



**FUTURE
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COURSE CURRICULUM & EVALUATION SCHEME

**For
Bachelor of Commerce
(B.Com.)**

(Session: 2025-29)



FUTURE UNIVERSITY, BAREILLY (U.P.) INDIA



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Board of Studies

(Faculty of Commerce and Management Studies)

*(Including Proceeding, Course Structure, Course Curriculum and
Evaluation Scheme)*

for

Bachelor of Commerce (H)

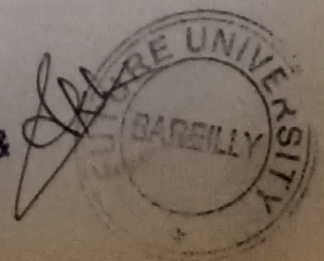
**(3 Year Degree/4 Year Honours/
4 Year Honours with Research)**

As per National Educational Policy 2020

(Effective from the Session: 2025-26)

Academic Council
Future University
Bareilly

Dean
Faculty of Commerce &
Management Studies
Future University
Bareilly





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Date: 24 April 2025

To,
The Dean,
Future University
Faculty of Commerce and Management Studies
Bareilly

Subject: Request for Formation of Curriculum Development and Review Committee for Course Curriculum of B. Com. (H).

Dear Sir.

I hope this letter finds you well. I am pleased to inform you that the curriculum for the First Year of the **Bachelor of Commerce (H)** program has been successfully drafted by the department, incorporating the latest academic and industry requirements.

To ensure a thorough evaluation and alignment with institutional policies, accreditation standards, and industry expectations, I kindly request that you constitute a Curriculum Review Committee. This committee will review, refine and finalize the curriculum before its implementation.

The proposed committee may include faculty members from relevant disciplines, subject matter experts, and industry representatives for a well-rounded review. We look forward to your approval and guidance in this matter.

Thank you for your time and consideration. I look forward to your positive response.

Best regards,

(Dr. Mohd. Aklah Hussain)
Convenor
Faculty of Commerce and Management Studies
Future University,
Bareilly, Uttar Pradesh

Dean
Faculty of Commerce &
Management Studies
Future University
Bareilly

Academic Council
Future University
Bareilly



Date: 26 April 2025

NOTICE

Subject: Formation of Curriculum Development Committee for Bachelor of Commerce Program

This is to inform all concerned parties that a Curriculum Development Committee is being established to review and enhance the academic curriculum in accordance with current educational standards and industry requirements.

The committee will be responsible for:

1. Reviewing and updating the existing curriculum.
2. Ensuring alignment with accreditation and regulatory guidelines.
3. Incorporating modern teaching methodologies and technological advancements.
4. Seeking feedback from faculty, industry experts and stakeholders.

The following members have been appointed to the committee:

- | | | |
|----|---------------------------|---------------|
| 1. | Dr. Pragya Prashant Gupta | (Chairperson) |
| 2. | Dr. Virender Kumar | (Member) |
| 3. | Dr. Mradul Sharma | (Member) |
| 4. | Dr. Mohd. Aklakh Hussain | (Member) |
| 5. | Mr. Gaurav Saxena | (Member) |
| 6. | Mr. Rajesh Kumar Gangwar | (Member) |

The committee will convene its first meeting on 1 May 2025 at 01:00 PM, in Faculty of Commerce and Management Studies. All members are requested to attend the meeting.

For any queries or suggestions, please contact **Dr. Mohd. Aklah Hussain**.

Dr. Pragya Prashant Gupta
Professor & Dean
Faculty of Commerce and Management Studies
Future University, Bareilly – 243503
Uttar Pradesh, India

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Faculty of Commerce &
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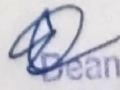
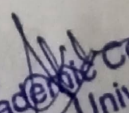
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Date: 1 May 2025

AGENDA **Curriculum Development Committee Meeting**

1. Welcome and Opening Remarks
 - Chairperson's address
 - Introduction of committee members
2. Objectives of the Meeting
 - Review the purpose and scope of curriculum development for the Bachelor of Commerce Program (First Year)
 - Aligning the curriculum with academic and industry standards
 - Compliance with accreditation and regulatory guidelines
3. Review of Existing Curriculum (if applicable)
 - Strengths and weaknesses of the current syllabus
 - Feedback from faculty, students, and industry representatives
4. Proposed Curriculum Framework
 - Course structure and credit distribution
 - Core subjects, electives, and practical components
 - Integration of emerging technologies and industry trends
5. Guidelines & Accreditation Compliance
 - University and regulatory body requirements
 - Industry expectations and skill-based learning
6. Discussion on Teaching Methodology
 - Implementation of modern teaching techniques
 - Incorporation of lab work, projects, and internships
7. Evaluation & Assessment Criteria
 - Grading system and examination pattern
 - Continuous assessment methods
8. Timelines & Action Plan
 - Setting deadlines for curriculum development and approval process
 - Assigning responsibilities to committee members


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9. Any Other Business (AOB)

- Open floor for additional suggestions and concerns

10. Conclusion & Closing Remarks

- Summary of decisions taken

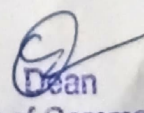

(Dr. Mohd. Aklah Hussain)

Convenor

Faculty of Commerce and Management Studies

Future University.

Bareilly, Uttar Pradesh


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Date: 9 May 2025

To,
The Dean
Faculty of Commerce and Management Studies
Future University
Bareilly

Subject: Request for Approval of the Agenda for the Bachelor of Commerce (Honours) Curriculum Development Committee Meeting.

Dear Sir,

As part of our ongoing initiative to design a robust and industry-relevant curriculum for the Bachelor of Commerce (H) program, the Curriculum Development Committee has drafted a comprehensive agenda for the forthcoming meeting.

The agenda outlines critical components, including curriculum framework design, regulatory and accreditation alignment, evaluation methodologies, and industry integration strategies. A detailed copy of the proposed agenda is enclosed herewith for your kind review.

We respectfully seek your approval to convene the meeting under the enclosed agenda. Your support will be pivotal in steering the curriculum development process towards academic excellence and market relevance.

We look forward to your favourable response.

Enclosure: Proposed Agenda - Curriculum Development Committee Meeting

With regards,

(Dr. Mohd. Aklah Hussain)
Convenor
Faculty of Commerce and Management Studies
Future University
Bareilly, Uttar Pradesh

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Date: 14 May 2025

To
Head of Department
Faculty of Commerce and Management Studies
Future University

Subject: Approval of Agenda - Curriculum Development Committee Meeting (Bachelor of Commerce Program)

Dear Sir,

I am pleased to convey that the agenda for the Curriculum Development Committee meeting concerning the Bachelor of Commerce program (First semester onwards) has been duly approved. The committee may now proceed with deliberations and curriculum development in alignment with the proposed framework.

We commend the department's proactive efforts in fostering a structured and industry-aligned academic environment. Kindly ensure that the university administration is regularly updated on the progress and submit the final recommendations for review upon the committee's completion of its work.

Best Regards

Dr. Pragya Prashant Gupta
Professor & Dean
Faculty of Commerce and Management Studies
Future University, Bareilly – 243503
Uttar Pradesh, India

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Date: 17 May 2025

To,
The Dean
Faculty of Commerce and Management,
Future University
Bareilly

Subject: Request for Formation of Board of Studies (BOS) for Curriculum Development of Bachelor of Commerce (H).

Dear Sir,

I hope this letter finds you well. I am writing to formally request the establishment of the Board of Studies (BOS) for the curriculum development of the First year of the newly introduced Bachelor of Commerce program at our university.

As our institution aims to offer a well-structured and industry-aligned curriculum, it is essential to constitute a Board of Studies comprising subject matter experts, academicians, and industry professionals. The BOS will play a crucial role in designing and finalizing the syllabus, ensuring its relevance to current technological advancements and regulatory standards.

I kindly request you to approve the formation of the BOS and provide necessary guidance regarding its composition and proceedings. Your support in this initiative will be instrumental in maintaining academic excellence and enhancing the quality of our programs.

Looking forward to your approval and further directives on this matter. Thank you for your time and consideration.

Sincerely,

(Dr. Mohd. Aklah Hussain)
Convenor
Faculty of Commerce and Management Studies
Future University
Bareilly, Uttar Pradesh

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Date: 19 May 2025

To,
The Vice-Chancellor
Future University
Bareilly, Uttar Pradesh

Subject: Approval Request for Appointment of Subject and Industry Experts – BOS for B.Com

Respected Sir,

As per the requirements of the Board of Studies, I humbly request your approval for the appointment of two subject experts and one industry expert for the B.Com (H) programme.

Your kind consideration and approval will enable us to proceed with the necessary formalities.

With regards,

Dr. Pragya Prashant Gupta
Professor & Dean
Faculty of Commerce and Management Studies
Future University, Bareilly – 243503
Uttar Pradesh, India

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Faculty of Commerce and Management Studies
List of Subject Expert for B.Com (H) Programme

S. No.	Name of Expert	Designation	Institution/ Organisation	Area of Specialisation	Contact No.
1	Prof. (Dr.) Sushil Pande	HoD	School of Management, BBD University, Lucknow	Marketing	9415022535
2	Prof. (Dr.) Anchal Rastogi	Professor	School of Management, BBD University, Lucknow	Marketing	8004519059
3	Prof. (Dr.) Sachin Kumar Srivastava	Dean	School of Management, BBD University, Lucknow	Marketing	9415317597
4	Prof. (Dr.) Sandhaya Sinha	Dean	School of Management, Maharashi University, Lucknow	Finance	8687579551
5	Prof. (Dr.) N. K. Batra	Principal	GDC, Badaun	Commerce	9927258333
6	Dr. Saurabh Verma	Associate Professor	MJPRU	Management	8899965168
7	Mr. Kuldeep Balyan	DGM (IT)	Kribhco - Fertilizers	Industry Expert	8439456903

Dr. Pragya Prashant Gupta
Professor & Dean
Faculty of Commerce and Management Studies
Future University, Bareilly – 243503
Uttar Pradesh, India

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Future University
Bareilly
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Bareilly



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Date: 24 May 2025

To,
Prof. (Dr.) N. K. Batra
Principal
GDC, Badaun

Sub: Invitation as an internal expert in Program Review Committee Board of Studies (BOS) for Bachelor of Commerce Program

Dear Sir,

I am pleased to inform you that the Hon'ble Vice-Chancellor has approved the recommendation for your appointment as an internal expert in the Review Committee for the forthcoming Board of Studies (BoS) meeting of the Bachelor of Commerce program under the Faculty of Commerce and Management Studies.

We would be honoured by your gracious acceptance of this invitation to contribute your expertise and valuable insights into shaping the curriculum of our Bachelor of Commerce program. Your participation will be instrumental in ensuring academic rigor, relevance, and alignment with industry expectations.

The detailed schedule of the meeting is enclosed for your kind perusal. We look forward to your confirmation.

Date: 3 June. 2025

Time: 11:00 AM

Venue: Conference Hall, Future University, Bareilly.

Your acceptance will be highly appreciated.

