

Program Structure
B.Com (Hons.)/ B.Com (Hons.)
International Accounting
SBS0112
SBS 0129
Academic Session 2018-2021

1. Standard Structure of the Program at University Level

1.1 Vision, Mission and Core Values of the University

Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

**Transformative educational experience
Enrichment by educational initiatives that encourage global outlook
Develop research, support disruptive innovations and accelerate entrepreneurship
Seeking beyond boundaries**

Core Values

**Integrity
Leadership
Diversity
Community**

1.2 Vision and Mission of the School

School of Business Studies, Sharda University

Vision

To be the centre of excellence of global repute in business education to foster learning, attitude, professional prudence, creativity, entrepreneurship, and leadership accountable to the society.

Mission

- M1. Creating a stimulating learning environment**
- M2. Consolidating professional skills and attitude**
- M3. Growing our research acumen, teaching, and industry linkages**
- M4. Delivering leading-edge knowledge in management, business development, leadership and global economy for society.**

Core Values

Integrity, Leadership, Diversity and Community

1.3 Programme Educational Objectives (PEO's)

The B.Com. (Hons.)- International Accounting and Finance Program Educational Objectives are defined in Para in 1.3.1 and mapped in Para 1.3.2

1.3.1 B. Com. (Hons.) - International Accounting and Finance Programs Education Objectives

On successful completion of this program students will be able to:

- PEO1:** develop the professional skills for employment and lifelong learning in Commerce & Accounting Education
- PEO2:** develop creative, innovative and entrepreneurial mindset to help in managerial decisions
- PEO3:** apply the contextual knowledge to assess the regulatory issues and its compliances related to financial reporting, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business from
- PEO4:** able to prove proficiency with the ability to engage in competitive exams & higher studies like M.Com., CA, CS, ICWA and other courses.
- PEO5:** demonstrate an ability to communicate ideas & information effectively in both written and oral formats
- PEO6:** develop social and ethical values among students for conducting ethical business

1.3.2 Mapping of PEOs with Mission Statements of School of Business Studies:

PEO Statements	School	School	School	School
	Mission 1	Mission 2	Mission 3	Mission 4
PEO1: Possess Professional skills for employment	3	1	2	3
PEO2: Develop Creative, innovative & entrepreneurial mind-set to take managerial decisions	2	1	3	2
PEO3: Apply the contextual knowledge to assess the regulatory issues and its compliances	2	1	3	3
PEO4: Able to prove proficiency with the ability to engage in competitive exams & higher studies	1	2	2	3
PEO5: Demonstrate an ability to communicate ideas & information effectively in both written and oral formats	3	1	3	2
PEO6: Develop social and ethical values among students for conducting ethical business	1	1	2	3

Enter correlation levels 1, 2, or 3 as defined below:

- 1. Slight (Low) 2. Moderate (Medium) 3. Substantial (High)**

If there is no correlation, put “-“

1.3.3 Program Outcomes (PO's) of B.Com. (Hons.) - International Accounting and Finance program of School of Business Studies

The outcome of the program is expected to be achieved at the end of program as given below:

PO1 : Business Environment and Domain Knowledge (BEDK): Have comprehensive knowledge of Accounting, Finance, Corporate Laws, Auditing and Taxation

PO2 : Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Identify, formulate and analyse business problems reaching sustainable conclusions based on data

PO3 : Global Exposure and Cross-Cultural Understanding (GECCU): Gear up with the updated knowledge in implementing the global business practices

PO4 : Social Responsiveness and Ethics (SRE): Imbibe and commit to social responsiveness and professional ethics of business management practices

PO5 : Effective Communication (EC): Communicate effectively with the all stakeholders. Graduates are expected to develop effective oral and written communication

PO6 : Life Long Learning (LLL): Prepare for Post-graduate and higher studies and to achieve success in their professional career

Program Specific Outcomes:

At the end of the B.Com. (Hons.)- International Accounting and Finance program, students would be able to-

PSO1: Demonstrate knowledge of various advanced accounting issues within a global framework thereby providing a unique opportunity to achieve an internationally recognized qualification

PSO2: Possess adequate knowledge skills and experimental learning in area of commerce education

PSO3: Familiarize the students with regard to structure, organization and working of financial system in global arena and interpretation of financial statements in accordance with International Financial Reporting Standards

1.3.4 Mapping of SBS B.Com. (Hons.)- International Accounting and Finance Program Outcome's with its Program Educational Objectives

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
PO1: Business Environment and Domain Knowledge	3	2	3	2	2	1
PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions	3	2	3	3	1	2
PO3 : Global Exposure and Cross-Cultural Understanding	3	1	3	1	2	2
PO4: Social Responsiveness and Ethics	1	2	2	-	2	3
PO5: Effective Communication	2	2	1	1	3	1

PO6: Life Long Learning	3	2	3	3	1	1
PSO1	3	2	2	2	1	1
PSO2	3	2	2	2	1	2
PSO3	3	3	3	2	1	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.5. Program Outcome Vs Courses Mapping Table:

Program Outcome Course	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
Sem-1										
Course 101.1	Financial Accounting	3	3	2	2	2	3	3	3	3
Course 101.2	Principles of Management	1	2	2	3	3	2	-	3	1
Course 101.3	Business Statistics	2	3	-	-	-	3	-	3	1
Course 101.4	Micro Economics	2	2	2	-	-	2	-	3	1
Course 101.5	Open Elective									
Course 101.6	Functional English	-	-	-	-	2	2	-	-	-
Sem-2										
Course 201.1	Corporate Accounting	3	3	2	2	2	3	3	3	3
Course 201.2	Cost Accounting and Performance Management	3	3	2	2	2	3	3	3	2
Course 201.3	Business Mathematics	2	3	1	1	-	3	1	2	1
Course 201.4	Open Elective									
Course 201.5	Macro Economics	2	2	2	-	-	2	-	3	1

Course 201.6	Marketing Management	-	-	1	1	2	1	-	2	-
Course 201.7	Functional English	-	-	-	-	2	3	-	-	-
Sem-3										
Course 301.1	Corporate Financial Reporting	3	3	2	3	1	3	3	3	3
Course 301.2	Management Accounting	3	3	3	3	2	3	3	3	3
Course 301.3	Business Law	2	1	3	3	1	2	1	2	2
Course 301.4	Environmental Studies	-	-	2	1	-	2	-	-	-
Course 301.5	Open Elective									
Course 301.6	Global Business Environment	3	2	3	2	2	3	1	3	2
Course 301.7	Human Resource Management	-	1	1	2	2	2	-	2	1
Sem-4										
Course 401.1	Income Tax- Law and Practices	3	3	2	2	1	3	-	3	2
Course 401.2	Financial Management	3	3	2	2	2	3	1	3	3
Course 401.3	Corporate Law	2	1	3	3	1	2	1	2	2
Course 401.4	Open Elective									
Course	Fundamentals	2	3	1	1	-	3	1	2	1

401.5	of Operations Research									
Course 401.6	DSC-1									
Course 401.7	DSC-2									
Course 401.8	Computerized Accounting Software	3	2	3	2	-	3	1	3	1
Sem-5										
Course 501.1	Fundamentals of Research Methods	2	3	1	1	-	3	-	2	-
Course 501.2	Audit and Assurance	3	3	3	3	3	3	3	3	3
Course 501.3	Investment Management	3	3	1	2	3	3	2	3	2
Course 501.4	Business Communication	-	1	2	2	3	3	-	2	-
Course 501.5	DSC-3									
Course 501.6	DSC-4									
Course 501.7	Summer Training									
Sem-6										
Course 601.1	Advanced Financial Management	3	3	3	3	1	3	2	3	3
Course 601.2	Strategic Business Leader	-	1	2	2	3	3	1	3	2
Course	Indirect	3	3	2	2	1	3	2	3	3

601.3	Taxation (GST)									
Course 601.4	Advanced Performance Management	2	3	3	2	1	3	2	2	2
Course 601.5	DSC-5									
Course 601.6	Research Report									

Program Structure Template
School of Business Studies
Bcom (ACCA) / 2018-2021
TERM: I

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective/ Pre- Requisite/Co- Requisite	Type of Course: 1. CC 2.AECC 3. SEC 4. DSE
				L	T	P			
THEORY SUBJECTS									
1.			Financial Accounting	4			4	Core	CC
2.			Principles of Management	4			4	Core	CC
3.			Business Statistics	4			4	Core	CC
4.			Micro Economics	4			4		
5.			Open Elective	2			2	Elective	
6.									
Practical/Viva-Voce/Jury									
1.			Functional English	0	0	2	2		AECC/SEC
2.									
TOTAL CREDITS							20		

Program Structure Template
School of Business Studies
Bcom (ACCA) / 2018-2021
TERM: II

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective/ Pre- Requisite/Co- Requisite	Type of Course: 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
THEORY SUBJECTS									
1.			Corporate Accounting	4			4	Core	CC
2.			Cost Accounting and Performance Management	4			4	Core	CC
3.			Business Mathematics	4			4	Core	CC
4.			Open Elective	2			2	Elective	
5.			Macro Economics	4			4		
6.			Marketing Management	4			4		
Practical/Viva-Voce/Jury									
1.			Functional English	0	0	2	2		AECC/SEC
2.									
TOTAL CREDITS							24		

**Program Structure Template
 School of Business Studies
 Bcom (ACCA) / 2018-2021
 TERM: III**

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective/ Pre- Requisite/Co- Requisite	Type of Course: 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
THEORY SUBJECTS									
1.			Corporate Financial Reporting	4			4	Core	CC
2.			Management Accounting	4			4	Core	CC
3.			Business Law	4			4	Core	CC
4.			Environment Studies	2			2		
5.			Open Elective	2			2	Elective	
6.			Global Business Environment	4			4		
7.			Human Resource Management	4			4		
Practical/Viva-Voce/Jury									
1.									
2.									
TOTAL CREDITS							24		

Program Structure Template
School of Business Studies
Bcom (ACCA) / 2018-2021
TERM: IV

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective/ Pre- Requisite/Co- Requisite	Type of Course: 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
THEORY SUBJECTS									
1.			Income Tax- Law and Practices	4			4	Core	CC
2.			Financial Management	4			4	Core	CC
3.			Corporate Law	4			4	Core	CC
4.			Open Elective	2			2	Elective	
5.			Fundamentals of Operations Research	4			4		
6.			Discipline Specific Elective Course-1	4			4		DSE
7.			Discipline Specific Elective Course-2	4			4		DSE
Practical/Viva-Voce/Jury									
1.			Computerized Accounting Software	0	0	2	2		AECC/SEC
2.									
TOTAL CREDITS							28		

Program Structure Template
School of Business Studies
Bcom (ACCA) / 2018-2021
TERM: V

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective/ Pre- Requisite/Co- Requisite	Type of Course: 1. CC 2. AECC 3. SEC 4. DSE
				L	T	P			
THEORY SUBJECTS									
1.			Fundamentals of Research Methods	4			4	Core	CC
2.			Audit and Assurance	4			4	Core	CC
3.			Investment Management	4			4	Core	CC
4.			Business Communication	4			4		AECC/SEC
5.			Discipline Specific Elective Course-3	4			4		DSE
6.			Discipline Specific Elective Course-4	4			4		DSE
Practical/Viva-Voce/Jury									
1.			Summer Training	0	0	4	4		
2.									
TOTAL CREDITS							28		

Program Structure Template
School of Business Studies
Bcom (ACCA) / 2018-2021
TERM: VI

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Core/Elective/ Pre- Requisite/Co- Requisite	Type of Course: 1. CC 2.AECC 3. SEC 4. DSE
				L	T	P			
THEORY SUBJECTS									
1.			Advanced Financial Management	4			4	Core	CC
2.			Strategic Business Leader	4			4	Core	CC
3.			Indirect Taxation (GST)	4			4	Core	CC
4.			Advanced Performance Management	4			4		
5.			Discipline Specific Elective Course-5	4			4		DSE
6.									
Practical/Viva-Voce/Jury									
1.			Research Report	0	0	6	6		
2.									
TOTAL CREDITS							26		

Semester-I

School: School of Business Studies		Batch : 2018-2021
Program: B.COM (Hons)		Current Academic Year: 2018-2019
Branch: Accounts and Finance		Semester: I
1	Course Code	BCM 115
2	Course Title	Financial Accounting
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	<p>1. This course is designed to acquaint the student with the framework within which accounting operates and the different stages of accounting process.</p> <p>2. To provide the student knowledge of the various components of the financial statements of a firm and enabling him to apply this knowledge to understand the annual report of a firm.</p> <p>3. Understand the concepts on consignment, hire purchase and branch accounting.</p>
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>1. define the terms related to accounting and the accounting cycle.</p> <p>2. explain the financial transactions of a firm through the examination of relevant data.</p> <p>3. construct the accounting data of a firm using various quantitative inputs</p>

		of a relevant period. 4. analyse the effect of changes in these inputs on the financial position of a firm.	
7	Course Description	This course enables the students to understand the fundamentals of Financial Accounting. The course introduces them to the basic concepts of bookkeeping and the language of business. They learn to find out the outcome of a business and to interpret the same.	
8	Outline syllabus		CO Mapping
	Unit 1	Theoretical Framework of Accounting	
	A	Meaning, need, scope, and functions of accounting. Book keeping vs. Accounting, Users of accounting information, Branches of accounting. Bases of accounting; cash basis and accrual basis	CO1
	B	Basic accounting concepts and conventions: entity, money measurement, going concern, cost, realization, periodicity, consistency, prudence (Conservatism), materiality and full disclosures	CO1
	C	An overview of Indian accounting standard (IndAS) and IFRS. Accounting Equation	CO1
	Unit 2	Mechanics of Accounting	
	A	Journalizing transactions: Rules of debit and credit, Journal entry	CO2, CO3
	B	Ledger Posting, Subdivision of journal and Trial Balance	CO2, CO3
	C	Rectification of errors, Capital and Revenue expenditure & receipts, Difference between capital expenditure and revenue expenditure	CO1, CO2
	Unit 3	Depreciation Accounting	
	A	Depreciation Accounting- meaning and objective of depreciation accounting, causes of depreciation	CO1
	B	Methods of depreciation- Fixed installment method	CO3, CO4
	C	Methods of depreciation- Diminishing balance method	CO3, CO4
	Unit 4	Final Accounts	

	A	Preparation of Trading account	CO2, CO3						
	B	Profit and Loss Account	CO2, CO3						
	C	Preparation of Balance Sheet with adjustments. Reserves and Provision.	CO3, CO4						
	Unit 5	Specialized Accounts							
	A	Consignment: Features, Accounting treatment in the books of the consignor and consignee	CO2, CO3						
	B	Accounting for Hire Purchase Transactions: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, theoretical understanding of stock and debtors system	CO2, CO3						
	C	Accounting for Branches (Inland): Concept of depended branches; theoretical understanding of stock and debtor's system, branch final accounts system and wholesale basis system. Independent branch- concept	CO1						
	Mode of examination	Theory							
	Weightage Distribution	<table border="1"> <thead> <tr> <th>CA</th> <th>MTE</th> <th>ETE</th> </tr> </thead> <tbody> <tr> <td>30%</td> <td>20%</td> <td>50%</td> </tr> </tbody> </table>	CA	MTE	ETE	30%	20%	50%	
CA	MTE	ETE							
30%	20%	50%							
	Text book/s*	1. An Introduction to Accountancy, Maheshwari, S.N., Vikas Publication							
	Other References	1. Fundamentals of Accounting, V.P. Patti, Excel Books, New Delhi 2. Financial Accounting, R.S.Singhal, Anand Publication 3. Basic Accounting, Rajni Sofat & Preeti Hiro, Eastern Economy Edition 4. Financial Accounting, Dr. M. Shukla & Dr. S.P. Gupta, Sahitya Bhawan Publication 5. Accounting and Financial Analysis & Management, Agarwal & Agarwal, Pragati Prakashan, Meerut							

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2

1-Slight (Low)
2-Moderate (Medium)
3-Substantial (High)

Principles of Management

School:		SBSBatch :2018-21
Program:		BBA Current Academic Year: 2018-19
Branch:		Semester:1
1	Course Code	BBA 143
2	Course Title	Principles of Management
3	Credits	
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1. To understand the concepts of management as and how it can be applied to current environment of the workplace. 2. To describe planning process and its importance, evaluation and limitations.

