledge of core commerce disciplines like accounting, finance, taxation, economics, and business management for informed decisions in solving business problems.
- PSO₀₂** Analyze financial statements and interpret economic data to assess the financial health of organizations and communicate effectively, both written and orally, to present business ideas and recommendations to diverse audiences.
- PSO₀₃** Develop critical thinking and problem-solving skills to navigate complex business scenarios and utilize research methodologies to gather and analyze data relevant to business problems.
- PSO₀₄** Demonstrate ethical conduct and social responsibility in business practices and adapt to the ever-evolving business environment by continuously learning and updating their knowledge.
- PSO₀₅** Pursue higher studies in commerce or related disciplines, or embark on successful careers in various sectors like banking, finance, accounting, economics, marketing, human resource and more.



Medicaps University
Department of Commerce
B.Com. (Hons) 6 Semester Program
Choice Based Credit Scheme
Batch 2024-2027
FIRST YEAR
Semester-ODD (I)

Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3AE06 (T)	Communication Skills (T)	2	0	0	2	2
	CM3AE06 (P)	Communication Skills (P)	0	0	2	1	2
2	CM3SE05 (T)	Computer Applications in Business (T)	2	0	0	2	2
	CM3SE05 (P)	Computer Applications in Business (P)	0	0	2	1	2
3	CM3EG11	Micro Economics	4	0	0	4	4
4	CM3CO01	Principles of Management and Organizational Behaviour	4	0	0	4	4
5	CM3CO03	Financial Accounting-I	4	1	0	5	5
6	CM3SS01	Live Project-I/ Certificate	0	1	0	1	1
		TOTAL Credit	16	1	6	20	22

Semester-EVEN (II)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3NG01	Soft Skills-I	2	0	0	2	2
2	CM3EG02	Macro Economics	4	0	0	4	4
3	CM3CO06	Financial Accounting -II	4	1	0	5	5
4	CM3CO17	Business Laws	3	0	0	3	3
5	CM3CO18	Business Mathematics	3	1	0	4	4
6	CM3SS02	Live Project-II / Certificate	0	1	0	1	1
		TOTAL Credit	16	2	2	19	19

SECOND YEAR							
Semester-ODD (III)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3NG02	Soft Skills-II	2	0	0	2	2
2	CM3SE03	Entrepreneurship Development	3	0	0	3	3
3	CM3CO04	Corporate Laws	3	0	0	3	3
4	CM3CO07	Human Resource Management	3	0	0	3	3
5	CM3CO09	Corporate Accounting	4	1	0	5	5
6	CM3CO15	Income Tax Laws and Practice	4	1	0	5	5
7	CM3CO19	Business Statistics	3	0	0	3	3
		TOTAL Credit	22	2	0	24	24

Semester-EVEN (IV)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3NG03	Soft Skills-III	2	0	0	2	2
2	CM3SE04	Research Methodology	3	1	0	4	4
3	CM3CO11	Fundamentals of Financial Management	4	1	0	5	5
4	CM3CO12	Indirect Tax	3	1	0	4	4
5	CM3CO13	Cost Accounting	4	1	0	5	5
6	CM3CO14	Principles of Marketing	3	0	0	3	3
		TOTAL Credit	19	4	0	23	23

THIRD YEAR							
Semester-ODD (V)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3PC01	Industrial Training	0	2	0	2	2
2	CM3EG05	Project Management	3	0	0	3	3
3	CM3E**	Discipline Specific Elective	3	0	0	3	3
4	CM3E**	Discipline Specific Elective	3	0	0	3	3
5	CM3E**	Discipline Specific Elective	3	0	0	3	3
6	CM3E**	Discipline Specific Elective	3	0	0	3	3
7	CM3E**	Discipline Specific Elective	3	0	0	3	3
		TOTAL Credit	18	2	0	20	20

Semester-EVEN (VI)							
Sr. No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3PC02	Project Dissertation	0	2	0	2	2
2	CM3EG09	Supply Chain Management	3	0	0	3	3
3	CM3E**	Discipline Specific Elective	3	0	0	3	3
4	CM3E**	Discipline Specific Elective	3	0	0	3	3
5	CM3E**	Discipline Specific Elective	3	0	0	3	3
6	CM3E**	Discipline Specific Elective	3	0	0	3	3
7	CM3E**	Discipline Specific Elective	3	0	0	3	3
		TOTAL Credit	18	2	0	20	20

Total credit for six semesters	126
Total hours for six semesters	128



Medicaps University
Department of Commerce
B. Com. (Hons) Program (6 Semesters)
Credit-Range
Batch 2024-2027

S.N.	Course Type	Range of Total Credit		Model Scheme Credit	
		Min.	Max	%	Absolute
1	Core (CO)	37.8	63	45.2	57
2	Ability Enhancement (AE)	0	6.3	0.0	0
3	Skill Enhancement (SE)	6.3	15.12	10.3	13
4	Discipline Specific Elective (E*)	18.9	37.8	23.8	30
5	Elective Generic (EG)	12.6	25.2	11.1	14
6	Project/ Training (PC)	2.52	25.2	3.2	4
7	Self-Study/Open learning/MOOC (SS)	1.26	6.3	1.6	2
8	Non-Gradial	0	6.3	4.8	6
	Total			100.0	126



Medicaps University
Department of Commerce
B.Com. (Hons) 6 Semester Program
Choice Based Credit Scheme
Batch 2024-2027
FIRST YEAR
Semester-ODD (I)

Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3AE06 (T)	Communication Skills (T)	2	0	0	2	2
	CM3AE06 (P)	Communication Skills (P)	0	0	2	1	2
2	CM3SE05 (T)	Computer Applications in Business (T)	2	0	0	2	2
	CM3SE05 (P)	Computer Applications in Business (P)	0	0	2	1	2
3	CM3EG11	Micro Economics	4	0	0	4	4
4	CM3CO01	Principles of Management and Organizational Behaviour	4	0	0	4	4
5	CM3CO03	Financial Accounting-I	4	1	0	5	5
6	CM3SS01	Live Project-I/ Certificate	0	1	0	1	1
		TOTAL Credit	16	1	6	20	22



New Syllabus

Course Code	Course Name	Hours per Week			Total	
		L	T	P	Hrs.	Credits
CM3AE06	Communication Skills	2	0	2	4	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the foundational principles and models of effective communication.
CLO ₀₂	Develop verbal, non-verbal, and written communication skills for professional and personal settings.
CLO ₀₃	Apply effective listening and feedback techniques in diverse communication scenarios.
CLO ₀₄	Demonstrate public speaking, presentation, and interpersonal communication skills.
CLO ₀₅	Evaluate communication barriers and implement strategies to overcome them.

Unit-I

Grammar and Vocabulary Development: Applied Grammar and usage: Parts of Speech, Tenses, Subject-Verb Agreement, Active and Passive Voice, Clauses, Modals, Reported Speech, common errors. Vocabulary: Synonyms, Antonyms, Homophones, One Word Substitution, Affixation: Prefixes & Suffixes, Correctly Spelt Words, Idioms, Proverbs, and Derivation from root words.

Unit-II

Developing Effective Communication Skills: Corporate Communication, Process, Characteristics and principles, Verbal and non-verbal communication, Barriers to effective communication, Importance of effective communication, Importance of Feedback in communication. Seven Cs of Communication.

Unit-III

Speaking Skills and Oral Presentation: Preparing for and conducting presentations, Introducing yourself, Use of formal expressions, Delivery using Audio – Visual Aids with stress on body language and voice modulations, audience research, objective of presentation, Assimilation of data and post presentation strategy.

Unit-IV

Developing Reading and Listening Skills: Reading Comprehension, Process, note-making, note - taking, SQ3R reading technique. Listening Skills: Meaning, process hearing and listening, types, barriers.

Unit-V

Developing Writing Skills: Précis, Paragraph writing, digital communication etiquettes. Business Letters: Parts & Layouts of Business Letters, writing job application and Resume, Calling/ Sending Quotations/ Orders/ Complaints and E-mails.

Text Books:

1. P.C. Wren and Martin, High School English Grammar & Composition, , S Chand and Co Pvt Ltd.
2. S. Kumar and P. Lata , English for Effective Communication, Oxford UP, New Delhi.
3. J.S. Korlahalli and R. Pal, Essentials of Business Communication All Courses, Sultan Chand & Sons.

References Books

1. A.C. Gimson, An introduction to the Pronunciation of English, ELBS.
2. S. Greenbaum, The Oxford English Grammar, Oxford University Press.
3. K.Mohan and M. Raman, Effective English Communication, Tata Mc-Graw Hill.
4. A.J. Thompson and A. V. Martinet, A Practical English Grammar, Oxford UP, New Delhi.
5. U. S. Rai and S.M, Rai, Effective Communication, Himalaya Publishing House.

List of Practicals (Wherever Applicable)

1. Exercises on Grammar and vocabulary
2. Exercises based on reading and comprehension which also include taking notes during presentation.
3. Exercises based on listening which also include taking notes.
4. Writing technical description précis, business letters.
5. Presentations on various issues.
6. Presentations with Non verbal communication.
7. Delivering speeches and exercising voice modulation transcription.
8. Performing extempore.
9. Role plays.
10. Group discussions.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will be able to explain key concepts and types of communication, including interpersonal, group, and mass communication.
CO ₀₂	Students will demonstrate clear and coherent verbal and written communication in various contexts.
CO ₀₃	Students will apply active listening and constructive feedback skills in group discussions and individual interactions.
CO ₀₄	Students will prepare and deliver structured presentations using appropriate verbal and visual aids.
CO ₀₅	Students will identify common communication barriers and employ strategies to enhance clarity and understanding.



Syllabus

Course Code	Course Name	Hours per Week			Total	
		L	T	P	Hrs.	Credits
CM3SE05	Computer Application in Business	2	0	2	4	3

Course Learning Outcomes (CLO)

CLO ₀₁	Remembering: Recall fundamental computer concepts and basic business software applications.
CLO ₀₂	Understanding: Explain the role of computer applications in improving business processes and decision-making.
CLO ₀₃	Applying: Use common business software packages (like MS Excel, MS Word, MS PowerPoint) to solve basic business problems.
CLO ₀₄	Analyzing: Analyze business data and information using computer applications to support business functions.
CLO ₀₅	Evaluating: Evaluate the effectiveness of different computer applications for various business scenarios and recommend appropriate tools.

Course Contents:

UNIT- I Basic Concepts:

Characteristics of a Computer, Advantages of Computers, Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Livewire; Software; System Software: Operating system, Translators, interpreter, compiler; function of operating system; Basic commands of operating system, Application software.

UNIT- II Internet:

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines.

UNIT- III Word Processing:

Introduction to word Processing; Word processing concepts, Opening an existing document/creating a new document; saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup.

UNIT- IV Spreadsheet and its Business Applications:

Spreadsheet concepts; Creating a work book, saving and editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Inserting Charts- LINE, PIE, BAR, Mathematical-ROUND ALL, SUM, SUMIF, COUNT, COUNTIF; Logical - IF, AND,



OR, Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, Financial - PMT, PPMT, IPMT.

UNIT- V Presentation Software & Practical applications:

Creating a presentation; Editing, Sorting, Layout, Rehearse timing. Loan& Lease statement, Frequency distribution. Regression, Cumulative and calculation of Means, Mode and Median.

Text Books

1. Sinha Pradeep K. and Sinha, Preeti Foundation of Computing, , BPB, Publication.
2. Bharihoka Deepak, Fundamentals of Information Technology, Excel Book, New Delhi

Reference Books

1. Rajaraman V., Introduction to Information Technology, PHI. New Delhi
2. Hunt R., Shelley J., Computers and Commonsense, Prentice Hall of India New Delhi

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the basics of Computer Applications
CO ₀₂	Summarize the use of internet.
CO ₀₃	Make use of Word processing software like MS office word/Libreoffice writer and its Business Applications.
CO ₀₄	Make use of MS office Excel/Libreoffice and its Business Applications.
CO ₀₅	Make use of MS office power point/libreoffice impress and its Business Applications.

New-Syllabus

Course Code	Course Name	Hours per Week			Total	
		L	T	P	Hrs.	Credits
CM3EG11	Micro Economics	4	0	0	4	4

Course Learning Outcomes (CLO)

Sr. No.	Objectives
CLO ₀₁	Learn the fundamental nature of microeconomics, study methods of microeconomics and understand the rationale for existence of firms.
CLO ₀₂	Understand consumer behavior, cardinal, ordinal approach, diminishing marginal utility, indifference curve analysis, law of demand, law of supply, movement along the demand curve, shift in demand curve, price, income and cross elasticity of demand and supply
CLO ₀₃	Understand some of the various cost concepts, law of variable proportions, Isoquant, law of returns to scale, economies of scale.
CLO ₀₄	Remember the characteristics of perfect competition, monopolistic competition, monopoly and oligopoly, concept of cartel. To understand the price and output determination in perfect competition, monopolistic competition, monopoly and oligopoly.
CLO ₀₅	Understand demand for factors and supply of factors, meaning of interest, the classical theory of interest, the neo-classical theory of interest, Keynes' liquidity preference theory of interest, modern theory of interest, meaning of profit, dynamic theory, innovation theory, risk theory, uncertainty-bearing theory and shackle's theory of profit;

Course Contents:
Unit-1

Introduction to Economics: Meaning, Definition and Fundamental nature of Micro Economics, scope of Micro Economics, Methods of the study of Economics, Utility of Economics in business, Objectives of a firm: Profit Maximization, Baumol's sales revenue maximization and Marris hypothesis of Maximization of Growth rate.

Unit-2

Consumer Behaviour and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Ordinal Utility Approach: Indifference Curves meaning, definition properties and Marginal Rate of Substitution, Concept of Demand and its determinants, Law of Demand, Movement along the demand curve and Shift in Demand Curve, applications of demand curve, Concept and Measurement of Elasticity of Demand. Types of Elasticity of Demand: Price, income and Cross Law of Supply, Price Elasticity of Supply.

Unit-3

Cost Curves Analysis and Production Function: The Concept of Cost and types of Costs, Costs in Long Run and Short Run. The Concept of Revenue: Total Revenue, Average Revenue, Marginal Revenue and Relationship between Marginal Revenue and Average Revenue, Production Function: Law of Variable Proportions, Iso-Quants, Law of Returns to Scale, Marginal rate of technical substitution, economies and diseconomies of scale.

Unit-4

Market Structure and Pricing: Price and output determination under perfect competition, monopolistic competition and monopoly, Non-pricing competition and Advertising, Price Discrimination under monopoly. Oligopoly market: Kinked demand curve, Concept of Cartel formation.

Unit-5

Factor Pricing: Demand for factors and supply of factors. Interest: Meaning of interest, the classical theory of interest, the neo-classical theory of interest, Keynes' liquidity preference theory of interest, modern theory of interest. Profit: Meaning of profit, dynamic theory, innovation theory, risk theory, uncertainty-bearing theory and shackle's theory of profit.

Text Books

1. Dwivedi D.N. – Managerial Economics, Vikas Publishing, New Delhi
2. Gupta G.S. Managerial Economics, Tata McGraw Hills, New Delhi
3. Mishra & Puri – Micro Economics, Himalaya Publishing House, New Delhi

Reference Books:

1. Koutsoyiannis A. – Modern Micro Economics, Macmillan Press, New Delhi, IInd Edition
2. Atmanand – Managerial Economics, Excel books, New Delhi
3. Dean Joel, "Managerial Economics", Prentice Hall Publication, Latest edition

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO	CO
CO ₀₁	Define economics various concepts, theories and laws of microeconomics.
CO ₀₂	Understand and explain various concepts, theories and laws of microeconomics.
CO ₀₃	Identify and establish association between economic variables.
CO ₀₄	Examine the various strategies of the market.
CO ₀₅	Create and evaluate suitable market strategies.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO01	Principles of Management and Organisational Behaviour	4	0	0	4

Course Learning Outcomes (CLO)

CLO ₀₁	Remembering: Recall key concepts, theories, and functions of management and organizational behavior.
CLO ₀₂	Understanding: Explain the principles and processes involved in effective management and organizational behavior.
CLO ₀₃	Applying: Apply management theories and organizational behavior principles to real-world business situations.
CLO ₀₄	Analyzing: Analyze organizational structures, culture, and behavior to identify challenges and opportunities.
CLO ₀₅	Evaluating: Evaluate management practices and organizational strategies for enhancing organizational effectiveness.

Unit-I

Management concepts & Evolution: Definition, nature, scope and functions of Management, Importance of management, role of manager, management and administration, functional areas of management, POSDCORB-Evolution of management thought.

Unit-II

Planning: Planning, Nature, Importance, Forms, Types, Steps in Planning Objectives, Policies, Procedures and Methods, Nature and Types of Policies, Decision Making, Process of Decision making, Types of Decisions, Problems involved in Decision making.

Unit-III

Organizing: Definition, Nature, Process, Purpose or importance of Organizing, Principles of Organisation, Formal and Informal Organizations, Line and Staff Organizations, Delegation, Departmentation, Centralization, Decentralisation, MBO and MBE

Staffing: Meaning, Definition, Steps, Manpower Planning, Recruitment, Selection, Training, Performance Appraisal

Unit-IV

Directing and Controlling: Direction, Definition, Characteristics, Importance, Nature and Scope, Principles, Techniques, Types of Direction, Motivational theories viz Maslow, Herzberg, McGregor's X & Y theory

Controlling, Definition, Features, Significance, Control Process, Requirements of an effective Control System, Controlling techniques, Budgetary and Non-Budgetary Control Techniques (Basic concepts only)

Leadership: meaning , Types , Characteristics , Styles

Unit-V

Organisational Behaviour: Concept and meaning, Characteristics, Nature of OB-Role of OB, Understanding Human Behaviour, Influencing the Human Behaviour, Approaches to the study of Organisational Behaviour, Process of Behaviour, Models of Organisational Behaviour.

Text books

1. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons, New Delhi , 2008
2. Anil Bhat & Arya Kumar Principles Processes and Practices 1 st Edition 2008 Oxford Higher Education
3. J.S. Chandan, Management Theory and Practice, 1st edi, Reprint 2007 Vikas Publishing House.