With Regards

Dr. Pragya Prashant Gupta
Professor and Dean
Faculty of Commerce and Management Studies
Future University
Bareilly, Uttar Pradesh

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Dean
Faculty of Commerce &
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Date: 24 May 2025

To,
Dr. Saurabh Verma
Associate Professor
MJPRU, Bareilly

Sub: Invitation as an external expert in the Program Review Committee Board of Studies (BOS) for the Bachelor of Commerce Program

Dear Sir,

I am pleased to inform you that the Hon'ble Vice-Chancellor has approved the recommendation for your appointment as an external (academic) expert in the Review Committee for the forthcoming Board of Studies (BoS) meeting of the Bachelor of Commerce program under the Faculty of Commerce and Management Studies.

We would be honoured by your gracious acceptance of this invitation to contribute your expertise and valuable insights into shaping the curriculum of our Bachelor of Commerce program. Your participation will be instrumental in ensuring academic rigor, relevance, and alignment with industry expectations.

The detailed schedule of the meeting is enclosed for your kind perusal. We look forward to your confirmation.

Date: 3 June. 2025

Time: 11:00 AM

Venue: Conference Hall, Future University, Bareilly.

Your acceptance will be highly appreciated.

With Regards

Dr. Pragya Prashant Gupta
Professor and Dean
Faculty of Commerce and Management Studies
Future University
Bareilly, Uttar Pradesh

Date: 24 May 2025

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Faculty of Commerce &
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3/3/25



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Date: 24 May 2025

To,
Mr. Kuldeep Balyan
DGM (IT)
Kribhco - Fertilizers

**Sub: Invitation as an Industrial expert in BOS of Bachelor of Commerce program,
Faculty of Commerce and Management Studies.**

Dear Sir,

The Vice-Chancellor of Future University, Bareilly has approved a recommendation that you be appointed as an external Industrial expert member for the Board of Studies meeting for Bachelor of Commerce Program of Faculty of Commerce and Management Studies.

We would be honoured by your gracious acceptance of this invitation to contribute your expertise and valuable insights into shaping the curriculum of our Bachelor of Commerce program. Your participation will be instrumental in ensuring academic rigor, relevance, and alignment with industry expectations.

The detailed schedule of the meeting is enclosed for your kind perusal. We look forward to your confirmation.

Date: 3 June. 2025

Time: 11:00 AM

Venue: Conference Hall, Future University, Bareilly.

Your acceptance will be highly appreciated.

With Regards

Dr. Pragya Prashant Gupta
Professor and Dean
Faculty of Commerce and Management Studies
Future University
Bareilly, Uttar Pradesh

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Board of Studies
Faculty of Commerce and Management Studies
Bachelor of Commerce (H)

Attendance Sheet

S. No.	Name of Expert	Designation	Institution/ Organisation	Signature
1	Prof. (Dr.) Pragya Prashant Gupta (Chairperson)	Dean	Future University	
2	Prof. (Dr.) N. K. Batra (Academic Expert)	Principal	GDC, Badaun	
3	Dr. Saurabh Verma (Academic Expert)	Associate Professor	MJPRU Bareilly	
4	Mr. Kuldeep Balyan (Industry Expert)	DGM (IT)	Kribhco - Fertilizers	
5	Dr. Virender Kumar	Associate Professor	Future University	
6	Dr. Mradul Sharma	Associate Professor	Future University	
7	Dr. Mohd. Aklakh Hussain	Associate Professor	Future University	

Chairperson
Academic Council
Future University
Bareilly

Dean
Faculty of Commerce &
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PROGRAMME CODE

Version Control

Version	N1.0
Effective from	1 st JULY, 2025

Approved by Academic Council Meeting, No..... Dt.


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Dean
Faculty of Commerce &
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VISION AND MISSION OF FUTURE UNIVERSITY

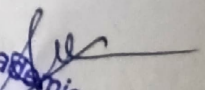
Vision

To be a premier global university of higher learning that advances research, innovation, and ethical leadership, empowering students to drive sustainable development and societal well-being with integrity.

Mission

- Advance knowledge and drive sustainable development.
- Contribute to societal well-being through integrity and excellence.
- Cultivate an inclusive and dynamic learning environment preparing students for global challenges.
- Foster ethical leadership and empower students to become skilled professionals.
- Provide a transformative educational experience integrating rigorous research and innovative practices.

Approved by Academic Council Meeting, No..... Dt.


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VISION AND MISSION OF FACULTY OF COMMERCE AND MANAGEMENT STUDIES

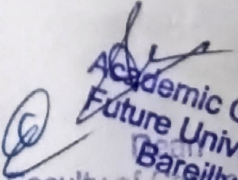
Vision

To be a globally recognized faculty that excels in commerce and management education, research and innovation, nurturing ethical leaders who drive sustainable business practices and contribute to economic and societal development.

Mission Statement

1. Build strong industry and community partnerships to offer real-world exposure and enhance the employability of graduates.
2. Cultivate ethical leadership, entrepreneurial spirit and critical thinking among students to thrive in a dynamic global business environment.
3. Foster research and innovation that contribute to sustainable economic growth, corporate responsibility and financial well-being.
4. Prepare students to navigate global business challenges with integrity, adaptability and a commitment to ethical practices and sustainable development.
5. Provide a transformative educational experience that combines theoretical knowledge with practical skills in commerce and management.

Approved by Academic Council Meeting, No..... Dt.


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Faculty of Commerce
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Bachelor of Commerce (H)

Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Commerce –

1. Ability to articulate, communicate effectively and make professional presentations
2. Analytical skills to collate and synthesize data and derive rational decisions
3. Aptitude to think critically and reflect independently
4. Comprehensive knowledge and understanding on concepts of commerce
5. Exhibit responsible citizenship towards social and ecological ecosystem
6. Explore new developments in the field of economic policies and processes of commerce
7. Innovation and Creativity striving towards an entrepreneurial mindset
8. Leadership abilities to uphold values and ethics and build efficient, effective, productive and proactive teams
9. Research oriented skills to analyze data, identify and diagnose problems, using latest technological tools
10. Self-driven attitude towards continuous learning and improvement

Need for Curriculum Design: B.Com (Hons.) Programme

As a part of academic planning for the newly introduced **B.Com (Hons.) programme**, it was essential to design a future-ready curriculum that meets the evolving demands of industry, academia, and society. Drawing insights from national education frameworks and in consultation with academic experts, the syllabus has been structured to ensure a holistic and flexible learning experience.

In alignment with the **National Education Policy (NEP) 2020** and the **UGC Framework for Undergraduate Programmes (Curriculum and Credit System)**, the curriculum incorporates key features such as:

- **Choice-Based Credit System (CBCS)**
- **Multi-entry and Multi-exit options**
- **Academic Bank of Credits (ABC)**
- **Skill integration and industry linkage**

The curriculum for both **3-year and 4-year (Honours with Research)** pathways has been developed with a modular and multidisciplinary approach to accommodate diverse academic interests and career aspirations.

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The B.Com (Hons.) syllabus is structured into the following components:

1. Major Disciplinary Stream (Core Courses)
2. Minor Disciplinary Stream (Core Courses)
3. Multidisciplinary Courses
4. Ability Enhancement Courses (AEC)
5. Skill Enhancement Courses (SEC)
6. Value Added Courses (VAC) – Common across all UG programmes
7. Online / In-house Industrial Skill-Based Training / Apprenticeship / Summer Internship
8. Research Project / Dissertation
9. MOOC Courses

This curriculum ensures that learners are equipped with foundational knowledge, industry-relevant skills, ethical grounding, and research orientation — making them competitive in both national and global contexts.

1.	DSC	Discipline Specific Course/Major
2.	CC	Discipline Specific Course/Major
3.	MI	Inter-disciplinary Course
4.	AEC	Ability Enhancement Course
5.	VAC	Value-Added Course
6.	SEC	Skill Enhancement Course
7.	MC	Massive Open Online Courses (MOOCs)
8.	IKS	Indian Knowledge System
9.	CIE	Continuous Internal Evaluation
10.	ESE	End Semester Examination
11.	L	Lecture (Number of hours per week dedicated to classroom lectures.)
12.	T	Theory (Hours per week for tutorial sessions, which typically involve problem-solving, discussions and doubt-clearing in smaller groups.)
13.	P	Practical (Hours per week assigned to lab work, fieldwork, workshops, or other hands-on learning experiences.)
14.	TC	Total Credits
15.	TF	Teaching Faculty (Own departmental faculty/Other departmental faculty)
16.	MOOCs	The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce a successful course completion

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		certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective programme during semester. The students shall have an option to study the paper of Indian Knowledge Management instead of MOOC.
17.	Self-Paced Learning	Self-paced learning is strongly encouraged to promote flexibility, personalisation, and digital access to quality education via MOOCs and e-learning platforms.

SCHEME OF EXAMINATIONS

Criteria for Internal Assessment

All theory courses have an internal assessment of 30 marks and 70 marks for external examinations.

For the courses related to labs, online /Industrial Skill-Based Training/ Apprenticeship/Summer Internship, internal assessment is 30 marks and external examination is 70 marks.

The internal assessment of the students (out of 30 marks) shall be as per the criteria given below:

Unit Test I & II, Class Test/ Individual Assignments /Presentation/Viva-Voce/ Group Discussion/ Class Participation

Written Test Compulsory (to be conducted as per Academic Calendar of the University)

Note: Record should be maintained by faculty and made available to the University, if required. Every institute to maintain the records of direct and indirect assessments and develop their own rubrics for evaluation as per the COs and POs

MAXIMUM AND MINIMUM CREDITS OF THE PROGRAM

The total number of credits for B. Com Programme-3 years is 132. The total number of credits for B. Com Programme-4 years is 176.

Each student shall be required to appear for examination in all courses. However, for the award of the 3 Year (B. Com) Degree, a student should secure at least 120 credits.

Each student shall be required to appear for an examination in all courses. However, for the award of the 4-Year (B. Com) (Honours) Degree / 4-Year (B. Com) (Honours with Research) Degree, a student should secure at least 160 credits.

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Proposed Scheme w.e.f AY 2025-26

Program Outcomes for B. Com (Honours) Degree

On Completion of the Program of **B. Com** Graduates will be able to:

1. Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools
2. Communicate effectively, articulate accurately and present professionally
3. Create an inclusive culture with congenial interpersonal relationships
4. Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges .
5. Develop comprehensive understanding of overall business and financial environment in India
6. Enhance problem solving abilities for decision making in financial services and operations
7. Execute a Research Project using appropriate Research Design and suitable Data Analysis Techniques
8. Exhibit in-depth knowledge of financial operations and decision making in an organisation
9. Lead productive and proactive teams

Program Specific Outcomes for 4-Year (B. Com) (Honours) Degree / 4-Year (B. Com) (Honours with Research) Degree

On Completion of the Programme of **(B. Com) (Honours)/ (B. Com) (Honours with Research)** Graduates will be able to:

1. Apply quantitative techniques and tools in Commerce
2. Augment skills for investments and trading in capital markets
3. Demonstrate an understanding of technological interventions in Finance
4. Develop understanding on banking and financial services in India
5. Imbibe human values and sense of responsibility towards self, society and environment
6. Undergo holistic personality development with skills for effective functioning

The scheme proposes the distribution of Major Disciplinary Stream (Core courses), Minor Disciplinary Stream (Core Courses), Multidisciplinary Courses, Ability Enhancement Courses, Skill Enhancement Courses, Value Added Courses, Summer Internship, Research Project / Dissertation, MOOC Courses in the Programme.