		<p>3. To know basic organizational structure and levels of hierarchy.</p> <p>4. To understand how managers direct, communicate and motivate employees through leadership.</p>
6	Course Outcomes	<p>CO1: The student will be able to describe various functions of management.</p> <p>CO2: The student will be able to explain the various theories and principles related to management.</p> <p>CO3: The student will be able to apply the elements of organizing and directing in taking managerial decisions.</p> <p>CO4: The student will be able to analyse various organizational designs and challenges for managing the organization effectively.</p>
7	Course Description	<p>The main aim of this course is to develop the understanding about the basic concepts, principles and various theories of management for the benefit of the students aspiring for acquiring managerial positions in national or international organizations in the upcoming future. The course delivers the deep knowledge about the essential functions of management i.e. Planning, Organising, Staffing, Directing & Controlling. It also provides the awareness the nature and evolution of management.</p> <p>This course also emphasises on conceptual clarity, working of business processes and applications of basic management concepts in the organizations.</p>
8	Outline syllabus	CO Mapping
	Unit 1	Introduction to Management and Evolution of Management Theories
	A	Management: Concept and Function, Levels of Management, Managerial roles and skills
	B	Management Science or Art, Management as Profession, Administration Vs Management

	C	Classical Management theory: F. W. Taylor, Fayol's principles		CO1,CO2
	Unit 2	Managing Contemporary Planning		
	A	Introduction of planning, Types of Plan: Budget, Policy, Procedure, methods, and rules		CO1
	B	Introduction to strategic, operational, and tactical planning		CO1,CO4
	C	Planning process and limitations		CO1
	Unit 3	Managing Contemporary Organization		
	A	Defining organization structure- Division of work, Departmentalization, Hierarchy (Chain of command and Span of Control)		CO1,CO4
	B	Authority, Responsibility and Delegation, Centralization and Decentralization		CO1
	C	Common organizational Designs- Traditional Designs (Simple, Functional, divisional), Contemporary Designs (Team structures, Matrix/project structures, boundary less organization)		CO1,CO4
	Unit 4	Directing		
	A	Meaning and Significance of Directing		CO3,CO4
	B	Meaning and Importance of Communication, Motivation		CO1,CO3
	C	Meaning and Importance of Leadership, Supervision		CO3,CO3
	Unit 5	Controlling		
	A	Concept and process of control in organisation		CO1
	B	Types of control - Feedback, Feed forward, Concurrent		CO1
	C	Challenges before future Managers		CO4
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA		ETE
		30%		50%
	Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007		
	Other	Koontz O'Donnell – Principles of Management		

	References	Management by VSP Rao, Excel Publications Robbins & Coulter – Management, Prentice Hall of India, 9th edition	
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PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	...	3	2	1	1	3	2	2	2	2	2	2
CO2	1	1	2	1	2	3	2	2	2	2	2	2
CO3	1	1	2	1	2	3	2	2	2	2	2	2
CO4	1	2	2	1	1	3	2	2	2	2	2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Semester-II

School: School of Business Studies		Batch: 2018-2021
Program: B.Com (Hons)		Current Academic Year: 2018-2019
Branch: Accounts and Finance		Semester: II
1	Course Code	BCM 318
2	Course Title	Corporate Accounting
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<p>1.This course is designed to acquaint the students with basic concepts of share capital and debentures of a company</p> <p>2.To enable the student to prepare financial statements of the company and concepts related to amalgamation</p> <p>3.To understand the concept of winding-up of a company</p>
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>1.knowledge of the concepts related to the monetary transactions of a company</p> <p>2.understand the need for these financial transactions in a company</p> <p>3.apply the various concepts to value the different components affecting the financial statements of a company</p> <p>4.analyse these components in the light of their effect on the company</p>
7	Course Description	This course enables the students to acquire the conceptual knowledge of the fundamentals of corporate accounting and to learn the techniques of preparing the financial statements and interpreting the financial position of the company.

8	Outline syllabus	CO Mapping
	Unit 1	Accounting for Share Capital and Debentures
	A	Concept of Issue of Shares, Over-subscription of Shares, Under-subscription of Shares, Forfeiture and Re-issue of forfeited Share Capital
	B	Concept and conditions under Buy-back of Equity Shares, Concept of Preference shares, Difference between Equity shares and Preference Shares, Issue and Redemption of Preference Shares
	C	Theoretical framework of Debentures, Issue of Debentures, Concept of Redemption of Debentures with the various methods under Redemption of Debentures
	Unit 2	Valuation of Goodwill and Shares
	A	Understanding the concept of Goodwill and Valuation of Shares
	B	Calculation of Goodwill: Average Profit Method, Super Profit Method, Capitalization Method
	C	Valuation of Shares
	Unit 3	Final Accounts of Companies
	A	Concept of Final Accounts, Components of Final Accounts of a Company
	B	Components of Profit and Loss Account and Preparation of Profit and Loss Account of a Company
	C	Components of Balance Sheet and Preparation of Balance Sheet of a Company with Adjustments
	Unit 4	Amalgamation of Companies
	A	Meaning and concept of Amalgamation
	B	Accounting treatment as per Accounting Standard-14
	C	Internal Reconstruction: Concept
	Unit 5	Profit or Loss in Pre-Incorporation and Post-Incorporation; Liquidation of Companies
	A	Understanding the theoretical concept of Profit or Loss in

		Pre-Incorporation and Post-Incorporation			
	B	Understanding the theoretical concept of Liquidation of Companies			CO1
	C	Concept and meaning of Statement of Affairs			CO1, CO2
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Monga, J.R., Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi			
	Other References	1. Corporate Accounting, Gupta and Chaturvedi, Shree Mahavir Book Depot 2. Maheshwari, S.N. and Maheshwari S.K., Corporate Accounting, Vikas Publishing House, New Delhi 3. Shukla, M.C., Grewal T.S., and Gupta S.C., Advanced Accounts, Vol.-II. S. Chand & Co., New Delhi			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2018-2021
Program: B.Com		Current Academic Year: 2018-19
Branch:		Semester: II
1	Course Code	MTH 130
2	Course Title	Business Mathematics
3	Credits	4
4	Contact Hours (L-T-P)	3-0-1
	Course Type	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. To introduce the concept of business mathematics 2. This course helps to make awareness of the utility of mathematical concepts. 3. This course leads student to develop quantitative ability. 4. This course would expose the students to have the mathematical skills needed to pursue careers in education, business, and/or industry.
6	Course Outcomes	<p>CO1: The student will be able to identify applications of mathematics.</p> <p>CO2: The student will be able to demonstrate mathematical skills required in mathematically intensive areas in commerce such as Finance.</p> <p>CO3: The student will be able to use equations, formulae, and mathematical expressions and relationships in a variety of contexts.</p> <p>CO4: The student will be able to analyze business problems which can be solved mathematically.</p> <p>CO5: The student will be able to choose mathematical tools accordingly.</p> <p>CO6: The student will be able to develop mathematical ideas from basic axioms.</p>
7	Course Description	People in business, economic and social sciences are increasingly aware of the need to be able to handle a range of mathematical tools. This modules

		includes analytical and critical thinking skills.			
8	Outline syllabus				CO Mapping
	Unit 1	Basic Review			
	A	Percentages- Application of percentage			CO1, CO2
	B	Profit & Loss			CO1, CO2
	C	Problems based on percentages, profit & loss			CO1, CO2
	Unit 2	Data Interpretation			
	A	Ratio and proportions.			CO1, CO2
	B	Data Interpretation : Tabulation			CO2, CO4
	C	Problems based on Ratio, Proportion & Tables.			CO2, CO4
	Unit 3	System of Linear Equations			
	A	Linear equation, Slope of line, intercepts of linear equation.			CO1, CO3
	B	Solve the system of linear equations graphically, substitution and elimination method			CO3, CO4
	C	Formulation & Application of system of equations- Word Problem			CO3, CO6
	Unit 4	Quantitative Ability			
	A	Time & Distance: Speed problems; Average speed problems			CO1, CO3, CO4
	B	Time & Work: Problems related to work with respect to time.			CO1, CO3, CO4
	C	Problems based on Time			CO4, CO6
	Unit 5	Interest Calculations			
	A	Simple Interest: Definition , Formula of S.I ,Problems based on simple interest			CO5, CO6
	B	Compound Interest: Definition, Formula for C.I, problems based on compound interest			CO5, CO6
	C	Difference between Simple and Compound Interest. Problems based on Interest			CO5, CO6
	Mode of examination	Theory			
	Weightage	CA	MTE	ETE	

	Distribution	30%	20%	50%	
	Text book/s*	R.S Aggarwal, Quantitative Aptitude, S Chand.			
	Other References	1. Eugene Don, Joel J. Lerner, "Schaum's Outline of Basic Business Mathematics", Tata McGraw-Hill 2. M.Raghavachari, Mathematics for Management, Tata McGraw-Hill			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2	1	1	1	2
CO2	2	2	1	1	1	2
CO3	2	3	2	1	1	2
CO4	2	3	1	1	1	2
CO5	1	2	1	1	1	2
CO6	2	3	1	1	1	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2018- 2021
Program: B.COM/ B.COM ACCA/BBA ACCA		Current Academic Year: (2018- 2019)
Branch:		Semester: II
1	Course Code	BBA150
2	Course Title	Cost Accounting and Performance Management
3	Credits	4
4	Contact Hours (L-T-P)	04-0-0
	Course Status	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. This course is designed to acquaint the student with the basic concepts used in cost accounting and various methods involved in cost ascertainment. 2. To provide the student knowledge about use of costing data for planning, control and decision making 3. To apply relevant knowledge, skills and exercise professional judgment in applying performance management techniques in different business contexts and to contribute to the evaluation of performance of an organization
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <ol style="list-style-type: none"> 1. Describe the basic concepts of cost and cost accounting system in the organization. 2. Identify and understand the accounting for material, labour and inventory. 3. Apply the practical knowledge used on cost sheet, computation of wages, bonus schemes and overhands 4. Analyze the cost sheet, contract costing and process costing problems
7	Course Description	Cost accounting provides key data to managers for planning and controlling, as well as data on costing products, services, and Labor.
8	Outline syllabus	CO

		Mapping
	Unit 1	An Overview of Cost Accounting and performance management
	A	Concept of Cost, Costing and Cost Accounting. Tools of Cost Accounting, Installation of Costing system in an organization. Classification of cost.
	B	Cost Unit and Cost centres, Objectives and Limitations of cost accounting
	C	Performance Management – Meaning and Conceptual framework, Management tools to evaluate performance
	Unit 2	Element of Costs- Material management
	A	Accounting for material- ordering receiving and issue- material inventory account- Methods of pricing material issues- FIFO, LIFO, HIFO
	B	Inventory control – Meaning and objectives, techniques of inventory control and management –E.O.Q and ABC-Analysis, computation of E.O.Q.
	C	Inventory control and techniques - Stock levels and Just in Time, Computation of different stock levels.
	Unit 3	Element of costs-Accounting and Control of Labour & Overhead
	A	Computation of Wages and bonus schemes- Halsey and Rowan premium plan, Taylor’s differential piece rate plane
	B	Concept and treatment of Idle Time, Overtime. Labour Turnover-Meaning and Calculation
	C	Overhead classification: Allocation, Absorption and Apportionment. Apportion the costs to various departments
	Unit 4	Unit costing (output)
	A	Cost sheet- meaning and purpose, treatment of stocks, Preparation of cost sheet
	B	Contract costing- understand the meaning and features of a contract and types of industries in which contract costing method is used.

	C	Calculation of profit or loss when contract is completed. Calculation of profit or loss when contract is incomplete		CO4
	Unit 5	Process Costing		
	A	Process costing- meaning and types of industries in which Process costing method is used		CO1, CO3
	B	Preparation of Process Account, Normal vs. Abnormal wastage or losses. Understanding the meaning of By-products and Joint products		CO3, CO4
	C	Meaning and need of Reconciliation of Cost and Financial Accounts.		CO1, CO2
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	Dr. M.N. Arora Vikas Publishing House, New Delhi		
	Other References	<ol style="list-style-type: none"> 1. Cost & Management Accounting, By- Ravi M. Kishore (taxmann) 2. Basic Costing- theory & Practice, By- A. K. Singhal (vayu education India) 3. Cost management – P.C.Tulsian (Tata Mc Graw Hill) 4. Cost and Management Accounting, by-S.P Jian & K.L.narang (kalyani publishers) 5. Cost Accounting- by-Thakur (excel) 6. https://www.youtube.com/watch?v=YG9xOWT3KVM(Cost concept) 		

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	2	2	2	-
CO2	2	2	1	-	1	2	2	3	-
CO3	2	3	1	1	1	2	2	3	-
CO4	2	3	1	1	1	2	2	3	-

1-Slight (Low)
2-Moderate (Medium)
3-Substantial (High)

School: School of Business Studies		Batch: 2018-21
Program: B.Com./BBA		Current Academic Year: 2018-19
Branch:		Semester: 2
1	Course Code	BBA144
2	Course Title	Marketing Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Description	This course is aimed at imparting to the students a broad-based understanding of the principles and practices of the marketing function in business organizations
6	Course	1. To help the students understand marketing concepts and principles in

	Objectives	the light of real-life marketing practices in the contemporary world 2. To familiarize the students with the marketing environment and the elements of the marketing-mix for making effective marketing plans
7	Course Outcomes	CO1: The student will be able to identify the different components of the prevailing marketing environment. CO2: The student will be able to explain the different steps in the consumer decision process. CO3: The student will be able to prepare the market segmentation plan and positioning strategy for a given product. CO4: The student will be able to explain the components of marketing mix for a given product. CO5: The student will be able to decide the promotional tools for a given product.
8	Outline Syllabus	CO Mapping
	Unit A	
	A1	Core concepts of marketing; selling versus marketing
	A2	Marketing environment
	A3	Value chain
	Unit B	
	B1	Consumer versus customer
	B2	Factors influencing consumer behaviour
	B3	Consumer decision-making
	Unit C	
	C1	Market segmentation – geographic, demographic, psychographic, behavioural
	C2	Targeting
	C3	Positioning and repositioning of products
	Unit D	
	D1	Product versus brand; classification of products; new product development; product life cycle; packaging and labeling
	D2	Product-mix decisions

D3	Factors influencing pricing; types of pricing			CO4
Unit E				
E1	Channels of distribution; types of marketing intermediaries			CO5
E2	Advertising, publicity and public relations			CO5
E3	Sales promotion, direct marketing and personal selling			CO5
Mode of Examination	Theory			
Weightage distribution	CA	MTE	ETE	
	30%	20%	50%	
Textbook/s	<ul style="list-style-type: none"> 'Marketing Management – A South Asian Perspective' by Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha (Pearson) 			
Other References	<ul style="list-style-type: none"> 'Marketing Management – Global Perspective, Indian Context' by V. S. Ramaswamy and S. Namakumari (Om Books) 'Marketing Management' by Rajan Saxena (McGraw-Hill) 			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	1	1	1	2	2	1	1
CO2	2	2	2	1	1	1	2	2	2	1
CO3	2	2	2	1	1	1	2	2	1	2
CO4	2	2	2	1	1	1	2	2	1	2
CO5	2	2	2	1	1	1	2	2	1	2

Semester-III

School: School of Business Studies		Batch : 2018-21
Program: B.COM (Hons)		Current Academic Year: 2018-2019
Branch: Accounts and Finance		Semester: III
1	Course Code	BCM 235
2	Course Title	Corporate Financial Reporting
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. This course is designed to gain ability to understand the items of financial statements and consolidated financial statements 2. To analyze the financial statements using Ratio Analysis. 3. To interpret the basic framework of financial reporting in terms of inventory and long-lived assets.
6	Course Outcomes	<p>On completion of this module the students will be able to:</p> <ol style="list-style-type: none"> 1. define the concept of financial statements and the various items in financial statements. 2. explain the reporting of these items in the financial statements.