Reference Books

1. Harold Koontz, O'Donnell and Heinz Weihrich, Essentials of Management. New Delhi, Tata McGraw Hill, 2006
2. Stephen P. Robbins, David A. Decenzo, Sanghmitra Bhattacharya, 7 Madhushree Nanda Agarwal, Fundamentals of Management, Pearson Education, 2009

Robbins, Management, 9th edition Pearson Education, 2008

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Remembering - Management concepts & Evolution: Definition, nature, scope and functions of Management, Importance of management, Functional areas of management, Planning: Planning, Nature, Importance, Forms, Steps in Planning Objectives, Definition, Nature, Process, Purpose or Importance of Organizing, Meaning, Definition, Steps of Staffing, Meaning, Types, Characteristics of Leadership, Concept and Meaning, Characteristics of Organisational Behaviour
CO ₀₂	Understanding - Role of manager, POSDCORB-Evolution of management thought, Nature and Types of Policies, Process of Decision Making, Types of Decisions, Principles of Organisation, Formal and Informal Organizations, Manpower Planning, Recruitment, Selection, Direction, Definition, Characteristics, Importance, Nature and

	Scope, Controlling, Definition, Features, Significance, Styles of Leadership, Nature of OB, Role of OB, Approaches to the Study of, Organisational Behaviour
CO ₀₃	Applying - Project Report, Risk Identification, Project Scheduling, Procedures and Methods, Decision Making in practice, Line and Staff Organizations, Delegation, Departmentation, Centralization, Decentralization, Training, Performance Appraisal, Principles, Techniques, Types of Direction, Control Process, Requirements of an Effective Control System, Understanding and Influencing Human Behaviour
CO ₀₄	Analyzing - Difference between management and administration, Types of planning, Problems involved in Decision Making, MBO and MBE (Management by Objectives and Management by Exception), Motivational theories (Maslow, Herzberg, McGregor's X & Y Theory), Controlling Techniques, Budgetary and Non-Budgetary Control Techniques (Basic concepts only), Process of Behaviour, Models of Organisational Behaviour
CO ₀₅	Evaluating - Problems involved in Decision making

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO03	Financial Accounting-I	4	1	0	5



Course Learning Outcomes (CLO)

CLO ₀₁	Remembering: Recall the basic accounting principles, concepts, and standards.
CLO ₀₂	Understanding: Explain the structure and components of financial statements.
CLO ₀₃	Applying: Apply accounting procedures to record financial transactions.
CLO ₀₄	Analyzing: Analyze financial data to prepare accurate financial statements.
CLO ₀₅	Evaluating: Evaluate the financial health of an organization using accounting information.

Unit-I

Introduction: Financial Accounting meaning & definition, Scope, objectives, users of accounting information, advantages and limitations of accounting. Types of accounting: Basic term used in accounting, Basic accounting concepts & Conventions, Accounting Equation, Introduction of Accounting Standards & IFRS.

Unit-II

Accounting Process: Classification of Account, Rules of Debit and Credit, journalizing. Sub-division of Journal: Preparation of Subsidiary Book, Simple cashbooks, Double columns, Triple columns & Petty cash book, Preparation of sales register, purchase register, journal proper. Ledger: Posting from Journal to respective ledger accounts. Trial Balance: Meaning, Objectives, Methods of Preparation of Trial Balance.

Unit-III

Final Account & Rectification of Errors: Final Accounts: Meaning, Features, Uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet with basic adjustment related to, Depreciation, closing stock, Prepaid & outstanding expenses, Accrued income, Bad debts, Reserve, Provision for bad debts etc. Accounting Errors: Types of Errors, Rectification before and after preparations of final Accounts, Suspense Account, Effects of errors on final accounts

Unit-IV

Depreciation & Bank Reconciliation Statement: Meaning of Depreciation, Causes, Objectives, Methods of providing depreciation, Straight line method, diminishing balance method, Disposal of assets, Change in the method of depreciation. Bank Reconciliation Statement: Need, Reasons for difference between cash book and pass book balances, Problems on favorable and over draft balances, Ascertainment of correct cash book balance.

Unit-V

Computerized Accounting System: Computerized Accounting: Meaning and Features, Advantages and disadvantages of computerized Accounting Creating of an Organization, Grouping of accounts, Creation of Accounts, Creation of inventory, Creation of stock groups, Stock categories, Units of measurement stock items, Entering of financial transactions.



Types of vouchers: Voucher entry, Editing and deleting of vouchers, Voucher numbering, Customization of vouchers. Recording of Transactions: Preparing Reports, Cash books, Bank book, Ledger accounts, Trial balance, Profit and loss Account, Balance Sheet.

Text Books

1. Shukla, Grewal, and Gupta,. Advanced Accounts. S. Chand & Co., New Delhi.
2. Maheshwari, and Maheshwari,. Financial Accounting. I, Vikas Publishing House, New Delhi.
3. Tulsian, P.C. Financial Accounting, Tata McGraw Hill, New Delhi
4. R.L.Gupta & V.K.Gupta S. Chand & Co., New Delhi.
5. Ghosh T P, Financial Accounting for Managers, Texman Allied Services (P) Ltd

Reference Books

1. Horngren, Charles T. Introduction to Financial Accounting, Pearson Education
2. Lal, Jawahar, Financial Accounting, S. Chand & Company, New Delhi.
3. R.L.Gupta & Radhaswamy, Advanced Accounting, S. Chand & Company, New Delhi.
4. T.S Grewal Introduction to accounting S. Chand & Co., New Delhi.
5. Accounting for Managers, Dr Kapil Jain and Rashmi Somani , Dreamtech Publications

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Student will define key accounting terms and concepts (e.g., assets, liabilities, revenue, expenses, debit, credit, etc.). Recalling the fundamental accounting principles and assumptions.
CO ₀₂	Student will explain the utility of various account books and Trial Balance.
CO ₀₃	Student will identify the basic financial statements and their purpose. Prepare financial statements (Trading, Profit & Loss Account and Balance Sheet) using adjustment entries.
CO ₀₄	Student will analyze Bank Reconciliation Statement and reasons for difference between cash book and passbook balances, problems on favorable and overdraft balances, ascertainment of correct cash book balance
CO ₀₅	Student will determine the correct cashbook balance (based on favorable and overdraft balance) and Voucher entry, editing and deleting of vouchers, voucher numbering, and customization of vouchers.
CO ₀₆	Student will create a hypothetical organization, grouping of accounts, creation of accounts, creation of inventory, and creation of stock groups, stock categories, and units of measurement stock item, entering of financial transactions.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3SS01	Live Project/ Online Certificate Program	0	1	0	1

Course Learning Outcomes (CLO)

CLO ₀₁	Apply theoretical knowledge to real-world problems through practical project work.
CLO ₀₂	Develop skills in project planning, execution, and management in a live or online environment.
CLO ₀₃	Demonstrate effective communication and collaboration using digital tools and platforms.
CLO ₀₄	Analyze project outcomes and make data-driven decisions to improve performance.
CLO ₀₅	Reflect on challenges faced during the project and propose solutions for future improvements.

Pre Requisites-Nil

Co-Requisites-Nil

Course Objectives:

To provide an opportunity to seek and identify current market trends with hands on experience and to further develop their professional skills.

Course Outcomes:

After completion of this course, students will be able:

- To understand and solve industry specific problems.
- To improve their decision making skills.
- To identify potential opportunities in the Global market.
- **** In case of online certificate student can register for MOOC, SWAYAM portal to get the certification, in this case the faculty must also register with MOOC & SWAYAM for that course so that students progress can be analyzed.**

Viva-voce in the end of semester exam

This paper also aims to sharpen the communicative skills of the students through practical training on trending topics and through in class sessions. The tutorial classes once a week will be scheduled in class timetable in which the students will follow below instructions:-

1. The students are required to prepare the presentation in group of 5 including all necessary details of the company in prescribed format.
2. The duration of the presentation would be of 30 minutes.
4. The presentation should have Power-Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' communication skills.
5. At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

Guidelines for Internal Viva-Voce of Project Report:

At the end of session the viva-voce for the student will be conducted on **group basis** and should be evaluated on the basis of following criteria:-

1. Knowledge about the title of the project.
2. Topics covered
3. Applications related to functional focus
4. Communication skills

Chapter Scheme for Internship Project Report will be as follows: -

INDEX

S. no.	Particulars	Page no.
	Preface Certificate by the Supervisor Declaration by the Student Acknowledgement	
1.	Introduction 1.1 Company Profile <i>(Name, Registered Address, Brief History, Mission, Vision, Products, Form of organization, Organisational Structure, Locational issues, Awards and Achievements.)</i> 1.2 Rationale of the study 1.3 Objectives of Study	
2.	Review of literature <i>(Published literature about the company)</i>	
3.	Learning's from the study	
4.	Limitations of the study	
5.	Suggestions and Conclusion	
6.	References	
7	Appendix (if any)	

General Formatting Instructions:

1. For Cover Page :

- a. Font Size -18, Bold,
- b. Alignment-Center
- c. Font Style : Times New Roman



2. **In rest of the file the text formatting will follow:**

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- b. *Font-Size-12 & normal for Text,*
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- e. *Margin: Normal*
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**** Format of Front Page of Project report is enclosed for reference purpose.**

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will successfully complete a real-world project demonstrating practical application of course concepts.
CO ₀₂	Students will plan and manage project tasks, timelines, and resources effectively.
CO ₀₃	Students will utilize online collaboration tools to communicate and coordinate with team members.
CO ₀₄	Students will evaluate project results using appropriate metrics and present their findings clearly.
CO ₀₅	Students will identify lessons learned and suggest actionable improvements based on project experience.

Medicaps University
Department of Commerce
B.Com. (Hons) 6 Semester Program
Choice Based Credit Scheme
Batch 2024-2027

FIRST YEAR

Semester-EVEN (II)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3NG01	Soft Skills-I	2	0	0	2	2
2	CM3EG02	Macro Economics	4	0	0	4	4
3	CM3CO06	Financial Accounting -II	4	1	0	5	5
4	CM3CO17	Business Laws	3	0	0	3	3
5	CM3CO18	Business Mathematics	3	1	0	4	4
6	CM3SS02	Live Project-II / Certificate	0	1	0	1	1
		TOTAL Credit	16	2	2	19	19

Syllabus-Soft Skill I

Class	Course Code	Course Name				Total	
			L	T	P	Hrs.	Credit
B.COM (II Sem)	CM3NG01	Soft Skills- I (SS – I)	2	0	0	2	2

Course Learning Outcomes (CLO)

CLO ₀₁	Demonstrate effective communication skills in interpersonal and professional settings.
CLO ₀₂	Develop and practice teamwork and collaboration abilities.
CLO ₀₃	Exhibit problem-solving and critical thinking skills in various scenarios.
CLO ₀₄	Display adaptability and emotional intelligence in diverse environments.
CLO ₀₅	Enhance time management and organizational skills for personal and professional growth.

Unit 1: Time Mastery & Personal Growth

- **Time Prioritization:** Learn effective time management techniques to balance tasks and priorities for better productivity and personal success.
- **Curiosity & Lifelong Learning:** Cultivate a mindset of continuous learning and exploration to stay adaptable in an ever-changing world.

Unit 2: Innovation & Personal Branding

- **Creativity & Innovation:** Discover ways to think creatively and innovate solutions to problems in both personal and professional spaces.
- **Personal Branding:** Learn the art of building a unique, authentic personal brand that enhances your professional identity and opens doors to new opportunities.

Unit 3: Confidence & Communication in Action

- **Confidence Building & Stage Fear (PD-2):** Continue developing techniques to enhance your self-confidence, particularly in public speaking and challenging situations.
- **Presentation Skills (Assignment):** Apply your learning by delivering presentations, showcasing your ability to communicate ideas effectively in front of an audience.

Unit 4: Collaboration & Conflict Resolution

- **Collaboration & Conflict Resolution:** Learn teamwork strategies and conflict resolution techniques to foster a cooperative environment in both personal and professional contexts.
- **GD & PI (Mock):** Practice and refine group discussion and personal interview skills through mock sessions to prepare for real-life situations.

Unit 5: Continuous Improvement & Practical Assignments



- **Creativity & Innovation (Assignment):** Implement creative ideas and innovation techniques in practical assignments, encouraging out-of-the-box thinking.

Textbooks:

1. Emotional Intelligence (EQ) - Mind Tools
2. Adaptability in the Workplace – SHRM

References:

1. Professional Communication - Aruna Koneru
2. [70 Toughest Interview Questions and Answers](#)

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO01	Develop effective interpersonal communication skills to enhance collaboration and teamwork in personal and professional environments.
CO02	Improve critical thinking, problem-solving, and decision-making abilities to handle workplace challenges efficiently.
CO03	Cultivate emotional intelligence and self-awareness to manage stress, adapt to change, and maintain positive relationships.
CO04	Enhance time management, goal-setting, and organizational skills to boost productivity and achieve personal and professional objectives.
CO05	Build leadership qualities, presentation skills, and professional etiquette for greater impact in organizational and social settings.

SYLLABUS

Course Code	Course Name	Hours per Week			Total	
		L	T	P	Hrs.	Credits
CM3EG02	Macro Economics	4	0	0	4	4

Course Learning Outcomes (CLO)

CLO ₀₁	Students will know the major issues, concepts, development of macroeconomics and role of government in macro economy.
CLO ₀₂	Students will understand the circular flow of income and its measurement.
CLO ₀₃	Students will learn classical and Keynes theory of employment; consumption function, saving function, investment function, marginal efficiency of capital and theory of multiplier.
CLO ₀₄	Students will understand the measures of money supply, and theories of money.
CLO ₀₅	Students will learn theories of business cycle, inflation, and macroeconomic policy to curb the inflation.

Prerequisites: 12th Pass

Course Contents:

Unit-I-Introduction

Meaning and definition of macro economics, static, comparative static and dynamic analysis major issues of macro economics, development of macro economics, scope of macro economics, concept of stock and flow variables, importance of macro economics, Role of government in the macro economy and limitations of macro economics.

Unit-II-National Income Accounting

Meaning and definition of national income, circular flow of income in two sector economy, circular flow of income in three sector economy with government sector and circular flow of income in four sector open economy, Concept of national income: gross national product, gross domestic product, national income at market prices, national income at factor cost, personal income and disposable income, Measurement of National Income: Income method, expenditure method, value added method, importance of national income, Difficulties in measurement of national income, national income and welfare.

Unit-III-Theories of Employment, Consumption and Investment

J. B. Say's law of market, Classical theory of employment, Keynes's theory of employment, concept of consumption function, average propensity to consume, marginal propensity to consume, saving function, average propensity to save and marginal propensity to save, meaning of investment, types of investment, determinants of investment, marginal efficiency of capital, theory of multiplier, Leakages and importance of multiplier.

Unit-IV-Concept and Theories of Money and Prices

Definition of Money, Functions of Money, Importance of Money, Measures of money supply—M1, M2, M3 and M4, Theories of Money and prices – Irving Fisher's quantity theory of Money, Cambridge cash balance approach (Marshall, Pigou, Robertson and Keynes).

Unit-V-Business cycles and Inflation

Phases of business cycles, features of business cycles, Theories of business cycles: Hawtrey theory of business cycles, Keynes's theory of business cycles, Inflation: Meaning of inflation, Deflation, Stagflation, Causes of inflation: Demand pull inflation and cost push inflation,

Inflation and unemployment (Phillips curve), Measures to control Inflation, Monetary Policy and Fiscal Policy – objectives and instruments.

Text Books:

1. Dr. Abha Mittal, Macroeconomics, Taxmann Publications
2. D. N. Dwivedi, Macroeconomics, Theory & Policy, Tata McGraw Hill.
3. Mankiw N. Gregory, Macroeconomics, McMillan.

Reference Books:

1. Gardner Ackley, Macroeconomics: Theory and Policy, McMillan.
2. R.G. Lipsey, K.Alec Chrystal, Principles of Economics Oxford University.
3. Paul A Samuelson, William D Nordhaus, Economics, Tata McGraw-Hill

Websites:

<https://nptel.ac.in/courses/109104073/>

<http://www.economicdiscussion.net/says-law/says-law-of-market-explained/7653>

<http://www.yourarticlelibrary.com/macro-economics/income-and-employment/the-classical-theory-of-employment-and-output-explained-with-diagram/37686>

<http://www.yourarticlelibrary.com/economics/money/the-fishers-quantity-theory-of-money-assumptions-and-criticisms/10929>

<http://www.yourarticlelibrary.com/economics/how-far-is-the-cambridge-equations-superior-to-the-cash-transaction-approach/10953>

List of recommended MOOC (Weblinks):

- (1) https://onlinecourses.swayam2.ac.in/cec25_cm02/preview

By: Dr. Vishakha Kutumbale School of Economics

- (2) https://onlinecourses.swayam2.ac.in/imb25_mg22/preview

By: Dr. Rupa Chanda Indian Institute of Management Bangalore

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Define macroeconomics and various concepts of macroeconomics.
CO₀₂	Understand various concepts and laws of macroeconomics.
CO₀₃	Identify the correlation between macroeconomic variables.
CO₀₄	Examine the impact of macroeconomic variables on economy and business.
CO₀₅	Evaluate government policies and business plans.

Syllabus

Course Code	Course Name	Hours per Week			Total	
		L	T	P	Hrs.	Credits
CM3CO18	Business Mathematics	3	1	0	4	4

Course Learning Outcomes (CLO)

CLO₀₁	To identify various types of matrices, appreciate applications of matrices and determinants to various real-life business problems.
CLO₀₂	To enable the students to use set theory in real-world situations and to make them understand various types of business-related functions.
CLO₀₃	To equip the students with the basic knowledge of differential calculus.
CLO₀₄	To equip the students with the basic knowledge of integral calculus.
CLO₀₅	To make them understand the concept of interest, ratio and proportion, arithmetic and geometric series.

Prerequisites: Basic Knowledge of Sets, simple functions and Commercial mathematics.

Co-requisites: Basic mathematical Skills

Curriculum:

Unit-I-Matrices and Determinants (6)

Matrices: Definition, Types of Matrices, Operation on Matrices, Transpose of a Matrix.

Determinants: Definition, Minor of an element, Co-factor of an element, Cramer's rule in two variables, Application Oriented problems.

Unit-II-Set theory and Functions (6)

Set theory: Definition, Types of Sets, Operation on Sets, Application of Set theory in Business.

Function: Definition, Types of Function (Algebraic, Trigonometry), Functions related to Business and Economics, Break-even analysis.

Unit-III-Differentiation (6)

Derivatives of a Function, Derivatives of Sum, Difference, Product and Quotient, Applications of differentiation in Economic and Managerial problems like marginal analysis, Maxima and Minima- concept and uses.

Unit-IV-Integration (7)

Elementary Integration, Integration by parts, Simple Definite Integrals, Simple real life problem.

Unit-V-Mathematics of Finance (7)

Percentage, Ratio and Proportion, Arithmetic Progression, Permutations and Combinations (no proof only simple numerical problem).

Text Books:

1. Thukral, J. K. *Mathematics, Taxmann, New Delhi.*
2. Verma, A.P. *Business Mathematics and Statistics, Asian Books Private Limited.*

Reference Books:

1. Dikshit, A. & Jain J.K. *Business Mathematics* .
2. Kapoor, V. K. *Business Mathematics* , Sultan chand& sons, Delhi.
3. Bari ,*Business Mathematics* , New Literature publishing company, Mumbai
4. Das, J.K. & Das, N.G. (2011) *Business Mathematics and Statistics, McGraw Hill Education, 1st edition.*

Web Source:



1. <http://nptel.ac.in/courses/111105041/1>
2. <https://www.youtube.com/watch?v=enwshBUDE1U>

Open Learning Source:

1. <https://swayam.gov.in/courses/public>
2. <http://nptel.ac.in/course.php>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the various concepts of matrix, functions, differentiation, integration and arithmetic reasoning.
CO ₀₂	Analyse the use of determinant in matrices, analyse the use of set theory in real life problem, analysing differentiation and integration in various mathematical equations. To depict the use of percentage, ratio, proportion, combination and permutation in business
CO ₀₃	Apply the set operations, matrices and basic concepts of differentiation, integration, percentage, ratio, proportion, combination in various business problems.
CO ₀₄	Evaluate profit maximization, elasticity, cost value using differentiation and integration. To evaluate inverse of matrix using determinant. To evaluate simple interest, compound interest using percentage, proportion and ratio.