1. Major Disciplinary Stream (Core courses) – (CDMA)
2. Minor Disciplinary Stream (Core Courses) – (CDMI)
3. Multidisciplinary Courses – (MDIC)

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4. Ability Enhancement Courses – (AEC)
5. Skill Enhancement Courses – (SEC)
6. Value Added Courses (VAC) (common for all UG)
7. Summer Internship
8. Research Project / Dissertation
9. MOOC Courses

In courses where few recommended projects are given, all students must undertake at least One Project for the course and this Project must carry at least 10% of the Internal Assessment evaluation. This is to encourage experiential learning in students. Projects must be designed to allow students to conduct field studies and encounter real life situations and problems. Projects designed to understand the problems of underprivileged sections of society must be given preference and additional weightage in assessments.

Note: Elective courses and specializations will only be offered subject to a minimum of 10% students opting for that course or specialization.

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FIRST SEMESTER

S. No.	Paper Code	Subject Title	NEP Category	Teaching Load					Evaluation Scheme			Teaching Faculty
				L	T	P	TC	CH	CA	EE	TM	
1.	COM1101	Financial Accounting	Core - CDMA	3	0	0	3	45	30	70	100	CF/DSF
2.	COM1102	Micro Economics	Core - CDMA	3	0	0	3	45	30	70	100	CF/DSF
3.	COM1103	Quantitative Techniques for Commerce	Core - CDMA	3	0	0	3	45	30	70	100	CF/DSF
4.	COM1104	Management Processes and Organisational Psychology	Core - CDMDIC	2	0	0	2	30	30	70	100	IDF
5.	COM1105	English Language and Business Communication	Core-AEC	2	0	0	2	30	30	70	100	SEF
6.	COM106	Computer Applications for Commerce (Lab Based)	Core-SEC	2	0	2	3	45	30	70	100	SEF
7.	COMC01	Indian Knowledge System*	IKS	2	0	0	2	30	30	70	100	DF(M)
8.		MOOCs	MC	0	0	0	3	45	0	0	100	DF(M)
		Total		19	0	4	21	345	210	490	800	

*The students shall have an option to study the paper of **Indian Knowledge System**.

****The student** is required to choose one **MOOC** (Self-Paced Learning) course of **3 credits** as per his or her preference/choice from **SWAYAM Portal** or any other online educational platform approved by the UGC/regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution during the first semester.

Approved by Academic Council Meeting, No..... Dt.

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SECOND SEMESTER

S. No.	Paper Code	Subject Title	NEP Category	Teaching Load					Evaluation Scheme			Teaching Faculty
				L	T	P	TC	CH	CA	EE	TM	
1.	COM1201	Corporate Accounting	Core - CDMA	3	0	0	3	45	30	70	100	CF/DSF
2.	COM1202	Macro Economics	Core - CDMA	3	0	0	3	45	30	70	100	CF/DSF
3.	COM1203	Business Statistics	Core - CDMA	3	0	0	3	45	30	70	100	CF/DSF
4.	COM1204	Global Business Environment	Core - CDMI	2	0	0	2	30	30	70	100	CF/DSF
5.	COM1205	Environmental Science	Core - MDIC	3	0	0	3	45	30	70	100	IDF
6.	COM1206	Academic English Writing and Creative Writing	Core-AEC	2	0	0	2	30	30	70	60	SEF
7.	COM1207	Business Analytics	Core-SEC	2	0	0	2	30	30	70	40	SEF
8.	COM1260	Digital Technologies for Commerce (Basics of AI & ML)	Ele. - VAC	2	0	0	2	30	30	70	70	DF(M)
9.	COM1270	Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship (Internship)	SEC	0	0	0	4	60	0	0	100	DF(M)
Total				21	0	0	24	345	240	560	800	

An Under-Graduate Certificate will be awarded, if a student wishes to exit at the end of first year/two semesters upon successful completion.

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UNDER GRADUATE CERTIFICATE IN COMMERCE

Exit Criteria after First Year of B. Com (Honours) Programme:

1. The students shall have an option to exit after 1st year of B. Com (Honours) Programme and will be awarded with a UG Certificate in Commerce.
2. Students on exit have to compulsorily complete one 4 Credit in work based Vocational Course/ Inhouse industrial skill based training / Internship/Apprenticeship after the first semester or during the second semester of minimum 40 hours of duration.
3. The exiting students will submit the Report during the end of the second semester and the same will be evaluated for the assessment.
4. Eligibility Criteria to get Certificate in in Commerce Total **45** Credits to be earned from 1st Year B. Com (Honours) curriculum including internship.

Re-entry Criteria in to Second Year (Third Semester):

The student who takes an exit after one year with an award of certificate may be allowed to re-enter into Third Semester for completion of the B. Com (Honours) Programme within a period of maximum 3 years, subject to the condition that the total term for completing the degree course should not exceed 7 years.

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Faculty of Commerce and Management Studies
Revised Paper Code list (3 Nov. 2025)

S. No	S. No	Course	Year	Sem.	Sect.	Paper Code	Subject Title	NEP Category	Teaching Load					Internal		
									L	T	P	TC	CH	CA	EE	TM
1	1	BBA	1	1	A	BBA1101	Management Process and Organizational Behaviour	DSC/CC	4	0	0	4	60	30	70	100
2	2					BBA1102	Business Mathematics	DSC/CC	4	0	0	4	60	30	70	100
3	3					BBA1103	Financial Accounting and Analysis	DSC/CC	4	0	0	4	70	30	70	100
4	4					BBA1104	Business Economics	MI	3	1	0	4	70	30	70	100
5	5					UCC1102	Artificial Intelligence for Everyone	AEC	1	1	0	2	30	30	70	100
6	6					BBA1105	Communication Skills	SEC	1	1	0	2	30	0	70	70
7	7					BBA1106	Communication Skills (Lab)	SEC	0	0	2	1	30	30	0	30
8	8					BBA1107	Life Skills and Personality Development	VAC	2	0	0	2	30	30	70	100
9	9					UCC1101	Indian Knowledge System	IKS	0	0	2	1	15	30	70	100
10	10						MOOCs	MC	Self-Paced Learning							
11	1	BBA	2	3	A	BBA2301	Marketing Management	Core	4	0	0	4	60	30	70	100
12	2					BBA2302	Human Resource Management	Core	4	0	0	4	60	30	70	100
13	3					BBA2303	Research Methodology	Core	4	0	0	4	60	30	70	100
14	4					BBA2304	Company Law	Minor	4	0	0	4	60	30	70	100
15	5					UCC1102	Artificial Intelligence for Everyone	AEC	1	1	0	2	30	30	70	100
16	6					BBA2305	Human Values and Professional Ethics	MDE	3	0	0	3	45	30	70	100
17	7					BBA2306	Tally and Its Application in Business	SEC	2	0	2	3	45	30	70	100
18	8					BBA2307	Disaster Management	VAC	0	0	4	2	30	30	70	100
19	9						MOOCs	MOOC	Self-Paced Learning							
20	1	B Com	1	1	A	COM1101	Financial Accounting	CC	4	0	0	4	60	30	70	100
21	2					COM1102	Micro Economics	CC	4	0	0	4	60	30	70	100
22	3					COM1103	Quantitative Techniques for Commerce	CC	4	0	0	4	60	30	70	100
23	4					COM1104	Management Processes and Organisational Psychology	MDE	2	0	0	2	30	30	70	100
24	5					COM1105	English Language and Business Communication	AEC	2	0	0	2	30	30	70	100
25	6					COM1106	Computer Applications for Commerce	SEC	1	0	2	2	30	30	70	100
26	7					UCC1101	Indian Knowledge System	VAC	0	0	0	2	30	30	70	100
27	8						MOOCs	MC	Self-Paced Learning							
28	1	MBA	1	1	A	MBA5101	Management Theory	CC	3	0	0	3	60	30	70	100
29	2					MBA5102	Managerial Economics	CC	3	0	0	3	60	30	70	100
30	3					MBA5103	Business Statistics and Analytics for Decision Making	CC	3	0	0	3	60	30	70	100
31	4					MBA5104	Organizational Behaviour	CC	3	0	0	3	60	30	70	100
32	5					MBA5105	Marketing Management	CC	3	0	0	3	60	30	70	100
33	6					MBA5106	Financial Reporting and Analysis	CC	3	0	0	3	60	30	70	100
34	7					MCA5111	Computer Applications for Business (offered through Department of CS and IT)	GE	1	0	2	2	30	15	35	50
35	8					MCA5175	MS-Office (Excel) Lab (Offered through Department of CS and IT)	GE	1	0	2	2	30	15	35	50
36	9					MBA5107	Verbal Communication	SEC	0	1	2	2	30	50	0	50
37	10					MBA5108	Enterprise Analysis	AET	2	0	0	2	30	50	0	50
48	1	MBA	2	3	A	MBA6301	International Business Management	CC	0	0	3	3	20	50	100	150
49	2					MBA6302	Entrepreneurship and Innovation	CC	0	0	3	3	20	50	100	150
50	3					MBA6303	Strategic Management	CC	0	0	3	3	20	50	100	150
51	4					MBA6304	Summer Training Project Report and Viva - Voce	RPR	0	0	3	3	20	50	100	150
52	5					MBA6305	Consumer Behavior and Integrated Marketing Communication	GE	0	0	3	3	20	50	100	150
53	6					MBA6306	Sales and Retail Management	GE	0	0	3	3	20	50	100	150
54	7					MBA6311	Performance Management System	GE	0	0	3	3	20	50	100	150
55	8					MBA6312	Industrial Relations and Labor Laws	GE	0	0	3	3	20	50	100	150
56	9					MBA6316	Investment Analysis and Portfolio Management	GE	0	0	3	3	20	50	100	150
57	10					MBA6317	Financial Market and Services	GE	0	0	3	3	20	50	100	150
58	11	Ph D				MBA6321	Managing Global Business	GE	0	0	3	3	20	50	100	150
59	12					MBA6322	Trade Documentation	GE	0	0	3	3	20	50	100	150
60	13					MBA6326	Data Analytics for Business	GE	3	0	3	3	20	50	100	150
61	14					MBA6327	Business Intelligence and E-Commerce	GE	3	0	3	3	20	50	100	150
62	1					25RMPHDUC01	Research Methodology	UCC	4	0	0	4	60	0	100	100
63	2					25CMPHD101QMC	Quantitative Methods and Computer Applications	UCC	2	0	0	2	30	0	100	100
64	3					25REPHDUC02	Research Ethics and Publications	DSC	3	0	0	3	45	0	100	100
65	4					25CMPHD102FM	Contemporary Issues and Trends in Financial Management	DSE	3	0	0	3	45	0	100	100
66	5					25CMPHD103MM	Contemporary Issues and Trends in Marketing Management	DSE	3	0	0	3	45	0	100	100
67	6					25CMPHD104HR	Contemporary Issues and Trends in Human Resources Management	DSE	3	0	0	3	45	0	100	100

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SEMESTER I

COM1101: FINANCIAL ACCOUNTING

L - 3, T - 0, P - 0, Total Credits - 3

Objective: The syllabus for Financial Accounting introduces to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. Use of trial balance and how to identify and correct errors, and then the preparation of financial statements for incorporated and unincorporated entities. Conduct a basic interpretation of financial statements; and preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.