		3. construct the linkages among the four financial statements. 4. analyze the financial statements using popular techniques.	
7	Course Description	This course enables the students to understand about the various financial statements used for reporting purposes by a company. They will get a general understanding of the newly introduced IFRS and reporting of some peculiar items under IFRS. The linkages between the various financial statements will be brought to light and they will be taught to analyse the statements using financial ratios. The students will also understand the meaning and preparation of Consolidated financial statements.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Financial Reporting	
	A	Introduction of Financial Reporting and its significance in business. Purpose and users of financial reports	CO1
	B	Understanding how business activities are classified for financial reporting purposes	CO1, CO2
	C	Understanding of Ind AS and IFRS	CO1
	Unit 2	Understanding Financial statements and Consolidated Financial Statements	
	A	Meaning and types of financial statements	CO1, CO2
	B	Understanding of various items of Income Statement and forms Income Statement (Comparative and Common Size Income Statement), Understanding of various items of Balance Sheet and forms of Balance Sheet (Comparative and Common Size Balance Sheet)	CO2, CO3
	C	Theoretical understanding of Consolidated Financial Statements, Preparation of Consolidated Balance Sheet	CO2, CO3
	Unit 3	Ratio analysis	
	A	Meaning, Objectives, Advantages and Limitations of Ratio analysis	CO4
	B	Types of ratios- Liquidity ratios, Profitability ratios,	CO4

		Activity ratios, Solvency ratios							
	C	Practical problems related to above ratios	CO4						
	Unit 4	Inventory Accounting							
	A	Theoretical understanding of costs included in inventories and costs recognized as expenses in the period in which they are incurred	CO2, CO3						
	B	Understanding different inventory valuation methods (LIFO, FIFO, and Weighted Average). Theoretical concept of Periodic and Perpetual inventory systems	CO2, CO4						
	C	Theoretical understanding of how inflation and deflation of inventory costs affect the financial statements and ratios of companies.	CO4						
	Unit 5	Long-lived Assets							
	A	Theoretical understanding of costs that are capitalized and costs that are expensed in the period incurred- how they affect financial statements and ratios	CO2, CO3						
	B	Compare financial reporting of following intangible assets- purchased, internally developed, acquired	CO1, CO2						
	C	Understanding Leasing (Capital and Operating Lease) and how leasing rather than purchasing assets affects financial statements. Understanding how financial lease and operating lease affect financial statements from the perspective of both lessor and lessee	CO1, CO2						
	Mode of examination	Theory/Jury/Practical/Viva							
	Weightage Distribution	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td>CA</td> <td>MTE</td> <td>ETE</td> </tr> <tr> <td>30%</td> <td>20%</td> <td>50%</td> </tr> </table>	CA	MTE	ETE	30%	20%	50%	
CA	MTE	ETE							
30%	20%	50%							
	Text book/s*	Analysis of Financial Statements- T.S. Grewal, Sultan Chand and Sons Pvt. Ltd.							
	Other References	1. Financial Reporting and Analysis, Book-3, SchweserNotes for the CFA Exam, Level-1. Fundamentals of Corporate Accounting- J.R. Monga,							

	Mayur Paperbacks.	
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POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1	3	3	3	2
CO2	3	3	2	-	-	2	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	2	-	1	3	3	3	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS	Batch : 2018- 2021
Program: B.COM/ B.COM ACCA/BBA ACCA	Current Academic Year: (2019- 2020)
Branch:	Semester: III
1 Course Code	BCM
2 Course Title	Management Accounting
3 Credits	4
4 Contact Hours (L-T-P)	04-0-0
Course Status	Compulsory
5 Course Objective	1. The course introduces the students to contemporary management accounting concepts and techniques which

		<p>facilitates the management in internal decision-making.</p> <p>2. Understanding of the tools used to design and develop costing systems; preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis, pricing decisions, inventory issues and costs of quality etc.</p> <p>3. A sound understanding of the theoretical concepts particularly in the context of Standard costing /variance and activity based costing</p>	
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1: Identify and describe the objective and general principles of Management Accounting and emerging tools of management accounting.</p> <p>CO2: Apply the practical approach of various tools and techniques such as Marginal costing, budgets and Budgeting for planning and controlling</p> <p>CO3: Analyze the practical approach of Standard costing and variance analysis.</p> <p>CO4: Analyze and examine Activity based Costing and Responsibility Accounting in an organization.</p>	
7	Course Description	<p>This course provides students with an understanding of management accounting concepts related to the management functions of planning, control, and decision making. The course covers management accounting fundamentals and introduces a range of management accounting tools, including process costing, variance analysis, activity based costing and the balanced scorecard, as well as behavioral responses to management accounting information. Students are introduced to the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	An overview of Management Accounting	
	A	Concept and Meaning of Management Accounting, Objectives and advantages of Management Accounting.	CO1
	B	Difference Between Cost and Management accounting, difference between financial and management accounting, role and functions of management accounting.	CO1

	C	Scope & Limitations of Management Accounting. Tool and techniques of management accounting.		CO1
	Unit 2	Marginal Costing		
	A	Marginal costing meaning and advantages, assumption of marginal costing. Cost volume Profit (CVP) analysis.		CO2, CO3
	B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation		CO2, CO3
	C	Breakeven point and its analysis, margin of safety meaning and calculation.		CO4
	Unit 3	Budget and Budgetary control		
	A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control		CO3, CO4
	B	Different types of Budget- financial budget, master budget, zero based budget and rolling budget		CO3, CO4
	C	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget		CO3, CO4
	Unit 4	Standard costing and variance analysis		
	A	Concept and features of Standard costing, Variance Analysis –meaning and classification		CO1, CO4
	B	Calculations of Material cost variances, price, usage and mix variance.		CO2, CO4
	C	Labour cost variance, Labour rate and efficiency variances		CO4
	Unit 5	Activity based Costing and Responsibility Accounting		
	A	Activity based Costing-meaning and objectives. Calculation of Activity based costing		CO1, CO3
	B	Responsibility accounting- meaning and advantages of responsibility accounting. Types of responsibility centers.		CO3, CO4
	C	Emerging tools of management accounting- life cycle costing, kaizen costing and back flush costing		CO1
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	Management Accounting-Debarshi Bhattacharyya (Pearson Publication)		

Other References	R.P.Rustagi-Fundamentals of management accounting- Taxmann	
	R.S.Singhal -Management accounting-‘Anand’	
	Khan and Jain- “Management Accounting” (Tata McGraw Hill)	
	Pandey I.M - “Management Accounting” (Vikas)	

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	2	2	2	-
CO2	2	2	1	-	1	2	2	3	-
CO3	2	3	1	1	1	2	2	3	-
CO4	2	3	1	1	1	2	2	3	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: School of Business Studies		Batch : 2018-21
Program: BBA (All specialisations) /BCom/BBA ACCA/BCom ACCA		Academic Year: 2019
Branch: -		Semester: III
1	Course Code	BBA 267
2	Course Title	Business Law
3	Credits	4
4	Contact Hours	4-0-0

	(L-T-P)	
	Course Status	Compulsory
5	Course Description	This course introduces the student to the concept of Law and basics of the Indian Legal System. It further covers Laws that govern business transactions like Contract, Sale of Goods, Negotiable Instruments and Consumer Protection.
6	Course Objective	The purpose of the course is to enable students:- 1. Acquaint with the Indian Legal System. 2 Describe how the legal framework affects both businesses as well as individuals 3 Prepare them to apply the various laws to a given situation (case studies) 4. Develop concise legal arguments in a logical manner and improve upon communication and interpersonal skills.
7	Course Outcomes	CO1: To appreciate the Indian Legal System. CO2: To demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions. CO3:To distinguish between various kinds of negotiable instruments. CO4: To identify the rights available to a consumer and describe the process of filing a consumer complaint.
8	Outline syllabus	CO Mapping
	Unit A	Introduction to Law
	A 1	What is law? What are the institutions that enforce law? Hierarchy of Courts in India
	A 2	Understanding The Indian Constitution: Fundamental Rights and Duties, Writs, Public Interest litigation
	A 3	What is Alternate Dispute Resolution? Its importance
	Unit B	Indian Contract Act 1872
	B 1	What is a contract? Social vs. Business Agreements. How is a contract made?
	B 2	Types of contracts, Essentials of a valid contract,

B 3	Quasi contract. Discharge of contract, Breach of contract and its remedies, Special Contract(Brief overview) - Contract of Indemnity, Guarantee, Bailment, Pledge, Agency			CO2
Unit C	Sale of Goods Act 1930			
C 1	What is a contract for sale of goods? Similarities with and modification to general contract law provisions.			CO2
C 2	Transfer of property. Conditions and warranties - caveat emptor. Performance of contract of sale.			CO2
C 3	Rights of unpaid seller. Remedies for breach of contract for sale.			CO2
Unit D	Negotiable Instruments Act 1881			
D 1	What are negotiable instruments? Types of negotiable instruments. Parties to instruments.			CO2,CO 3
D 2	Holder and Holder in due course,			CO2,CO 3
D 3	Dishonor of Negotiable Instruments			CO2, CO 3
Unit E	Consumer Protection Act 1986			
E 1	Important definitions under the Act. Rights of consumers. Who can file complaints?			CO2, CO4
E 2	Consumer Courts: District Forum, State Commission, National Commission			CO2, CO4
E 3	How to file complaints? Remedies available under the Act.			CO2, CO4
Mode of examination	End Term Examination			
Weightage Distribution	CA	MTE	ETE	
	30%	20%	50%	
Text book/s*	<ul style="list-style-type: none"> Business Law, PC Tulsian & Bharat Tulsian, Third edition, McGraw Hill Education (Pvt) Ltd 			
Other References	<ul style="list-style-type: none"> Business and Corporate Laws, Dr Harpreet Kaur, LexisNexis Singh, Avtar, <i>Mercantile Law</i>, 8th ed., 2006, 			

		Reprinted 2008, Eastern Book Company <ul style="list-style-type: none"> • Kuchhal, M.C., Mercantile Law, 7th ed., 2009, Vikas Publishing House • Gulshan, S.S., Business Law, 3rd ed., 2006, Excel Books 	
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POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	-	2	1	2
CO2	2	1	1	2	1	-	2	2	2
CO3	3	2	2	2	2	1	1	1	1
CO4	2	1	1	1	1	2	1	1	1

Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School:		Batch : 2018-21
Program: BBA		Current Academic Year:
Branch:		Semester: III
1	Course Code	BBA 054
2	Course Title	Environmental Studies
3	Credits	2
4	Contact Hours (L-T-P)	2-0-0
	Course Type	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. To understand the basic concepts of environment management and the issues faced therein. 2. To provide an understanding of the natural environmental resources, hazards faced and control measures 3. To understand the social issues surrounding environment management. 4. To get an understanding of the various acts ,policies developed to protect the environment.
6	Course Outcomes	<p>CO1: The student will be able to have knowledge about fundamentals of environment and the ecosystem</p> <p>CO2: The student will be able to understand about hazards faced by environment along with the growing energy needs ,environment impact assessment green technologies and green design</p> <p>CO3: The student will be able to relate to the various acts for environmental protection and to green solutions</p> <p>CO4: The student will be able to analyse impact of climate change and pollution on environment and green solutions</p>
7	Course Description	This course enables students to understand their natural environment while also comprehending its conservation and management in a better manner. The course focuses on the natural environmental resources and their effective utilization.
8	Outline syllabus	CO Mapping

	Unit 1	Fundamentals of environment	
	A	Fundamentals of Environment: Basic concepts on environment, environment management –definition ,importance , environmental degradation, Multidisciplinary nature of environment	CO1, CO2,CO3
	B	Ecosystems ad ecological succession	CO1
	C	Global environmental issues: global warming and climate change, acid rains	CO2 ,CO3 ,CO4
	Unit 2	Energy resources	
	A	Renewable & Non Renewable Resources of energy and Deforestation	CO1 ,CO2,CO4
	B	Water Resources: use and overutilization of surface and ground water, floods & droughts	CO1, CO2 ,CO3
	C	Energy Resources – growing energy needs, energy resources and global development	CO2 ,CO3
	Unit 3	Biodiversity and pollution	
	A	Biodiversity & its conservation	CO2 ,CO3
	B	Environmental Pollution	CO1 , CO4
	C	Control measures for air, water and soil pollution; nuclear hazards	CO3
	Unit 4	Environment protection	
	A	Social Issues in Environment: Environment Protection Act, Ozone layer depletion and nuclear accidents , approaches with regard to environment protection	CO2 ,CO4
	B	Human Population – human health, human rights and environment	CO3
	C	Wildlife protection act, issues in enforcement of environmental legislations and public awareness	CO4
	Unit 5	Green Solutions	
	A	Environmental Impact Assessment	CO1 ,CO2 ,CO3
	B	Environmental Standards, Green Technologies and green	CO2 CO3

		solutions			,CO4
	C	Green architecture and green design			CO2,CO3
	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Principles of Environmental Studies: Monoharachary C 2006			
	Other References				

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	-	-	1	1	1	-	-	-	-	-
CO2	-	-	2	2	2	-	-	-	-	-
CO3	-	-	2	2	2	-	-	-	-	-
CO4	-	-	2	2	1	-	-	-	-	-

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Human Resource Management

School: SBS		Batch: 2018-21
Program: B.Com (Hons/ACCA)		Current Academic Year: 2018-19
Branch:		Semester:III
1	Course Code	
2	Course Title	Human Resource Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Regular
5	Course Objective	<ol style="list-style-type: none"> 1. To impart basic knowledge about HRM concepts. 2. To build students' interest and capability to perform basic HRM functions and tasks. 3. To familiarize students with the different aspects of managing people in the organization through the process of acquisition, development and retention. 4. To apply the principles and techniques of human resource management gained through this course.
6	Course Outcomes	<p>The student will be able to:</p> <p>CO1: Identify current issues and challenges, emerging trends, key concepts and terminologies of human resource management.</p> <p>CO2: Describe each of the major HRM functions and processes of manpower planning, job analysis, recruitment, selection, training and development, compensation and benefits, and performance appraisal.</p> <p>CO3: Apply the various functions and techniques of human resource</p>

		management. CO4: Analyse the dynamics of how the human resource department and the company strategically work together to improve employee' job satisfaction and return on investment.
7	Course Description	The course has been designed to enable the students to learn about the exciting world of today's Human Resources Management. This course also focuses at providing the students the inputs on how to link the HRM functions to the corporate strategies, to understand HR as a strategic resource, to learn the concept and functions of human resource management. Further, this course highlights important HR challenges and Issues that are faced by managers and employees in today's business environment.
8	Outline syllabus	CO Mapping
	Unit 1	Basics of HRM
	A	Human Resources- Meaning; Concept & Scope; Evolution of HRM, PM Vs HRM, SHRM Vs HRM
	B	HRM: HRM Functions-Managerial & Operative; Current Issues & Challenges, HR as competitive advantage
	C	Objectives of HRM, Role of HR Manager, HR Plans & Policies
	Unit 2	Manpower Planning & Recruitment
	A	Job Analysis-meaning-Job Description & Job Specification, Implications of Job Analysis
	B	Manpower Planning- Purpose & Process, Demand & Supply Forecasting Techniques
	C	Recruitment-Concept, Sources, Process
	Unit 3	Selection & Induction
	A	Selection Concept- Meaning & Purpose
	B	Selection Process (From Screening to Induction)
	C	Induction / Orientation-Concept & Process
	Unit 4	Training

A	Training-Importance, objectives & Process (ADDIE Model), Difference b/w Education, Training & Development			CO4
B	Methods of Employee Training – On the Job Methods (Apprenticeship, Mentoring & Job Rotation)			CO2, CO4
C	Training-Off the Job Methods (Lectures, Vestibule Training, Case Analysis)			CO4
Unit 5	Performance Appraisal & Compensation			
A	Job Evaluation, Concept and Objectives of Performance Appraisal, Process of Performance Appraisal			CO2, CO3
B	Rating & Ranking Method, Forced Distribution, 360 Degree Appraisal, Errors in Performance appraisal			CO2, CO3
C	Basic concept of Compensation, Direct & Indirect Compensation Components			CO2
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	30%	20%	50%	
Text book/s*	<ul style="list-style-type: none"> Human Resource Management, K Aswathappa, McGraw Hill, New Delhi 			
Other References	<ul style="list-style-type: none"> Human Resource Management: Text and Cases, Rao VSP, Second edition, Excel Books, New Delhi. Fundamentals of Human resource Management, Decinzo Robbins, Eleventh Edition, Wiley 			

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	...	3	2	1	1	3	2	2	2	2	2	2
CO2	1	1	2	1	2	3	2	2	2	2	2	2
CO3	1	1	2	1	2	3	2	2	2	2	2	2
CO4	1	2	2	1	1	3	2	2	2	2	2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

SCHOOL: SCHOOL OF BUSINESS STUDIES	TEACHING DEPARTMENT: ECONOMICS & IB	ACADEMIC SESSION: 2018-19	FOR: BBA (2016-19)	
1	Course Number	BBA 331		
2	Course Title	Global Business Environment		
3	Credits	3		
3.1	L+T+P			
4	Learning Hours:	Contact Hours	26 Lectures + 10 Tutorials + 0 Practical	
		Workshops	10	
		Project	14	
		Assessment	15	
		Total hours	75	

	Course objective	The course will help students to assess global business environment and enable them to device firm strategy.		
	Course Outcome	CO1: the course will provide an exposure of the factors affecting global business environment (economic, political/geo-political, legal, technological and other factors) CO2: the course will provide an avenue to discuss different phases and forms of globalization CO3: The course will provide an assessment of the foreign direct investment policies and firm strategies CO4: The course will provide an assessment of the barriers to global trade and business CO5: The course will provide an introduction to WTO and regional trade blocks that shape business environment in a global setting		
UNIT	Sub-unit	Topic	Pedagogy	Learning Outcomes
UNIT 1:		Introduction	Lecture + Tutorial	
	1.a	Scope of the course	1+0	1. Know about the environmental factors that affect global business.
	1.b	Key factors affecting global business environment (economic, political/geo-political, legal, technological, cultural etc.)	3+2	2. Understand how various environmental factors affect global business. 3. Gain managerial insights for managing global business
	1.c	The global trade environment and India	1+0	4. Gain country perspective of managing global business
Unit 2:		Globalization: Measurement & Impact		

	2.a	The phenomenon of globalization	1+0	5. Understand globalization as a phenomenon.
	2.b	KOF Index of globalization	2+1	6. Understand economic, political and cultural globalization of countries.
	2.c	Impact of globalization of countries and companies	2+0	7. Understand impact of globalization on countries and firms.
Unit 3:		Foreign Direct Investment (FDI)		
	3.a	Modes of global business	2+0	8. Understand the importance of FDI for growth and development of a country.
	3.b	Understanding FDI policy	2+1	9. Understand FDI policy of countries.
	3.c	FDI as a firm strategy	2+1	10. Understand FDI related firm strategy.
Unit 4:		Barriers to Global Trade and Business		11. Understand the impact of trade barriers and related firm strategies.
	4.a	Tariff barriers	2+0	
	4.b	Non-tariff barriers	1+1	
	4.c	Strategy to overcome trade and non-tariff barriers	1+1	
Unit 5:		Global and Regional Blocks		12. Understand the role of international and regional organizations in promoting trade, investment and global business.