Syllabus

Course Code	Course Name	L	T	P	Credit
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CM3CO06	Financial Accounting -II	4	1	0	5

Course Learning Outcomes (CLO)

CLO ₀₁	To get acquainted the students with the fundamental of financial accounting.
CLO ₀₂	To get acquainted the students with the rules of debit and credit, journal, preparation subsidiary book, ledger, trial balance.
CLO ₀₃	To get acquainted the students with the final account with adjustment and accounting errors.
CLO ₀₄	To get acquainted the students with the different depreciation methods and bank reconciliation statement.
CLO ₀₅	To get acquainted the students with the knowledge of computerized accounting system.

Unit 1: BRANCH ACCOUNTS

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).

An Overview of Hire Purchase system. (Theory only)

Unit 2: DEPARTMENTAL ACCOUNTS

Meaning, Objectives, Distinction between departments and branches, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

Unit 3: CONSIGNMENT ACCOUNTS

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

Unit 4: ACCOUNTING FOR NON-TRADING INSTITUTIONS

Meaning- Features- Special terms- Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of Professionals.

Unit 5: PARTNERSHIP ACCOUNTS

Admission of a Partner – calculation of new profit-sharing ratio - revaluation of assets and liabilities – adjustment of undistributed profits and losses –treatment of goodwill – adjustment of capitals – preparation of new Balance Sheet.

Retirement and Death of a Partner – (excluding individual & joint life policies)

Text Books:

1. R.L. Gupta & V.K Gupta – Advanced Accounting
2. P.C.Tulsian – Financial Accounting
3. M.C. Shukla and Grewel, Advanced Accounting , S Chand

Reference Books:

1. T.S. Reddy & A.Murthy – Financial Accounting
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
4. A Bannerjee; Financial Accounting.
5. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Student will define- branch accounts and identify different types of branches, features & methods used for the allocation of expenses among departments, key terms such as consignor, consignee, and consignee's commission. key accounting principles for non-trading entities and key provisions in partnership.
CO₀₂	Student will understand the methods of branch accounting, the basis of preparation of departmental accounts, accounting entries for consignment transactions, difference between trading and non-trading firms, features of profit-sharing ratios, the calculation of interest on capital, and the treatment of goodwill in partnerships.
CO₀₃	Student will able to prepare branch accounts, departmental income statements, allocation of costs, overheads & profits or losses to departments, consignment accounts receipts and payments accounts, income and expenditure accounts, of non-trading firms, partnership accounts, capital accounts, current accounts, balance sheet and record adjustments for admission, retirement, or death of a partner.
CO₀₄	Student will analyze financial performance of branches and identify factors affecting profitability. Interpret the departmental income and expenditure data, identify areas for improvement comparing costs, revenue, and commission, sustainability and financial health of non-trading organizations, Identify and resolve issues related to profit-sharing ratios and adjustments in partnership accounts.
CO₀₅	Students will evaluate the profitability and operational efficiency of each branch, effectiveness of departmental costing methods and the accuracy of profit distribution,

Course Code	Course Name	L	T	P	Credit
CM3CO17	Business Laws	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental principles of contract law, including the formation, validity, and discharge of contracts, and the legal implications of various special types such as indemnity, guarantee, bailment, pledge, and agency.
CLO ₀₂	Grasp the essential elements of a contract of sale, including the distinction between sale and agreement to sell, conditions and warranties, and the rights and obligations of the parties, particularly the concept of an unpaid seller.
CLO ₀₃	Comprehend the legal framework governing negotiable instruments, focusing on their definition, key features, the role of holders, the process of cheque crossing, and the procedures related to dishonor and discharge.
CLO ₀₄	Understand the consumer protection framework, focusing on the rights of consumers, grievance redressal mechanisms, and the regulatory provisions under the Information Technology Act, particularly in relation to digital signatures and e-governance.
CLO ₀₅	Understand the structure, operation, and legal aspects of a Limited Liability Partnership (LLP), including the process of incorporation, partner relations, liability, and the procedures for winding up and dissolution..

Unit-I

The Indian Contract Act, 1872: Contract, meaning, characteristics and kinds, Essentials of valid contract, Offer and acceptance, contractual capacity, free consent, legality of objects, Void agreements, Discharge of contract, Contingent Contract, Quasi-Contract, Contract of Indemnity and Guarantee, Contract of Bailment and pledge, Contract of Agency.

Unit-II

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, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-III

Negotiable Instrument Act 1881: Definition of negotiable instruments, Features, Promissory note, Bill of exchange & cheque, Holder and holder in the due course, Crossing of a cheque, types of crossing, Negotiation, Dishonors and discharge of negotiable instrument.

Unit-IV

The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressal machinery,

The Information Technology Act 2000 : Definition , Digital Signature, Electronic Governance, Regulation of Certifying Authority, Duties of Subscriber, Penalties and Adjudication , Appellate Tribunal, Offenses.

Unit-V



The Limited Liability Partnership Act, 2008 :Salient Features, LLP Agreement, Nature, Incorporation Document, Incorporation by Registration, Registered office and change therein, Change of name, Partners and their Relations, Extent and limitation of liability and partners, Whistle blowing, Winding up and dissolution.

Text Books

1. Singh Avtar, The Principles of Mercantile Law; Eastern Book Company, Lucknow.
2. Kuchhal M.C, Business Law; Vikas Publishing House, New Delhi.
3. Kapoor N.D ,Business Law; Sultan Chand & Sons, New Delhi.

Reference Books

1. Desai T.R. Indian Contract Act, Sale of Goods Act , S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khergamwala J.S.: The Negotiable Instruments Act; N.M. TripathiPvt. Ltd., Mumbai.
3. Chadha P.R.: Business Law; Galgotia Publications, New Delhi

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Recall and define key legal concepts such as contracts, negotiable instruments, consumer rights, and business entities. Identify and describe the major features, rights, and duties under each Act.
CO₀₂	Explain the principles and provisions of the Indian Contract Act, Sale of Goods Act, Negotiable Instruments Act, Consumer Protection Act, Information Technology Act, and the Limited Liability Partnership Act. Understand the legal framework behind different contracts, agreements, and business structures.
CO₀₃	Apply the provisions of these Acts to real-life scenarios, demonstrating the ability to solve legal issues related to contracts, sales, negotiations, and consumer rights. Use knowledge of business laws to advice clients or businesses in legal matters such as drafting contracts, resolving disputes, or ensuring legal compliance in business transactions.
CO₀₄	Analyse complex situations related to contract disputes, sales transactions, negotiable instruments, and consumer grievances, identifying the legal issues and recommending appropriate legal actions. Break down and evaluate case studies on topics like indemnity, guarantee, bailment, and agency, making informed judgments on the application of law.
CO₀₅	Critically assess the effectiveness of various legal frameworks in protecting the interests of consumers, businesses, and other stakeholders. Evaluate the role of digital law under the Information Technology Act and its implications for businesses and consumers in a digital world.
CO₀₆	Design and propose solutions for addressing legal conflicts related to contracts, sales, and business partnerships. Develop strategies for businesses to ensure compliance with laws such as consumer protection regulations, negotiable instruments, and partnership agreements, ensuring legal safety in business practices.

Course Learning Outcomes (CLO)

Course Code	Course Name	Hours per Week			Total Credits
		L	T	P	
CM3SS02	Live Project -II	0	1	0	1

CLO ₀₁	Apply theoretical knowledge to real-world problems through practical project work.
CLO ₀₂	Develop skills in project planning, execution, and management in a live or online environment.
CLO ₀₃	Demonstrate effective communication and collaboration using digital tools and platforms.
CLO ₀₄	Analyze project outcomes and make data-driven decisions to improve performance.
CLO ₀₅	Reflect on challenges faced during the project and propose solutions for future improvements.

Pre-Requisites-Nil

Co-Requisites-Nil

Course Objectives:

To provide an opportunity to seek and identify current market trends with hands-on experience and to further develop their professional skills.

Course Outcomes:

After completion of this course, students will be able:

- To understand and solve industry specific problems.
- To improve their decision-making skills.
- To identify potential opportunities in the Global market.
- **** In case of online certificate student can register for MOOC, SWAYAM portal to get the certification, in this case the faculty must also register with MOOC & SWAYAM for that course so that students' progress can be analyzed.**

Viva-voce in the end of semester exam

This paper also aims to sharpen the communicative skills of the students through practical training on trending topics and through in class sessions. The tutorial classes once a week will be scheduled in class timetable in which the students will follow below instructions: -

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The duration of the presentation would be of 30 minutes.

The presentation should have Power-Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' communication skills.

At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

Guidelines for Internal Viva-Voce of Project Report:

At the end of session the viva-voce for the student will be conducted on **group basis** and should be evaluated on the basis of following criteria: -

1. Knowledge about the title of the project.
2. Topics covered
3. Applications related to functional focus
4. Communication skills

Chapter Scheme for Internship Project Report will be as follows: -

S. No.	Particulars	Page no.
	Preface Certificate by the Supervisor Declaration by the Student Acknowledgement	
1.	Introduction 1.2 Company Profile <i>(Name, Registered Address, Brief History, Mission, Vision, Products, Form of organization, Organisational Structure, Locational issues, Awards and Achievements.)</i> 1.2 Rationale of the study 1.3 Objectives of Study	
2.	Review of literature <i>(Published literature about the company)</i>	
3.	Learning's from the study	
4.	Limitations of the study	
5.	Suggestions and Conclusion	
6.	References	
7	Appendix (if any)	

General Formatting Instructions:

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- k. *Margin: Normal*
- l. *Font Style : Times New Roman*

***** Format of Front Page of Project report is enclosed for reference purpose.***

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will successfully complete a real-world project demonstrating practical application of course concepts.
CO ₀₂	Students will plan and manage project tasks, timelines, and resources effectively.
CO ₀₃	Students will utilize online collaboration tools to communicate and coordinate with team members.
CO ₀₄	Students will evaluate project results using appropriate metrics and present their findings clearly.
CO ₀₅	Students will identify lessons learned and suggest actionable improvements based on project experience.



B.Com. (Hons) 6 Semester Program

Choice Based Credit Scheme

Batch 2024-2027

SECOND YEAR							
Semester-ODD (III)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3NG02	Soft Skills-II	2	0	0	2	2
2	CM3SE03	Entrepreneurship Development	3	0	0	3	3
3	CM3CO04	Corporate Laws	3	0	0	3	3
4	CM3CO07	Human Resource Management	3	0	0	3	3
5	CM3CO09	Corporate Accounting	4	1	0	5	5
6	CM3CO15	Income Tax Laws and Practice	4	1	0	5	5
7	CM3CO19	Business Statistics	3	0	0	3	3
		TOTAL Credit	22	2	0	24	24

Syllabus-Soft Skill II

Class	Course Code	Course Name				Total	
			L	T	P	Hrs.	Credit
B.COM (III Sem)	CM3NG02	Soft Skills- II (SS – II)	2	0	0	2	2

Course Learning Outcomes (CLO)

CLO ₀₁	Demonstrate effective communication skills in interpersonal and professional settings.
CLO ₀₂	Develop and practice teamwork and collaboration abilities.
CLO ₀₃	Exhibit problem-solving and critical thinking skills in various scenarios.
CLO ₀₄	Display adaptability and emotional intelligence in diverse environments.
CLO ₀₅	Enhance time management and organizational skills for personal and professional growth.

Unit 1: Personal Development & Self-Awareness

- **Goal Setting:** Learn how to set SMART goals and align them with personal and professional aspirations.
- **Emotional Intelligence:** Understand emotional regulation, empathy, and how EI contributes to success in various fields.

Unit 2: Communication & Presentation Mastery

- **Oral & Written Communication Skills:** Enhance your ability to communicate clearly and effectively, both in speech and writing.
- **Presentation Skills:** Learn techniques for delivering compelling and impactful presentations to engage your audience confidently.

Unit 3: Professional & Digital Etiquette

- **Digital Literacy & Etiquette:** Master essential digital skills and understand the proper etiquette for online communication in professional settings.
- **Negotiation Skills:** Gain insights into negotiating effectively in both personal and business environments.

Unit 4: Confidence & Interpersonal Skills

- **Confidence Building & Stage Fear:** Overcome stage fright and develop self-confidence for public speaking and presentations.
- **Rapport Building:** Develop the skills to build strong, lasting relationships and communicate with empathy.



Unit 5: Career Readiness & Continuous Improvement

- **Profile & Resume Building:** Learn to create a standout resume and build a professional profile that attracts opportunities.
- **Kaizen System:** Embrace the philosophy of continuous improvement for personal and professional growth.
- **GD & PI:** Prepare for group discussions and personal interviews with effective strategies and mock sessions.

Textbooks:

1. Emotional Intelligence (EQ) - Mind Tools
2. Adaptability in the Workplace-SHRM

References:

1. Professional Communication - Aruna Koneru
2. 70 Toughest Interview Questions and Answers

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO01	Develop effective interpersonal communication skills to enhance collaboration and teamwork in personal and professional environments.
CO02	Improve critical thinking, problem-solving, and decision-making abilities to handle workplace challenges efficiently.
CO03	Cultivate emotional intelligence and self-awareness to manage stress, adapt to change, and maintain positive relationships.
CO04	Enhance time management, goal-setting, and organizational skills to boost productivity and achieve personal and professional objectives.
CO05	Build leadership qualities, presentation skills, and professional etiquette for greater impact in organizational and social settings.

Course Code	Course Name	Hours per Week			Total Credits
		L	T	P	
CM3SE03	<u>Entrepreneurship Development</u>	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental concepts and principles of entrepreneurship and small business management.
CLO ₀₂	Analyze the entrepreneurial environment and identify opportunities for new ventures.
CLO ₀₃	Develop strategic planning and decision-making skills necessary for establishing and managing a startup.
CLO ₀₄	Demonstrate an understanding of the legal, financial, and ethical aspects of entrepreneurship.
CLO ₀₅	Evaluate the role of innovation and creativity in the entrepreneurial process.

Unit I: Entrepreneurship

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur Characteristics, Types, and Functions of Entrepreneurs. Factors influencing Entrepreneurship - Pros and Cons of being an entrepreneur – theories of entrepreneurship-Qualities of an Entrepreneur – Types of Entrepreneurs, Role of Entrepreneur in Economy.

Unit-II: Micro Small & Medium Scale Enterprises

Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by MSME's in the development of Indian Economy. Problems faced by MSME's and the steps taken to solve the problems - Policies Governing MSME's.

Unit- III: Opportunity Identification & Selection

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Unit –IV: Business Plan Preparation:

Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. - preparation of Business Plan, Financial aspects, Marketing aspects, Human Resource aspects, Technical aspects, Social aspects of Business Plan. Precautions to be taken by an entrepreneur while preparing Business Plan.



Unit-V: Project Assistance

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, CEDMAP, KVIC - Financial incentives for MSME's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance.

Text Books

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi
2. Sangram Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi.
3. Peter.F. Drucker. Innovation and Entrepreneurship, Ane Books Pvt. Ltd., New Delhi.

Reference Books

1. Thomas W. Zimmer and Norman M. Scarborough; Essentials of Entrepreneurship and Small Business Management; (PHI), 4th Edition.
2. Robert Hisrich, Michael Peters and, Dean Shepherd; Entrepreneurship; TATA McGraw Hill.
3. Donald Kuratto and Richard Hodgetts; Entrepreneurship; 6TH Edition.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Meaning & Definition of Entrepreneurship, Entrepreneur Characteristics, Types and Functions of Entrepreneurs, Factors Influencing Entrepreneurship, MSME- Meaning & Definition, Product Range, Capital Investment, Ownership Patterns, Tiny Industries, Ancillary Industries, Cottage Industries, role of MSMEs in the Development of Indian Economy, Scanning the Environment, Evaluation of Alternatives, Formation of a Small Business Venture, Clearances and Permits, Formalities, Licensing, and Registration Procedure, Assessment of Market, Financial, Marketing, Human Resource, Technical, Social Aspects.
CO₀₂	Pros and Cons of Being an Entrepreneur, Theory of Entrepreneurship, Qualities of an Entrepreneur, Role of Entrepreneur in Economy, Understanding MSMEs, Problems and Policies for MSMEs, Understanding Business Opportunities, Understanding Business Plan, Significance of Business Plan, Contents of Business Plan, Precautions in Business Plan Preparation, Understanding Financial Assistance Sources, Non-Financial Assistance Sources, Financial Incentives and Tax Concessions, Assistance for Obtaining Resources.
CO₀₃	Micro Small & Medium Scale Enterprises (MSME), Opportunity Identification & Selection, Business Plan Preparation, Project Assistance.
CO₀₄	Analyze the Role of MSMEs in Economic Development, Analyze Business Opportunities, Assess Alternatives and Selection, Evaluate Feasibility Studies.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO04	Corporate Laws	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the key provisions and legal frameworks governing the formation, operation, and dissolution of companies.
CLO ₀₂	Analyze the rights, duties, and responsibilities of directors, shareholders, and other corporate stakeholders.
CLO ₀₃	Apply statutory requirements related to corporate governance, compliance, and reporting.
CLO ₀₄	Evaluate legal issues related to mergers, acquisitions, and corporate restructuring.
CLO ₀₅	Demonstrate an understanding of the legal environment affecting corporate conduct and decision-making.

UNIT I: Introduction of Company

Meaning, Definition & Characteristics of a company; lifting of corporate veil; formation of company; Types of Companies: On the basis of incorporation- On the basis of liability- On the basis of number of members-On the basis of control- Other Types of companies' viz. Government Company, Foreign Company etc.

UNIT II: Documents relating to formation of company and its Management

Memorandum of association, contents and its alteration, articles of association, contents and its alteration, doctrines of constructive notice and indoor management, distinction between memorandum of association and articles of association.
Meaning & contents of Prospectus, Statement in lieu of Prospects.
Director - Legal Position, Appointment and removal of directors.

UNIT III: Share and Debentures

Meaning and classification, Allotment and forfeiture of Shares, Transmission of Shares, Meaning, features & types of Debentures, Difference between Shares and Debentures.

UNIT IV: Company Meetings

An introduction, Meaning of 'Meeting'; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, quorum, proxy, resolutions, & minutes.

UNIT V: Winding Up

Meaning, Procedure and modes of winding up, National Company Law Tribunal (NCLT) , Appellate tribunal(NCLAT),Special Courts.

Text Books:

- 1) 'Company Law' by A.K.Majumdar and Dr.G.K.Kapoor [Taxmann Publications (Pvt) Ltd.] 11th Edition, June, 2008.
- 2) 'Company Law' by Avtar Singh. [Eastern Book Co. Lucknow]
- 3) Modern Company Law by Dr.S.C.Tripathi. [Central Law Publications, Allahabad] 4th Edition.
- 4) 'Corporate Laws and Secretarial Practice' by Munish Bhandari [Bharat Law House Pvt. Ltd. New Delhi.]