Course Outcomes:

CO1	Understand the basic principles of financial accounting for different types of organisations, and detailed insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards, understand the qualitative characteristics.
CO2	Learn the double entry accounting systems, source documents, recording basic financial transactions, ledger preparation and balancing thereof.
CO3	Enable students to understand key concepts and record financial transactions with respect of tangible assets and intangible assets and other adjustments.
CO4	Equip students with skills for preparing & presenting financial statements and disclosure notes as required by the framework, also learn to identify errors and their rectification, and preparation of statement of cash flows.
CO5	Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis.

Learning Outcome

LO1	Understand the fundamental accounting principles, concepts, and conventions.
LO2	Prepare key financial statements such as the Income Statement and Balance Sheet.
LO3	Accurately record and classify business transactions using journals and ledgers.
LO4	Analyse and interpret financial data for informed business decision-making.
LO5	Apply accounting standards and follow ethical practices in financial reporting.

Course Contents:

UNIT I: Basic Concepts of Accounting

8 Hours

- Meaning, Functions, and Limitations of Accounting
- Process and objectives of financial accounting.
- Introduction to Generally Accepted Accounting Principles (GAAP).
- Accounting Principles: Assumption, Concepts, and Conventions
- Accounting Standards: Overview of IFRS, AS, and Ind AS.

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UNIT II Accounting Process

12 Hours

- Recording of Business Transactions journal.
- Ledgers and Vouchers
- Preparation of Trial Balance with.

UNIT III Accounting Systems and Financial Statements

12 Hours

- Subsidiary books, Preparation of Cash Book and, Bank Reconciliations Statement.
- Profit and Loss Account and Balance Sheet with Adjustments (for Non-Corporate Entities)
- Cash Flow Statement

UNIT IV Business Income, Depreciation, and Inventory Valuation

12 Hours

- Measurement of Business Income and Revenue Recognition
- Accounting for Depreciation: Methods, Policies, and Changes
- Inventory Valuation and its Impact on Business Income
- Capital and Revenue Expenditure and Receipts
- Introduction to Deferred Revenue Expenditure

UNIT V Capital & Contemporary Issues in Accounting

6 Hours

- Accounting for Capital
- Human Resource Accounting
- Inflation Accounting
- Green Accounting
- Accounting for CSR and Sustainability

Suggested Readings: (Latest Editions)

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. *Accounting: Text and Cases*. New York: Mc Graw Hill Education India.
2. Goldwin, N., Alderman, W., & Sanyal, D. *Financial Accounting*. Boston: Cengage Learning.
3. Lal, J., & Srivastava, S. *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
4. Maheshwari, S.N. & Maheshwari, S.K. *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts*. Vol.-I. New Delhi: Sultan Chand Publishing.
6. Tulsian, P.C. *Financial Accounting*. New Delhi: Tata McGraw Hill


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COM1102: MICRO ECONOMICS

L - 3, T - 0, P - 0, Total Credits - 3

Objective: The course aims to acquaint the students with fundamental theories of economics and their impact on pricing, costs, demand, supply and production.

Course Outcomes: After the completion of the course, the students will be able to:

CO1	Comprehend the functioning of different economic systems and evaluate the implications of economic decisions.
CO2	Assess consumer satisfaction based on consumption and expenditure patterns across different types of goods
CO3	Analyse the relationship between production inputs, outputs, and cost structures.
CO4	Evaluate how business organisations respond to various market situations.
CO5	Examine the implications of pricing decisions under different market structures.

Learning Outcome

LO1	Understand the core concepts of demand, supply, and price determination.
LO2	Analyze consumer and producer behaviour using utility and cost theories.
LO3	Evaluate various market structures: perfect competition, monopoly, monopolistic competition, and oligopoly.
LO4	Apply marginal analysis to optimize consumption and production decisions.
LO5	Understand the role of government intervention and taxation in microeconomic policy.

Course Contents:

UNIT I: Basic Concepts

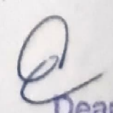
(10 Hours)

- Concepts of Economics
- Microeconomics vs. Macroeconomics
- Meaning and Scope of Microeconomics
- Basic Problems of an Economy
- Application of Economic Theories in Decision-Making
- Marginalism and Incrementalism
- Market Forces and Equilibrium

UNIT II: Consumer Behavior and Elasticity of Demand

(10 Hours)

- Theory of Demand and Supply


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- Elasticity of Demand – Meaning, Importance, Types (Income, Price), Measurement & Factors Influencing Elasticity
- Demand Forecasting- Meaning, Need, Importance, Approaches and Techniques
- Analysis of Consumer Behavior:
 - Cardinal Utility Approach
 - Marginal and Ordinal Utility
 - Income Consumption Curve and Engel Curve
 - Price Consumption Curve and Derivation of Demand Curve
 - Income and Substitution Effects
 - Consumer Surplus
 - Revealed Preference Theory

UNIT III: Theory of Production

(12 Hours)

- Factors of Production
- Production Function – Meaning, Fixed and Variable Factors
- Law of Variable Proportions – Assumptions, Limitations and Significance
- Long-Run Production Function
- Isoquant Curves – Definition, Properties, Marginal Rate of Technical Substitution, Economic Region of Production
- Iso-Cost Lines and Optimal Combination of Resources
- Expansion Path
- Law of Returns to Scale through Iso-Quants

UNIT IV: Theory of Cost

(10 Hours)

- Cost of Production: Explicit, Implicit and Opportunity Costs
- Derivation of Short-Run and Long-Run Cost Curves
- Economies and Diseconomies of Scale
- Shape of the Long-Run Average Cost Curve

UNIT V: Pricing & Market Structures

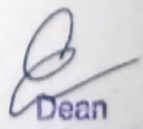
(10 Hours)

- Theory of Pricing: Cost Plus Pricing, Target Pricing, Marginal Cost Pricing, Going Rate Pricing
- Market Structures: Monopoly, Oligopoly, Perfect Competition
- Price Determination and Firm Equilibrium under Different Market Situations

Suggested Readings: (Latest Editions)

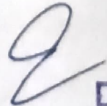
1. Deepashree, Business Economics, Ane Books Pvt. Ltd., New Delhi.
2. Mankiw, NG, Principles of Economics Cengage Learning Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi
3. Paul Krugman, Principles of Microeconomics
4. Robert Pindyck and Daniel Rubinfeld, Microeconomics, Pearson
5. Varian, H.R., Intermediate Microeconomics: A Modern Approach, Affiliated EastWest Press, New Delhi.

Note: Latest editions of the books must be used


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Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Analyze cost of data from a small manufacturing enterprise and classify its cost into fixed and variable costs
- Collect historical data on some products to analyze the effects in changes in demand and supply in consumption
- Identify a product and prepare a production schedule assuming particular condition of demand supply
- Identify different types of products and their pricing policies with reference to market conditions and demand


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COM1103: QUANTITATIVE TECHNIQUES FOR COMMERCE

L - 4, T - 0, P - 0, Total Credits - 4

Objective: The course aims to familiarize students with the basic applications of mathematics to economic and business conditions.

Learning Outcomes: After completion of the course, Students will be able to-

CO1	Explain the use of matrices in representing and solving systems of linear equations relevant to business applications.
CO2	Apply differential calculus techniques to solve basic business and economic problems.
CO3	Solve complex business problems involving linear and non-linear relationships using appropriate mathematical methods.
CO4	Formulate and compute solutions for financial problems using methods such as simple and compound interest, present and future value.
CO5	Develop software-based solutions for business optimisation problems involving constraints.

Learning Outcome

LO1	Apply mathematical models to solve commercial problems.
LO2	Use statistical tools such as mean, median, standard deviation, correlation, and regression.
LO3	Perform hypothesis testing and interpret the results.
LO4	Analyze and present data using charts, graphs, and tables.
LO5	Make informed decisions in commerce using quantitative analysis.

Course Contents:

UNIT I: Principle of Counting, Matrices and Determinants

12 Hours

- Permutation and Combination
- Arithmetic and Geometric Progression
- Definition and Types of Matrices
- Algebra of Matrices, Inverse of a Matrix – Business Applications
- Solution of Linear Equations (up to 3 variables) using Matrix Inversion and Cramer's Rule
- Homogenous System of Linear Equations, Consistency, and Applications to Business Problems

UNIT II Basic Calculus

(10 Hours)

- Mathematical Functions: Linear, Quadratic, Polynomial, Exponential, Logarithmic, Logistic
- Concepts of Limits and Continuity

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- Partial Differentiation: First and Second Order
- Differentiation of Implicit Functions

UNIT III Advanced Calculus

(10 Hours)

- Maxima and Minima involving Two Variables
- Applied Optimisation Problems
- Constraint Optimisation using Lagrangian Multiplier (one constraint, two variables)
- Concept of Marginal Analysis
- Concept of Elasticity
- Applied Maxima and Minima (e.g., Effect of Tax on Monopolist's Optimum Price and Quantity)

UNIT IV Integration and Applications

(10 Hours)

- Standard Forms & Methods of Integration (Substitution, Parts, Partial Fractions)
- Definite Integration

UNIT V Linear Programming and Optimisation Models

(10 Hours)

- Formulation of Linear Programming Problems (LPPs)
- Graphical Solutions of LPPs: Unique, Multiple, Unbounded, Infeasible, Redundant Constraints
- The Dual Problem: Formulation, Relationship between Primal and Dual, Economic Interpretation

Suggested Readings: (Latest Editions)

1. Anthony, M., & Biggs, N. *Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
2. C. Chiang and Kevin Wainwright, *Fundamental Methods of Mathematical Economics*, McGrawHill
3. Kapoor, V. K., & Sancheti, D. C. *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.
4. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
5. Sharma, S. K., & Kaur, G. *Business Mathematics*. Delhi: S. Chand Publishing.

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Identify a small business problem with its probable alternative solutions. Segregate the variables affecting the alternatives under consideration and assess the functional relationship of these variables with the alternatives and with each other
- Develop a matrix for a business case and assess how the use of matrices can help in deciding about competing alternatives both under constrained and unconstrained situations.
- Apply linear programming techniques on a business problem and try to attempt it using solver in Spreadsheets


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COM1104: MANAGEMENT PROCESSES AND ORGANISATIONAL PSYCHOLOGY

L - 2, T - 0, P - 0, Total Credits - 2

Objective: The course aims to give students an understanding to students about the basic management concepts, principles and practices and the factors that drive human behavior in an organisation.

CO1	Examine the evolution of managerial thought and the development of modern management concepts.
CO2	Understand the management process in relation to organisational structure and environmental context.
CO3	Evaluate the process and significance of delegation and decentralisation in effective organisational management.
CO4	Apply motivation theories to explain individual behaviour and performance in organisations.
CO5	Analyse the role of leadership, teamwork, and communication in organisational decision-making and effectiveness.