	5.a	World Trade Organization	2+1	
	5.b	Type and Role of Regional Trade Blocks	2+1	
	5.c	Impact of trade blocks on global business	2+1	
	Evaluation			
	Continuous assessment		30%	
		<i>Group discussion / Class discussion</i>	<i>10%</i>	
		<i>Quiz</i>	<i>10%</i>	
		<i>Assignment</i>	<i>10%</i>	
	Mid-term		20%	
	End-term		50%	
	Total		100%	

Text book:

Daniels John D., Lee H. Radebaugh, Daniel P. Sullivan and PrashantSalwan, *International Business- Environments and Operations* , 12thEdition, Pearson, New Delhi.

Supplementary material through Sharda-LMS.

POs COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO 1	1	2	2	1	1	3	3	2	2
CO 2	3	2	2	1	1	3	3	2	2
CO 3	2	2	3	2	1	3	3	2	2
CO 4	3	2	2	2	2	3	3	2	2
CO5	2	3	2	2	1	2	3	2	2

Semester-4

School: SBS		Batch: 2017-20
Program: BBA		Current Academic Year: 2018
Branch:		Semester: 3rd
1	Course Code	BBP 206
2	Course Title	COMPUTERIZED ACCOUNTING SYSTEM
3	Credits	2
4	Contact Hours (L-T-P)	1-0-1
	Course Status	Compulsory
5	Course Objective	<ul style="list-style-type: none"> • This course helps students to work with well-known accounting software i.e. Tally ERP.9. • Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software • Accounting with Tally certificate course is not just theoretical program, but it also includes continuous practice, to make students ready with required skill for employability in the job market. • The objective of the course is to acquaint students with the accounting concept, tools and techniques influencing business organization.
6	Course Outcomes	<p>At the completion of the course students will be able to:</p> <p>CO1: Define the basic concepts of accounting in Tally ERP9</p> <p>CO2: Understand Stock groups, Inventory accounting and GST in India.</p> <p>CO3: Apply and illustrate inventory accounting in Tally</p>

		CO4: Explain and analyze GST in Tally.	
7	Course Description	Computerized Accounting involves making use of computers and accounting software to record, store and analyze financial data. A computerized accounting system brings with it many advantages that are unavailable to analog accounting systems .	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Tally ERP9	
	1 A	Basics of Accounting: Accounting Terminology, Golden Rules of Accounting, GAAP etc.	CO-1
	1 B	Introduction of Tally: Getting functional with Tally ERP9 and Introduction to Accounting Vouchers.	CO-1
	1 C	Finalization of Accounts including Profit and Loss, Balance Sheet and Cash Flow Statement and Interpretation	CO-1
	Unit 2	Accounts with Inventory	
	2 A	Stock Groups, Stock items and Stock Categories	CO1,CO-2
	2 B	Units of measurement and Creation of Godowns/Locations	CO1,CO-2
	2 C	Creating Inventory Masters for different manufacturing units.	CO1, CO-2
	Unit 3	Advanced Accounting in Tally ERP9	
	3 A	Different Actual and Billed Quantities, Cost Centres and Cost Categories	CO2, CO-3
	3 B	Bill of Materials (BoM), Bill-wise details	CO2,CO-3
	3 C	Preparation of Budgets and Stock Valuation	CO2,CO-3
	Unit 4	Working of GST	
	4 A	Basics of GST and TDS	CO3,CO-4
	4 B	Returns and Forms, Valuation Rules	CO3,CO-4
	4 C	TDS and GST, Practical sessions	CO3,CO-4
	Unit 5	Project Work	
	5 A	Project on Preparation of Final Accounts	CO-4

	5 B	Project on Accounts with Inventory Calculations			CO-4
	5 C	Project on GST and TDS Applications			CO-4
	Mode of examination	Practical/Viva			
	Weightage Distribution	CA	MTE	Practical/Viva	
		60%	0%	40%	
	Text book/s*	A textbook of Computer Accounting – Michael Fardon			
	Other References	✓ Financial Accounting: Concepts and Applications– J R Monga, Mayoor Publications ✓ Financial Reporting and Analysis- Elliott and Elliott, Prentice Hall International			

Policy for Continuous assessment/Internal Assessment

- ✓ 1 Assignments =5 mark
- ✓ 1 Class test=5 mark
- ✓ 3 Quizzes each of 10 marks=30 marks
- ✓ 1 Project=20 Mark

CO-PO Mapping:

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	-	2	2	-	2	2
CO2	2	-	1	-	2	-	1	2	-
CO3	2	1	-	-	3	-	2	-	-
CO4	1	-	-	1	-	2	-	-	2

School: School of Business Studies		Batch : 2018-20
Program: B.Com/BBA		Current Academic Year: 2018-19
Branch:		Semester: IV
1	Course Code	BCM 211
2	Course Title	Corporate Law
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	The objective is to enable students to understand the impact of Companies Act, role of the Securities and Exchange Board of India (SEBI), and the impact of scams etc.
6	Course Outcomes	On the completion of the course the student will be able to: CO1: To outline the process of incorporation of a Company CO2: To describe the financial structure of the company CO3: To explain the various types of director and meetings

		CO4. To illustrate the responsibility of the Company to the society CO5: To summarize the effect of other regulations affecting the functioning of the companies.	
7	Course Description	The course introduces the students to the basics of Company Law.	
8	Outline syllabus		CO Mapping
	Unit 1		
	A	Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil	CO1
	B	Types of companies, Promoters, Formation and incorporation of a company.	CO1
	C	Memorandum of association. Doctrine of ultra vires. Articles of association. Doctrine of indoor management and its exceptions	CO1
	Unit 2	Financial Structure and Membership	
	A	Meaning of the term 'Capital', Shares – Kinds, Equity Shares and Preference Shares (including distinction), Raising of Capital, Public issue of shares, Right Shares/Bonus Shares	CO2
	B	Salient features of Prospectus, Shelf Prospectus, Red-Herring Prospectus, Statement in lieu of Prospectus, Share capital, Liability for untrue statement in Prospectus.	CO2
	C	Debentures – Characteristics, Kinds of Charges, Allotment of Shares, Essentials of Valid Allotment, Demat Account, Members vs. Shareholders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members	CO2
	Unit 3	Company Management and Meetings	
	A	Directors - Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship,	CO3

		Removal of Directors, Powers and Liabilities of Directors, Remuneration of Directors			
	B	Meetings – Annual General Meeting, Extraordinary General Meeting, Statutory requirements – Notice, Agenda, Quorum, Proxy, Chairperson, Methods of Voting, Resolution – Ordinary and Special Resolution distinguished, Minutes			CO3
	C	Prevention of oppression and Mismanagement			CO3
	Unit 4	Winding up and CSR			
	A	Meaning, Modes of Winding up,			CO4
	B	Official Liquidator and his Duties			CO4
	C	Corporate Social Responsibility -Provisions in Companies Act 2013			CO4
	Unit 5	Emerging areas			
	A	Increasing Role of SEBI			CO5
	B	Brief Overview of Securities and Contract Regulation Act			CO5
	C	Brief Overview of Competition Act 2002			CO5
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	The New Company Law, Dr N.V. Paranjape, Central Law Agency			
	Other References	<ul style="list-style-type: none"> • Singh, Avatar, <i>Introduction to Company Law</i>, 10th ed., 2006, Eastern Book Co. • Singh, Avatar, <i>Company Law</i>, 15th ed., 2007, Reprinted 2009, EBC Web store • The Companies Act 2013 			

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	1	3	2	2	-	2	-	1
CO2	2	1	1	2	1	-	2	2	1
CO3	2	2	2	2	2	1	2	2	2
CO4	2	1	1	1	1	2	2	2	1
CO5	2	1	3	1	2	-	1	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: School of Business Studies		Batch: 2018-21
Program: BBA		Current Academic Year: 2018-21
Branch:		Semester:
1	Course Code	BCM 218
2	Course Title	E-Commerce
3	Credits	3
4	Contact Hours (L-T-P)	3-0-0
	Course Status	Compulsory
5	Course Description	This course is aimed at providing insights on how to implement strategy in e-business / e-commerce
6	Course	1. Provide a fundamental understanding of the environment, strategies

	Objectives	and key components on business models in e-business / e-commerce 2. Understand the traditional and new communication / marketing approaches that create competitive advantage in e-business / e-commerce. 3. Provide insights on how to implement strategy in e-business / e-commerce
7	Course Outcomes	CO1: Student will be able to understand idea about the dimensions of different E-Business models. CO2: To interpret Network Infrastructure and Internet Client-Server Applications. CO3: Student will be able to compare traditional and digital marketing strategies and online Marketing process. CO4: To understand concepts of e-Payments, e-CRM and e-SCM
8	Outline syllabus	CO Mapping
	Unit A	
	A 1	Early business information interchange efforts – Emergence of Internet – emergence of WWW; Advantages and disadvantages of e-commerce
	A 2	E-Business models - C2C, C2B, B2B models;
	A 3	Value Chain model, advertising model, community model manufacturer model
	Unit B	
	B 1	Network Infrastructure supporting electronic commerce; Role of World Wide Web
	B 2	Internet Client-Server Applications; Networks and Internets, Internet Standards and Specifications
	B 3	Client- Server Network Security, Security Threats, Data and Message Security
	Unit C	
	C 1	Traditional Marketing Vs. Digital Marketing; Online Marketing
	C 2	New Age Information Based Marketing, Advertising on Internet

C 3	The Online Marketing Process			CO3
Unit D				
D 1	Consumer-Oriented Applications, Mercantile Process Models – Consumer Perspective, Merchant Perspective			CO3
D 2	E-Payment Systems – Types, Digital Token Bases Systems, Smart Cards, Credit Card Based Systems, Risks & Design			CO4
D 3	Main concepts in internet banking, Digital payment requirements, Electronic Cash			CO4
Unit E				
E 1	Customer Relationship Management on the Internet			CO4
E 2	Online CRM Capabilities & Its Impact On Business			CO4
E 3	E-SCM – Supply chain management, Ways to Reduce Inventory			CO4
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	30%	20%	50%	
Text book/s	<ol style="list-style-type: none"> 1. Strauss, J., El-Ansary, A., & Frost, R., <i>E-Marketing</i>, 4th Edition, Prentice Hall of India. 2. Kalakota & Whinston, <i>Frontiers of Electronic Commerce</i>, Pearson Education 			
Other References	<ol style="list-style-type: none"> 1. Joseph, S.J., P.T., (2012) <i>E-Commerce: An Indian Perspective</i>, (4th edition), New Delhi: PHI Learning 			

POs COs	PO1	PO2	PO3	PO4	PSO1	PSO2	PSO3
CO1	3	2	1	1	2	1	1
CO2	1	2	1	2	2	1	1
CO3	2	2	2	2	2	1	1
CO4	2	2	1	2	1	2	1

School: SBS		Batch : 2018 -19
Program: B.Com.		Current Academic Year: 2019
Branch:		Semester: IV
1	Course Code	BBA 210
2	Course Title	FINANCIAL MANAGEMENT
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1.To acquaint the students with the concepts of Financial Management and the significance of decision making in finance. 2.To highlight the necessity of managing current assets and current liabilities 3. To appreciate the relevance of capital structure and dividend decisions with respect to its impact on valuation of the firm.
6	Course Outcomes	On completion of this module, the students will be able to CO1:describe the basic concepts and key terms used in Financial Management. CO2:infer the relevance of decision making under various available alternatives. CO3: apply the various tools and techniques used in financial decision making for shareholders' wealth maximization. CO4:distinguish amongst the various alternatives in the view of valuation of firm.
7	Course Description	This is an introductory course in Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems.
8	Outline syllabus	CO Mapping
	Unit 1	Introduction of Financial Management

	A	Nature, concept and functions of financial management	CO1
	B	Finance vs. accounting, Objective of financial management; Profit maximization vs. wealth maximization	CO1
	C	Time value of money- Meaning and Objectives, present & future value, simple & comp. interest, annuity (Ordinary Annuity & Annuity Due), Perpetuity .	CO1,CO2
	Unit 2	Capital Budgeting	
	A	Meaning and concepts of capital budgeting, need of capital budgeting,	CO1, CO2
	B	Practical Problems on Discounted Cash Flow Techniques: Discounting Payback period, NPV, PI, IRR	CO3, CO4
	C	Practical Problems on Non Discounted Cash Flow Techniques: Payback period and ARR	CO3, CO4
	Unit 3	Working Capital Management	
	A	Concept and need of working capital management, determinants of working capital requirements, working capital cycle	CO1
	B	Receivable management- meaning and objectives Cash management- meaning and objectives, Motives of Holding cash	CO1
	C	Inventory management- meaning and objectives, Techniques of Inventory management - EOQ, ABC Analysis.	CO1, CO3
	Unit 4	Capital Structure and Cost of Capital	
	A	Meaning and objective of Capital structure, optimum capital structure.	CO1
	B	Capital structure theories- Theoretical concepts of NI, NOI, Traditional.	CO4
	C	Cost of capital- concept and meaning, Cost of Debt, Cost of Equity (Zero-Growth Dividends, Constant Growth in Dividends), Cost of Preference Share, Calculation of WACC.	CO3, CO4
	Unit 5	Dividend decisions	

	A	Dividend policy- meaning & concept, concept of retained earnings, factors influencing dividend policy, concept of Bonus shares and Rights Shares.			CO1, CO2
	B	Walter's model of dividend policy and its application			CO3, CO4
	C	Gordon model of dividend policy and its application			CO3, CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	R.P. Rustagi- Financial Management- (Taxmann Publication)			
	Other References	Financial Management: I. M. Pandey (Vikas Publication) Financial management: Theory and Practice, Prasanna Chandra (Mc-Graw Hill) Financial Management: Text, Problems and Cases, M Y Khan and P K Jain, Mc Graw Hill Publication			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	1	2	1	1	2
CO2	2	3	3	1	1	2
CO3	2	3	3	1	1	2
CO4	2	3	3	1	1	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2017-2020
Program: B.Com		Current Academic Year: 2018-19
Branch: B.COM (Hons)		Semester: IV
1	Course Code	BCM234
2	Course Title	Fundamentals of Research Methods
3	Credits	4
4	Contact Hours (L-T-P)	3-1-2
	Course Type	Compulsory
5	Course Objective	The course aims to make students understand the technicalities involved in a research work.
6	Course	At the end of the course students will be able to:

	Outcomes	<p>CO1: The student will be able to identify the basic nature and purpose of Research and its advantages to business</p> <p>CO2: The student will be able to explain the various research designs and their deployment</p> <p>CO3: The student will be able to relate specific qualitative and quantitative methods according to need of research problem</p> <p>CO4: The student will be able to compare different methods of qualitative research</p>	
7	Course Description	The course provides content on the logic of inquiry and the necessity for an empirical approach to practice. It also addresses the process of formulating appropriate research questions, objectives, and hypotheses, techniques for reviewing literature, approaches for testing relationships and patterns among variables, methods of data collection, methods for assessing and improving the validity and reliability of data and measures, and the ethics of scientific research.	
8	Outline syllabus	CO Mapping	
	Unit 1	Introduction	
	A	<p>Meaning - Purpose and scope of Research, Characteristics of Research</p> <p>Pure and Applied Research ,</p>	CO1
	B	<p>Research Design- Exploratory, Descriptive and Causal Research Designs</p> <p>Qualitative and Quantitative Methods of Research, Research problem Identification</p>	CO1,CO2
	C	<p>Review of the Literature, Defining Objectives, Components of Literature Review</p> <p>Searching the material, Journals and Online Databases</p>	CO1,CO2, CO3
	Unit 2	Qualitative Methods of Research	
	A	Phenomenology- Phenomenological Data Collection and Data	CO1