Reference Books:

- 1) 'Company Law' by Madhu Tyagi and Arun Kumar [Atlantic Publishers and Distributors]
- 2) Company Law - Shukla S.M.
- 3) Company Law - Nolakha R.L.
- 4) Garg, Chawla & Gupta: Company Law; Kalyani Publishers, Ludhiana
- 5) Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- 6) Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
- 7) Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
- 8) Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
- 9) *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Student will resolve basic problems in Corporate Law using the knowledge and skills developed in this course
CO₀₂	Student able to write clearly and concisely about Corporate Law and its application to basic Corporate Law problems
CO₀₃	Student develop the ability to contribute to the ethical development and application of Corporate Law
CO₀₄	Student develop the ability to learn about Corporate Law both independently and cooperatively in a professional environment
CO₀₅	Student develop commitment to engendering lawful, ethical and socially reasonable corporate behaviour

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO07	Human Resource Management	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental concepts and functions of human resource management.
CLO ₀₂	Analyze various HR practices related to recruitment, selection, training, and development.
CLO ₀₃	Evaluate the role of HR in organizational policies, culture, and employee engagement.
CLO ₀₄	Apply HR theoretical frameworks to solve personnel management and industrial relations issues.
CLO ₀₅	Demonstrate knowledge of legal and ethical considerations in human resource management.

Course Contents:

Unit I: Introduction: Importance of Human Resource Management-Meaning, Nature and Scope, Functions and Role of HR Manager –Challenges of HRM; Personnel Management vs HRM

Unit II: Procurement and Development Functions: HR Planning Job Analysis, Job description, job specification, recruitment, selection, placement and induction and socialization

Unit III: Training and Development: Concept and importance of training; types of training; methods of training; design of training programme; evaluation of training effectiveness; executive development – process and techniques; career planning and development.

Unit IV: Compensation and Maintenance: Compensation: job evaluation – concept, process and significance; components of employee remuneration – base and supplementary; Maintenance : overview of employee welfare, health and safety, social security.

Unit V: Performance and Potential appraisal : concept and objectives; traditional and modern methods, limitations of performance appraisal methods, 360 degree appraisal technique; Employee grievances and their redressal, Employee discipline.

Text Books:

1. Flipppo, Edwin B, Personnel Management, Tata McGraw Hill.
2. Rao, V S P, Human Resource Management, Text and Cases, Excel Books.
3. Aswathappa, K.; Human Resource and Personnel Management (Text and Cases), Tata McGraw Hill Publishing Company, New Delhi.

Reference Books:

1. Chhabra, T. N; Human Resource Management; Dhanpati Rai and Co. Pvt. Ltd New Delhi.
 2. Dr. Gupta, C. B.; Human Resource Management, Sultan Chand and Sons, New Delhi.
- One case study of each unit is supplemented in TLP



Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Develop understanding of the basic concepts, functions and processes of human resource management.
CO₀₂	Ability to apply knowledge of human resource planning and implement techniques of job design.
CO₀₃	Design HRM processes such as Recruitment/Selection/Training/Performance appraisals/Reward Systems etc.
CO₀₄	Develop competency to recruit, train, and appraise the performance of employees and handle employee issues.
CO₀₅	To develop necessary skill set for application of various HR issues.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO09	Corporate Accounting	4	1	0	5

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the principles and concepts of corporate accounting and financial reporting.
CLO ₀₂	Prepare and analyze statutory financial statements of corporate entities.
CLO ₀₃	Apply accounting standards and regulations in the preparation of financial reports.
CLO ₀₄	Evaluate the accounting treatment of complex financial transactions, such as share capital, debentures, and mergers.
CLO ₀₅	Interpret financial data to assess the financial health and performance of a corporation.

Course Contents

Unit I Issue of Shares:

Forfeiture, Reissue of shares and buy back of shares, Right Share & Bonus Shares-Theory only, Redemption of Preference Shares. Issue & Redemption of Debentures.

Unit II Final Accounts of Companies:

Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post Incorporation Profit / Loss

Unit III Valuation of Goodwill and Shares:

Methods of Share valuation- Intrinsic Value Method, Market Value Method & Fair Value Method, Methods of Goodwill valuation- Capitalization Methods, Super Profit Methods and Annuity Methods.

Unit IV Meaning of Holding and Subsidiary Company:

Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

Unit V Accounting for Merger as per AS 14:

Meaning of Amalgamation & Acquisition, Types of Amalgamation, Accounting treatment for Merger as per AS 14, Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding intercompany holdings and reconstruction scheme)

Text Books:

1. Ramesh Mangal, Company Accounts, Universal Publication



2. R.L. Gupta Radhaswamy M. Company Accounts, Sultan Chand and Sons,
3. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill

Reference Books:

1. Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practices, Ane Books Pvt. Ltd.
2. Mongra, J. R. Basic Corporate Accounting. Mayur paperbacks (c/o K.L. malik and Sons Pvt. Ltd.
3. Arulanadam & Raman: Corporate Accounting-II, HPH

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Meaning of Holding and Subsidiary Company, Issue of Shares: Forfeiture, Reissue of shares, buy back of shares, Right shares & Bonus Shares, Meaning of Amalgamation & Acquisition.
CO ₀₂	Redemption of Preference shares, issue and redemption of Debentures. Methods of Share valuation – Intrinsic Value Method, Market Value Method & Fair Value Method, Methods of Goodwill valuation – Capitalization Method, Super Profit Method and Annuity Method. Types of Amalgamation, Treatment for Merger as per AS 14,
CO ₀₃	Internal Reconstruction of Company as per Indian Accounting Standards 14
CO ₀₄	Final Accounts of Companies: (Including calculation of Managerial remuneration), Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profit, Calculation of Pre and Post Incorporation Profit/Loss.
CO ₀₅	Preparation of Consolidated Balance Sheet of Holding Company with one Subsidiary Company, Accounting for Liquidation of Companies.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO15	Income Tax Laws and Practice	4	1	0	5

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the legal provisions and principles related to income tax laws.
CLO ₀₂	Compute taxable income and tax liability of individuals and entities in accordance with current tax laws.
CLO ₀₃	Apply tax laws to various sources of income and allowable deductions.
CLO ₀₄	Analyze and interpret provisions related to tax planning and compliance.
CLO ₀₅	Evaluate the implications of changing tax laws on individual and corporate taxpayers.

Unit I Basic Concept:

Income, Agricultural Income, Person, Assessee, Financial Year & Assessment Year, Gross Total Income, Exempted Income, Residential Status of Assessee and Tax Liability

Unit II Income from Salary (Excluding Retirement)& House Property:

Fully Exempted Taxable and Partial Taxable Allowances, Perquisites, Valuation of Rent-Free House & House Rent Allowance, (Basic problems) Computation of Income from House Property (Basic problems)

Unit III Income from Business and Profession& Capital Gain:

Meaning of business & profession, calculation of income from business & Profession, Allowed and disallowed expenses. Meaning of long term and short term capital gain / loss ,calculation of capital gain / loss (Basic Problems)

Unit IV Income from Other Sources:

Income from Other Sources and Set-Off and Carry Forward of Losses, Deductions from Gross Total Income, Computation of Total Income & Tax Liability of Individuals

Unit V Procedure for Assessment:

Return Filing, Types of Assessment, Income Tax Authorities, Appeals & Revisions, Penalties & Prosecutions

Text books:

1. V.K Singhanian, Students' Guide to Income Tax, Taxman
2. Bhagwati Prasad, Income Tax Law & Practice, Wiley Publication
3. Mehrotra H.C, Income Tax Law & Accounts, Sahitya Bhawan

Reference Books

1. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal, Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare, Law and Practice of Income Tax, Sultan Chand and sons.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	The students will understand the fundamental provisions of income tax by describing key concepts, explaining their implications, memorising essential details, and illustrating their application.
CO₀₂	The students will get familiar with calculating income from salary and different provisions by discovering key methods, interpreting relevant provisions, and transferring knowledge to practical scenarios.
CO₀₃	3- The students will gain knowledge about calculating income from house property by summarising key concepts, teaching each other the calculation methods, and using practical examples.
CO₀₄	The students will get familiar with calculating income from business and profession, as well as capital gain, by discovering key methods, articulating their processes, comparing different approaches, and citing relevant examples.
CO₀₅	The student will understand the return filing procedure and deductions available from gross total income by illustrating the filing steps and comparing various deduction options.

Syllabus

Course Code	Course Name	Hours per Week			Total	
		L	T	P	Hrs.	Credits
CM3CO19	Business Statistics	3	0	0	3	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand fundamental statistical concepts and their applications in business decision-making.
CLO ₀₂	Collect, organize, and interpret data using appropriate statistical tools and techniques.
CLO ₀₃	Apply descriptive and inferential statistics to analyze business problems.
CLO ₀₄	Utilize statistical methods to make forecasts and support strategic planning.
CLO ₀₅	Evaluate the reliability and validity of statistical analysis in business contexts.

Prerequisites: Basic knowledge of Statistics.

Co-requisites: Basic mathematical Skills.

Curriculum:

Unit-I-Population and Sample

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry, Concept of Population and Sample with illustration, Frequency Distribution, Graphs: Histogram, Frequency polygon. Diagrams: Multiple bar, Pie,

Unit-II- Measure of Central Tendency and Dispersion

Measure of Central Tendency: Criteria for good measures of Central Tendency, Arithmetic mean, Median and Mode for grouped and ungrouped data, Measure of Dispersion: Concept of Dispersion, Absolute and Relative measure of Dispersion, Range, Variance, Standard Deviation, Coefficient of Variation.

Unit-III-Correlation and Regression

Concept of Correlation, Positive & Negative Correlation, Karl Pearson's Coefficient of correlation, Meaning of Regression, Regression Line y on x and x on y, Regression Coefficients and Properties.

Unit-IV- Time Series

Meaning and Definitions of Time Series, Components of time series; Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.

Unit-V- Index Number

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Construction of consumer price indices.

Text Books

1. Srivastava, T. N. and Rego S. *Statistics for Management*, McGraw Hill Education (India) Pvt. Ltd.
2. Levine, David, T. Krenbil, P.K. Viswanathan, *Business Statistics*, Pearson Education.
3. Vohra, N. D. *Business Statistics*, McGraw Hill Education (India) Pvt. Ltd.

Reference Books

1. Amir D Aczel, Jayavel Sounderpandian, Palanisamy Saravanan, Rohit Joshi, *Complete Business Statistics*, McGraw Hill Education (India) Pvt. Ltd.



2. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Jeffrey D. Camm, James J. Cochran, *Statistics for Business and Economics*, Cengage Learning India Pvt. Ltd.

3. Richard Levin, *Statistics for Management*, Pearson Education, Seventh Edition

Web Source:

1. nptel.ac.in/courses/105101002/26

2. nptel.ac.in/courses/112102106/35

Open Learning Source:

3. <https://swayam.gov.in/courses/public>

4. <http://nptel.ac.in/course.php>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the various basic concepts of Population and Sample, Central Tendency and Dispersion, Correlation and regression, Time Series, Index Number.
CO ₀₂	Apply the concept of Central Tendency and Dispersion, Correlation and regression, Time Series, Index Number.
CO ₀₃	Analyse the problem related to Central Tendency and Dispersion, Correlation and regression, Time Series, Index Number.
CO ₀₄	Evaluate the Central Tendency, Correlation and Regression, Time Series, Index Number of real life based problem.



Medicaps University
Department of Commerce
B.Com. (Hons) 6 Semester Program
Choice Based Credit Scheme
Batch 2024-2027

SECOND YEAR							
Semester-EVEN (IV)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3NG03	Soft Skills-III	2	0	0	2	2
2	CM3SE04	Research Methodology	3	1	0	4	4
3	CM3CO11	Fundamentals of Financial Management	4	1	0	5	5
4	CM3CO12	Indirect Tax	3	1	0	4	4
5	CM3CO13	Cost Accounting	4	1	0	5	5
6	CM3CO14	Principles of Marketing	3	0	0	3	3
		TOTAL Credit	19	4	0	23	23

Syllabus- Sift Skill III

Class	Course Code	Course Name	Hours per Week			Total	
			L	T	P	Hrs.	Credits
B Com (IV Sem)	CM3NG03	Soft Skill III (SS –III)	2	0	0	2	2

Course Learning Outcomes (CLO)

CLO ₀₁	Demonstrate effective communication skills in interpersonal and professional settings.
CLO ₀₂	Develop and practice teamwork and collaboration abilities.
CLO ₀₃	Exhibit problem-solving and critical thinking skills in various scenarios.
CLO ₀₄	Display adaptability and emotional intelligence in diverse environments.
CLO ₀₅	Enhance time management and organizational skills for personal and professional growth.

Unit -I

Curriculum Vitae: - Importance of Building a Curriculum Vitae: Why a CV is a crucial professional document. - Elements of Curriculum Vitae: Key components to include in a CV. - Model Curriculum Vitae: Analysing exemplary CVs. - Common Errors: Identifying and avoiding frequent mistakes. - Designing a Personalized Curriculum Vitae: Tailoring a CV to individual strengths and experiences.

Unit -II

Communication Skills: - Elements of Effective Communication. - Verbal and Non-verbal Communication. - Barriers to Effective Communication. - Presentation Skills. - Overcoming the Fear of Presentation. - Conversation Etiquette. - Art of Small Talk. **Building Communication Skills:** - Oral Communication. - Active Listening. - Engaging Speaking Skills. - Barriers to Communication. - Non-verbal Communication.

Unit -III

Group Discussion: - Need for and Importance of Group Discussion. - Skills Required for Effective GDs. - Do's and Don'ts of GDs. - Types of GDs Topics: - Domain Specific. - Abstract. -

Current Affairs. - Social Issues. - Techniques to Generate Points in a Group Discussion: Strategies to contribute effectively. - Roles in Group Discussion.

Unit -IV

Attitude Building: - Understanding the core concept of attitude. - Difference between Attitude

and Behaviour. -Importance of Attitude in an Interview. -Personality Traits an Engineer Should Have. - Matching Profession to Your Personality: **Personal and Social Branding:** - Introduction to Self-branding. - Resume Building. -Video CV and Profiles. - Creating an Impressive Elevator Pitch. - Platforms for Branding. - Using Social Media Platforms Constructively.

Unit - V

Interview Techniques and Mock Interviews: - Common Interview Questions. - STAR Technique. -Mock Interviews: Simulated interviews to practice and receive feedback. - Follow-up Etiquette: Sending thank you notes and inquiries post-interview.

Networking and Mentorship: - Importance of Networking: Building professional relationships for growth. - Networking Platforms and Events: Finding opportunities to connect with professionals. - Seeking Mentorship: Identifying potential mentors and building a mentor-mentee relationship. - Giving Back: Becoming a mentor to others and sharing knowledge.

Textbooks

1. The Ace Of Soft Skills: Attitude, Communication And Etiquette For Success By Gopalaswamy Ramesh And Mahadevan Ramesh, Pearson
2. The Elements of Resume Style: Essential Rules for Writing Resumes and Cover Letters That Work" by Scott Bennett

References:

1. [Mind Tools - Communication Skills](#)
2. [Forbes - Personal Branding](#)
3. [Elevator Pitch Guide](#)
4. [Interview Questions and Answers](#)
5. [STAR Technique](#)

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO01	Develop effective interpersonal communication skills to enhance collaboration and teamwork in personal and professional environments.
CO02	Improve critical thinking, problem-solving, and decision-making abilities to handle workplace challenges efficiently.
CO03	Cultivate emotional intelligence and self-awareness to manage stress, adapt to change, and maintain positive relationships.
CO04	Enhance time management, goal-setting, and organizational skills to boost productivity and achieve personal and professional objectives.
CO05	Build leadership qualities, presentation skills, and professional etiquette for greater impact in organizational and social settings.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3SEO4	Research Methodology	3	1	0	4

Course Learning Outcomes (CLO)

CLO₀₁	Understanding Research Fundamentals: Students will be able to articulate the meaning, scope, and objectives of research, as well as identify the characteristics of good research and its applications in business decision-making.
CLO₀₂	Research Process Proficiency: Students will demonstrate the ability to identify and formulate research problems, conduct literature reviews, and apply statistical inference techniques, including hypothesis testing and understanding research design types.
CLO₀₃	Measurement and Data Collection Skills: Students will gain proficiency in selecting appropriate measurement scales (nominal, ordinal, interval, ratio) and data collection methods (interviews, surveys, observations), ensuring reliability and validity in their research instruments.
CLO₀₄	Sampling Techniques Application: Students will understand the principles of sampling, differentiate between sampling and census, and develop effective sampling plans using both probability and non-probability sampling methods, while recognizing the importance of sample design in cross-cultural research.
CLO₀₅	Research Proposal and Report Writing: Students will be able to create comprehensive research proposals and reports, understanding the integral parts of a research report, the importance of documentation, and the ethical considerations in research writing.

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit I Introduction to Research:

Meaning and scope of research, objectives of research, characteristics of good research, Types of research, Limitations of research, Research applications in business decisions, Ethical issues in research.

Unit II The Research Process:

Identification and formulation of research problem, Literature review, concept and variables, Statistical inference- Test of hypothesis: Meaning of hypothesis, Procedure of testing hypothesis, Type I and Type II error, Research design, Types of research design- Exploratory, Descriptive and Causal research design.

Unit III: Measurement Scales and Methods of Data Collection:

Measurement Scales: Nominal, Ordinal, Interval and Ratio scales; Rating scales, Ranking scales, Reliability and Validity of scales.

Data Collection Methods: Sources of data collection, Methods of data collection- Interviewing and Surveys, Questionnaire- Guidelines for questionnaire construction and design, Pilot study,

Observation method, Ethics in data collection- Ethics and the researcher, ethical behaviour of the respondents.

Unit IV:

Sampling: Introduction to sampling, Sampling vs Census, Sampling and non-sampling errors, Importance of sampling, Sampling Plan- Sampling unit, Sample size, Sampling design- Probability and non-probability sampling methods, Characteristics of a good sample design, Sampling in cross-cultural research.

Unit V :

Research Proposal and Report Writing: Difference between research proposal and research report, Types of research reports, Importance of report writing, Precautions in writing research report, Characteristics of a good research report, Integral parts of a research report; Documentation, references and bibliography.

Text Books :

1. U.Sekaran and R.Bougie, Research Methods for Business, Wiley India
2. C. R. Kothari, Research Methodology Methods and Techniques, New age International (P)

Reference Books :

1. Levin and Rubin ,Statistics for Management, PHI.
2. Paul E. Green and Donaold S. Tull, Research for Marketing Decisions, PHI.
3. Donald S. Tull and Del I. Hawkins, Marketing Research, Measurement and Methods, PHI Learning.
4. Naresh Malhotra and Satya Bhushan Das, Marketing Research: An Applied Orientation, Pearson Education.
5. William G. Zikmund, Business Research Methods, Cengage Learning India.
6. S.L. Gupta and Hitesh Gupta, Research Methodology – Text and Cases with SPSS Application, International Book House Pvt. Ltd.

Websites:

1. <https://managementhelp.org/businessresearch/index.htm>
2. <http://global.oup.com/uk/orc/busecon/business/brymanbrm4e/student/weblinks/>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₁	Knowledge and Understanding: Students will be able to define key concepts related to research, including the meaning, scope, and objectives of research. Students will be able to understand and identify characteristics of good research and ethical issues in research applications in business decisions.
CO₂	Application: Students will be able to apply the research process by identifying and formulating research problems, conducting literature reviews, and selecting appropriate research designs (exploratory, descriptive, and causal) for specific research questions..