Course Contents:

UNIT I: Introduction to Management

(7 Hours)

- Management: Concept, Nature, Importance and Need
- Managerial Functions – An overview
- Evolution of Management Thought: Classical Approach (Taylor, Fayol), Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach
- Modern Concepts: MBO (Management by Objectives), Business Process Re-engineering (BPR)

UNIT II: Planning and Organizing

(8 Hours)

- Planning: Concept, Types of Plans, Strategic Planning
- Environmental Analysis and Diagnosis: Internal & External Environment
- Decision-Making: Process and Techniques; Rationality – Perfect and Bounded
- Organizing: Concept and Process, Principles of Organizing
- Authority: Line, Staff, Functional; Delegation and Decentralization
- Formal and Informal Structure
- Types of Organization Structures & Emerging Organizational Structures

UNIT III: Personality, Learning, and Behaviour

(7 Hours)

- Personality: Concept, Type A & B, Big Five Personality Traits
- Factors Influencing Personality
- Learning: Concept, Theories, and Reinforcement
- Perception: Concept, Perceptual Process, Factors Influencing Perception
- Emotions: Concept, Importance, Emotional Intelligence (EI)
- Values and Attitudes: Concept, Types of Values, Job-Related Attitudes

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UNIT IV: Motivation and Leadership

(8 Hours)

- Motivation: Concept, Importance, Extrinsic & Intrinsic Motivation
- Motivation Theories:
 - Maslow's Need Hierarchy Theory
 - Herzberg's Two-Factor Theory
 - Vroom's Expectancy Theory
- Leadership: Concept and Importance
- Leadership Theories: Trait, Transactional, Charismatic, Transformational

UNIT V: Power, Conflict, and Organizational Culture

(10 Hours)

- Power and Politics: Concept, Sources, Power Tactics
- Conflict: Sources, Types, and Conflict Resolution Strategies
- Transactional Analysis
- Organizational Culture and Climate: Concept, Importance, Determinants

Suggested Readings: (Latest Editions)

1. Luthans, F. *Organizational Behaviour*. McGraw Hill India
2. Robbins, S. P., Mary Coulter, *Management*, Pearson, New Delhi India
3. Stoner, J. A. F., Freeman, R.E., Kodwani, A.D. et al, *Management*, Pearson New Delhi, India
4. Terry, G. R.. *Principles of Management*. Homewood, California: Richard D. Irwin Inc.

Recommended Projects: The students may be encouraged to attempt the following for enhanced learning:

- Study the organizational structure of a business organisation and analyze the different managerial levels and functions,
- Participate in any event of any committee of the institution to decipher the concepts of authority, delegation, and decentralization and control at various stages of the event. .
- Examine various types of Leadership Styles in the form of Role Play by studying real life leaders from the corporate world.

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COM1105: ENGLISH LANGUAGE AND BUSINESS COMMUNICATION

L - 2, T - 0, P - 0, Total Credits - 2

Objective: The course aims to enhance written and verbal communication with students with better articulation and clarity of presentation. Students will also be trained in professional drafting and documentation both in digital and non-digital environments.

Course Outcomes: After completion of the course, students will be able to:

CO1	Assess the significance of effective communication in achieving business objectives
CO2	Use appropriate business vocabulary and demonstrate various methods for presenting business plans.
CO3	Develop proficiency in drafting formal letters, emails, and other official business documents.
CO4	Apply correct techniques and formats for writing reports and other business documents.
CO5	Analyse the role of information technology in enhancing business communication and documentation processes.

Learning Outcome

LO1	Enhance grammar, vocabulary, and language fluency.
LO2	Write professional emails, letters, memos, and reports.
LO3	Improve verbal and non-verbal communication skills.
LO4	Deliver effective oral presentations and participate in group discussions.
LO5	Communicate with clarity and professionalism in a business context.

Course Contents:

UNIT I: Communication in Organisations

(6 Hours)

- Meaning, importance, and process of communication
- Principles of effective communication
- Ethical and legal issues in communication

UNIT II: Cross-Cultural and Global Communication

(5 Hours)

- Cross-cultural issues in global communication
- Strategies for overcoming cultural barriers
- Ethics in international communication

UNIT III: Business Language and Corporate Presentation

(7 Hours)

- Business, commercial, and managerial vocabulary
- Business plans, sales pitch, project proposals, and detailed project reports
- Multimedia corporate presentations
- Preparing minutes of meetings, memos, persuasive letters

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UNIT IV: Business Correspondence and Etiquette

(7 Hours)

- Requests for proposals, quotations, and orders
- Social and public relations correspondence
- Business messages, invitations, thank you notes, greetings, and congratulations

UNIT V: Digital and Technology-Driven Business Communication

(8 Hours)

- Use of digital platforms and website content management
- Managing online communication, grievances, and complaints
- Social media tools for promotions and branding
- Blogs, webpages, and online business communities
- Etiquettes for webinars and conference calls
- Privacy and data security in digital communication

Suggested Readings: (Latest Editions)

1. Canavor, N. *Business Writing in the Digital Age*. California: SAGE Publications.
2. Guffey, M. E., & Loewy, D. *Essentials of Business Communication*. Boston: Cengage Learning. Locker, K., & Kaczmarek, S. *Business Communication: Building Critical Skills*. New York: Mc Graw Hill Education.
3. Krisan et al, *Effective Business Communication*, Cengage Learning
4. Lesikar, R. et al. *Business Communication: Making Connections in a Digital World*, Mc Graw Hill India
5. Newman, A. *Business Communication: In Person, In Print, Online*. Boston: Cengage Learning.

Recommended Projects:

The students may attempt the following for enhanced learning:

- Analyze sample letters of all types and decipher the difference of use of words and emphasis
- Analyze the website of business organizations to understand the difference in messaging from each one
- Collate good professional words and create a database of various terms used in business documentation.
- Evaluate the traffic on the website of an organisation and the significance of Key words in the website content
- Examine the social media account of an organisation and comprehend the sales techniques inherent in their characteristics in each type.

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COM1106: COMPUTER APPLICATIONS FOR COMMERCE

L - 2, T - 0, P - 2, Total Credits - 3

Objective: The course aims to provide students with the knowledge and skills to use computing machines for business operations.

Course Outcomes: After completion of the course, students will be able to:

CO1	Understand the main parts and functions of computers, including hardware, servers, and mobile devices.
CO2	Apply basic networking concepts and communicate through the internet.
CO3	Use MS Office for document creation, spreadsheets, and presentations.
CO4	Explain different operating systems and their uses in business.
CO5	Design and manage databases using RDBMS and MS Access.

Learning Outcome

LO1	Identify and set up computer and network hardware.
LO2	Operate software for text processing, spreadsheets, and basic business tasks.
LO3	Distinguish types of operating systems and use them efficiently.
LO4	Create and manage simple databases; apply normalization and run queries.
LO5	Communicate and process information securely online and offline.

Course Contents:

UNIT I: Introduction to Computer

(8 Hours)

- Overview of Computers: Parts and Components
- Servers, Computer Hardware Setup, Configuration
- Networking Basics: LAN, WAN, WWW, Wireless
- Mobile Hardware Devices – Types and Usage
- Operating Systems: Computer and Mobile
- Application of Payment Gateways
- Basic Database Terminology
- Communication through the Internet

UNIT II: History of Computing

(10 Hours)

- Generation of Computers
- Classification of digital Computers, Analog computers
- Characteristics and advantages of computers,
- Computer languages, personal computers in Business,
- Introduction to punch card, card readers.

UNIT III: Software System

(8 Hours)

- PC-software Packages, MS office: Text Processing software, Introduction to spreadsheet software, creation of spreadsheet,
- Application, Range, formulas, function,
- Data base functions in spreadsheet, Graphics on spreadsheet,

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- Modes of data processing, Report generation, Presentation graphics,
- Creating a presentation.

UNIT IV: Operating System

(10 Hours)

- Introduction to operating system and types
- CUI and GUI based operating system,
- Multi-tasking, multi programming, Multi-processing, Real time operating system,
- Specific cases of windows vs. Macintosh operating system, Cloud computing

UNIT V: RDBMS Concepts & MS Access

(12 Hours)

- RDBMS Concepts, Terminology, and Models
- Data Modelling using ERD (Entity-Relationship Diagrams)
- Database Design using Normalisation
- MS Access:
 - Creating databases and tables
 - Event handling and report generation
 - Using Macros
 - Queries through case studies

Suggested Readings: (Latest Editions)

1. Behl, R, *Introduction to Information Technology*, Mc Graw Hill Publication
2. Bharihoka, D. *Fundamentals of Information Technology*. New Delhi: Excel Book.
3. Eliason, A. L., *On-line Business Computer Applications*, Science Research Associates, Chicago.
4. Rajaraman, V. *Introduction to Information Technology*. New Delhi: PHI Learning Pvt. Ltd.
5. Tanenbaum A.S., *Computer Networks*, Pearson Education

Note: *Open-Source Software or MS Excel, MS Access, and Tally may be used at appropriate places.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Create a spreadsheet with data and perform basic mathematical and financial operations using formulae
- Prepare a password protected word document with tables, images, hyperlinks and convert it into password protected PDF with live hyperlinks.

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COM1106: COMPUTER APPLICATIONS FOR COMMERCE

L - 2, T - 0, P - 2, Total Credits - 3

Objective: The course aims to provide students with the knowledge and skills to use computing machines for business operations.

Course Outcomes: After completion of the course, students will be able to:

CO1	Use computers and peripheral devices to create, edit, and manage documents and spreadsheets.
CO2	Apply advanced document processing features such as Mail Merge, Hyperlinks, and Formatting Tools.
CO3	Prepare professional business presentations using MS PowerPoint with design, transitions, and animations.
CO4	Perform mathematical, logical, and statistical operations on datasets using MS Excel functions.
CO5	Demonstrate the ability to manage files, folders, and cloud-based collaboration tools for business tasks.

Learning Outcome

LO1	Develop hands-on skills in MS Word, Excel, and PowerPoint.
LO2	Manage accounts using Tally or similar accounting software.
LO3	Use spreadsheets for data entry, analysis, and visualization.
LO4	Understand database management and basic SQL queries.
LO5	Apply IT tools for business operations and e-commerce.