		Analysis Grounded Theory Data Collection in Grounded Theory Research			
	B	Ethnography, Ethnographic Data Collection Methods Entry, Group Acceptance, and Fieldwork			CO1, CO3
	C	Data Collection in Case Study Research , Case Study Designs Case Study Data Analysis			CO2,CO3
	Unit 3	Foundations of Quantitative Research Approaches			
	A	Data Types and Variables, Measurement and Scales (Nominal, Ordinal, Ratio and Interval)			CO1,CO2
	B	Reliability and Validity of data, Test–Retest Reliability , Equivalent-Forms Reliability Internal Consistency Reliability,			CO1.CO2. CO3
	C	Census vs Sampling - Characteristics of Good Sample, Sampling Methods (Probability and Non Probability based Sample design)			CO2,CO3
	Unit 4	Data Collection and Analysis			
	A	Research Hypothesis, Hypothesis Development Steps			CO1,CO2
	B	Survey Method and Questionnaire Design, Considerations for a good questionnaire, Pilot testing			CO2,CO3
	C	Hypothesis Testing, Errors in Testing, ANOVA, t-test and Chi-Square Tests			CO3,CO4
	Unit 5	Research Report Writing			
	A	Introduction to Research Report, Purpose and Structure of Research Report, Components of Research Report			CO1,CO2
	B	Writing Style, Language, Figures and Tables, IMRAD structure of research report writing			CO3,CO4
	C	Footnotes and Endnotes - Bibliography - Citation Model - APA Model - guidelines for writing references.			CO3,CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	1. Larry B. Christensen, R. Burke Johnson, Lisa A. Turner, "Research Methods, Design, and Analysis" 12 th Ed., Pearson Education			
	Other References	<ul style="list-style-type: none"> Richard I. Levin and David S. Rubin: <i>Statistics for Management</i>, Pearson, 2010 			

		<ul style="list-style-type: none"> ● SP. Gupta & M.P. Gupta: <u><i>Business Statistics</i></u>, 16th Edition, Sultan Chand & Sons, New Delhi, 2012. ● Roger D. Wimmer and Joseph Dominick: <u><i>Mass Media Research</i></u>, New Delhi, Wadsworth (Indian Edition), 2006. 	
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Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2	1	1	2	2
CO2	2	3	2	1	1	2
CO3	2	1	1	2	2	1
CO4	2	2	1	1	2	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2017- 2020
Program: B.COM/ B.COM ACCA/BBA ACCA		Current Academic Year: (2018- 2019)
Branch:		Semester: IV
1	Course Code	BCM233
2	Course Title	Income Tax-Law and Practices
3	Credits	4
4	Contact Hours (L-T-P)	04-0-0
	Course Status	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. This module provides the basic knowledge about the structure of direct tax and GST 2. It provides the basic knowledge about the levy of tax. 3. It deals with all the provisions for computation of total income of the employee. 4. It also aims to provide practical knowledge regarding payment of direct tax
6	Course Outcomes	<p>CO1: Describe the concept of Tax and its significance. demonstrate the different key terms used in income tax law</p> <p>CO2: Discuss the Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company, Association of Persons.</p> <p>CO3: Solve the practical problems in computation of taxable income under the different heads of income.</p> <p>CO4: Illustrate to compute the tax liability of individual.</p>
7	Course Description	This course is an introduction to fundamental concepts of Indian taxation, including the definition of income, the computation of tax liability, exclusions from income, basis, deductions available for individuals in computing taxable income, and assignment of income.

	This course is design for B.COM (Hons) as well ACCA.		
8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Income Tax	
	A	Introduction to the income tax: meaning and features. Direct tax vs. Indirect Tax, an introduction to GST, Component of GST- SGST, CGST and IGST, Tax avoidance vs. tax evasion	CO1
	B	Assessment Year, Previous Year, Casual income, person, Assessee, Gross Total Income, Total Income,	CO1
	C	Agricultural Income- Meaning and computation, Difference between exemption and deduction	CO, CO3
	Unit 2	Residential status	
	A	Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company, Association of Persons (AOPs).	CO2
	B	Receipt of Income, Accrual of Income, Income deemed to accrue or arise in India; Indian income vs. Foreign income, Tax incidence on an individual, Tax Rates and Computation of Tax	CO 2, CO3
	C	Income Exempt from Tax under section 10, Different heads of Income	CO1, CO2
	Unit 3	Computations of Income from Salary	
	A	Basis of charge of salary income, Different forms of salary, tax provisions of Pension and Gratuity, Different Allowances- fully Taxable, fully Exempted and partially taxable. Computation of House rent allowances	CO3
	B	Perquisites – When taxable and not taxable, Valuation of perquisites for rent free accommodation and motor car,	CO3
	C	Tax treatment of Provident Fund, Deductions from Salaries, Deduction under section 80C and 80 D, Problems on computation of Salary Income	CO3, CO4
	Unit 4	Computations of Income from House property and Business	
	A	Basis of Charge, Determination of Annual Value Under Section 23, Computation of Annual Value/Net Annual Value	CO1, CO3
	B	Deductions from Income under the head House Property, computation income from house property	CO2
	C	Computation of Income under the head “Profits and Gains from Business or Profession	CO3, CO4
	Unit 5	Computations of Income from capital gain and other sources	
	A	Capital gain- meaning and types, Capital assets, Transfer of capital assets	CO1

	B	Computation of short term capital gain and long term capital gain.			CO3, CO4
	C	Income from others sources- meaning and chargeability, Computation of Income from Other Sources			CO1, CO3
	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi			
	Other References	2. Systematic approach to income tax-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) 4. Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication)			

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	2	2	2	-
CO2	2	2	-	1	1	2	2	2	-
CO3	2	3	-	1	1	2	2	2	-
CO4	2	3	-	1	1	2	2	2	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School:	School of Business Studies (SBS) Batch : 2018-21
Program:	B.Com Current Academic Year: 2020 - 21
Branch:	Finance

1	Course Code	
2	Course Title	MARKETING OF FINANCIAL SERVICES
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Elective
5	Course Objective	The objective is to make the students understand the strategy for Marketing of Financial Products. The effective strategy of Marketing the Financial Products and right aspects to get the best of solutions. In Current Era of Competition , It is very important that the Banks offer the Precise Proposition to its Customers at all the times and Creates a right Pricing for different Sets of Customers.
6	Course Outcomes	On completion of this module the student will be able to: CO1.Understand the Strategy to Market the Financial products and pitch it to the right Audience. CO2. Understand the Financial product creation process and Customer relationship management. CO3.Analyse the right business Markets. CO4. Clear Understanding of Sales Model of Financial Products. CO5. Have a clear competency on Global Scenario of Financial Product Marketing.
7	Course Description	The banking is expanding across all the dimensions and different countries have different models of Banking and Financial Products Sales spectrum . The banks have to design the right Model and Product Proposition to make its strategy Profitable and the Organic growth can be experienced in terms of Profitability and Customer retention.

8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Concept	
	A Financial Products	Financial Products in Service Spectrum and Its Importance.	CO 1, CO2
	B Business Environment	Business Environment of Financial Services Sector and Growth strategies.	CO 1,CO2
	C Transformation	Transformation in marketing Practices and analysis of Digital Marketing in Financial Products.	CO 1,CO2
	Unit 2	Production Management and Customer relationship management	
	A <i>Product Management</i>	Product Concept , Product and Differentiate Product Management.	CO 2, CO 3
	B <i>CRM Model</i>	Importance of CRM in marketing of Financial Services and Relationship Marketing.	CO 2, CO 3
	C <i>CRM implementation</i>	CRM implementation and evaluation. Specific Live cases of Successful CRM Models.	CO 2, CO 03
	Unit 3	Analyzing Business Markets	
	A <i>Corporate Selling</i>	Organizations Buying Process and Participants. Strategies of Organizations Buying Process.	CO 2, 4
	B <i>Sales in institutional</i>	Institutional and Government Markets. Corporate Sales and Government Relationship Management.	CO 2, 4

	<i>and Governmental Markets</i>		
	C Competitors	Competitors : Identifying and Analyzing. Designing Competitive Strategies . Improvement in Competitive advantage.	CO 2, 4
	Unit 4	SALES MODEL IN FINANCIAL PRODUCTS	
	A DSA/DMA	ROLE of DSA/DMA in Bank. CASA Strategy and Third Party Sales in Bank.	CO 4
	B Sales Process	Channel Management and Selling Functions of Bank. Strategy of Cross Selling.	CO 4
	C Pricing Strategy	Factors affecting Pricing Decisions in Bank. Priority Banking Concept in Banks.	CO 4
	Unit 5	The Global Scenario of Financial Product Marketing	
	A <i>US Market</i>	Marketing Financial Products in US	CO 2, 5
	B <i>UK Market</i>	Marketing Financial Products in UK	CO 2, 5
	C <i>China Market</i>	Marketing Financial Products in China	
	Mode of examination	Theory /Practical/Viva	
	Weightage Distribution	CA 30%	MTE 20%
			ETE 50%
	Text book/s*	Marketing of Financial Products and Services By R B	

		Solanki And Rajeshwari Malik Managing and Marketing of Financial Services by IIB&F Marketing Financial Services by Hooman Estelami	
	Other References	The student should read one Normal and one Economical daily on regular basis and they should visit on Online on all the Banks website and RBI Website to get updates on Marketing of Financial Products.	

Program Outcome Vs Course Outcomes Mapping Table

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	2	2	-	-	-	2	3	2	1
CO2	2	3	2	1	-	-	2	3	2	1
CO3	2	3	2	-	-	-	2	3	2	1
CO4	2	3	2	-	-	-	2	3	2	2
CO5	2	3	2	-	-	-	2	3	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School:	School of Business Studies (SBS)	Batch : 2016-19
Program:	B.Com (Hons)	Current Academic Year: 2018 - 19
Branch:	Finance	
1	Course Code	BCM 325
2	Course Title	MONEY BANKING AND FINANCIAL INSTITUTION

3	Credits	4
4	Contact Hours (L-T-P)	40
	Course Type	COMPULSORY
5	Course Objective	<ol style="list-style-type: none"> 1. Explain the components and role of the Financial System 2. Understand & analyse working of Monetary Theory & movement of Interest Rates. 3. Understand the framework and functioning of different financial institutions including Banks. 4. Use the stock market terminology and anticipate movement in stock prices
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1 recognise the significance of money and financial system.</p> <p>CO2 describe the interdependence of various components of financial systems viz. markets, instruments, institutions, interest rates etc.</p> <p>CO3 illustrate the role financial institutions and other intermediaries in providing support to the Financial System.</p> <p>CO4 appraise the existence of various components of financial system for development of an economy.</p>
7	Course Description	Financial institutions have become important players in the present day economy. They play pivotal role in the growth of trade, commerce and industry. This course offers to make student understand the critical financial aspects of financial system viz. role of financial institutions, financial markets and financial instruments.
8	Outline syllabus	CO Mapping
	Unit 1	An Introduction To Money
	A	Barter System & its problems – Origin & evolution of money - Definition & characteristics
	B	Classification, advantages & disadvantages of money- functions of money & its circular flow
	C	Concept of Demand & Supply of money – Valuation of money

	Unit 2	Financial Market and Instruments	
	A	Financial System- Meaning & its components, Financial Institutions, Financial Markets, Financial Instruments, Financial Services	CO 1, CO2
	B	Functions of Money Markets= meaning, definitions, Instruments, Institutions, characteristics	CO 1, CO2
	C	Functions Of capital Markets; Concepts of Size Transformation, Assets & Liability Transformation, Risk Transformation and Maturity Transformation	CO 1, CO2
	Unit 3	Introduction of Banking Industry	
	A	Introduction of Banking, Structure of Indian Banking Industry, Functions of Banks	CO3, CO4
	B	Credit Creation by banks, Principles of Sound Lending Loans and Advances	CO3, CO4
	C	E-Banking: Introduction of E-banking, Future of E-banking, Advantages & Disadvantages, Payment Gateway, Mode of Payment Through E-Banking : RTGS,NEFT, IMPS Etc	CO3, CO4
	Unit 4	Principles of Financial Markets and Interest Rates	
	A	Essentials of Monetary Theory – basic concept of Commodity Theory & Quantitative Theory	CO1, CO2
	B	Inflation & Deflation and its effect, Money and Business Cycle-Boom, Recession, Depression, Recovery Money and Interest Rates in Close & Open economy	CO 2
	C	Fiscal Policy and Monetary Policy. Role of Monetary and Fiscal policy in the economic growth of India	CO2, CO 4
	Unit 5	Financial Institutions	
	A	Meaning, Role and importance of Financial Institutions.	CO3,CO4

		Commercial banks: Meaning and functions, Development banks: Meaning and functions, Cooperative Banking institutions: Meaning and functions. NBFCs: Meaning and functions			
B		Overview of Credit Rating Agencies: CARE, ICRA, CRISIL (Organization and Functions) Investment Institutions: LIC and GIC (Organization and functions), Mutual Funds (Meaning, Types and Advantages) and Special Financial Institutions: IDBI, IFCI, SFCs, ICICI and EXIM bank of India (Organization and Functions)			CO2,CO4
C		Stock Market Exercise			CO3,CO4
Mode of examination		Theory			
Weightage Distribution	CA	MTE	ETE		
	30%	20%	50%		
Text book/s*	T N HAJELA, Money & Banking - Theory with Indian Banking - Ana Books Pvt. Ltd.				
Other References	E Narayanan Nadar, Money & Banking - PHI Learning Pvt Ltd. Jaydeb Sarkhel, Seikh Salim, Indian Financial System - McGraw Hill Education Bharti V. Pathak, Indian Financial System - 5e Pearson Publishing Indian Banks Association Journals Annual Reports of Banks Online Resources: www.amfiindia.com www.sebi.gov.in www.rbi.org.in www.iba.org.in www.icra.in				

Program Outcome Vs Course Outcomes Mapping Table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	2	1	-	3	2	3	2
CO2	2	3	1	1	-	3	2	3	2
CO3	2	2	1	1	-	3	2	3	2
CO4	2	2	1	1	-	3	2	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2018-2021 (Department/ Discipline Specific Elective)
Program: B.COM/ACCA-V		Current Academic Year: 2020-2021
Branch:		Semester: V
1	Course Code	BCM 323
2	Course Title	Tax Procedure and Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	1. To provide practical knowledge regarding tax procedure and compliances 2. Management of direct tax and various saving schemes available under the Income tax act 3. It provides an insight into practical aspects and applies the provisions of laws to various situations

6	Course Outcomes	After completing the module, students should be able to: CO1: Classify and examine the Permissible deductions from Gross Total Income CO2: Discuss and Solve the practical problems of Set-off and Carry-Forward of Losses CO3: Solve the practical problems for the assessment for various assessees. CO4: Illustrate the application of provisions relating to TDS and Practices of filling of Return of Income
7	Course Description	This course is procedure and management of income tax, tax provisions for set off and carry forward of losses. Various deductions and assessment for various asseses in computing taxable income, Illustrate the application of provisions relating to TDS and filling of Return of Income This course is design for B.COM (Hons) as well ACCA
8	Outline syllabus	CO Mapping
	Unit 1	Permissible deductions
	A	Permissible deductions from Gross Total Income, section 80-C, 80-CCC, 80-CCD, 80-D, 80-DD, 80-DDB
	B	Permissible deductions from Gross Total Income, section, 80-E, 80-EE, 80-G, 80 GG, 80-P, 80-U.
	C	Problems on deductions (80-C to 80-U)
	Unit 2	Set-off and Carry-Forward of Losses, Clubbing Of Income
	A	Meaning and concept of set-off and carry forward of losses, Mode of set-off and carry forward; Inter-source adjustment; Inter-head adjustment
	B	Carry forward of loss – How to set off, problems on set-off and carried- forward of losses
	C	Clubbing of Income –Meaning and concept, Transfer of Income without transfer of assets.
	Unit 3	Assessment and Computation of tax
	A	Assessment of Individual- computation of total income and tax liability, rate of current income tax slab, rebate, surcharge, education Cess.
	B	Assessment of HUF- HUF under the income tax act, Computation of total income and tax liability of HUF,
	C	Assessment of Firm- salient features of the assessment of a

		firm, computation of book profit, Deduction of remuneration to partners under section 40(b), computation of total income of the firm, provisions relating to presumptive income.		
	Unit 4	Tax deduction at sources		
	A	TDS- Meaning and rates, scheme of TDS, certificate of tax deduction/ Form No. 16. TCS- meaning and rates. Difference between TDS and TCS.	CO2, C04	
	B	Advance payment of tax- meaning and concept, who has to pay advance tax, due dates of payment of advance tax.	CO2, C04	
	C	Interest payable by the assessee- when interest becomes payable by the assessee, procedure of calculations of interest	CO2, C04	
	Unit 5	Law and Procedure		
	A	Filing of return an overview- Return forms, mode of submission,	CO2, C04	
	B	Consequences of late submission, conditions for revised return. Self assessment, best judgment assessment, PAN	CO2, C04	
	C	Income Tax Authorities and their powers with special reference to search and seizure, Collection and recovery of tax,	CO2, C04	
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	Dr. Vinod K. Singhania & Dr. Monica Singhania: Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New		
	Other References	1 Delhi Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication) 2. Systematic approach to Direct Tax-Dr. Girish Ahuja and Dr. Ravi Gupta (Wolters Kluwer) 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition)		