CO ₃	Analysis: Students will be able to analyze different measurement scales (nominal, ordinal, interval, ratio) and data collection methods (interviews, surveys) to determine their reliability and validity, ensuring the integrity of the data collected..
CO ₄	Evaluation: Students will be able to evaluate sampling techniques by distinguishing between probability and non-probability sampling methods, assessing their appropriateness for various research contexts, and recognizing the implications of sampling errors.
CO ₅	Creation: Students will be able to create a comprehensive research proposal and report, demonstrating an understanding of the integral parts of a research report, proper documentation, and ethical considerations in research writing..

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO11	Fundamentals of Financial Management	4	1	0	5

Course Learning Outcomes (CLO)

CLO₀₁	Students will be able to understand the basic concepts of financial management, including time value of money, cost of capital, and financial planning
CLO₀₂	Students will be able to apply financial management techniques, including capital budgeting, cost of capital calculation, and working capital management
CLO₀₃	Students will be able to analyze financial data, including financial statements and ratios, and make informed financial decisions
CLO₀₄	Students will be able to evaluate the capital structure of a firm and determine the optimal capital mix, as well as manage working capital effectively
CLO₀₅	Students will be able to demonstrate an understanding of financial management principles, including the role of the finance manager, financial planning, and financial decision-making.

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit-I: Introduction

Finance: meaning, importance and Function .Finance & related disciplines. Financial management: meaning, definition, Importance, objectives, role of finance manager, Time value of money, Present value of single amount & Annuity, Future value of single amount & Annuity, Doubling period.

Unit-II: Cost of capital

Meaning & Significance of cost of capital, Components of cost of capital, Calculation of cost of Equity, cost of debt, cost of preference shares and cost of retained earnings. Weighted average cost of capital and marginal cost of capital.

Unit- III: Capital structure decision

Factors affecting capital structure, Determination of optimum capital structure. EBIT, EBT analysis, Leverages: operating and financial leverage, Measurement of. Operating financial and Combind leverages.

Unit –IV: Capital Budgeting

Need and importance of capital budgeting, Techniques of capital budgeting: Payback period, Accounting Rate of return, Discounted Payback period, Net present value Method, profitability index and internal rate of return.

Unit-V: Working capital

Meaning & Importance of working capital, Types of working capital, factors affecting working capital requirements, Working capital estimation and calculation, Working capital as a percentage of Net Sales, Working capital as a percentage of total Assets, Working capital based on Operating Cycle.

Text Books

1. Khan and Jain : Financial Management, Tata McGraw Hill, New Delhi
2. R.P Rustagi,: Financial Management,problems & solutions Taxman publication,New Delhi
3. Vyuptakesh Sharan:Fundamentals of financial management ,Pearson education.

Reference Books

1. Kulkarni and Satyaprasad Financial Management, Himalaya Publishing House,New Delhi
2. Maheshwari, S.N : Financial Management.
3. Prasanna, Chandra : Fundamentals of Financial Management, Tata McGrawHill, New Delhi
4. C Rama gopal:Financial management & Management Accounting, New Age international publishers.
5. V.K Bhalla,: Financial Management, Anmol Publications, New Delhi

Websites

1. <https://www.investopedia.com/terms/w/workingcapitalmanagement>
2. <http://www.studyfinance.com/lessons/workcap/?page=01>
3. <http://www.bbamantra.com/capital-budgeting/>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the fundamental principles of finance and financial management, including its significance, objectives, and the role of financial decision-making in value creation.
CO ₀₂	Apply quantitative techniques to solve financial problems related to the time value of money, cost of capital, and working capital management.
CO ₀₃	Analyze financial strategies by evaluating cost structures, leverage effects, and investment options to enhance organizational performance.
CO ₀₄	Evaluate investment opportunities using advanced capital budgeting techniques to support sound financial decision-making.
CO ₀₅	Develop a strategic mindset to manage financial resources effectively and optimize business performance through informed decision-making.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO12	Indirect Tax	3	1	0	4

Course Learning Outcomes (CLO)

CLO₀₁	Define and explain key terms and concepts related to GST, customs duty, and other indirect taxes in India.
CLO₀₂	Demonstrate the process of GST registration and filing of returns with accurate calculation of tax liabilities and input tax credit.
CLO₀₃	Calculate customs duties and interpret customs valuation rules and exemptions applicable to import-export transactions.
CLO₀₄	Identify the documentation and compliance requirements under different indirect tax legislations and prepare necessary records.
CLO₀₅	Solve practical taxation problems and case studies involving GST, customs, and excise duties to reinforce understanding.

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit –I Introduction of Goods and Service Tax (GST)

Goods & Service Tax (GST) Meaning & Special Features, Necessity and Implementation, Objectives, Important Items and Basic Definitions under Section 2, Classification of Goods and Service Tax

Unit –II Registration & Levy of Tax

Registration under GST, Meaning, Necessity, Procedure, Persons Liable & not Liable for Registration, Compulsory Registration, Levy & Collection of Tax, Tax Liability for Composite & Mixed Supply

Unit-III Classification of Goods & Rates

Taxable & Exempted goods, Rates of GST, Time & Place of supply of Goods & Services Calculation of Taxable Value and Tax Liability, Tax Liability related Practical Problems

Unit-IV Composition Levy

Composition Levy, Meaning, Eligibility, Conditions & Restrictions, Applicable Rates & Rules regarding submission of Return, Composition Levy related Practical Problems

Unit-V Input Tax Credit

Input Tax Credit Meaning, Features, Eligibility, Not Eligibility, Conditions for availing, Provisions, Rules & Procedure, Practical Problems availing Input Tax Credit.

**Text Books:**

1. Indirect Tax Goods & Service Tax: Shripal Saklecha & Amit Saklecha
2. Indian GST for Beginners-Jayaram Hiregange & Deepak Rao
3. Basic of GST - Nita Tax Association taxman

Reference Books:

1. Vinod K Sighania,. and Monica Sighania,. Studen's Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi
2. V.S Datey,. Indirect Tax Law and Practice, Taxman ublications vt.Ltd., Delhi Latest Edi
3. GST Bill/Act 2016
4. Goods & Service Tax: Dr. Sanjiv Agrawal & C.A. Sanjeev Malhotra

Websites:

1. <https://mptax.mp.gov.in>
2. <https://services.gst.gov.in/services>
3. www.gstcouncil.gov.in

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the fundamental concepts, principles, and structure of the Indian indirect tax system including GST, customs, and excise duties.
CO ₀₂	Analyze the provisions and procedures related to Goods and Services Tax (GST), including registration, invoicing, input tax credit, and tax payment.
CO ₀₃	Apply knowledge of customs duties, their types, valuation, and clearance procedures in import and export transactions.
CO ₀₄	Evaluate the compliance requirements and legal frameworks governing different indirect taxes in India.
CO ₀₅	Develop the ability to solve practical problems related to indirect taxation and prepare relevant tax returns and documentation.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO13	Cost Accounting	4	1	0	5

Course Learning Outcomes (CLO)

CLO ₀₁	To create knowledge in the field of cost accounting.
CLO ₀₂	To study about the various methods of costing that is used in business
CLO ₀₃	To Understand the risk involved in the context of financial decision making
CLO ₀₄	To understand and practice accounting system in overheads.
CLO ₀₅	Enable the students to understand concept of marginal and standard costing.

Prerequisites : Nil

Co-requisites : Nil

Course Outcome:

This course will acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control & decision-making.

Curriculum

Unit-I: Introduction:

Meaning, objectives, advantages, Nature and scope of cost accounting; Cost concepts, classification, Methods and Techniques; Elements of cost; Difference between financial, cost, and management accounting.

Unit-II: Material/inventory control:

Concept and techniques; Methods of pricing of materials issues – FIFO, LIFO, Simple Average ; Methods of inventory control; Treatment of material losses.

Unit-III: Methods of Costing:

Unit costing-Preparation of Cost Sheet Job costing-Meaning, Features, Advantages and Limitation Contract costing-Preparation of Contract account (Basic), Process costing (Normal losses, Abnormal loss and gain)

Unit-IV: Overheads:

Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; under and over absorption, and its treatment.

Unit-V: Marginal and Standard Costing:

Concept of Marginal Costs and Marginal Costing: Assumptions of Marginal Costing; Marginal Costing vs Absorption Costing; Advantages and Limitations of Marginal Costing;



Break Even Analysis: Break-Even Point, Margin of safety, Standard costing-Material and Labour Variance.

Text books:

1. S.N Maheshwari,. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
2. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kayla Publishers, Jalandhar.
3. Bhabatos Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.

Reference Books:

1. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
2. Bhabatos Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.
3. H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi.
4. Homgren, Charles, Foster and Datar. Cost Accounting -A Managerial Emphasis; Prentice-Hall of India, New Delhi.

Websites:

1. www.icmai.in
2. www.indaccounting.com

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the several cost concepts involved in business.
CO ₀₂	Recognize the importance of material issues and its pricing.
CO ₀₃	Apply the methods implicated in cost for a better industrial performance.
CO ₀₄	Construe the impact of the select cost method.
CO ₀₅	Attaining knowledge on several management policies involved in finance.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3CO14	Principles of Marketing	3	0	0	3

Course Learning Outcomes (CLO)

CLO₀₁	Students will demonstrate a comprehensive understanding of fundamental marketing concepts, including the marketing mix (product, price, place, promotion), market segmentation, and targeting.
CLO₀₂	Students will analyze consumer behaviour models and theories to understand how consumers make purchasing decisions and apply this knowledge to develop effective marketing strategies.
CLO₀₃	Understand the product life cycle, product development processes, branding strategies, and product differentiation. Learn how to manage product portfolios and make decisions related to product offerings.
CLO₀₄	Learn about promotional mix elements, including advertising, sales promotion, public relations, direct marketing, and digital marketing. Understand how to develop integrated marketing communication plans to reach target audiences effectively.
CLO₀₅	Learn about promotional mix elements, including advertising, sales promotion, public relations, direct marketing, and digital marketing.

Prerequisites : Nil

Co-requisites : Nil

Curriculum

Unit I: Introduction:

Concept and types of Market, Nature, Scope and Significance of Marketing; Evolution of marketing concepts; Selling Vs Marketing, Marketing mix; Marketing environment-Macro and Micro environmental factors (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II: Consumer Behaviour:

Nature and importance of Consumer Behaviour, Consumer Buying decision Process, factors influencing consumer buying behaviour.

Market Segmentation: Concept and Significance of Market Segmentation, Bases of segmenting consumer and industrial markets.

Unit III: Product:

Concept and importance, Product classifications; Concept of Product mix; Branding decisions, Packaging and labelling decisions, Product life-cycle; New Product Development Process (an overview).

Unit IV: Pricing:

Significance. Factors affecting price of a product. Pricing policies and Strategies.

Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Types of Retailers; e-tailing,

Unit V: Promotion:

Nature and importance of promotion; Promotion mix, Advertising, Personal selling, Public relations & Sales promotion (a brief discussion).

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing,

Text Books:

1. Philip Kotler, , Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing, Pearson Education.
2. Rajan Saxena, Marketing Management, Tata McGraw Hill Education.
3. J.Michael, Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

Reference Books:

1. Dhruv Grewal, Levy Michael, Marketing, McGraw Hill Education.
2. Philip Kotler,; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
3. Neeru Kapoor, Principles of Marketing, PHI Learning
4. Rajendra Maheshwari, Principles of Marketing, International Book House
5. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.

Websites:

1. http://pc-freak.net/international_university_college_files/Philip%20Kotler%20-%20Principles%20Of%20Marketing.pdf
2. [http://library.aceondo.net/ebooks/Business_Management/Principles_of_Marketing\(14th.Edition\).pdf](http://library.aceondo.net/ebooks/Business_Management/Principles_of_Marketing(14th.Edition).pdf)
3. <https://en.wikibooks.org/wiki/Marketing/Introduction>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Concept and types of Market, Nature, Scope and Significance of Marketing; Evolution of marketing concepts; Selling Vs Marketing, Marketing mix, Concept and importance, Product classifications; Concept of Product mix, Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Types of Retailers; e-tailing, Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing.
CO₀₂	Marketing environment-Macro and Micro environmental factors (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal), Nature and importance of Consumer Behaviour, Consumer Buying decision Process, factors

	influencing consumer buying behaviour, Branding decisions, Packaging and labelling decisions, Product life-cycle, Significance. Factors affecting price of a product, Nature and importance of promotion; Promotion mix
CO₀₃	Market Segmentation: Concept and Significance of Market Segmentation, Bases of segmenting consumer and industrial markets. (Applying segmentation bases to different scenarios), New Product Development Process (an overview). (Applying the process to a hypothetical product), Pricing policies and Strategies. (Applying different pricing strategies to various product scenarios), Advertising, Personal selling, Public relations & Sales promotion (a brief discussion). (Applying promotional mix elements to specific marketing campaigns)
CO₀₄	Identifying key macro and micro factors and their potential impact, market segmentation strategies used by different companies, different stages of a product's life cycle, impact of different distribution channels on product pricing, effectiveness of different advertising campaigns
CO₀₅	Effectiveness of different marketing concepts (e.g., selling vs. marketing orientation) in various market contexts, most appropriate pricing strategy for a new product launch.



Medicaps University
Department of Commerce
B.Com. (Hons) 6 Semester Program
Choice Based Credit Scheme
Batch 2024-2027

THIRD YEAR							
Semester-ODD (V)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3PC01	Industrial Training	0	2	0	2	2
2	CM3EG05	Project Management	3	0	0	3	3
3	CM3E**	Discipline Specific Elective	3	0	0	3	3
4	CM3E**	Discipline Specific Elective	3	0	0	3	3
5	CM3E**	Discipline Specific Elective	3	0	0	3	3
6	CM3E**	Discipline Specific Elective	3	0	0	3	3
7	CM3E**	Discipline Specific Elective	3	0	0	3	3
		TOTAL Credit	18	2	0	20	20

Syllabus

Course code	Course Name	L	T	P	Credit
CM3PC01	Industrial Training	0	2	0	2

Pre Requisites-Nil

Co-Requisites-Nil

Course Learning Outcomes (CLO)

CLO ₀₁	Gain practical experience and hands-on knowledge of industry-specific processes and operations.
CLO ₀₂	Apply theoretical concepts learned in academic coursework to real-world industrial scenarios.
CLO ₀₃	Develop professional skills such as teamwork, communication, and problem-solving in a workplace environment.
CLO ₀₄	Demonstrate an understanding of safety, health, and environmental regulations in industrial settings.
CLO ₀₅	Evaluate and reflect on the industrial training experience to identify areas of improvement and professional growth.

This course is completed in two phases -

Phase I- Min- 4 Weeks, Max-8 Weeks (Industry Specific Training)

Phase II-Tutorials which includes preparation of Report, Presentation & Viva-voce

This paper also aims to sharpen the communication skills apart from real time learning in industry. These are important skills required to be mastered by middle and higher level managers. To pursue this tutorial classes twice a week will be scheduled in class timetable in which the students will follow below instructions:-

1. The students are required to prepare an Internship Report in consultation with the faculty guide.
2. To present the report in front of guide and external examiner, the students are required to prepare a presentation including all necessary details of the company in prescribed format.
3. The duration of the presentation would be of 20 minutes.
4. The presentation should have Power Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' industry learning & communication skills.

5. At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

Guidelines for Internal Viva-Voce of Project Report:

At the end of session the viva-voce for the student will be conducted and evaluated on the basis of following criteria:

1. Knowledge about the company
2. Topics covered
3. Applications related to functional focus
4. Communication skills

Chapter Scheme for Internship Project Report will be as follows:

INDEX

S. no.	Particulars	Page no.
	Preface Certificate by the Supervisor Declaration by the Student Acknowledgement	
1.	Introduction 1.3 Company Profile <i>(Name, Registered Address, Brief History, Mission, Vision, Products, Form of organization, Organisational Structure, Location, Awards and Achievements.)</i> 1.2 Rationale of the study 1.3 Objectives of Study	
2.	Review of literature <i>(Published literature about the company)</i>	
3.	Learning from the study	
4.	Limitations of the study	
5.	Suggestions and Conclusion	

6.	References	
7	Appendix (if any)	

General Formatting Instructions:

1. For Cover Page :

- a. *Font Size -18, Bold,*
- b. *Alignment-Center*
- c. *Font Style : Times New Roman*

2. In rest of the file the text formatting will follow:

- a. *Font Size -14 & Bold (Headings),*
- b. *Font-Size-12 & normal for Text,*
- c. *Alignment-Justify*
- d. *Line Spacing:1.5*
- e. *Margin: Normal*
- f. *Font Style : Times New Roman*

****Note: The separate guideline is also issued for faculty members.***

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO₀₁	Gain hands-on practical experience and an understanding of industrial processes, tools, and technologies relevant to the specific industry.
CO₀₂	Develop the ability to apply theoretical knowledge in real-world industrial settings, bridging the gap between academics and industry practices.
CO₀₃	Enhance problem-solving, teamwork, and communication skills by working collaboratively on industry-based tasks and projects.
CO₀₄	Understand workplace safety, professional ethics, and organizational behavior essential for effective functioning in an industrial environment.
CO₀₅	Prepare detailed reports and presentations reflecting practical learning, industrial exposure, and critical analysis of training experiences.



Syllabus

Course code	Course Name	L	T	P	Credit
CM3EG05	Project Management	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental principles and phases of project management.
CLO ₀₂	Apply planning, scheduling, and resource allocation techniques to manage projects effectively.
CLO ₀₃	Analyze project risks and develop strategies for risk mitigation and contingency planning.
CLO ₀₄	Demonstrate the ability to monitor and control project progress and performance.
CLO ₀₅	Evaluate project outcomes and prepare comprehensive project reports.

Unit I: Concept of Project Management - Introduction, Concept of Project, and Project Management; Characteristics of a Project, Types of Projects. Project life cycle; Project Report; Project Appraisal.

Unit II: Technical Appraisal – Risk Identification, Project Location and Site Selection, Plant Capacity, Selection of Technology, Plant Layout, Project Scheduling and Selection and Procurement of Raw Material.

Unit III: Market/Commercial Appraisal – Market Analysis: Market survey, Sources of data, Methods of data collection; Demand analysis, Forecasting future demand and sales. Social Cost Benefit Analysis and UNIDO Approach.

Unit IV: Financial Appraisal – Cost of Project, Project Finance, Source of Project Finance, Short term, and Long-term sources of Project Finance; Project Viability – Profitability and Break-Even Analysis.

Unit V: Tools and Techniques of Project Management - Networking Concepts, Rules for drawing network diagram, Construction of Network: CPM Computations: CPM Terminology, finding critical path - Different Floats; PERT Computations: Computation of earliest and latest allowable times, Probability of meeting the scheduled dates; difference between PERT and CPM.