Course Contents:

UNIT I: Introduction to Computer

(8 Hours)

- Overview of Computers: Parts and Components
- Servers, Computer Hardware Setup, Configuration
- Networking Basics: LAN, WAN, WWW, Wireless
- Mobile Hardware Devices – Types and Usage
- Operating Systems: Computer and Mobile
- Application of Payment Gateways
- Basic Database Terminology
- Communication through the Internet

UNIT II: Word Processing Tools

(10 Hours)

- Creating documents with images, tables, and hyperlinks
- Mail Merge (including linking with Access Database)
- Creating Macros, Sending Email from Word
- Import/Export of files
- Converting Word Documents into Web Documents/PDFs with hyperlinks
- Security Features: Password protection, virus check in macros
- Referencing, bibliography, managing sources and citations

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- Reviewing and editing documents

UNIT III: Presentation Tools

(8 Hours)

- Preparing presentations, slides, and handouts
- Speaker's notes and outlines
- Adding media clips, charts, and graphs
- Applying transitions with timings and sound
- Designing corporate presentations

UNIT IV: Spreadsheet Tools

(10 Hours)

- Creating and managing workbooks and worksheets
- Organising charts and graphs
- Ranges and formulas
- Mathematical, Statistical, and Financial Functions
- Data consolidation, sorting, and filtering techniques
- Protecting cell data, sheets, and workbooks with passwords
- Graphical representation of data
- Frequency distribution and statistical parameters

UNIT V: RDBMS Concepts & MS Access

(12 Hours)

- RDBMS Concepts, Terminology, and Models
- Data Modelling using ERD (Entity-Relationship Diagrams)
- Database Design using Normalisation
- MS Access:
 - Creating databases and tables
 - Event handling and report generation
 - Using Macros
 - Queries through case studies

Suggested Readings: (Latest Editions)

1. Behl, R. *Introduction to Information Technology*, Mc Graw Hill Publication
2. Bharihoka, D. *Fundamentals of Information Technology*. New Delhi: Excel Book.
3. Eliason, A. L., *On-line Business Computer Applications*, Science Research Associates, Chicago.
4. Rajaraman, V. *Introduction to Information Technology*. New Delhi: PHI Learning Pvt. Ltd.
5. Tanenbaum A.S., *Computer Networks*, Pearson Education

Note: *Open-Source Software or MS Excel, MS Access, and Tally may be used at appropriate places.*

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning

- Create a spreadsheet with data and perform basic mathematical and financial operations using formulae
- Prepare a password protected word document with tables, images, hyperlinks and convert it into password protected PDF with live hyperlinks.

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COMMC01: INDIAN KNOWLEDGE SYSTEM

L - 2, T - 0, P - 0, Total Credits - 2

Objective: The course aims to provide students with the knowledge of India Traditions and heritage and its impact on education and philosophy.

Course Outcomes: After completion of the course, students will be able to:

CO1	Understand the foundational aspects of Indian culture, civilisation, and traditional knowledge systems.
CO2	Identify and appreciate the skills, values, and ethical principles rooted in ancient Indian systems.
CO3	Analyse the scientific and technological achievements of ancient India across disciplines.
CO4	Explore the continuity and relevance of ancient Indian contributions to modern science, commerce, and society.
CO5	Evaluate the influence of Indian philosophical thought on education, environment, wellness, and governance.

Learning Outcome

LO1	Recognize ancient Indian contributions to science, mathematics, and governance.
LO2	Understand traditional Indian perspectives on sustainability and ethics.
LO3	Appreciate holistic education systems like Gurukul and Nalanda.
LO4	Analyze Indian philosophical thoughts in relation to modern theories.
LO5	Integrate Indian traditional wisdom into contemporary practices.

Course Contents:

UNIT I: Overview of Indian Knowledge

(8 Hours)

- Philosophy: The Vedic Tradition, Upanishads, and Classical Indian Darshanas
- Indian Culture and Civilization – Stages in Evolution
- Distinctive Features and Components of Indian Culture
- Indian Music and Dance Traditions

UNIT II: Indian Knowledge in Commerce

(10 Hours)

- Introduction to *Arthashastra* by Kautilya
- Traditional Knowledge Digital Library (TKDL)
- Geographical Indications (GI) of Goods and their Relevance in Business

UNIT III: Spirituality and Ethical Dimensions

(10 Hours)

- Spirituality versus Religion
- Concept of *Maya* (Illusion) in Advaita Vedanta
- Meaning, Scope, and Implications of Spirituality at Work
- Concept of *Dharma*: Varna Ashram Dharma, Svadharma

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- Concept of *Karma*: Meaning, Importance for Managers, Corporate Karma
- *Vasudhaiva Kutumbakam* – The World as One Family

UNIT IV: Science and Health in Indian Knowledge System

(10 Hours)

- Contributions in Mathematics
- Health and Well-being Practices (Ayurveda, Yoga, Traditional Medicine)
- Astronomy in Ancient India

UNIT V: Engineering, Architecture and Technology

(12 Hours)

- Metallurgy: Metals and Metalworking
- Ancient Indian Town Planning
- Architectural Engineering: *Vastu Shastra* and *Shilpa Shastra*
- Technological Innovations in Ancient India

Suggested Readings: (Latest Editions)

1. Dr. R. C. Majumdar, H. C. Raychaudhuri and Kalikinkar Datta: An Advanced History of India (Second Edition) Macmillan & Co., Limited, London.
2. Ethics, Indian Ethos and Management, S. Balachandran and others, Shroff Publishers and Distributors Pvt. Ltd.
3. Kapur K and Singh A.K. Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla.
4. Nair, Shantha N. Echoes of Ancient Indian Wisdom. New Delhi: Hindology Books.
5. Rao, N. The Four Values in Indian Philosophy and Culture. Mysore: University of Mysore.
6. Textbook on IKS by Prof. B Mahadevan, IIM Bengaluru
7. The Cultural Heritage of India. Vol. I. Kolkata: Ramakrishna Mission Publication.


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COMMO01: MOOCs

L - 0, T - 0, P - 0, Total Credits - 3

The student is required to choose one MOOC course (Self-paced learning) of 3 credits as per his or her preference/choice from **Swayam portal** or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution during the first semester.


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SEMESTER II

COM1201: CORPORATE ACCOUNTING

L - 3, T - 0, P - 0; Total Credits - 3

Objectives: The course aims to help Students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Course Outcomes: After completion of the course, students will be able to:

CO1	Account for various sources of capital, including equity and debt, in accordance with company law provisions.
CO2	Prepare financial statements such as Profit & Loss Account and Balance Sheet using accounting software.
CO3	Analyse changes in financial position resulting from Internal Reconstruction of a company.
CO4	Evaluate the legal and procedural aspects of e-filing of annual reports and statutory returns.
CO5	Demonstrate understanding of compliance requirements under corporate financial reporting frameworks.

Learning Outcome

LO1	Understand the accounting process for issue, forfeiture, and reissue of shares and debentures.
LO2	Prepare company final accounts as per regulatory requirements.
LO3	Analyze financial statements using ratio analysis and cash flow statements.
LO4	Apply accounting standards in the preparation of consolidated financial statements.
LO5	Understand procedures for liquidation and valuation of goodwill and shares.

Course Contents

UNIT I – Accounting for Share Capital & Debentures

(12 Hours)

- Accounting for Equity and Debt Capital – call money, premium, discount, forfeiture, surrender, redemption, advance and arrears.
- Issue and Pro-rata allotment of shares; concept & process of book building.
- Issue of rights and bonus shares; ESOPs and Buy Back of shares.
- Issue and Redemption of preference shares and Debentures.
- (About Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)

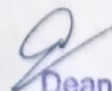
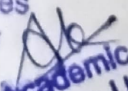
UNIT II – Alteration, Reconstruction & Pre-incorporation Profits

(12 Hours)

- Accounting treatment for alteration of share capital and reduction of the share capital.
- Preparation of balance sheet after Internal Reconstruction.
- Profit or loss Prior to Incorporation: Meaning; accounting treatment.

UNIT III – Preparation of Corporate Financial Statements

(12 Hours)


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- Preparation of financial statements of corporate entities including One Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.
- Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement manually and using appropriate software.
- (In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

UNIT IV – Amalgamation and Business Combination of Companies (12 Hours)

- Concepts of Amalgamation and Business Combination.
- Determining consideration / purchase price for amalgamation/business combination.
- Accounting entries for amalgamation/business combination.
- Preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14 / Ind AS 103.

UNIT V – Corporate Financial Reporting & Disclosures (12 Hours)

- Meaning, need and objectives of Corporate Financial Reporting.
- Constituents of Annual Report and differences from financial statements.
- Mandatory and voluntary disclosures through the annual report.
- Contents of the Report of the Board of Directors.
- E-filing of annual reports of companies and XBRL Filing with practical exercises.

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Suggested Readings: (Latest Editions)

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. *Corporate Accounting*. New Delhi: Vikas Publishing House.
2. Jain, S. P., & Narang, K. L. *Corporate Accounting*. New Delhi: Kalyani Publishers 3. Tulsian, P. C., & Tulsian, B. *Corporate Accounting*. S. New Delhi: Chand Publishing.
3. Monga, J. R. *Fundamentals of Corporate Accounting*. New Delhi: Mayur Paperbacks.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts. Vol.-II*. New Delhi: S. Chand Publishing.
5. Sehgal, A. *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication.

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Evaluate the details and disclosures made in the prospectus issued by reputed Companies
- Examine the annual reports of an organization to check the compliance with the applicable accounting standards (AS and Ind AS)
- Prepare financial statements using a set of transactions through a software.
- Analyze the mandatory and voluntary disclosures made in the annual reports of reputed companies

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COM1202: MACRO ECONOMICS

L - 3, T - 0, P - 0, Total Credits - 3

Objective: The course aims to familiarize the students with the broad framework of economic systems, and significance of savings, investment, employment, growth, and business cycles.

Outcomes:

CO1	Assess the problems and issues related to measurement of national income in India.
CO2	Analyze the role of consumption, saving and investment in an economy.
CO3	Evaluate the impact of inflation and deflation on business and economy
CO4	Explore the value of money, multiplier, accelerator and demonetization.
CO5	Analyze the policy framework governing the macroeconomic system in India

Learning Outcome

LO1	Understand national income concepts and their measurement methods.
LO2	Analyze macroeconomic issues such as inflation, unemployment, and fiscal policy.
LO3	Study the role of monetary policy and central banking in economic stability.
LO4	Interpret the functioning of aggregate demand and aggregate supply.
LO5	Evaluate the impact of government policies on the overall economy.

Course Content:

UNIT I – Introduction to Macroeconomics and National Income

(10 Hours)

- Nature and Scope of Macroeconomics
- Macro-economic Variables
- Circular flow of Money
- National Income: Usefulness and Significance
- Concepts: GDP, NNP, GNI, NNI; National Income at Market Price and Constant Price
- Measurement of National Income in India
- Limitations and Challenges in Measuring National Income

UNIT II – Theories of National Income Determination

(10 Hours)

- Keynesian Theory of Determination of National Income: Two-sector, Three-sector, and Four-sector Models
- Classical Theory of Output and Employment
- Say's Law of Market
- Keynes's Criticism of Classical Theory
- Principle of Effective Demand: Aggregate Demand and Aggregate Supply

UNIT III – Consumption, Saving, and Investment Functions

(10 Hours)

- Consumption Function: Attributes, Propensity to Consume, Significance
- Concept and Determinants of Savings; Saving Function
- Investment: Concept, Determinants of Business Fixed Investment, Effect of Tax, Determinants of Residential and Inventory Investment

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- Multiplier: Concept, Assumptions, Leakages, Shortcomings
- Acceleration Principle

UNIT IV – Money, Inflation, and Business Cycle

(10 Hours)

- Value of Money: Concept and Theories
 - Quantity Theory of Money (Fisher's Transactions Approach)
 - Cambridge Equation
 - Keynesian Theory of Demand for Money
 - Baumol-Tobin Transaction Approach
 - Tobin's Portfolio Balance Approach
 - Criticism of Theories of Money
- Business Cycle: Concept, Phases, Causes, Remedies
- Inflation: Concept, Types, Determinants, Remedies
- Recessionary Trends: Causes, Effects, Remedies
- Reflation: Concept, Characteristics, Measures, Implications

UNIT V – Monetary and Fiscal Policies in Macroeconomics

(10 Hours)

- Demonetization: Concept and Implications on Economic Development
- Monetary Policy: Objectives, Tools, Role in Economic Growth
- Fiscal Policy: Objectives, Instruments, Role in Economic Stability
- IS-LM Functions and their Applications in Policy Making

Suggested Readings: (Latest Edition)

1. N.G. Mankiw, Principles of Macroeconomics, Cengage Publications
2. Hubbard R. Glenn and O'Brien Anthony, Macroeconomics, Pearson Publications
3. Colander Macroeconomics, Mc Graw Hill Education
4. Dwivedi, D. N. Macro Economics. Chennai: Mc Graw Hill Education.
5. Mithani, D. M. Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
6. Jhingan, M. L. Macro Economics Theory. DELHI: Vrinda Publications Pvt. Ltd.
7. Samuelson, P. A., & Nordhaus, W. D. Macro Economics. New York: McGraw Hill Education.