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	1	1	1	1	1	2	1
CO2	2	3	-	1	1	1	1	2	-
CO3	3	3	1	2	1	2	2	1	1
CO4	3	3	2	2	2	2	2	2	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

Semester-V

School: School of Business Studies		Batch : B.COM-ACCA
Program: B.COM (H) ACCA-VI		Current Academic Year: 2019-2020
Branch:		Semester:
1	Course Code	
2	Course Title	Audit and Assurance
3	Credits	3
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> 1. This subject aims to provide a basic working knowledge and understanding of the concept of Auditing and an overview of the process of carrying out the assurance engagements. 2. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit. 3. Describe and evaluate internal controls, techniques and audit tests, including I T systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. 4. Demonstrate how the auditor obtains and accepts audit engagements, obtains a n understanding of the entity & its environment, assesses the risk of material misstatement , planning of audit and understanding the process of verification

		and vouching.	
6	Course Outcomes	<p>CO1: Define and describe the objective and general principles of Audit and Assurance engagements.</p> <p>CO2: Identify the significance of auditing and assurance principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing & assurance related engagements.</p> <p>CO3: Apply & carry out the preparation of an Audit Plan and programme and its execution/ with its related /Understanding the use and evaluation of Internal control systems by Auditors.</p> <p>CO4: Explain the General Considerations in relation to the appointment/Qualifications Disqualification of Auditors in the Companies and reporting mechanism and statement on review and reporting. Discuss current developments in auditing and other assurance services.</p>	
7	Course Description	The course is aimed for the students Studying B.COM (ACCA) and majoring in Accounting and Finance. The goal of this course is to provide students with an overview of Audit and assurance of financial statements taking into account current practices adopted globally. The discipline introduces assurance as a service, its regulation standards and the process and chronology of audit to the students. The aim of this course is to ensure students understand the different aspects of Auditing & assurance process and the assessment of internal controls and gathering of evidence on an assurance engagement.	
8	Outline syllabus		CO Mapping
	Unit 1	Fundamentals of Auditing and Assurance-Framework	
	A	Introduction to the concept of Auditing and Assurance. /Meaning of Audit/Principal aspects to be covered in Audit/Benefits of Auditing & Limitation of Auditing.	CO1, CO2
	B	External Audits- Corporate Governance- Professional Ethics , ACCA Code of Ethics and Conduct vs ICAI Code of Ethics.	CO2,CO4

C	Internal Audit and Governance, Differences between External and Internal Audit , The Scope of Internal Audit Function ,outsourcing and internal Audit assignments.	CO2,CO3
Unit 2	Audit Planning and Risk Assessment	
A	Audit Plan & Audit Programme/Advantages and Disadvantages, Audit Evidence, Essentials of Audit evidence, Factors considered while obtaining audit evidence and techniques of obtaining Audit evidence.	CO2,CO3
B	Assessment of Audit Risks –Understanding the entity and its environment –Frauds –Audit planning process and Documentation.	CO3,CO4
C	Concept materiality, Concept of True and Fair Disclosure of Accounting policies, Materiality in planning and performing audit, analytical procedures and SA on external confirmations. Audit Working papers and obtaining certificate from Management.	CO3,CO4
Unit 3	Internal Control	
A	Internal Control Systems – Concept, Environment, Inherent limitation, Accounting and Financial controls, Internal control. The Use and evaluation of Internal control Systems by Auditors.	CO3,CO4
B	Computerized Information System, Internal Check and Internal Audit.	CO3,CO4
C	General IT controls and applications- Control objectives, procedures and activities, Communication on Internal control.	CO3,CO4
Unit 4	Audit Documentation & Testing	
A	Vouching and Verification, Audit working papers , Audit files , Audit of Cash Transactions, Audit of Trading Transactions, and Analytical Procedures.	CO1,CO3
B	Audit of Ledgers and Balance Sheet and Verification of Assets and Liabilities.	CO2,CO3
C	Audit Sampling and other means of Testing, the audit of specific items- computer assisted audit techniques-The work for others-Not for profit organization.	CO3,CO4
Unit 5	Analytical Review and Reporting Procedures	
A	Review and Reporting Subsequent events- Purpose	CO3,CO4

		/Responsibilities , Procedures.			
	B	Going Concern – significance, importance and needs written representations- Audit finalizations			CO3,C04
	C	Final review- Audit Reports- basic Elements –Unmodified audit opinions/Audit of Limited Companies/ Section 177 of the Companies Act,2013 and allied provisions therein.			CO3,CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Kamal Gupta, Ashok Arora : Fundamentals of Auditing: Tata McGraw Hill Education Limited 9. Kamal Gupta : Contemporary Auditing: Tata McGraw Hill Education Limited			
	Other References	Audit and Assurance ,Kaplan Publishing ,2016 Audit and Assurance ,BPP learning Media Ltd Institute of Chartered Accountant of India –Auditing and Assurance Standards.			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	1	2	-	2	2	2	-	-
CO2	1	2	2	-	-	-	1	2	-	-
CO3	-	-	2	2	2	2	2	2	2	-
CO4	-	-	2	2	2	2	2	2	2	-

- 1-Slight (Low)**
2-Moderate (Medium)
3-Substantial (High)

School: SBS		Batch: 2018-21
Program:		Current Academic Year: 2019-20
Branch:		
1	Course Code	BBA 268
2	Course Title	Business Communication
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory /Elective/Open Elective
5	Course Objective	The objectives are: 1. To make students understand basics of Business Communication and their functional relationship with business & management. 2. To hone students' writing skills. 3. To develop their Speaking and listening skills. 4. To enable students to apply various communication skills effectively.
6	Course Outcomes	CO1: The students will be able to understand basics of Business Communication and their relevance to business growth. CO2: The students will be able to develop speaking skills. CO3: The students will be able to draft effective professional documents. CO4: The students will be able to apply various communication skills for business/Professional growth.
7	Course Description	This course is designed to give students a comprehensive view of communication, its scope and importance in business and professional world. The course aims at developing skills of effective written and oral

		communication in students. It will provide students the tools necessary to make their way in different business and corporate environments.		
8	Outline syllabus	CO Mapping		
	Unit 1	Business Communication		
	A	Introduction of Business Communication		CO1
	B	Forms & Flows of Business Communication		CO1
	C	Process of and Barriers to Communication		CO1
	Unit 2	Non-Verbal Communication		
	A	Role of Non-Verbal Communication		CO1, CO4
	B	Classification of Non-Verbal Communication		CO1, CO4
	C	Practical exposure & guidelines for developing Non-Verbal Communication		CO1, CO4
	Unit 3	Articulation Skills		
	A	Paralinguistic feature, Art of Speaking, Goals of Speaking, Styles of Speaking, Guidelines for developing speaking skills		CO2
	B	Extempore, Speech Delivery		CO2
	C	Debate		CO2
	Unit 4	Writing Skills		
	A	7 Cs of Communication		
	B	Letter Writing: Sales, Order, Complaint, Adjustment, Claim, Enquiry letters		
	C	Email Writing, WhatsApp Messaging in Professional/Formal Environment		
	Unit 5	Listening Skills		
	A	Listening as a management tool		
	B	Barriers to listening		
	C	Guidelines for improving listening skills		
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage	CA	MTE	ETE

	Distribution	30%	20%	50%	
	Text book/s*	P.D.Chaturvedi & Mukesh Chaturvedi, Business Communication: Concepts, Cases, and Applications. Pearson			
	Other References				

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	3	2	2	2	1	--
CO2	2	1	2	1	3	2	--	1	--	--
CO3	3	3	2	3	3	2	1	1	--	--
CO4	3	2	2	2	3	2	2	1	1	--

School: School of Business Studies		Batch: 2018-21
Program: BCOM		Current Academic Year: 2018-19
Branch:		
1	Course Code	
2	Course Title	Fundamentals of research methods
3	Credits	3
4	Contact Hours (L-T-P)	3-0-0
	Course Status	Compulsory
5	Course Description	This undergraduate course aimed at imparting to the students a general understanding and familiarizing for the fundamentals and practices of the research methods
6	Course Objectives	1. To impart to the students an understanding of the basics of research methods. 2. To make the students develop a research mindset for effective business

		decision-making 3. To help the students understand the challenges of the modern-day business research environment	
7	Course Outcomes	CO1: The student will be able to identify and describe key basic research concepts, theories, and techniques for analyzing a variety of business situations. CO2: The student will be able to discuss the research characteristics and the nature of research in an organization. CO3: The student will be able to apply insight and knowledge base of underlying introductory concepts that drives research. CO4: The student will be able to interpret the relevance of research concepts and theories in evaluating the impacts of environmental changes in a business scenario.	
8	Outline syllabus		CO Mapping
	Unit A	Introduction to Research Methods	
	A 1	Introduction to research, defining business research basic and applied research.	CO1, CO2
	A 2	The significance of research in business	CO1, CO2
	A 3	Research a decision-making tool in the hands of management	CO2,CO3
	Unit B	Research Design	
	B 1	Exploratory Research Design/ Qualitative Research: Focus Group Interviews, Depth Interviews, Projective Techniques	CO1,CO2, CO3
	B 2	Descriptive Research, cross-sectional study, longitudinal study	CO1,CO2, CO3
	B 3	Causal Research, business research process design	CO1,CO4
	Unit C	Research design formulation	
	C 1	Introduction to scales (all types)	CO1, CO3

	C 2	Sampling, sampling is essential			CO1, CO3
	C 3	Sampling process(Random sampling(simple random cluster sampling) & Non random sampling(Quota & convenience sampling)			CO1, CO3
	Unit D	Questionnaire designing and data collection method			
	D 1	Introduction to the questionnaire, Introduction to primary and secondary data			CO1,CO3
	D 2	Question types (close ended , open ended & Dichotomous)			CO1,CO3
	D 3	Questionnaire design process			CO1,CO2, CO4
	Unit E	Report writing			
	E 1	Organization of written report			CO1,CO4
	E 2	Graphical presentation of data			CO1,CO4
	E 3	Oral presentation			CO1,CO4
	Mode of examination	Theory			
	Weight Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Textbook/s	<ul style="list-style-type: none"> Business Research Methods, Naval Bajpai, Pearson, Second edition. 			
	Other References	<ul style="list-style-type: none"> Research Methodology – C R Kothari 			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	-	1	2	1	-	1	-
CO2	1	1	1	-	-	2	-	2	-
CO3	1	2	1	-	1	1	-	1	-
CO4	1	2	1	2	2	1	-	2	-

School: School of Business Studies		Batch : 2018-21
Program: BCom /BCom ACCA		Current Academic Year: 2020-21
Branch:		Semester: V
1	Course Code	BCM311
2	Course Title	Industrial Law
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Discipline Specific Elective
5	Course Objective	The objective of this course is to give a basic orientation to the students about industrial rules and regulations. It seeks to make students aware of the economic cost and expenses incurred to organisations in circumstances of disputes between employer and employee as well under the social security legislations.
6	Course	On the completion of the course the student will be able to:

	Outcomes	CO1: To describe the issues in labour-management relations CO2: To appraise the employers of the labour compliances in an organisation/factory CO3. To know and utilize the benefits of various social security legislations CO4: To identify the grounds of entitlement of workers to payment of wages, gratuity and bonus CO5: To explain the various welfare provisions available to woman and children, issues relating to contract Labour .	
7	Course Description	The course introduces the students to the basics of Industrial Law.	
8	Outline syllabus		CO Mapping
	Unit 1		
	A	Industrial Disputes Act, 1947: Definition – Appropriate Government, Industry, Authorities	CO1,CO2
	B	Industrial Disputes Act, 1947: Strikes Lockouts, Lay Offs, Retrenchment and Closure, Grievance Redressal Machinery	CO1,CO2
	C	The Trade Union Act, 1926 –Membership, Registration, Rights and Liabilities of Trade Union members	CO1
	Unit 2	Laws related to Health, Safety and Welfare	
	A	The Factories Act 1948: (Provisions related to Health, Safety and Welfare)	CO2
	B	The Employee Compensation Act, 1923 Provisions – Employers liability for compensation (S-3 to 13)	CO2

	C	Rules as to Compensation (Sec 4 to Sec 9) (14 A & 17)		CO2
	Unit 3	Social Legislation		
	A	Employee State Insurance Act 1948		CO3
	B	Employees Provident Fund Act 1952		CO3
	C	Unorganised Workers' Social Security Act, 2008		CO3
	Unit 4	Laws Related To Compensation Management		
	A	The Payment of Wages Act 1948		CO4
	B	Payment of Bonus Act, 1965 – Meaning, Eligibility and Disqualification, (No calculations)		CO4
	C	The Payment Of Gratuity Act, 1972 (No calculations)		CO4
	Unit 5	Miscellaneous Laws (Basic provisions)		
	A	Maternity Benefit Act, 1961		CO5
	B	Child Labour (Prohibition & Regulation) Act, 1986		CO5
	C	Contract Labour (Regulation & Abolition) Act, 1970.		CO5
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	Labour and Industrial Laws, P.K.Padhi, Second Edition, PHI publications		
	Other References	<ul style="list-style-type: none"> • Introduction to Labour and Industrial Law, Avtar Singh and Harpreet Kaur, Third edition, LexisNexis • Handbook of Industrial Law, N.D.Kapoor, Twelfth updated edition, Sultan Chand and Sons • Malik, P.L., (2001) Industrial Law, Vol. 1 & 2, Easter Book Company • Malhotra, The Law of Industrial Disputes, (1988) • Misra S.N., Labour and Industrial Laws (1997), Central Law Publications, Allahabad. 		

	<ul style="list-style-type: none"> • Bare Acts <ul style="list-style-type: none"> ○ Industrial Disputes Act, 1947 ○ Maternity Benefit Act, 1961 ○ Contract Labour (Regulation & Abolition) Act, 1970. ○ Child Labour (Prohibition & Regulation) Act, 1986 ○ The Payment Of Gratuity Act, 1972 ○ The Payment of Wages Act 1948 ○ Payment of Bonus Act, 1965 ○ Unorganised Workers' Social Security Act, 2008 ○ Employees Provident Fund Act 1952 ○ Employee State Insurance Act 1948 ○ The Workmen's Compensation Act, 1923 ○ The Trade Union Act, 1926 	
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POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	1	1	2	2	-	-	-	1
CO2	2	1	1	3	1	-	1	2	1
CO3	2	2	1	3	2	1	1	2	1
CO4	2	2	1	3	1	2	1	2	1
CO5	2	2	1	1	2	-	-	1	1

- 1-Slight (Low)
 2-Moderate (Medium)
 3-Substantial (High)

School:		Batch : 2018-2021
Program:		B.Com (Hons.) Current Academic Year: 2019
Branch:		Semester: V
1	Course Code	
2	Course Title	Investment Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory /Elective/Open Elective
5	Course Objective	<ul style="list-style-type: none"> • Introduction to various kinds of investments. • Understand primary and secondary markets and their functioning • Understand the various ways of valuation of investments. • Introduction to Portfolio management and Financial Derivatives
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1. Describe key terms and concepts of financial market.</p> <p>CO2. Estimation of risk and return for investment in Share, Debentures and Bonds.</p> <p>CO3. Calculate market value of equity share and debentures</p> <p>CO4. Classify various innovations in financial derivatives</p>
7	Course Description	Investment Management deals with the understanding of key concepts and terms of financial markets, calculation of risk and return for various investment avenues, calculation of intrinsic value of shares and debentures

		and also an insight for financial derivative market.	
8	Outline syllabus		CO Mapping
	Unit 1	Overview of Capital Market	
	A	Introduction to capital market: Primary and Secondary market	CO1
	B	Stock Exchange – Introduction and function, New Issue Markets - Meaning, process and parties to an IPO and their roles.	CO1
	C	Regulatory Mechanism: SEBI and its role in Investor Protection.	CO1
	Unit 2	Risk & Return	
	A	Theoretical concept of Risk and Return	CO1,CO2
	B	Types of risks: systematic and unsystematic risk and other components of risk	CO1,CO2
	C	Measures of risk and return (calculation)	CO2
	Unit 3	Valuation of Bonds	
	A	Nature and Concept of bonds Types of bonds	CO2,CO3
	B	Yield to Maturity, Yield to Call	CO3
	C	Valuation of bond	CO3
	Unit 4	Valuation of Equity	
	A	Nature of equity instruments Types of Shares Valuation of Preference shares	CO1,CO3
	B	Valuation of Equity: Dividend Discount Models – Single Period model, Multi Period model, Zero Growth model, Constant Growth model, Variable Growth model	CO2,CO3
	C	Valuation through PE ratio	CO2,CO3
	Unit 5	Portfolio and Financial derivatives	
	A	Theoretical concept of Portfolio, Diversification Theoretical concept of Portfolio Risk & return	CO1,CO4