Textbooks:

1. Chandra, Prasana, "Projects: Preparation, Appraisal, Budgeting and Implementation" New Delhi, Tata McGraw Hill.
2. Gray, C. F.; Larson, Erik W. and Desai, Gautam V., "Project Management", 4th edition, McGraw Hill, New Delhi.
3. Parsad L.M., "Principles and Practice of Management", Sultan Chanda & Sons, New Delhi.

Reference Books:

1. Agrawal N.P., "Project Planning & Management", Garima Publications.



2. Chopra Seema, “Project Management”, Kalyani Publication.

3. Desai Vasant, “Project Management”, Himalaya Publication.

One case study of each unit is supplemented in TLP

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will be able to define and apply key project management concepts, methodologies, and tools.
CO ₀₂	Students will develop project plans, including scope, schedule, budget, and resource allocation.
CO ₀₃	Students will demonstrate skills in risk identification, analysis, and mitigation strategies.
CO ₀₄	Students will use project management software to track progress and manage project documentation.
CO ₀₅	Students will evaluate project performance and apply lessons learned to improve future projects.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EA01	Basic International Finance	3	0	0	3

Prerequisites: Nil

Co-requisites: Nil

CLO ₀₁	Understand fundamental concepts and principles of international finance and global financial markets.
CLO ₀₂	Explain foreign exchange markets, exchange rate determination, and currency risk management.
CLO ₀₃	Analyze international financial statements and the impact of exchange rate fluctuations on firms.
CLO ₀₄	Apply basic techniques of international investment and financing decisions.
CLO ₀₅	Evaluate the role of international financial institutions and regulatory frameworks.

Curriculum:

Unit-I- Introduction

Concept of International trade, International Business, International Finance and difference among them, Theories of International Trade, International Trade financing in India, Balance of Payment (of India)

Unit-II- International Monetary System

Different types of Exchange Rate Mechanisms-Gold Standard, Gold Exchange Standard, Bretton Woods System, Current Monetary System, European Monetary Union, IMF and World Bank, Roles of IMF and World Bank

Unit-III- Foreign Exchange Management

Types of Exchange Rate- Exchange Rates Spot Rate, Forward Rate, Cross Rate, Factors affecting exchange rates and forward rates, Exchange Rate determination and Forecasting: Purchasing Power Parity and Interest Rate Parity, Relationship between PPP and IRP, Demand Supply Approach

Unit-IV- Foreign Exchange Exposures

Types of Exposures- Accounting of Foreign Exchange Transactions, Financial Accounting and Foreign Exchange- Alternative currency translation methods, Statement of Financial Accounting, Standard No. 8, Statement of Financial Accounting Standard No. -52, Measuring & Managing Economic Exposures, Calculating Economic Exposure



Unit-V-Measuring Risk

Managing Political Risk- Measuring political Risk, Country Risk Analysis, Post-expropriation Policies, Foreign Exchange Dealings and Risk Management System- Hedging with Derivatives- FRAs Swaps Futures and Options

Text books:

- 1) P.G. Apte, International Finance, McGraw Hill.
- 2) Alan C. Shapiro, Multinational Financial Management, Prentice Hall.
- 3) Bearley Miers, Financial Management, McGraw Hill.

Reference Books:

- 1) Maurice D. Levi, International Finance -The Markets and Financial Management of Multinational Business, McGraw Hill.
- 2) David K. Eiteman, Multinational Business Finance, Pearson.
- 3) V. J. Banerjee, International Finance (Theory and Practice), Centrum Press.

Websites:

<https://nptel.ac.in/courses/110105031/> (International Finance)

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will be able to describe key features of international finance and the structure of global financial markets.
CO ₀₂	Students will demonstrate understanding of foreign exchange mechanisms and their effects on international business.
CO ₀₃	Students will analyze currency risks and propose strategies for risk mitigation in international transactions.
CO ₀₄	Students will apply international financial principles to investment and financing decisions in multinational firms.
CO ₀₅	Students will evaluate the influence of global financial institutions and regulations on international finance operations.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EA02	Principles & Practice of Auditing	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental principles and concepts of auditing and their application in various types of audits.
CLO ₀₂	Analyze the audit process, including planning, execution, and reporting.
CLO ₀₃	Evaluate internal control systems and assess audit risk.
CLO ₀₄	Demonstrate knowledge of ethical standards and professional responsibilities in auditing practices.
CLO ₀₅	Apply audit procedures and techniques to gather sufficient and appropriate audit evidence.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit-I- Introduction to Auditing

Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program.

Unit-II- Internal Control

Internal control- Meaning, definition, objects, Limitation and function of internal control, internal audit. Internal Check- Meaning, definition, object, Limitations and need for internal check, internal check as regards cash book. Difference between Internal Check- Internal Control and Internal Audit

Unit-III- Vouching

Meaning - Definition – Importance – Routine Checking and Vouching - Points to be noted in Vouchers- Types of Vouchers, Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages, vouching of trading transactions vouching of share capital

Unit-IV- Verification and Valuation of Assets and Liabilities

Concept, objects, Auditors Duty in Verification and Valuation, Difference between Verification and Valuation, Verification and Valuation of different Items: Assets: Land & Building, Goodwill – Investments. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities



Unit-V- Company Audit

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor, Divisible Profit and Dividend, Audit Report- Contents and Types

Text Books:

1. Arun Jha, Auditing – University Edition, Taxman Publications.
2. P.N. Reddy & Appannaiah, Auditing, Himalaya Publishing.
3. B.N Tandon., Sudharsanam & S. Sundharabahu, A Handbook of Practical Auditing, Sultan Chand Publishing.

Reference Books:

1. Lawrence Robert Dicksee, Auditing: A Practical Manual for Auditors, Atlantic Publishers.
2. R. G. Saxena, Principles and Practice of Auditing, Himalaya Publishing.
3. Dr. Alice Mani, Principles & Practices of Auditing, Sahitya Bhavan Publication.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the fundamental principles and framework of auditing.
CO ₀₂	Illustrate the stages involved in the audit process, including planning, execution, and reporting.
CO ₀₃	Evaluate internal control systems and identify audit risks.
CO ₀₄	Demonstrate the ability to apply auditing procedures to gather audit evidence.
CO ₀₅	Assess ethical considerations and professional responsibilities in auditing activities.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EA03	Management Accounting	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the principles and techniques of management accounting for internal decision-making.
CLO ₀₂	Analyze cost behavior and apply cost-volume-profit analysis for planning and control.
CLO ₀₃	Prepare and interpret budgets, forecasts, and financial reports for managerial purposes.
CLO ₀₄	Use various management accounting tools to evaluate business performance and support strategic decisions.
CLO ₀₅	Assess the financial implications of managerial decisions through relevant analysis and cost control methods.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit- I- Management Accounting

Meaning & Definition, Objectives and Functions, Advantages and limitations, Difference between management accounting with financial accounting & cost accounting

Unit-II- Ratio Analysis

Advantages and Limitations, Uses of Ratios: Current ratio, Liquid ratio, Absolute quick ratio or Acid Test ratio, Gross Profit ratio, Net Profit ratio, Proprietary ratio, Debt-Equity ratio, Working capital ratio, Stock turnover ratio, Debtors ratio, Creditors ratio, Fixed assets ratio.

Unit- III- Fund Flow and Cash Flow Statement

Meaning, Definition of Fund Flow & Cash Flow Statement, Uses, Limitations, Difference between Fund Flow and Cash Flow Statement, Preparation of Fund Flow Statement, Preparation of Cash Flow Statement

Unit-IV-Financial Statements Analysis

Meaning, Profit & Loss Account, Balance Sheet- Functions of Financial Statements, Limitations, Tools of Financial Statement Analysis- Comparative Financial Statements, Common Size Financial Statements, Trend Percentages

Unit-V-Budgetary Control

Meaning, Objectives, Importance and Limitations of Budgetary Control, Various Types of Budgets (Theory Only), Preparation of Cash Budget & Flexible Budget

Text books:

- 1) S.N. Maheshwari, Management Accounting, Sultan Chand Publishers.
- 2) Shashi K. Gupta, R.K. Sharma, Management Accounting, Kalyani Publishers.
- 3) M.Y. Khan, P.K. Jain, Management Accounting Tata McGraw Hill.

Reference Books:

- 1) R.S.N. Pillai, V. Bagavathi, Management Accounting, Sultan Chand Publishers.
- 2) Dr. S.M. Shukla, Advanced Accounting, Sultan Chand Publishers.
- 3) N. Vinayakan, G.B. Gupta, Management Accounting, Kalyani Publishers.

Websites:

<https://nptel.ac.in/courses/110101004/17> (management accounting)

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Advantages and limitations of ratio analysis, definitions of Fund Flow and Cash Flow Statements, Define financial statements analysis, Define budgetary control, Identify and Describe Types of Budgets,
CO ₀₂	Management Accounting-Meaning and Definition, Outline Objectives and Functions, Advantages and Limitations, Differentiate Between Management Accounting, Financial Accounting, and Cost Accounting, Explain the Advantages and Limitations, Define and Describe Uses of Various Ratios, Define Fund Flow and Cash Flow Statements, Describe Uses and Limitations, Differentiate Between Fund Flow and Cash Flow Statements, Outline the Preparation Process, Explain the Meaning and Functions of Financial Statements, Discuss Limitations, Describe Tools of Financial Statement Analysis, Explain the Meaning, Objectives, and Importance of budgetary control, Outline the Preparation of Cash Budget and Flexible Budget
CO ₀₃	Apply Ratio Analysis, Prepare Cash Flow and Fund Flow Statements, Analyze Financial Statements, Prepare and Apply Budgets.
CO ₀₄	Tools of Financial Statement Analysis, Preparation of Cash Budget & Flexible Budget.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB01	Fundamentals of Investment	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the basic concepts and principles of investment and financial markets.
CLO ₀₂	Analyze different types of investment avenues and their associated risks and returns.
CLO ₀₃	Apply fundamental and technical analysis techniques to evaluate investment options.
CLO ₀₄	Demonstrate knowledge of portfolio management and diversification strategies.
CLO ₀₅	Interpret investment-related information to make informed investment decisions.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit- I- Introduction to Investment

Investment , Speculation , Gambling ; Awareness & Risk of Investment , Objectives of Investors , Investment Opportunities in the market - Sources of information , Investment decision process , Types of Investment Avenues , Impact of taxes and Inflation on Investment.

Unit- II-Investors Protection Guidelines

Investors Protection Guidelines, Role of SEBI and Stock Exchange , Investors Grievances and Redressal System , Investor awareness and activism.

Unit- III- The Indian securities market

The Indian securities market, the market participants and trading of securities, security market indices, Investment Companies - Introduction, Meaning, Concepts and Types of Investment, Open ended and Closed ended Investment Companies.

Unit-IV-Security Risk & Return

Systematic and Unsystematic Risk - Sources of risk, Measurement of risk and return- Fixed income securities – bonds, shares, sources of risk, and their valuation.

UNIT – V Portfolio Management

Meaning of Portfolio Management , Portfolio Analysis , why portfolios? Portfolio Objectives, Portfolio management process , Selection of Securities.

Text books:

1. Jerome B. Cohen, Edward D. Zinbarg, Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois.
2. J.C. Fancis, Investment Analysis and Management, McGraw Hill.
3. N.D Vohra, B.R Bagri, Futures and Options, McGraw Hill.

Reference Books:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill.
2. R.P Rustogi, Fundamentals of Investment, Sultan Chand Publishers.
3. S.C Stanely, Haung Maury Stall, Investment Analysis and Management, Allyn and Bacon Publisher.

Websites:

1. http://www.universityofcalicut.info/SDE/BCom_finance_fundamentals_of_investment.pdf
2. http://pluto.huji.ac.il/~davramov/Avramov_Doron_Investments.pdf
3. <https://www.vanguard.co.uk/documents/portal/literature/investment-fundamentals-guide.pdf>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the basic concepts, principles, and types of investment instruments available in financial markets.
CO ₀₂	Analyze risk and return trade-offs associated with various investment options and develop informed investment decisions.
CO ₀₃	Evaluate different securities including stocks, bonds, mutual funds, and derivatives to construct diversified investment portfolios.
CO ₀₄	Gain knowledge of financial markets and regulatory bodies governing investments to ensure compliance and ethical investing.
CO ₀₅	Develop skills to use fundamental and technical analysis tools to assess investment opportunities and market trends.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB02	Risk Management	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the core concepts and principles of risk management.
CLO ₀₂	Analyze different types of risks and their potential impact on organizations.
CLO ₀₃	Evaluate risk identification, assessment, and mitigation techniques.
CLO ₀₄	Demonstrate knowledge of risk management frameworks and strategies.
CLO ₀₅	Apply risk management tools and methods to develop effective risk response plans.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit-I-Introduction to Risk Management

Risk Management-Meaning, Background, Types of Risks, Sources of Risk, Risk management techniques - Selecting and Implementing risk management techniques.

Unit-II-Risk management in Banks

Risk Indicators, Risk Reporting, Controlling Risk, Risk Management Process and Methods, RBI guidelines on Risk management, Asset Liability Management (ALM)-Concept, organization.

Unit-III-Understanding Basel Accord

Basel Accord and its Implications, BASEL I, BASEL II, BASEL III, Market risk- Introduction, Types of Market Risk- Liquidity risk, interest rate risk, foreign exchange risk, price risk

Unit-IV-Operational and Credit Risk in Banks

Operational Risk: Introduction, Likely forms of operational risk and causes for significant increase in operational risk, Sound Principles of Operational Risk Management (SPOR) measurement, Credit Risk Management- Introduction, credit risk models.

Unit-V- Risk Mitigation:

Risk mitigation- Meaning, Methods, Capital adequacy norms, prudential norms, Exposure norms, NPA – Causes and Remedial Measures.

Text Books:

1. Joël Bessis, Risk Management in Banking, Wiley Publication.



2. ICSI .Banking and Insurance Law &Practices, Taxman's Publication.
3. Justin Paul, Management of Banking and Financial Services, Pearson.

Reference Books:

1. IIBF, Bank Financial Management, Macmillan Publishers.
2. John Hull, Risk Management and Financial Institutions, Pearson.
3. Vasant Joshi, Vinay Joshi, “Managing Indian Banks”, Response Books.

Websites:

1. www.rbi.gov.in
2. www.managementstudyguide.com
3. www.rmahq.org

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the fundamental concepts and principles of risk management.
CO ₀₂	Illustrate the process of risk identification, assessment, and analysis.
CO ₀₃	Analyze various risk mitigation and control strategies.
CO ₀₄	Demonstrate the ability to develop and implement risk management plans.
CO ₀₅	Evaluate the effectiveness of risk management techniques in organizational contexts.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB03	International Banking	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamentals of international banking operations and financial transactions across borders.
CLO ₀₂	Analyze the foreign exchange market and the mechanisms of currency risk management.
CLO ₀₃	Apply knowledge of international trade finance and payment mechanisms.
CLO ₀₄	Evaluate the regulatory environment and compliance requirements in global banking.
CLO ₀₅	Demonstrate the ability to assess risks and develop strategies for international banking activities.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit-I-International Banking – Introduction

Meaning, Types of international banking, services offered by international banks, Reasons for International banking, International banking vis –à –vis Domestic Banking, Features and Benefits of International Banking, The functions of an International Banking Facility (IBF)

Unit-II-International Financial Institutions

World Bank: International Monetary Fund: Asian Development Bank, International Financial Corporation (I.F.C.) International Development Association (I.D.A.)

Unit-III-Banking Instruments

Cheque –Types of cheques, Demand draft, the difference between a cheque and demand draft, letter of credit, International debit card, international credit card, forex card, White label ATMs (WLAs) NEFT, RTGS difference between NEFT and RTGS.

Unit-IV-Foreign Exchange Market

Definition, features, structure of foreign exchange market, International Financial Transactions: Lending and Borrowing across borders, Meaning and types of exchange rates- Spot rate, forward rate, Cross rates (theory only).

Unit-V-Balance of payments

Balance Of Payments, Structure of Balance of payments, Balance of Trade and Balance of payments, Equilibrium in the Balance of payments, Types of Disequilibrium in the Balance of payments, Causes of Disequilibrium in the Balance of payments, and Measures for correcting Disequilibrium in the Balance of Payments

Text Books:

1. IIB, International Banking, JAICO publishing.
2. IIB, International Corporate Finance, JAICO publishing.
3. T.H. Donaldson, Readings in International communal Banking, Macmillan.

References Books:

1. Daniel R. Kane , Principles of International Finance, Croom Helm Inc.
2. Neil Coulbeck, The Multinational Banking Industry, Croom Helm Inc.
3. John E. Pippenger, Fundamentals of International Finance, PHI.

Websites:

<http://nptel.ac.in/courses/110106040/51>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the structure, functions, and significance of international banking in the global financial system.
CO ₀₂	Analyze the various products and services offered by international banks, including trade finance, foreign exchange, and syndicated loans.
CO ₀₃	Examine the regulatory environment and risk management practices applicable to international banking operations.
CO ₀₄	Evaluate the impact of global economic factors, currency fluctuations, and international monetary policies on banking activities.
CO ₀₅	Develop the ability to apply international banking principles to manage cross-border transactions and financial services efficiently.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB04	Banking & Financial Services	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the structure, functions, and types of banking and financial institutions.
CLO ₀₂	Analyze the various financial products and services offered by banks and other financial service providers.
CLO ₀₃	Apply knowledge of banking regulations and compliance requirements in financial transactions.
CLO ₀₄	Evaluate the role of banking and financial services in economic development and financial stability.
CLO ₀₅	Demonstrate the ability to assess risk and manage financial services effectively.

Pre-requisites: Nil

Co-requisites: Nil

Curriculum:

Unit– I-Introduction to Bank and Banking

Historical Evolution of Banking: Origin and Development of Banking ,Structure of Banking in India , Banks and Economic Development , Functions of Commercial banks (conventional and innovative functions) , Central Bank – RBI – functions.

Introduction to Financial Services: Meaning & Definition, Features, Importance, Types of Financial Services.

Unit– II-Customers & Account Holders

Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Meaning of Partnership Firms/ Joint Stock companies/ Executors and Trustees/ Clubs and Associations and Joint Hindu Undivided Family as account holder.

Unit– III-Principles of Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL)



Unit– IV-Online Banking System

Online Banking, Online Transfers, Online Clearing System, Immediate Payment Service (IMPS), Real time gross settlement (RTGS), National Electronic Funds Transfer (NEFT), E-Cheques, Wallets,

Unit– V-Financial Services in Banking

Merchant/Investment banking, Leasing, Factoring, Forfeiting, Mutual Funds, Portfolio Management, Wealth Management, Banc assurance, Loan Syndication, Consumer Finance/Retail Banking, Securitization, Stock broking.(Concepts only)

Text books:

1. H.P. Sheldon, Practice and Law of Banking, McDonald & Evans. Publishing.
2. H.L. Bedi, Theory and Practice of Banking, Universal Law Publishing.
3. S.N. Maheshwari, Banking Law and Practice, Kalyani Publishers.

Reference Books:

1. M Radhaswamy ,S.V Vasudevan, Text Book of Banking. Sultan Chand Publishers.
2. Indian Institute of Bankers ,Commercial Banking Vol-I & II.
3. P.N. Varshaney, Banking Law and Practice; Sultan Chand Publishers.