Note: Latest editions of the books must be used.

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Prepare a statement of items to be included and excluded while calculating national income.
- Develop a flow chart of different sectors contribution to national income.
- Establish relation between investment and consumption function by way of hypothetical data.
- Prepare a flow chart showing the effect of multiplier function on economy.
- Prepare a cause-and-effect statement of changes in interest rate and its effect on saving rate.
- Prepare a chart indicating the impact of inflation on different sectors of the economy.
- Diagrammatically explain the effects of recession on savings, development, and employment.
- Explain the effects of demonetization on different sectors through charts.

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COM1203: BUSINESS STATISTICS

L - 3, T - 0, P - 0, Total Credits - 3

Objective: The course aims to train the students to use basic statistical tools to summarize and analyze quantitative information and use it for business decision making.

Course Outcomes: After completion of the course, students will be able to:

CO1	Use statistical tools to support effective decision-making in organisational contexts.
CO2	Analyse data characteristics and determine appropriate statistical techniques for business problems.
CO3	Apply probability theories to model and interpret discrete and continuous random variables in business decisions.
CO4	Examine relationships among variables using correlation and regression analysis.
CO5	Interpret macroeconomic trends using index numbers and time series analysis for strategic planning.

Learning Outcome

LO1	Understand basic statistical concepts such as mean, median, mode, and dispersion.
LO2	Apply probability distributions and sampling methods in business decision-making.
LO3	Conduct correlation and regression analysis to examine relationships between variables.
LO4	Use index numbers and time series analysis to study business trends.
LO5	Interpret statistical results and apply them in real-world commerce scenarios.

Course Contents:

UNIT I – Statistical Data and Descriptive Statistics

(8 Hours)

- Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data.
- Measures of Central Tendency: Concept and properties of mathematical averages – arithmetic mean, geometric mean, harmonic mean.
- Positional Averages: Mode, Median, quartiles, deciles, percentiles with graphic presentation.

UNIT II – Measures of Dispersion, Moments, Skewness, and Kurtosis

(8 Hours)

- Measures of Dispersion: Absolute and relative – range, quartile deviation, mean deviation, standard deviation, and their coefficients.
- Properties of standard deviation and variance.
- Moments: Calculation and significance.
- Skewness: Meaning and measurement (Karl Pearson and Bowley's measures).
- Kurtosis: Meaning and significance.

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UNIT III – Probability and Probability Distributions

(8 Hours)

- Probability: Theory and approaches.
- Probability Theorems: Addition and Multiplication (proofs not required).
- Conditional probability and Bayes' Theorem (proofs not required).
- Expectation and variance of a random variable.
- Probability Distributions:
 - a) **Binomial distribution** – Probability distribution function, constants, shape, fitting.
 - b) **Poisson distribution** – Probability function, constants, fitting, Poisson approximation to binomial.
 - c) **Normal distribution** – Properties of normal curve, computation of probabilities, applications.

UNIT IV – Correlation and Regression Analysis

(12 Hours)

- Correlation: Meaning, types, correlation vs causation.
- Pearson's coefficient of correlation – computation, properties (proofs not required), probable and standard errors.
- Rank correlation.
- Regression Analysis: Principle of least squares, regression lines and equations, estimation, properties of regression coefficients.
- Relationship between correlation and regression coefficients.
- Standard error of estimate.

UNIT V – Index Numbers and Time Series Analysis

(12 Hours)

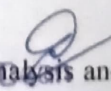
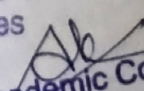
- Index Numbers: Meaning, uses, construction (fixed and chain base; univariate and composite), tests of adequacy, base shifting, splicing, deflating.
- Time Series: Components, additive and multiplicative models.
- Trend Analysis: Fitting trend lines (linear, second-degree parabola, exponential) using least squares.
- Shifting of origin, conversion of annual linear trend equation to quarterly/monthly basis and vice versa.

Suggested Readings: (Latest Editions)

- Anderson, D. R. *Statistics for Students of Economics and Business* Boston: Cengage Learning.
- Blumann, Elementary Statistics, 9th Edition, McGraw Hill
- Gupta, S. P., & Gupta, A. *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Thukral, J. K. *Business Statistics*, New Delhi: Taxmann Publication.
- Vohra, N. D. *Business Statistics*, New Delhi: McGraw-Hill Education India.

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Download sample data from Database, e.g. Kaggle.com and use it to conduct descriptive statistical analysis
- Use Data from BSE and NSE to understand Index numbers
- Download data from data.gov.in and conduct correlation and regression analysis and time series analysis


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COM1204: GLOBAL BUSINESS ENVIRONMENT

L - 2, T - 0, P - 0, Total Credits - 2

Objective: The course aims to train the students to understand the Global Business Environment to summarize and analyze environmental scenario and related understandings.

Course outcomes

CO1	Understand the global business landscape, emerging trends, and their implications for international markets.
CO2	Comprehend the dimensions of international business environments including economic, political, legal, and cultural factors.
CO3	Gain knowledge of international trade theories and explain key concepts of cross-cultural management.
CO4	Develop strategic decision-making skills for operating effectively in global markets.
CO5	Analyse international trade policies, agreements, and regulatory frameworks governing global business operations.

Learning Outcome

LO1	Understand the key components of the global business environment.
LO2	Analyze the impact of globalization on business operations.
LO3	Study trade policies, WTO regulations, and international economic institutions.
LO4	Evaluate the influence of cultural, political, and legal systems on global business.
LO5	Identify strategies for international market entry and expansion.

Course Contents:

UNIT I: International Business – Concept and Environment

(6 Hours)

- Definition and scope of international business
- Introduction to the global business environment
- Assessing country attractiveness
- Political, economic, and cultural environment in global business

UNIT II: Political and Legal Environment in Global Business

(6 Hours)

- Promotion of global business
- Role of GATT and WTO
- Multilateral trade negotiations and agreements
- Theories of international trade
- Regional trade blocs

UNIT III: Economic Environment and Global Trade

(6 Hours)

- Global entry strategies
- Different forms of international business and their advantages
- Organisational issues in international business


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- Organisational structures for global operations
- Controlling international business

UNIT IV: Cultural, Social, and Technological Environment

(6 Hours)

- Global production and supply chain issues
- Investment decisions in international business
- Economic and political risks in global operations
- Sources of funds for global ventures
- Exchange rate risk and its management

UNIT V: Contemporary Issues in International Business

(6 Hours)

- Conflict in international business and methods of conflict resolution
- Ethical issues in global trade and investment
- Impact of cultural diversity on business negotiations and performance
- Emerging trends and challenges in global business

Suggested Readings: (All Latest Editions)

1. Daniels John, Radebaugh Lee, Sullivan Daniel, Salwan P. Click R.W., International Business Environments and Operations, Pearson Education.
2. Charles, W.L.Hill International Business: Competing in the Global Marketplace, McGraw-Hill/Irwin
3. Luthans Fred & Doh Jonathan, , International Management: Culture, Strategy, and Behavior, Mc McGraw-Hill Education.
4. Mike W. Peng, Deepak K. Srivastava, Global Business Cengage India
5. Michael R. Czinkota, Ilkka A. Ronkainen, Suraksha Gupta, International Business, Cambridge University Press
6. Cavusgil, S. T., Knight, G., Riesenberger, J. R., International Business: The New Realities. Pearson Education

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COM1205: ENVIRONMENTAL SCIENCE

L - 3, T - 0, P - 0, Total Credits - 3

Objective: The course aims to train students to comprehend the critical linkages between ecology-society-economy and the need for responsible ecological citizenship. The course will make students aware of the key challenges in the pathway to sustainable development.

Learning Outcomes: After the course the students will be empowered and able to:

CO1	Understand the linkages between natural resources that control and regulate economic conditions.
CO2	Analyze the consequences of technological inventions on human life.
CO3	Assess the damage caused to the environment and natural resources damaging ecological balances and natural cycles.
CO4	Develop strategies for solving current environmental problems and preventing the future ones.
CO5	Adopt sustainability as a practice in life, society, and industry.

Learning Outcome

LO1	Understand the structure and function of ecosystems and biodiversity.
LO2	Identify major environmental issues and their impact on sustainability.
LO3	Examine the role of individuals and organizations in environmental conservation.
LO4	Understand environmental legislation and policies in India and globally.
LO5	Promote environmental awareness and sustainable development practices.

Course Contents:

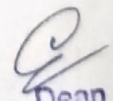
UNIT I: Introduction to Environmental Studies

(8 Hours)

- Fundamentals of environmental studies
- Components of environment: atmosphere, hydrosphere, lithosphere, and biosphere
- Millennium Development Goals (MDGs), Sustainable Development Goals (SDGs), and sustainable development
- Brief history of environmentalism
- COP 28 and United Nations Environment Program (UNEP)
- Socially Responsible Investments
- Green Economics
- Global Reporting Initiatives

UNIT II: Ecological Economics

- Definition and concept of ecosystem


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- Ecologically integrated technology
- Renewable resource management and conservation
- Economic and environmental consequences of genetically engineered plants and animals
- Understanding gene pool inventory and management
- Integrating natural resources and environmental services into national income and wealth accounts
- Carbon credits, carbon trading, carbon exchange, and carbon tax

UNIT III: Conservation of Natural Resources

(8 Hours)

- Land resources: Sustainable agriculture, sustainable cities, and smart cities
- Water resources: Natural and man-made sources, rainwater harvesting, and water recycling
- Hydrogen energy: Green, grey, and blue hydrogen; National Green Hydrogen Mission
- Solar power, wind power, and battery recycling

UNIT IV: Environmental Pollution and Control

(8 Hours)

- Environmental pollution: Air, water, soil, thermal, and noise – causes, effects, and controls
- Primary and secondary air pollutants
- Air and water quality standards
- Nuclear hazards
- Solid waste management: Industrial waste, hazardous medical waste, and e-waste
- Cyber security risks

UNIT V: Environmental Governance and Global Initiatives

(8 Hours)

- National and international environmental policies and regulations
- Environmental impact assessment and audit
- Role of NGOs and civil society in environmental protection
- Global environmental treaties and agreements
- Emerging challenges in environmental management

Suggested Readings:

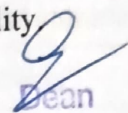
- A. K., & Chakraborty, R. Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd.
- Basu, M., & Xavier, S. Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
- Enger, E., & Smith, B. Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
- Erach Bharucha, Environmental Studies for UGC
- Kumar, S., & Kumar, B. S. Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd. Mitra,
- Stokke, O. Sustainable Development. Abingdon: Routledge.