	B	Introduction to Mutual Funds: Meaning, Structure, Advantages and Types.		CO1,CO4
	C	Introduction to Financial Derivatives: Meaning, Characteristics and types: Forward contracts, Future Contracts, Option Contracts.		CO1,CO4
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		30%	20%	50%
	Text book/s*	3. Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.) 4. Chandra P - Investment Analysis and Portfolio Management (Tata Mc Graw Hill)		
	Other References	1. Chandra P - Investment Analysis and Portfolio Management (Tata Mc GrawHill) 2. Fischer and Jordan - Security Analysis and Portfolio Management (Prentice-Hall, 1996, 6th edition) 3. Ranganatham - Investment Analysis and Portfolio Management (Pearson Education, 1st Ed.) 4. Bodie, Kane, Marcus & Mohanti - Investment and Indian Perspective (TMH, 6th Ed.). Online Resources: www.sebi.gov.in www.amfiindia.com www.capitalmarket.com www.nsdl.co.in www.bseindia.com www.bondmarkets.com		

omwww.nse-india.cometc

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1	2	1	1	1
CO2	2	3	1	1	-	2	1	1	1
CO3	2	2	1	1	1	2	1	1	1
CO4	2	2	1	1	-	2	1	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School:	School of Business Studies (SBS) Batch : 2016-19	
Program:	B.B.A Current Academic Year: 2018 - 19	
Branch:	Finance	
1	Course Code	
2	Course Title	MICRO FINANCE AND RURAL CREDIT
3	Credits	3
4	Contact Hours (L-T-P)	4-0-1
	Course Type	Elective
5	Course Objective	The objective is to Make the students understand the Concept of Micro Finance and Rural Credit . This is a very new and Exciting area of Study and became popular across the Globe after Md Yunus of Banagladesh won the Nobel Peace Prize for Promoting this

		Concept . The study can give the insight to the Students to use this for the development and Growth of Our Country.	
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1.Describe the Concept of Micro Finance and its ability to bring Social Changes.</p> <p>CO2. Discuss the Important work done by some of the Key Innovators in this Concept.</p> <p>CO3. Select the right strategy of Growth and Changing the livelihood..</p> <p>CO4. Assess the different Models of Micro Finance and have a conceptual understanding.</p> <p>CO5. Choose the right mix of Rural Development.</p> <p>CO6 Prepare the application aspects of all the concept of Rural Development and its ability to change the different aspects.</p>	
7	Course Description	The course talks about the development of Micro Finance and Rural Credit and understanding of Conceptual meaning of these two aspects.	
8	Outline syllabus	CO Mapping	
	Unit 1	Introduction To Micro Finance	
	A Concept	Concept of Micro Finance and Micro Credit	CO 1, CO2
	B Evolution	Evolution of Micro Finance in South Asia with Focus on Grameen Bank Model of Bangladesh founded by Muhammad Yunus.	CO 1,CO2
	C Regulatory and Growth in India	Growth of Micro Finance with special focus on Indian Perspective . Regulatory aspect of Micro Finance in India.	CO 1,CO2

Unit 2	Micro Finance and Livelihood Approach	
A <i>Social Security</i>	Micro Finance and Social Security .	CO 2, CO 3
B <i>Livelihood approach</i>	Livelihood approach of Micro Finance and strategies to Growth through all round Development.	CO 2, CO 3
C <i>SHG Group</i>	Importance of Self Help Group (SHG) for Sustainable Model Creation and Challenges.	CO 2, CO 3
Unit 3	Models of Micro Finance	
A <i>Models</i>	Different Models of Micro Finance (NABARD,BASIX and BANDHAN Models)	CO 2,CO 4
B <i>Problems and Prospects</i>	Success Stories , Problems and Prospects of Micro Financing in Rural Areas.	CO 2, CO4
C <i>Entrepreneurial Development</i>	Micro Finance and Entrepreneurial Development. Specific Cases of Rural Women.	CO 2,CO 4
Unit 4	Concept of Rural Credit	
A <i>Concept</i>	Rural Credit System and Role of Rural Credit in Rural Development.	CO 5
B Evolution	Evolution and Growth of Rural Credit System In India.	CO 5
C Agri Credit	Agricultural Committee and Agricultural Credit Review Committee.	CO 5

	Unit 5	Growth of Rural Credit			
	A <i>Non Farm Credit</i>	Rural Credit to Non-farm Sector, Credit for small and marginal entrepreneur			CO 5, CO6
	B <i>Role Of Government Institution</i>	Role of Government Institutions towards facilitating Rural Credit.			CO 5, CO6
	C Role of Non Government Institution	Role of Non- Government/ Semi Government / Quasi-Government Institutions. Growth and Present trend of Rural Financing towards Small scale and Cottage Industries			CO6
	Mode of examination	Theory /Practical/Viva			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Micro Credit Financing in India- Dr Monika Bohra Rural Credit in India- C.S .Rayudu			
	Other References	The students should read on Normal and One Economical Paper daily and should keep them updated on all the Concept through various websites.			

Program Outcome Vs Course Outcomes Mapping Table

POs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
COs									
CO1	3	2	2	2	1	1	2	1	2
CO2	1	3	3	-	3	2	2	3	3
CO3	2	1	1	1	2	1	3	2	2

CO4	2	2	3	1	3	2	1	1	1
CO5	3	1	1	2	1	-	-	1	3
CO6	1	3	3	3	-	1	1	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2018-2021 (Department/ Discipline Specific Elective)
Program: B.COM/ACCA-V		Current Academic Year: 2020-2021
Branch:		Semester: V
1	Course Code	BCM 323
2	Course Title	Tax Procedure and Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Status	Compulsory
5	Course Objective	1. To provide practical knowledge regarding tax procedure and compliances 2. Management of direct tax and various saving schemes available under the Income tax act 3. It provides an insight into practical aspects and applies the provisions of laws to various situations
6	Course Outcomes	After completing the module, students should be able to: CO1: Classify and examine the Permissible deductions from Gross Total Income CO2: Discuss and Solve the practical problems of Set-off and Carry-Forward of Losses CO3: Solve the practical problems for the assessment for various assessees. CO4: Illustrate the application of provisions relating to TDS and Practices of filling of Return of Income

7	Course Description	This course is procedure and management of income tax, tax provisions for set off and carry forward of losses. Various deductions and assessment for various assesses in computing taxable income, Illustrate the application of provisions relating to TDS and filling of Return of Income This course is design for B.COM (Hons) as well ACCA
8	Outline syllabus	CO Mapping
	Unit 1	Permissible deductions
	A	Permissible deductions from Gross Total Income, section 80-C, 80-CCC, 80-CCD, 80-D, 80-DD, 80-DDB
	B	Permissible deductions from Gross Total Income, section, 80-E, 80-EE, 80-G, 80 GG, 80-P, 80-U.
	C	Problems on deductions (80-C to 80-U)
	Unit 2	Set-off and Carry-Forward of Losses, Clubbing Of Income
	A	Meaning and concept of set-off and carry forward of losses, Mode of set-off and carry forward; Inter-source adjustment; Inter-head adjustment
	B	Carry forward of loss – How to set off, problems on set-off and carried- forward of losses
	C	Clubbing of Income –Meaning and concept, Transfer of Income without transfer of assets.
	Unit 3	Assessment and Computation of tax
	A	Assessment of Individual- computation of total income and tax liability, rate of current income tax slab, rebate, surcharge, education Cess.
	B	Assessment of HUF- HUF under the income tax act, Computation of total income and tax liability of HUF,
	C	Assessment of Firm- salient features of the assessment of a firm, computation of book profit, Deduction of remuneration to partners under section 40(b), computation of total income of the firm, provisions relating to presumptive income.
	Unit 4	Tax deduction at sources
	A	TDS- Meaning and rates, scheme of TDS, certificate of tax deduction/ Form No. 16. TCS- meaning and rates. Difference between TDS and TCS.
	B	Advance payment of tax- meaning and concept, who has to pay

		advance tax, due dates of payment of advance tax.	
	C	Interest payable by the assessee- when interest becomes payable by the assessee, procedure of calculations of interest	CO2, C04
	Unit 5	Law and Procedure	
	A	Filing of return an overview- Return forms, mode of submission,	CO2, C04
	B	Consequences of late submission, conditions for revised return. Self assessment, best judgment assessment, PAN	CO2, C04
	C	Income Tax Authorities and their powers with special reference to search and seizure, Collection and recovery of tax,	CO2, C04
	Mode of examination	Theory/Jury/Practical/Viva	
	Weightage Distribution	CA	MTE
		30%	20%
		ETE	50%
	Text book/s*	Dr. Vinod K. Singhania & Dr. Monica Singhania: Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New	
	Other References	1 Delhi Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication) 2. Systematic approach to Direct Tax-Dr. Girish Ahuja and Dr. Ravi Gupta (Wolters Kluwer) 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition)	

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	1	1	1	1	1	2	1
CO2	2	3	-	1	1	1	1	2	-
CO3	3	3	1	2	1	2	2	1	1

CO4	3	3	2	2	2	2	2	2	2
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1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

Semester VI

School: School of Business Studies		Batch : B.COM-ACCA VI
Program: B.COM (H) ACCA-VI		Current Academic Year: 2018-2019
Branch:		Semester: VI
1	Course Code	BCM328
2	Course Title	Advanced Performance Management
3	Credits	3
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> 1. Provide relevant knowledge, skills to the students for exercising professional judgment in selecting and applying strategic management accounting techniques in different business contexts. 2. Enable the students in realising the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics. 3. Equip students to contribute to the evaluation of performance of an organisation and its strategic development. 4. Align the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations.
6	Course Outcomes	<p>CO1: Define and describe the Strategic Planning and Control models for assessing the organizational performance.</p> <p>CO2: Identify the key external influences on Organizational performance.</p>

		<p>CO3: Apply appropriate strategic performance measurement techniques for improving organization performance.</p> <p>CO4: Explain the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure.</p>
7	Course Description	This course examines the importance of an effective performance management system in helping organizations define and achieve short and long term goals. It explains and reinforces the concept that performance management is not a one-time supervisory event, but an ongoing process of planning, facilitating, assessing, and improving individual and organizational performance.
8	Outline syllabus	
	Unit 1	Strategic Planning & Control
	A	Concepts of Strategy, Strategic planning ,levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance management and its role in strategic planning and Control.
	B	Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter's generic strategies and 5 forces model.
	C	Changes in the business structure, Environmental and ethical Issues.
	Unit 2	Impact of Risk & Uncertainty on Organizational performance
	A	Concept of risk and uncertainty /Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management.
	B	Assess the impact of different risk appetities of stake holders on performance management. Risk analysis techniques assessing business performance.
	C	Evaluate how risk and uncertainty play an important role in the long term strategic planning and decision making,
	Unit 3	Performance Management systems and Designs

	A	Understanding of the performance management systems and designs, Measures of Corporate performance, measuring divisional and evaluating functional performance.			CO3,CO4
	B	Sources of management information and Recording and processing methods,			CO3,CO4
	C	Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data.			CO3,CO4
	Unit 4	Strategic Performance and Measurement			
	A	Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA			CO1,CO3
	B	Divisional performance and Transfer pricing issues.			CO2,CO3
	C	Non-Financial Performance indicators & Performance Management and Strategic Human Resource Management issues.			CO3,CO4
	Unit 5	Performance Evaluation & Corporate Failure			
	A	Alternative views of performance measurement and management.			CO3,CO4
	B	Strategic performance issues in complex business structures.			CO3,CO4
	C	Predicting and preventing corporate failure			CO3,CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	ACCA- Advance Performance Management- KAPLAN PUBLISHING			
	Other References	ICWA-Cost Accounting/Advance performance reporting			

POs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO
COs										

										4
CO1	2	2	1	2	-	2	2	2	-	-
CO2	1	2	2	-	-	-	1	2	-	-
CO3	-	-	2	2	2	2	2	2	2	-
CO4	-	-	2	2	2	2	2	2	2	-

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School:	Batch : 2018-2021	
Program:	B.COM/BBA ACCA	Current Academic Year: 2021
Branch:	Semester: VI	
1	Course Code	BCM 333
2	Course Title	Strategic Business Leader
3	Credits	
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course	1. Understand the concept of leadership, organizational culture and overall

	Objective	<p>ethical culture of an organization.</p> <p>2. Understand the strategic position of the organization versus internal and external environment of the firm.</p> <p>3. Understand the role of CSR and governance issues that may exist in an organization.</p> <p>4. Understand risk profile, internal control and audit system of an organization.</p> <p>5. Understand innovation, performance excellence and change management of an organization.</p>
6	Course Outcomes	<p>CO1: The student will be able to <i>apply leadership and ethical skills in the context of an organization</i></p> <p>CO2: The student will be able to <i>evaluate various feasible strategic options available to a firm</i></p> <p>CO 3 The student will be able to <i>evaluate the effectiveness of the governance and the agency system of an organization.</i></p> <p>CO4: The student will be able to <i>analyse and evaluate risk profile and audit system disruptive technologies and leading and managing projects. of an organization</i></p>
7	Course Description	<p>This course gives an overview of what does the strategic business leader needs to be cognizant of before taking decisions in terms of strategy, leadership, governance, risk, audit and innovation landscape of the organization.</p>
8	Outline syllabus	CO Mapping
	Unit 1	Leadership
	A	Qualities of leadership
	B	Leadership and organizational culture
		CO 1
		CO 1

	C	Professionalism, ethical codes and the public interest.	CO 1
	Unit 2	Strategy	
	A	Concepts of strategy	CO 2
	B	External analysis and competitive forces	CO 2
	C	Internal analysis and strategic choice	CO 2
	Unit 3	Governance	
	A	Agency; Stakeholder analysis and CSR	CO 3
	B	Governance scope and approaches; reporting to stakeholder	CO 3
	C	The board of directors and public sector governance.	CO 3
	Unit 4	Risk, Organizational Control and Audit	
	A	Risk Identification, assessment and measurement	CO 4
	B	Managing, monitoring and mitigating risk	CO 4
	C	Internal control, audit and compliance	CO 4
	Unit 5	Innovation, performance excellence and change management	
	A	Disruptive technologies and enabling success	CO 5
	B	Change management	CO 5
	C	Leading and managing projects	CO 5
	Mode of examination	Theory/Jury/Practical/Viva	
	Weightage Distribution	CA 30%	MTE 20%
			ETE 50%
	Text book/s*	Strategic Business Leader Exam Kit Sept 2018-June 2019	
	Other References	None	

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	2	3	1	-	1	-
CO2	2	2	2	2	2	2	1	2	1

CO3	2	2	1	1	2	1	-	1	-
CO4	2	2	2	2	2	2	-	-	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2017- 2020
Program: B.COM/ B.COM ACCA/BBA ACCA		Current Academic Year: (2018- 2019)
Branch:		Semester: VI
1	Course Code	BCM330
2	Course Title	Indirect Taxation (GST)
3	Credits	4
4	Contact Hours (L-T-P)	04-0-0
	Course Status	Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. This module provides the basic knowledge about the structure of indirect tax and GST 2. Impact of reduction of cascading effect of tax on the cost of goods and services. 3. The main objective of introducing GST in India is to replace a lot of indirect taxes
6	Course Outcomes	CO1: Describe the concept of GST and its significance. CO2: Classify the supply and levy of GST CO3: Compute the place and time of supply and input tax credit

		CO4: Analyze the different customs duties and their procedures	
7	Course Description	This course is an introduction to fundamental concepts of GST and customs duty. This course is design for B.COM (Hons) as well for ACCA Students.	
8	Outline syllabus		CO Mapping
	Unit 1	Basic of Indirect taxation and GST	
	A	Meaning and structure of Indirect taxation in India. Background of indirect tax, features, advantage and limitations. Taxation under constitution Constitutional background, and Consumers	CO1
	B	meaning and Concept of GST, Need of GST Component of GST- SGST, CGST, IGST, Taxes Subsumed into GST, Benefits of GST to Assessee, Government	CO1
	C	Pre-GST indirect tax structure in India, products or services which are out of the purview of GST, GST-Slab	CO, CO3
	Unit 2	Concept of supply and levy of GST	
	A	Meaning and types of supply under GST, what are taxable event, supply by a person vs. Supply by a taxable person.	CO2
	B	What is the basis of charges of GST? How GST levied in case of inter supply and intra supply. GST rates for various goods and services	CO 2, CO3
	C	Exemption from GST, what are the goods and services exempted from GST,	CO1, CO2
	Unit 3	The Place and time of supply and Input tax credit	
	A	Location of supplier of goods and services, how to find place of supply of goods and services, problems on place of supply	CO3
	B	Time of supply, rules for determination of time or supply of goods and services, time of supply in case of change in GST rate. Value of taxable supply.	CO3
	C	Input tax credit provision, apportionment of input tax credit, claim of input tax credit, problems on input tax credit.	CO3, CO4
	Unit 4	Registration, Tax invoice, credit and debit notes and return.	
	A	What are signification and process of registration, which is liable for registration under GST, procedure of registration?	CO1, CO3