Websites:

1. Reserve Bank of India www.rbi.com
2. Indian Institute of Banking and Finance www.iibf.org.in
3. Indian Bankers Association www.iba.org.in
4. Institute of Banking Personal Selection www.ibps.com
5. Institute of Finance, Banking and Insurance www.ifbi.com

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the fundamentals of banking operations and the structure of the financial system.
CO ₀₂	Analyze various types of financial services and products offered by banks and non-banking financial institutions.
CO ₀₃	Evaluate the regulatory environment and compliance requirements governing banking and financial services.
CO ₀₄	Apply risk management techniques and assess creditworthiness in lending and investment decisions.
CO ₀₅	Develop skills to use modern technology and digital tools in banking operations and financial services delivery.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EC04	Enterprise Resource Planning	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental concepts and components of enterprise resource planning systems.
CLO ₀₂	Analyze the role of ERP systems in integrating business processes across organizational functions.
CLO ₀₃	Evaluate the implementation and customization challenges of ERP systems.
CLO ₀₄	Demonstrate knowledge of the benefits and risks associated with ERP adoption.
CLO ₀₅	Apply ERP concepts to optimize organizational efficiency and decision-making.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit-I- Introduction

Overview of enterprise systems, Evolution of ERP -Risks and benefits, What is ERP, Reasons for the growth of ERP, Scenario and Justification of ERP in India, Various Modules of ERP, Advantage of ERP.

Unit-II- ERP Functional Modules

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, Business Process Reengineering (BPR), Business process Management, Functional modules.

Unit-III- ERP Implementation

Implementation Issues: Pre implementation issues, financial justification of ERP, evaluation of commercial software during implementation issues, Implementation life cycle, Education and Training.

Unit-IV- Post Implementation

Post implementation Issues, performance measurement, Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

Unit-V- Emerging Trends on ERP

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

**Text books:**

1. Alexis Leon, Enterprise Resource Planning, Tata McGraw-Hill.
2. Vinod Kumar Grag, N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI.
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill.

Reference Books:

1. Alexis Leon, ERP demystified, Tata McGraw-Hill.
2. Mahadeo Jaiswal, Ganesh Vanapalli, ERP McMillan.
3. C.S.V Murthy Enterprise Resource Planning, Himalaya Publishing.

Websites:

1. nptel.ac.in/courses/110105083/10 (Lecture 10: Enterprise Resource planning)
2. nptel.ac.in/courses/112107238/60 (Lecture 60 Enterprise Resource Planning (ERP))
3. mhrd.gov.in/e-content (E-Contents | Government of India, Ministry of Human Resource)
4. <https://sol.du.ac.in/mod/book/view.php?id=803> (Study Material-1: Unit 1 Enterprise Resource Planning)

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the core concepts and components of ERP systems.
CO ₀₂	Illustrate the integration of business processes through ERP systems.
CO ₀₃	Analyze the challenges and considerations involved in ERP implementation.
CO ₀₄	Demonstrate the ability to use ERP systems to improve organizational performance.
CO ₀₅	Evaluate the strategic advantages and potential risks of adopting ERP solutions.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EC05	Internet and Digital Marketing	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the core concepts and strategies of internet and digital marketing.
CLO ₀₂	Analyze various digital marketing channels and tools for effective campaign planning.
CLO ₀₃	Apply digital analytics and metrics to measure marketing performance and optimize strategies.
CLO ₀₄	Develop integrated digital marketing plans aligned with organizational goals.
CLO ₀₅	Evaluate the ethical and legal considerations associated with digital marketing practices.

Prerequisites: Nil

Co-requisites: Nil

Curriculum:

Unit- I- Introduction to Internet & Digital marketing

Concept of Internet & Digital marketing, Understanding the difference between Internet & Digital marketing. Impact of internet on consumer needs, Online marketing objectives, Online buying behaviour. Internet as a tool for market research.

Unit-II- Acquiring & Engaging Users through Digital Channels

Understanding the relationship between content and branding and its impact on sales, search marketing, mobile marketing, video marketing, and social-media marketing. Online campaign management; using marketing analytic tools to segment, target and position.

Unit-III- Search Engine Optimization

Introduction, Key SEO Concepts, Search engine optimization elements: On-page/On-site SEO, SEO Content Writing, Code Optimizing, Inbound Links, Types of SEO, The SEO Process, Customer Insights, Analysis & Review, Keyword Research & Selection.

Unit-IV- Social Media Marketing

Consumer generated content, Social networks and online communities, Social media listening. Blogging, Viral marketing, Integrated online marketing, Trust in Internet Marketing. Ethical and Legal Issues.

Unit-V- Designing Organization for Digital Success

Digital Transformation, Digital Leadership Principles, Online P.R, Reputation Management. ROI of Digital Strategies, How Digital Marketing is adding value to business, and Evaluating Cost Effectiveness of Digital Strategies.

Text Books:

1. Vandana Ahuja, Digital Marketing, Oxford University Press.
2. R. Prasad, Digital Marketing: Approaches and Applications, ICFAI
3. Philip Kotler, H. Kartajaya Marketing 4.0: Moving from Traditional to Digital , John Wiley & Sons.

Reference Books:

1. Mel Carson and J. Paul, Pioneers of Digital: Success Stories from Leaders in Advertising, Marketing, Search and Social Media, Springer, Kogan Page.
2. Drayton Bird, Commonsense Direct and Digital Marketing, Kogan Page.
3. Ryan Damian, Understanding Digital Marketing: Marketing strategies for engaging the digital generation; Kogan Page.

Websites:

www.digitalvidya.com

www.tutorialspoint.com

www.edupristine.com

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will be able to explain key concepts and strategies of internet and digital marketing.
CO ₀₂	Students will develop and implement digital marketing campaigns using various online tools and platforms.
CO ₀₃	Students will analyze consumer behavior and market trends in the digital environment.
CO ₀₄	Students will evaluate the effectiveness of digital marketing strategies through metrics and analytics.
CO ₀₅	Students will demonstrate skills in using SEO, SEM, social media, email marketing, and content marketing to reach target audiences.



Medicaps University
Department of Commerce
B.Com. (Hons) 6 Semester Program
Choice Based Credit Scheme
Batch 2024-2027

THIRD YEAR							
Semester-EVEN (VI)							
Sr.No.	Code	Course Title	Hours Per Week			Credits	Hrs.
			L	T	P		
1	CM3PC02	Project Dissertation	0	2	0	2	2
2	CM3EG09	Supply Chain Management	3	0	0	3	3
3	CM3E**	Discipline Specific Elective	3	0	0	3	3
4	CM3E**	Discipline Specific Elective	3	0	0	3	3
5	CM3E**	Discipline Specific Elective	3	0	0	3	3
6	CM3E**	Discipline Specific Elective	3	0	0	3	3
7	CM3E**	Discipline Specific Elective	3	0	0	3	3
		TOTAL Credit	18	2	0	20	20

Course Code	Course Name	Hour Per Week			Credit
		L	T	P	
CM3PC02	Project / Dissertation	0	2	0	2

Course Learning Outcomes (CLO)

CLO ₀₁	Identify a research problem.
CLO ₀₂	Understand business research design options, research methodology and data analysis methods.
CLO ₀₃	Apply research to develop alternate actions.
CLO ₀₄	Analyze data and provide a concrete conclusion & sharpen their decision making skills through practical learning.
CLO ₀₅	Determine the influencing variable.
CLO ₀₆	Propose actionable business plan.

Introduction:

The B. Com. (Hons.) programme aims at providing a practical insight to the student in the various functions of business enterprises. It is this aspect which gives a learner an edge over other programmes in the same area. Lack of practical knowledge would prove fatal and hence a student of commerce needs to undergo practical learning to sharpen their theoretical skills and knowledge in the form of dissertation.

Course Objectives:

To conceptualize a framework for the design and implementation of a dissertation project, present its findings, and to further develop their professional skills.

Course Outcomes:

After completion of this course:

- The students will build up skills to identify a research problem.
- Understand business research design options, research methodology and data analysis methods.
- Using this knowledge to develop and implement an actionable research proposal.
- To sharpen their decision-making skills through practical learning.

General Instructions:-

I. Guidelines for Project/Dissertation Preparation:



The Project/Dissertation will be prepared by the individual student. The guide for the Project/Dissertation will be allotted by the concerned class coordinator on the very first day of lecture. The topic of Project/Dissertation will be decided within 15 days from the commencement of the session.

The concerned guide will keep the record of the students in the following format (Before the viva-voce) and submit the hard and soft copy of the same to Head.

S. No.	Academic Year	Programme /Sem	Course Name & Code	Name of Student	Enrollment No.	Name of supervisor / guide	Period	Business Research Report Title

II. Guidelines for External Viva-Voce of Dissertation Report:

All students are compulsorily required to appear for Viva-Voce of Dissertation Report as per the date and venue specified. The viva-voce for the student is conducted on **individual basis** and evaluation based on following criteria:

- (1) Knowledge about the Topic (Statement of the Problem)
- (2) Research Methodology Adopted
- (3) Applications related to functional focus (Result and its Implications)
- (4) Communication Skills

The External marks of Project/Dissertation Viva-Voce is as below:

	External Viva-voce
Marks	60
Date & Day	External viva-voce will be conducted on same date as notified by Controller of examination.
Time & Venue	Time and venue will be notified by the department.

III. Guidelines for Internal Viva-Voce of Project/Dissertation

The segregation of marks of Project/Dissertation Internal Viva-Voce is as below:

	Attendance	Project Submission file	Viva- Voce/ Presentation
Marks	10	20	10
Date & Day	Class attendance	Atleast 15 days before the commencement of End-sem exam	Atleast 15 days before the commencement of End-sem exam
Time & Venue	Concerned guide will convey to students		

Guidelines for Presentation (Optional to Viva-Voce)

1. The duration of the presentation would be 10-15 minutes.
2. The presentation should have Power-Point slides only as their visual aids and the judgment of its effectiveness should be purely done on the basis of the speakers' communication skills.
3. At the end of presentation, Q/A session followed by feedback by the faculty guide to be done.

IV. Submission of Dissertation Report

One Hard-Bound copy of dissertation report in **Sky Blue Colour** should be submitted to Guide Atleast 15 days before the commencement of End-sem exam with the soft copy mailed to guide.

V. Guidelines for Dissertation Report Preparation:

1. Provide proper binding margin 1 inch on all sides of the paper except left side 1.5 inch.
2. Top, bottom, & right margins should be equal and uniform. The line spacing should be 1.5cm.
3. The text style should be Times New Roman, Font size 12, normal and justified.
4. The Chapter Headings should be Bold, font size 14.
5. The Chapter Sub-heading should be Bold, font size 12, should be left aligned.
6. Preferred size of the Report: 50-60 pages.
7. Pagination: Pages shall be numbered consecutively throughout the report, starting with the Introduction, Arabic numerals (1, 2, 3 ...) as from the 'Introduction' section onwards. Page numbers shall be located centrally at the bottom of the page.



Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Students will be able to identify and articulate a research problem using structured approaches, considering its relevance to business challenges.
CO ₀₂	Students will demonstrate an understanding of various research design options, research methodologies, and data analysis techniques to address business objectives effectively.
CO ₀₃	Students will apply research methodologies to develop alternative business strategies and evaluate their potential outcomes.
CO ₀₄	Students will analyze collected data, draw valid conclusions, and enhance decision making skills through hands-on learning experiences.
CO ₀₅	Students will propose actionable and well-structured business plans based on research findings, focusing on practical application and problem resolution.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EG09	Supply Chain Management	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	To equip the students with basic concept of Supply Chain Management.
CLO ₀₂	To study various function of SCM including designing networks
CLO ₀₃	To facilitate a clear perspective to diagnose and effectively handle supply chain issue in the organization.
CLO ₀₄	To create awareness of the role Supply chain department of the organization.
CLO ₀₅	To create awareness of the functioning of supply chain department of the organization.

UNIT 1: Introduction to Supply Chain Management - Meaning, Definitions, Features, Functions, Objectives, Importance, and Significance of Supply Chain (SC), Competitive and Supply Chain Strategies, Achieving Strategic Fit, Key issues of Supply Chain Management.

UNIT 2: Designing and Planning the Supply Chain Network - Distribution – Basic Concept, Designing the Distribution Network, Distribution Networks in Practice, Role of Distribution Network, Factors Influencing Distribution Network, Modelling for Supply Chain.

UNIT 3: Dynamics of Supply Chain - Supply Chain Integration, Push-based, Pull-based and Push-Pull Based Supply Chain, Demand Forecasting in a Supply Chain, Managing Inventory in Supply Chain Environment, Transportations, Inventory, Warehousing, Managing logistics.

UNIT 4: Information Technology in the Supply Chain - IT Framework – Customer Relationship Management, Internal Supply Chain Management – Supplier Relationship Management, Transaction Management, Use of Best Practices and Information Technology (IT) in Supply Chain Management, Lack of Supply Chain Coordination and the Bullwhip Effect, Future of IT.

UNIT 5: Dimensions of Logistics - Macro and Micro Dimension to Logistics, Strategic Alliances, Third Party & Fourth Party Logistics, Retailer-Supplier Partnerships (RSP), Supplier Evaluation & Selection, Logistics Interfaces with other Areas, Approach to Analysing Logistics Systems, Factors Affecting the Cost & Importance of Logistics.

Text Books:

1. Ayers, J. B. (2006). Handbook of Supply Chain Management (2nd ed.). Florida: Auerbach Publication.
2. Ballou, R. H., & Srivastava, S. K. (2008). Business logistics/supply chain management (5th ed.). New Delhi: Pearson Education.



3. Chopra, S., & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation (3rd ed.). New Delhi: Pearson Education.
4. Sharma Sunil. Supply Chain Management - Concepts, Practices, and Implementation. Oxford Press.

Reference Books:

1. Mentzer, J. T. (2001). Supply chain management. New Delhi: Sage Publications.
2. Raghuram, G., & Rangaraj, N. (2000). Logistics and supply chain management: cases and concepts. New Delhi: Macmillan.
3. Shah, J. (2009). Supply chain management: Text and cases. New Delhi

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Understand the SCM concepts and the objective along with function of SCM.
CO ₀₂	Apply the concepts of distribution network in Supply Chain Management in an organization along with basic detail of shipment of product.
CO ₀₃	Apply the concept of Push and Pull Based Supply Chain and Bullwhip effect in supply chain networks
CO ₀₄	Apply the concept IT Framework, CRM & SRM in SCM.
CO ₀₅	Apply the concept of Logistics, its type and factors affecting the cost in the organization.

Course Code	Course Name	L	T	P	Credit
CM3EA07	Tax Planning & Procedure	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the fundamental principles of tax planning and procedures.
CLO ₀₂	Analyze various tax planning strategies applicable to individuals and businesses.
CLO ₀₃	Evaluate the procedural aspects of tax compliance and filing requirements.
CLO ₀₄	Demonstrate knowledge of tax laws and regulations relevant to effective tax planning.
CLO ₀₅	Apply tax planning techniques to optimize tax liabilities within the legal framework.

This course will acquaint the students with basic knowledge of tax procedure and tax planning & its impact on decision making.

Curriculum:

Unit - I : Meaning, scope, importance, objectives, tax evasion & avoidance, Indian corporate tax, types, residential status & tax incidences, Tax liability, minimum alternate tax & tax on distributed profits.

Unit - II : Tax planning of new business, Location, deductions to new industrial undertaking amalgamation, merger and tax planning special tax provisions – FTZ, IS, BWA Tax incentives for exporters.

Unit - III : Tax planning & financial decision, capital structure, dividend, bonus shares, purchase of assets out of own funds or out of borrowed funds

Unit - IV : Tax Management, difference between tax planning & management, areas of tax management, return of income and assessment, penalties and prosecutions, appeals –revisions.

Unit - V : Advance payment of TDS, compulsory obligation to get PAN and its procedure, filling of returns manually, online provision & procedures of compulsory online filling of returns for specific assesses

Text Books :-

1. Saklecha Shripal, Corporate Tax planning, Satish printers and publishers,
2. Singhania, Vinod K. and Monica, Corporate Tax planning, Taxmann publications Pvt. Ltd.
3. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management, Bharat Law House



Reference Books:-

1. Shuklendra Acharya and M.G. Gurha, Tax Planning Under Direct Taxes, Modern Law Publication,
2. Mittal, D.P. Law of Transfer Pricing, Taxmann Publications Pvt. Ltd.
3. IAS – 12 AND AS – 22
4. Ghose, T.P. IFR

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the concepts and principles of tax planning and procedures.
CO ₀₂	Illustrate various tax planning strategies for individuals and businesses.
CO ₀₃	Analyze the procedural requirements for tax compliance and filing.
CO ₀₄	Demonstrate the ability to apply tax laws and regulations in planning.
CO ₀₅	Evaluate the effectiveness of different tax planning techniques for minimizing tax liability.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EA09	Corporate Tax Planning	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the principles and concepts of corporate tax planning.
CLO ₀₂	Analyze various strategies used for tax optimization in corporate entities.
CLO ₀₃	Evaluate the compliance requirements and procedural aspects of corporate taxation.
CLO ₀₄	Demonstrate the ability to develop tax-efficient arrangements for corporations.
CLO ₀₅	Apply tax planning techniques to enhance the financial efficiency of corporate structures

Prerequisites :

Co-requisites :

Course Outcomes:

This course will acquaint the students with basic knowledge of corporate tax and tax planning & its impact on decision making.

Curriculum:

Unit - I : Tax planning & management, tax evasion & avoidance, Indian corporate tax, types, residential status & tax incidence of companies, Tax liability, minimum alternate tax & tax on distributed profits.

Unit - II : Tax planning of new business, Location, nature of business, financial management decision, capital structure, dividend, deemed dividend, bonus shares, sale of scientific research assets.

Unit - III : Tax planning of specific managerial decision, make or buy, own or lease, repair or replace, employees remuneration, receipt of insurance compensation, distribution of assets on liquidation.

Unit - IV : Special provisions for non-residents, double taxation relief, provisions regulating transfer pricing, advance rulings, advance pricing agreement.

Unit - V : Tax planning of restructuring:- amalgamation, demerger, slump sale, conversion of sole proprietary/firm into company, conversion of company into LLP, TOA between holding-sub subsidiary.

Text Books :-



4. Saklecha Shripal, Corporate Tax planning, Satish printers and publishers,
5. Singhania, Vinod K. and Monica, Corporate Tax planning, Taxmann publications Pvt. Ltd.
6. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management, Bharat Law House

Reference Books:-

5. Shuklendra Acharya and M.G. Gurha, Tax Planning Under Direct Taxes, Modern Law Publication,
6. Mittal, D.P. Law of Transfer Pricing, Taxmann Publications Pvt. Ltd.
7. IAS – 12 AND AS – 22
8. Ghose, T.P. IFRS, Taxmann Publications Pvt. Ltd.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the fundamental principles of corporate tax planning.
CO ₀₂	Illustrate various tax planning strategies applicable to corporations.
CO ₀₃	Analyze the legal and procedural aspects of corporate tax compliance.
CO ₀₄	Demonstrate the ability to develop tax-efficient corporate structures and arrangements.
CO ₀₅	Evaluate the impact of tax planning on corporate financial performance.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EA10	Financial Markets & Institutions	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the structure and functions of various financial markets and institutions.
CLO ₀₂	Analyze the role of financial markets and institutions in the economy.
CLO ₀₃	Evaluate the types of financial instruments traded in different markets.
CLO ₀₄	Demonstrate knowledge of the regulatory and operational framework governing financial markets.
CLO ₀₅	Apply concepts of financial markets and institutions to assess their impact on economic stability.

Curriculum:

Unit – I Introduction

An overview of Indian financial system, Structure of Indian Financial System, financial sector reforms: context, need and objectives, Financial markets and institutions, Financial intermediation, Financial system and economic development.

Unit – II Financial Regulators in India

Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; NBFCs & Financial Institutions: NBFCs and its types; comparison between Banks and NBFCs, Ministry of Corporate Affairs & SEBI- Introduction & Functions.

Unit – III Money market

Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit.

Unit – IV Capital Markets

Meaning, Features, functions, organization and instruments; Indian equity market – primary and secondary markets; Role of stock Exchanges in India; SEBI and Investor protection. Currency Market & Debt Market- role and functions of these markets.

Unit – V Financial Institutions

Depository and non-depository institutions- Meaning, Functions, Types of Depository and non-depository institutions, Commercial banking & Development financial institutions - Introduction & its role in Indian Economy.

Text books:

1. L.M. Bhole, Financial Markets and Institutions. Tata McGraw Hill.
2. M.Y. Khan, P.K. Jain, Financial Services, Tata McGraw Hill.
3. G.L. Sharma, Y.P. Singh, Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

Reference Books:

1. J.K. Singh, Venture Capital Financing in India. Dhanpat Rai and Company
2. Annual Reports of Major Financial Institutions in India.
3. Vasant Desai, Indian Financial System, Himalaya Publishing.

Websites:

1. <https://www.studocu.com/en/document/clemson-university/fin-inst-mkts/summaries/chapter-1-text-notes-summary-book-financial-markets-and-institutions/856648/view>
2. <https://www.slideshare.net/venkykk/fifm-2013-final-financial-institutions-and-notes-as-per-bput-syllabus-for-mba-2nd>
3. <https://www.investopedia.com/walkthrough/corporate-finance/1/financial-markets.aspx>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the structure and functions of different financial markets and institutions.
CO ₀₂	Illustrate the types of financial instruments traded in various markets.
CO ₀₃	Analyze the role of financial markets and institutions in economic growth and stability.
CO ₀₄	Demonstrate understanding of the regulatory environment governing financial markets.
CO ₀₅	Evaluate the impact of financial market operations on economic and financial system efficiency.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB07	Financial Derivatives	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the basic concepts and types of financial derivatives.
CLO ₀₂	Analyze the principles and valuation of various derivatives instruments.
CLO ₀₃	Evaluate the use of derivatives for risk management and hedging.
CLO ₀₄	Demonstrate the ability to apply derivative strategies in financial decision-making.
CLO ₀₅	Assess the risks and regulatory considerations associated with derivatives trading.

Curriculum:

UNIT – I Introduction

Concept, Features, Types, Uses of Financial Derivatives, Basic Financial Derivates, Traders in Financial Derivatives Market, History of derivatives, origin of derivatives in India , Indian Financial Derivatives Market Trends. (Theory Only)

UNIT – II : Financial Regulators in India

Regulation to Risk Management Practices, Regulations for Clearing and settlements, Securities contracts (Regulation) Act. 1956, SEBI Act. 1992, Recommendations of L.C. Gupta committee – J.R. Varma Committee Report (Theory).

UNIT – III Forward and Futures Contracts

Concept, Features of Forward And Futures, Forward prices, Forward Rate Agreements, differences between Forward and Future contracts, Valuation of Forward & Futures contract.

UNIT – IV Options

Concepts, its type, Factors affecting option Prices, upper bounds, lower bounds, early exercise, put & call parity, Trading strategies: Spreads, combinations, payoffs; binomial model: One Period, Two Period and multiple Period. Black-Scholes option model.

UNIT – V Financial Swaps

Concept, Features of Swap contracts, Types of Financial Swaps, Structure and Trading Mechanism of Interest rate swap, currency swaps & cross currency swaps.

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Text books:

1. John C. Hull. Options, Futures and Other Derivatives (7th ed.). Pearson Education
2. R. Madhumathi, M. Ranganatham. Derivatives and risk management (1st ed.) Redhead,
3. K. Financial Derivatives- An introduction to futures, forwards, options, swaps. Prentice Hall of India

Reference Books:

1. Amuthan, Financial Derivatives, Himalaya Publishing House, New Delhi, 2010
2. Kumar, S.S.S., Financial Derivatives, Prentice Hall of India Pvt., Ltd New Delhi

Websites:

1. <http://www.ddegjust.ac.in/studymaterial/mba/fm-407.pdf>
2. <https://www.investopedia.com/terms/d/derivative.asp>
3. <http://dl4a.org/uploads/pdf/Financial%20Derivatives%20Module.pdf>

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the fundamental concepts and types of financial derivatives.
CO ₀₂	Illustrate the valuation and pricing of derivative instruments.
CO ₀₃	Analyze the application of derivatives for risk management and hedging strategies.
CO ₀₄	Demonstrate the ability to implement derivative-based strategies in financial decision-making.
CO ₀₅	Evaluate the risks, benefits, and regulatory aspects of trading financial derivatives.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB08	Indian Banking and Insurance System	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the structure, functions, and evolution of the Indian banking system and regulatory institutions.
CLO ₀₂	Analyze the role of commercial banks and their contribution to economic development and financial inclusion.
CLO ₀₃	Evaluate the principles and practices of life and general insurance in India.
CLO ₀₄	Assess risk management strategies and the regulatory framework governing the banking and insurance sectors.
CLO ₀₅	Apply knowledge of banking and insurance operations to real-world financial decision-making and problem-solving.

UNIT – I Introduction:

Definition, Functions of Commercial Banks, Evolution of banking in India, Indian Banking System: Features, Classification of Banking Institutions, RBI, Functions of RBI, Control of credit by RBI, Powers of RBI.

UNIT – II Functions of Banks:

Primary Functions: Accepting deposits as Demand Deposits, Current & savings Accounts, Recurring & Fixed deposits. Granting Loans & Advances: Term loan, Short-term credit, Overdraft, cash credit, Purchasing & discounting of bills.
Secondary Functions: Agency functions as payment & collection of Cheques, Bills & Promissory notes, Trustee, Executor. Safe Custody, Transfer of Funds, Pension Payments, Foreign exchange.

UNIT – III Types of Accounts and Process of Opening Accounts:

Different types of accounts and process to open Accounts in Banks, Procedure for operating account, use of Pay - in- slips, pass book, Cheques, Types of Cheques, Crossing and Endorsement of Cheques, Use of E-Banking System, Documentations required in Bank, Know your Customer (KYC), Application form, Introduction, Proof of residence, Specimen signature & Nomination.

UNIT – IV Introduction of Insurance:

Meaning & Definition of insurance, basic principle of insurance, types of Insurance. Evolution and Importance of Life & general Insurance. Role of Life Insurance & general Insurance in human life.

Unit – V Basics of General and Life Insurance:



General Insurance Meaning, types, need, Scope - Principles- Functions of General Insurance. Organisation & Administration of general insurance in India. Life Insurance Meaning- Need-& Principles of life insurance. Types of major policies. Life Insurance Corporation of India Management, Objectives and Activities, Career options in insurance Business .

Text books:

- 1) Introduction to Banking : Vijayraghvan Iyengar (Anurag Jain Excel Books New Delhi)
- 2) Banking Theory & Practices : K.C. Shekhar & Lekshmy Shekhar
- 3) Banking Theory Law & Practice: Dr. S. Gurusamy (Vijay Nicole Imprints Pvt. Ltd. Chennai)
- 4) Merchant Banking Principles & Practices : H.R. Machiraju New Age International Publishers New Delhi
- 5) Insurance Principles & Practices : M.N. Mishra (S. Chand & Company Ltd.)
- 6) Elements of banking & Insurance: Jyotsna Sethi & Nishwan Bhatia PHI Learning Pvt. Ltd.

Reference Books:

- 1) Insurance (Indian Insurance Environment) K.B.S. Kumar ICFAI University Press.
- 2) General Fire Hazards : Insurance Institute of India Mumbai.
- 3) Personal Management in Banks: P.K.S. Menon Nabhi Publication New Delhi.
- 4) Monetary Policy Financial Stability & Central Banking in India: Narendra Jadhav Macmillan India Ltd.

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the structure and functioning of the Indian banking and insurance sectors.
CO ₀₂	Explain the regulatory framework and key institutions governing banking and insurance in India.
CO ₀₃	Apply concepts of banking and insurance in analyzing financial products and services.
CO ₀₄	Examine the challenges and reforms in the Indian banking and insurance industries.
CO ₀₅	Evaluate the performance and strategies of financial institutions within the current economic and regulatory environment.



Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB10	BANKING TECHNOLOGY AND MANAGEMENT	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the evolution and impact of technology in the banking sector.
CLO ₀₂	Identify key banking technologies and their role in enhancing operational efficiency.
CLO ₀₃	Analyze the management of electronic banking systems and digital payment platforms.
CLO ₀₄	Evaluate cyber security issues and risk management practices in technology-driven banking.
CLO ₀₅	Assess the strategic integration of technology in banking operations and customer relationship management.

Unit I Branch Operation and Core Banking:

Introduction and Evolution of Bank Management, Technological Impact in Banking Operations, Total Branch Computerization- Concept and Opportunities, Centralized Banking – Concept, Opportunities, Challenges & Implementation.

Unit II Delivery Channels:

Overview of delivery channels -Automated Teller Machine (ATM), Phone Banking, Call centers, Internet Banking, Mobile Banking, Payment Gateways, Card technologies, MICR electronic clearing.

Unit III Back office Operations:

Bank back office management, Inter branch reconciliation, Treasury Management, Forex Operations, Risk Management, Data Centre Management, Network Management, Knowledge Management (MIS/DSS/EIS) Customer Relationships Management (CRM).

Unit IV Interbank Payment System:

Interface with Payment system Network, Structured Financial Messaging system, Electronic Fund transfer, RTGS, Negotiated Dealing Systems & Securities Settlement Systems, Electronic Money, E Cheques.

Unit V Contemporary Issues in Banking Techniques:

E Banking, Recent Core Banking Software, Security Issues in Electronic Banking, RBI regulations for Electronic Banking, Analysis of Rangarajan Committee Reports,

Textbooks:



1. Financial Services Information Systems-Jessica Keyes Auerbach publication;
2. Padmalatha Suresh, Justin Paul- Management of Banking and Financial Services, New Delhi: Pearson
3. Joshi and Joshi -Managing Indian Banks, New Delhi: Tata McGrawHill
4. Turban Rainer Potter, Information Technology, John Wiley & Sons Inc

Reference Books:

1. Kaptan SS & Choubey NS., —E-Indian Banking in Electronic Era, Sarup & Sons, NewDelhi
2. Vasudeva, —E-Banking, Common Wealth Publishers, New Delhi,
5. Banking Technology – Indian Institute of Bankers Publication

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Describe the fundamental concepts and developments in banking technology.
CO ₀₂	Explain the functions and applications of digital banking tools and platforms.
CO ₀₃	Apply banking technologies in solving operational and service-related problems.
CO ₀₄	Analyze the impact of technology on banking operations and customer service.
CO ₀₅	Evaluate the effectiveness of technology-based strategies in banking management.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EB12	Investment Analysis and Portfolio Management	3	0	0	3

Prerequisites: Nil

Co-requisites: Nil

CLO ₀₁	Understand the principles of investment analysis and portfolio construction.
CLO ₀₂	Analyze financial securities and valuation techniques.
CLO ₀₃	Apply portfolio theories to optimize investment portfolios.
CLO ₀₄	Assess investment risks and develop risk management strategies.
CLO ₀₅	Evaluate portfolio performance and make informed investment decisions.

Curriculum:

Unit-1 Introduction

Investment Meaning, Objectives of Investment, Elements of Investment, Investment Process, Basics of Risk & Return, Systematic & Non-systematic Risk, Market risk, Interest rate risk, Purchasing power risk, Business risk & Financial Risk, Measurement of Risk.

Unit-2 Investment Alternatives & Valuation of investments

Types of Investment, Valuation of fixed income securities & variable income securities (Excluding Derivatives), Basics of Stock Return & valuation, Basics of Bond Return & valuation

Unit-3 Fundamental Analysis

Meaning of Fundamental Analysis, Economic analysis, Factors of Economy analysis, Industry Analysis, Types of industry, Company analysis. Quantitative & qualitative factors of company analysis.

Unit-4 Technical Analysis

Meaning of Technical Analysis. Assumption of technical analysis, Tools of technical analysis, Types of chart, Line chart, Bar chart, Point & figure chart, candle stick chart, Dow Jones Theory, Elliot wave theory. Difference between fundamental & Technical analysis.

Unit-5 Portfolio Management

Meaning of portfolio, Portfolio Management Process, Portfolio analysis, Portfolio risk measurement, Markowitz Model, Sharpe single index model, Capital Assets Pricing Model, Portfolio performance evaluation, Portfolio revision.

**Text Books:**

1. Chandra Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill, New Delhi.
2. Nagarajan G.jayabal, Security analysis and Portfolio Management. New age international
3. Donald E. Fischer and Ronald J Jordon: Security Analysis and Portfolio Management, New Delhi, Prentice Hall of India,
4. Reilly, Investment Analysis & Portfolio Management Cengage Learning.

Reference Books:

1. Gibson Roger C. Asset Allocation. McGraw Hill.
2. Graham Benjamin. The Intelligent Investor. Harper Collins.
3. Robert A. Hanger: Modern Investment Theory, New Delhi, Prentice Hall of India (P)
- 4., Punithavathy Pandian, Securities Analysis and Portfolio Management, Vikas Pub. House.

Websites

www.investing.com/education

[www. money control,com/gyan/technicals/](http://www.moneycontrol.com/gyan/technicals/)

CO ₀₁	Explain the fundamental concepts of investment analysis and portfolio management.
CO ₀₂	Analyze different types of financial securities using appropriate valuation methods.
CO ₀₃	Apply portfolio theories to develop optimized investment portfolios.
CO ₀₄	Evaluate investment risks and determine suitable risk mitigation strategies.
CO ₀₅	Synthesize performance data to assess and improve portfolio performance.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EC10	Database Management Systems	3	0	0	3

Course Learning Outcomes (CLO)

CLO01	Understand the basic concepts, architecture, and data models used in database systems.
CLO02	Design relational databases using normalization and entity-relationship modeling.
CLO03	Apply SQL queries for data definition, manipulation, and control.
CLO04	Analyze database design for efficiency, consistency, and integrity.
CLO05	Evaluate transaction management, concurrency control, and recovery techniques in database systems.

Course Contents

Unit 1:

Database Management System Concepts: Introduction, Significance of Database, Database System Applications; Data Independence; Data Modeling for a Database; Entities and their Attributes, Entities, Attributes, Relationships and Relationships Types, Advantages and Disadvantages of Database Management System, DBMS Vs RDBMS.

Unit 2:

Database System Architecture: Three Level Architecture of DBMS, The External Level or Subschema, The Conceptual Level or Conceptual Schema, The Internal Level or Physical Schema, Mapping; MySQL Architecture; SQL Server 2000 Architecture; Oracle Architecture; Database Management System Facilities, Data Definition Language, Data Manipulation Language; Database Management System Structure, Database Manager, Database Administrator, Data Dictionary; Distributed Processing, Information and Communications Technology System (ICT), Client / Server Architecture

Unit 3:

Database Models and Implementation: Data Model and Types of Data Model, Relational Data Model, Hierarchical Model, Network Data Model, Object/Relational Model, Object-Oriented Model; Entity-Relationship Model, Modeling using E-R Diagrams, Notation used in E-R Model, Relationships and Relationship Types; Associative Database Model



Unit 4:

File Organization for Conventional DBMS: Storage Devices and its Characteristics, Magnetic Disks, Physical Characteristics of Disks, Performance Measures of Disks, Optimization of Disk-Block Access; File Organization, Fixed-Length Records

Unit 5:

An Introduction to RDBMS: An informal look at the relational model; Relational Database Management System; RDBMS Properties, The Entity-Relationship Model; Information Stored in the System Catalog, How Catalogs are Stored

SQL – 1 : Categories of SQL Commands; Data Definition; Data Manipulation Statements, SELECT - The Basic Form, Subqueries, Functions, GROUP BY Feature

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Define fundamental concepts and components of database systems.
CO ₀₂	Explain data models, database architecture, and normalization techniques.
CO ₀₃	Apply SQL commands to manage and manipulate database structures and data.
CO ₀₄	Analyze database schemas for consistency, redundancy, and efficiency.
CO ₀₅	Evaluate transaction control, concurrency issues, and recovery mechanisms in databases.

Syllabus

Course Code	Course Name	L	T	P	Credit
CM3EC11	Management Information System	3	0	0	3

Course Learning Outcomes (CLO)

CLO ₀₁	Understand the role and significance of information systems in business decision-making.
CLO ₀₂	Identify the components and types of management information systems.
CLO ₀₃	Analyze the use of MIS in various functional areas of an organization.
CLO ₀₄	Evaluate the impact of emerging technologies on information systems.
CLO ₀₅	Assess the ethical, security, and global issues related to information systems management.

Course Content

Unit I -

Management Information Systems - Need, Purpose and Objectives, Types of information, Approaches to MIS, Use of information for competitive advantage

Unit II -

Information, Management and Decision Making - Models of Decision Making - Classical, Administrative and Herbert Simon's Models - Attributes of information, Types of information systems

Unit III -

Information Technology - Definition, Basics of Telecommunication and Networks - Types and Topologies of Networks - IT enabled services such as -Geographical Information Systems

Unit IV –

Data Base Management Systems - Data Warehousing, Data Mining

Systems Analysis and Design – Introduction to system development, Systems Development Life Cycle

Decision Support Systems - Group Decision Support Systems - Executive Information Systems – Artificial intelligence

Unit V -



Applications-Cross-functional MIS; ERP; CRM; SCM; Security and Ethical Challenges.

Text Books:

1. C.S.V Murthy : Management Information Systems, Himalaya Publishing House, New Delhi. Laudon K C & Laudon J P : Management Information Systems: Managing the Digital Firm, Prentice-Hall.

2. O'Brien J : Management Information Systems, Tata McGraw-Hill, Galgotia

Reference Books

1. Oz E : Management Information Systems, Vikas Pub.
2. Jawedkar W S : Management Information Systems, Tata McGraw-Hill.
3. Mudrick R G : An information system for modern management, Pearson

Course Outcomes (COs):

After completion of this course the students shall be able to:

CO ₀₁	Define key concepts and components of management information systems.
CO ₀₂	Explain the role of MIS in organizational structure and decision-making.
CO ₀₃	Apply MIS tools to support business operations and strategies.
CO ₀₄	Analyze the effectiveness of information systems in different business functions.
CO ₀₅	Evaluate technological, ethical, and security aspects of managing information systems.