B	What are invoice under GST, importance of tax invoice under GST, contents of tax invoice, bill of supply, receipt voucher, contents of revised tax invoice, problems on tax invoice, what are credit and debit notes	CO2	
C	Return and tax payment of GST	CO3, CO4	
Unit 5	Custom Duty		
A	Introduction of custom duty-features objects. Taxable event for import and export duty, Types of custom duties, goods under customs act, rate of customs duty applicable.	CO1	
B	Anti dumping duty on dumped article, Methods of valuation of customs. Rate of exchange for customs valuation.	CO3, CO4	
C	Customs procedure, exclusions from custom value, self assessment of custom duty, GST on import and export of goods.	CO1, CO3	
Mode of examination	Theory/Jury/Practical/Viva		
Weightage Distribution	CA	MTE	ETE
	30%	20%	50%
Text book/s*	Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi		
Other References	2. Systematic approach to GST-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer		

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	2	-
CO3	2	2	-	1	1	1	2	2	-
CO4	2	3	2	1	1	1	2	2	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		Batch : 2018-2021
Program: B.COM		Current Academic Year: 2020
Branch:		Semester: VI
1	Course Code	B. COM/BBA ACCA
2	Course Title	FUNDAMENTALS OF DERIVATIVES
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Discipline Specific Courses
5	Course Objective	<p>1. To provide students with an understanding of the basic tools employed in managing financial risks.</p> <p>2. To emphasis on how firms use a range of derivative instruments including forward, futures, options, and swap contracts to manage financial price risks.</p> <p>3. To make available students with a strong theoretical base and sound analytical skills.</p>
6	Course Outcomes	<p>On completion of this module, the students will be able to</p> <p>CO1: describe the basic types of derivatives, their payoff functions, their developments, and the economic roles they play in the financial markets</p> <p>CO2: explain the mechanism of futures and forward contracts and trading strategies using these derivatives.</p> <p>CO 3 : explain the mechanism of Call and Put options and various pricing models</p> <p>CO4: apply the various tools and techniques used in hedging the risks for enhancing the value of the firm.</p> <p>CO5: understand the swap as a tool for risk hedging and various types of swap contracts.</p>
7	Course Description	This is an introductory course in Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in derivatives, risk and insurance through the use of theory questions and

		practical problems.	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction of Derivatives and Risk Management	
	Introduction to Derivatives	Introduction and types of Derivatives Instruments	CO1
	Role and Development	Role of Derivatives in Hedging Risks , Development of Derivatives Trading in Indian Financial	CO2
	Risk Management	Introduction to risk management , types and various means of managing risk- limitation of risk management	CO2
	Unit 2	Futures and Forward	
	Basic of Forward and Future	Future contracts, Equity Futures, Index Futures, Forward Contracts- Positive Aspects and Negative Aspects of Forward Contracts	CO1
	Pricing of Forward and Future	Stock Future and Stock Index Future	CO3
	Basic Market Concepts and Mechanics	Standardisation of Derivatives Contracts and other basic Concepts	CO1, CO4
	Unit 3	Options	
	Introduction to Options	Meaning and its Silent Features, Types of Options- Call Option and Put Options, Stock Options, Index Options.	CO1
	Determinants	Factors Determining Option Values	CO1
	Option trading strategies	Bionomical Model and Black & Scholes Model for option Valuation	CO3, CO4
	Unit 4	Trading with options	
	Principles of option trading	Basic principles of option trading, strategies involving a single option and a stock,	CO1
	Spreads	Spreads, vertical spreads, combinations	CO3,CO4
	Option Strategy	Hedging with option- fixed hedging, the concept of fixed hedge, naked and covered strategy, stop-loss strategy, zero	CO1

		cost option strategy.			
	Unit 5	Swaps			
	Basics of Swaps	Meaning and Salient Features, Types of Swaps			CO1
	Currency Swaps	Meaning and Mechanism of Currency swaps, Exchange of Interest rates in Currency Swaps			CO1, CO2
	Interest Rate Swaps	Meaning and Role of Interest Rate Swap			CO1, CO2
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	Derivatives and Risk Management --- Srivastava Rajiv (Oxford University Press)			
	Other References	1. Derivatives & Risk Management, 1e --- Varma, J R (Tata McGraw- Hill Publishing) 2. Derivatives – Principles and Practice; Sundaram, Das (McGraw Hill Education, Indian Edition) Online Resources: www.capitalideasonline.com www.sebi.gov.in www.capitalmarket.com www.icicidirect.com www.bseindia.com www.nse-india.com www.debtonnet.com www.amfiindia.com www.nsdl.co.in www.bondmarkets.com www.motilaloswal.com			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2	2	2	2	1
CO2	2	2	2	2	2	1
CO3	2	2	2	2	2	1
CO4	2	2	3	2	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2016 -19
Program: BBA/B.Com. ACCA		Current Academic Year: 2018 - 2019
Branch:		Semester:VI
1	Course Code	BCM327
2	Course Title	ADVANCED FINANCIAL MANAGEMENT
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1.To acquaint the students with the concepts of AdvancedFinancial Management and the significance of decision making in finance. 2. To highlight the necessity of managing different risks associated with financing. 3. To appreciate the relevance of different tools used for risk management.
6	Course	On completion of this module, the students will be able to

	Outcomes	CO1:describe the role & responsibilities of Financial Manager. CO2:estimate the risk associated with the project. CO3:apply different tools used to hedge interest rate risk and foreign currency risk. CO4:compare the risk associated with different proposals and prioritize the investment.
7	Course Description	This is an introductory course in Advanced Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems.
8	Outline syllabus	CO Mapping
	Unit 1	Role & Responsibilities of Financial Manager
	A	-Understand the Key Areas of Responsibility for the Financial Manager. - Understand Agency theory and Strategies for the resolution of stakeholder conflict.
	B	-Objective, Purpose, Content and Key Requirements of Integrated Reporting. -Understand Behavioral Finance and Efficient Market Hypothesis. -Discuss different types of biases as an investor.
	C	-Concept, calculation & implication of Macaulay Duration, -Concept, calculation & implication of Modified Duration. -Concept, Calculation & Implication of Risk adjusted WACC - Concept, calculation & implication of Adjusted present value technique (APV).
	Unit 2	International Operations & International Investment Appraisal
	A	-Discuss practical reasons for International Trading. - Understand different types of Trade Barriers. -Discuss Trade agreements & common markets with

		reference of (WTO, IMF, World Bank).	
	B	-Understand Strategic Issues for MNCs. -Calculation for Forecasting foreign exchange rates by Parity, cross rate & changing inflation rates method.	CO3, CO4
	C	-Understand the impact of taxation, intercompany cash flows and remittance restrictions. -Calculation of Working Capital requirement in foreign projects. -Calculation of NPV & Free cash flows in foreign projects	CO2
	Unit 3	The Financing Decision & Option Pricing	
	A	-Understand Modigliani and Miller's Theory - Static Trade- off Theory & Pecking order theory	CO2
	B	-Overview of Specific Debt Financing Options like Bond Issue, Debenture Issue, Convertible Bond Issue, Mezzanine Finance, Syndicated Loan. -Overview of Specific foreign currency financing options like Eurocurrency Loans, Syndicated Loans, Syndicated Credits, Multiple Option Facilities, Euronotes, Eurobonds.	C02, CO4
	C	- Introduction of Call Option, Put Option & drivers of option value, also the effects of drivers of option value. - Understand the Black-Scholes model & how it is used to value call options	CO4
	Unit 4	Foreign Exchange Risk Hedging & Strategic Aspects of Acquisitions	
	A	- Introduction to various types of forex risk. -Introduction, advantages & disadvantages of Forward contracts. - Characteristics & Forecasting Future Contracts. - Introduction & calculations of Currency options.	C03,C04
	B	-Types of Merger & Acquisitions. - The reasons for growth by acquisition or merger	C01
	C	-Definition & sources of Synergy, Defences against hostile takeover bids.	C02, C04

		-Understand the advantages & disadvantages of different forms of consideration for a takeover.			
	Unit 5	Interest Rate Risk Hedging			
	A	- Introduction & Calculation of Interest rate risk & Forward Rate Agreements (FRAs). -Introduction of Options on FRAs			C02, CO4
	B	- Introduction & Calculation of Interest Rate Futures &Options on Interest Rate Futures			C02, CO4
	C	- Introduction of Caps, Floors & Collars - Comparison of options & Futures			C03, CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30	20	50	
	Text book/s*	Advanced Financial Management by Association of Chartered Certified Accountants (ACCA)- (Kaplan Publishing)			
	Other References	Advanced Financial Management, Becker Educational Development Corp., 2016 Advanced Financial Management, Kaplan Publishing, 2016 Advanced Financial Management, BPP Learning Media Ltd.,2016.			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	2	3	3	2	1	2
CO2	1	3	2	1	1	2	3	2	3
CO3	2	2	1	1	1	1	2	3	2
CO4	2	2	1	2	2	2	2	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SBS		Batch : 2019 -20
Program: BBA		Current Academic Year: 2019
Branch:		Semester:VI
1	Course Code	BBA
2	Course Title	Insurance and Risk Management
3	Credits	4
4	Contact Hours (L-T-P)	(4 – 0 - 0)
	Course Type	Elective
5	Course Objective	1. To acquaint the students with the concept and conduct of Insurance business. 2. To highlight the legal aspects of insurance contracts. 3. To comprehend the working of insurance business.
6	Course Outcomes	On completion of this module, the students will be able to CO1. Identify with the concept of risk management and insurance; legal aspects and the working of insurance business.

		CO2. Infer the relevance of various insurance categories and products. CO3. Illustrate the process followed by insurance companies and policyholders to get into insurance contract and executing the claims. CO4. Distinguish amongst the various insurance products available in the market.	
7	Course Description	This course serves as an introduction to risk management and Insurance is one of the tools to respond to risk. The subject is aimed at providing an insight to Insurance business; principles of insurance, insurance products, insurance regulation, claim settlement procedures and Customer service.	
8	Outline syllabus		CO Mapping
	Unit 1	Risk Management and Introduction to Insurance	
	A	Concept of risk, Peril, Hazard, Classification of risk, Meaning and Objective of Risk Management, Risk Management techniques – Risk Avoidance, Risk Retention, Risk reduction, Risk Financing.	CO1
	B	Meaning of Insurance, Conceptual Framework, Characteristics, Functions, Nature and Scope of Insurance.	CO1
	C	History and Development of Insurance; Role and importance of insurance to individuals, business, society and in economic development. Introduction to Reinsurance.	CO2, CO4
	Unit 2	Legal aspects and types of Insurance	
	A	Insurance Contract and Fundamental principles of insurance being specific contract – Utmost Good Faith, Insurable Interest, Indemnity and its Corollaries, Co-insurance, Condition of average	CO1
	B	Concept of Proximate Cause, Adhesion, Waiver & Estoppel, Endorsement, Assignment, Alteration and Nomination. Determination of Premium and Bonuses.	CO1
	C	Introduction to Life Insurance – Concept, Benefits and Basic terms, General Insurance (Fire Insurance, Marine Insurance, Auto Insurance, Liability Insurance, Travel Insurance, Medical or Health Insurance)	CO2, CO4
	Unit 3	Life Insurance Products and Underwriting	
	A	Traditional Products – Term Assurance, Whole Life Plans, Endowment plans, Money back plans and variations	CO2, CO4
	B	Non Traditional Products - Market Related plans – ULIPs, Annuities, Pension plans and Key Rider benefits.	CO2, CO4

C	Underwriting – Meaning, Importance/Need, Medical Underwriting, Non-medical underwriting and Source of information – Proposal and its scrutiny- Medical report, Agents’ confidential report, Role of Actuaries.	CO3	
Unit 4	Claim Settlement and Customer Service		
A	Types of claim in Life insurance, Policy servicing – Claims processing, Persons entitled to payment, Rules for Maturity claims, Death claims, Early claims.	CO1, CO3	
B	Customer Service – customer needs, concept of high quality service, Communication and customer relationship, Ethical behaviour, Role of agents in customer services.	CO1, CO3	
C	Grievance Redressal - Overview, Integrated Grievance Redressal System, Consumer Disputes Redressal agencies, Grievance cell in IRDA, Insurance Ombudsman.	CO1, CO3	
Unit 5	Insurance Regulations in India		
A	The need for regulation, introduction of Insurance Act.1938, IRDA (Authority) – duties, powers and its functioning	CO1, CO3	
B	IRDA Regulation 2015 (Obligations of Insurers to Rural or Social Sectors); IRDA Regulation 2000(Insurance: Advertisements and Disclosure);	CO1, CO3	
C	IRDA Regulation 2000(Licensing of Insurance Agents), Appointment, Code of Conduct, Suspension ;IRDA (Protection of Policy Holders Interest)	CO1, CO3	
Mode of examination	Theory		
Weightage Distribution	CA	MTE	ETE
	30%	20%	50%
Text book/s*	Risk Management & Insurance – S. Arunajatesan, T.R. Viswanathan		
Other References	1.Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi) 2. GangulyAnand - Insurance Management (New Age International Publishers, New Delhi)		

		3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York) 4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi)	
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POs COs	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2	1	2	1	2
CO2	2	2	2	1	1	3
CO3	2	2	3	2	1	3
CO4	2	2	2	1	1	3

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: School of Business Studies		Batch : B.COM-ACCA VI
Program: B.COM (H) ACCA-VI		Current Academic Year: 2018-2019
Branch:		Semester: VI
1	Course Code	BCM328
2	Course Title	Advanced Performance Management
3	Credits	3
4	Contact Hours	4-0-0

	(L-T-P)	
	Course Type	Compulsory
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> 1. Provide relevant knowledge, skills to the students for exercising professional judgment in selecting and applying strategic management accounting techniques in different business contexts. 2. Enable the students in realising the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics. 3. Equip students to contribute to the evaluation of performance of an organisation and its strategic development. 4. Align the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations.
6	Course Outcomes	<p>CO1: Define and describe the Strategic Planning and Control models for assessing the organizational performance.</p> <p>CO2: Identify the key external influences on Organizational performance.</p> <p>CO3: Apply appropriate strategic performance measurement techniques for improving organization performance.</p> <p>CO4: Explain the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure.</p>
7	Course Description	<p>This course examines the importance of an effective performance management system in helping organizations define and achieve short and long term goals. It explains and reinforces the concept that performance management is not a one-time supervisory event, but an ongoing process of planning, facilitating, assessing, and improving individual and organizational performance.</p>
8	Outline syllabus	
	Unit 1	Strategic Planning & Control
	A	<p>Concepts of Strategy, Strategic planning ,levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance</p>
		CO Mapping
		CO1, CO2

		management and its role in strategic planning and Control.	
	B	Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter's generic strategies and 5 forces model.	CO2,CO4
	C	Changes in the business structure, Environmental and ethical Issues.	CO2,CO3
	Unit 2	Impact of Risk & Uncertainty on Organizational performance	
	A	Concept of risk and uncertainty /Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management.	CO2,CO3
	B	Assess the impact of different risk appetities of stake holders on performance management. Risk analysis techniques assessing business performance.	CO3,CO4
	C	Evaluate how risk and uncertainty play an important role in the long term strategic planning and decision making,	CO3,CO4
	Unit 3	Performance Management systems and Designs	
	A	Understanding of the performance management systems and designs, Measures of Corporate performance, measuring divisional and evaluating functional performance.	CO3,CO4
	B	Sources of management information and Recording and processing methods,	CO3,CO4
	C	Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data.	CO3,CO4
	Unit 4	Strategic Performance and Measurement	
	A	Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA	CO1,CO3
	B	Divisional performance and Transfer pricing issues.	CO2,C03

	C	Non-Financial Performance indicators & Performance Management and Strategic Human Resource Management issues.			CO3,C04
	Unit 5	Performance Evaluation & Corporate Failure			
	A	Alternative views of performance measurement and management.			CO3,CO4
	B	Strategic performance issues in complex business structures.			CO3,CO4
	C	Predicting and preventing corporate failure			CO3,CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		30%	20%	50%	
	Text book/s*	ACCA- Advance Performance Management- KAPLAN PUBLISHING			
	Other References	ICWA-Cost Accounting/Advance performance reporting			

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	2	1	2	-	2	2	2	-	-
CO2	1	2	2	-	-	-	1	2	-	-
CO3	-	-	2	2	2	2	2	2	2	-
CO4	-	-	2	2	2	2	2	2	2	-

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