Note: Latest editions of the books must be used

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Recommended Projects: Students may be encouraged to attempt the following for enhanced learning:

- Establish a sustainability initiative in the form of Environment friendly Eco-Club and organize awareness activities to foster protection of environment and ecology and improve sustainability.
- Organize an excursion to a biodiversity park of ecological reserve and write a report highlighting the importance of the area with methods to enrich the diversity and ecological balance within the area.
- Prepare a report on the benchmarking exercise with suggestions/recommendations for taking the organisation to the next level of sustainable development.
- Analyze the Smart Cities Mission of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
- Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsibility.


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COM1206: ACADEMIC ENGLISH WRITING AND CREATIVE WRITING

L - 2, T - 0, P - 0, Total Credits - 2

Course objective: To enhance the ability to present business communication and creative writing skills

Course outcomes

CO1	Plan and write a logical and analytical argument essay
CO2	Critically analyze several articles and develop an independent opinion on a topic
CO3	understand the principles of creative writing and the distinction between the literary genres
CO4	Critically appreciate various forms of literature
CO5	Creating memorable characters for various literary and social media.

Learning Outcome

LO1	Enhance academic writing skills including essay, report, and summary writing.
LO2	Understand the structure and coherence of academic arguments.
LO3	Develop creative expression through storytelling, poetry, and dialogues.
LO4	Improve grammar, vocabulary, and editing skills.
LO5	Critically evaluate written content for clarity, style, and impact.

Course Contents:

UNIT I: Introduction to Academic Writing

(6 Hours)

- Literature Review and Referencing,
- Writing for Popular Media,
- Working with a Sample Editorial,
- Guidelines for Writing a Blog Post,
- Writing Policy Briefs: Structure and Guidelines,
- Working with a Sample Policy Brief.

UNIT II: Dissertation and Research Paper Writing

(6 Hours)

- Stages of Writing a Dissertation,
- Exploration of Relevant Research Material,
- Arriving at a Research Question,
- Analysis of Data and Chapterization,
- Guidelines for Writing a Journal Article.

UNIT III Fundamentals of Creative Writing

(6 Hours)

- Meaning and Creative Writing Process,
- Significance of Creative Writing,
- Traditional Genres of Creative Writing: poetry, fiction, non-fiction, drama and other forms.
- Research for Creative Writing – Plot, Setting, Character, Dialogue, Point of View, Literary Devices and Figurative Language, Elements of Style,

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- Grammar and the Structure of Language.

UNIT IV: Forms and Techniques in Creative Writing

(6 Hours)

- Proof Reading and Editing,
- Fiction: short story, novella and novel, Poetry, Drama, Essay, Fable, Biography, Memoire and Autobiography, Travelogues, Diaries, Self-Narrative Writing.

UNIT V: Contemporary and Applied Creative Writing

(6 Hours)

- Introduction to current trends in creative writing in publishing (traditional, independent and self-publishing); prizes and awards; literary markets and presentation.
- Reading and approaching literature, using the library, research, working with criticism.
- Web Content Writing and Blog Writing, Script Writing, Journalistic Writing, Copywriting, Graphic Novel, Flash Fiction, planning and writing assessments of different kinds (including close reading, essays, posters, presentations, transnational literature, digital texts and popular fiction).

Suggested Readings: (Latest Editions)

- Frodesen, Jan & Wald, Margi. Exploring options in academic writing: Effective vocabulary and grammar use. Ann Arbor: The University of Michigan Press.
- Swales, John M., & Feak, Christine B. Academic writing for graduate students: Essential tasks and skills. Ann Arbor: The University of Michigan Press.
- Cohen, R. F., & Miller, J. L. Longman Academic Reading Series 4. White Plains, NY: Pearson Education.
- Abrams, M.H. Glossary of Literary Terms. Boston: Wadsworth Publishing Company.
- Atwood, Margaret. Negotiating with the Dead: A Writer on Writing. Cambridge: CUP.
- Bell, James Scott. How to Write Dazzling Dialogue. CA: Compendium Press.
- Bell, Julia and Magrs, Paul. The Creative Writing Course-Book. London: Macmillan.

Recommended Projects: Students may be encouraged to write the following for enhanced learning:

- A free expression essay
- An opinion essay
- An argumentative essay
- A specialized research paper


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COM1207: BUSINESS ANALYTICS

L - 2, T - 0, P - 0, Total Credits - 2

Course objective: To acquaint the students with emerging trends in business analytics. To introduce fundamental concepts of data collection, processing, and visualization.

Course Outcomes: After completion of the course, Students will be able to:

CO1	Understand types of Data Analytics
CO2	Explore the use of business Data in decisions
CO3	Explore use of data in evolving business practices and processes
CO4	Understand Models for Data preparation
CO5	Examine the impact of Data Analytics in calculating the Value of Organisations

Learning Outcome

LO1	Understand the fundamentals of business analytics and its applications.
LO2	Use tools like Excel and Power BI for data visualization and dashboards.
LO3	Analyze business problems using descriptive, predictive, and prescriptive analytics.
LO4	Interpret data patterns and trends to support business decision-making.
LO5	Communicate data-driven insights to stakeholders effectively.

Course Contents

UNIT I – Introduction to Business Analytics

(7 Hours)

- Concept and scope of business analytics
- Importance of data in business decision-making
- Types of data: structured, unstructured, and semi-structured
- Analyst's role in business analytics models
- Overview of the analytics process and applications in commerce

UNIT II – Data Exploration and Visualization

(7 Hours)

- Exploring data using pivot tables and pivot charts
- Lookup functions and data validation
- "What-if" analysis in spreadsheets for decision-making
- Visualizing data for actionable insights

UNIT III – Data Preparation and Cleaning

(7 Hours)

- Identifying missing values and strategies to handle them
- Detection and treatment of outliers
- Managing erroneous or inconsistent data
- Data transformation and normalization techniques

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UNIT IV – Predictive Modelling – Basics

(7 Hours)

- Logic-driven modelling strategies
- Data-driven modelling techniques
- Introduction to supervised learning
- Regression models: simple, multiple, and logistic regression

UNIT V – Predictive Modelling – Advanced Applications

(8 Hours)

- Model evaluation and validation techniques
- Feature selection and engineering
- Using predictive models for business decision-making
- Case studies on real-world business analytics applications

Suggested Readings: (Latest Editions)

- **Evans, J.R.** – *Business Analytics (Pearson)*: A foundational textbook linking statistics to business decisions.
- **Vohra, N.D.** – *Business Statistics (McGraw Hill)*: Includes basics of data analysis with Indian business examples.
- **James, G. et al.** – *An Introduction to Statistical Learning*: Good for predictive modeling and regression.
- **Saha, B.** – *Business Analytics (BPB Publications)*: Simplified content with hands-on Excel-based examples.


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COM1260: DIGITAL TECHNOLOGIES FOR COMMERCE (BASICS OF AI & ML)

L - 2, T - 0, P - 0, Total Credits - 2

Course Objective: To enhance the understanding of digital technologies for commerce

Course Outcomes

CO1	Understand the applications of artificial intelligence techniques in solving business problems
CO2	Analyze Ethical issues in AI Applications
CO3	Understand the principles of Machine Learning
CO4	Analyse Models of Machine Learning
CO5	Explore impact and evolution of AI and ML in modern life

Learning Outcome

LO1	Understand basic concepts of Artificial Intelligence and Machine Learning.
LO2	Explore AI/ML applications in business and commerce.
LO3	Gain awareness of digital transformation and automation in industry.
LO4	Understand ethical concerns and data privacy in AI usage.
LO5	Use beginner-level tools for AI/ML demonstrations and practical exercises.

UNIT I – Introduction to AI and ML

(6 Hours)

- Artificial Intelligence: definitions, history, and scope
- Machine Learning: definition, relation to AI, key differences
- Types of ML: Supervised, Unsupervised, Reinforcement Learning
- Applications of AI and ML: healthcare, finance, autonomous vehicles, etc.
- Ethical concerns: bias, fairness, privacy, and accountability
- Future trends: Generative AI, AI in robotics

UNIT II – Understanding and Preparing Data

(6 Hours)

- Types of data: structured and unstructured
- Datasets and features
- Data preprocessing: handling missing data, normalization, scaling, encoding categorical variables
- Exploratory Data Analysis (EDA): visualizing and summarizing data

UNIT III – Supervised Learning

(6 Hours)

- Regression: Linear Regression
- Classification: Logistic Regression, Decision Trees, k-Nearest Neighbors (k-NN)
- Model evaluation: train-test split, accuracy, precision, recall, F1-score, ROC-AUC curve
- Applications: predictive analytics, risk assessment, business forecasting

UNIT IV – Unsupervised Learning

- Clustering: K-Means

(6 Hours)

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- Dimensionality reduction techniques (brief introduction)
- Applications: customer segmentation, anomaly detection, market basket analysis

UNIT V – Neural Networks and Deep Learning Basics

(6 Hours)

- Perceptrons, activation functions, layers
- Overview of deep learning architectures: CNNs and RNNs
- Applications: image recognition, natural language processing, business automation

Suggested Readings: (Latest Editions)

- A Brief History of Artificial Intelligence: What It Is, Where We Are, and Where We Are Going, Michael Wooldridge Flatiron Books
- Artificial Intelligence: The Basics by Kevin Warwick, Routledge.
- Machine Learning the Basics: Alexander Jung, Springer Singapore
- Machine Learning: The New AI by Ethem Alpaydin, The MIT Press.

Recommended Projects: Students may be encouraged to conduct the following for enhanced learning:

- Identify a business problem that may be resolved using automated processes
- Explore at least 5 different Generative AI applications being used
- Explore the legal regulations surrounding AI and ML tools being used by people at large
- 4Explore the Digital Data Privacy and Protection Rules in India and the world


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**COM1270: ONLINE/ INHOUSE INDUSTRIAL SKILL-BASED TRAINING/
APPRENTICESHIP**

L - 0, T - 0, P - 0, Total Credits - 3

The Assessment of Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship shall be as follows.

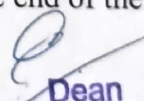
Internal Assessment	- 30 Marks
External Assessment (Viva Voce)	- 70 Marks

Guidelines for Internal Assessment

1. The student has to submit the certificate of training/ Apprenticeship.
2. Every student has to submit a spiral-bound report to showcase the work done and learning during the internship/apprenticeship and must appear for the End Term Viva.
3. The guidelines for the report are to be designed by every institution.
4. All the records are to be maintained by each institute, and they should be able to produce them whenever required by the university.
5. The duration of the training/apprenticeship will be the winter semester.
6. The course may be offered by having an industry expert within the campus/college and guiding students on projects within the premises, or students doing live projects in industry, either offline (outside of classes) or online.
7. The institute must appoint an **internal faculty mentor for each student** in order to monitor/ assess the training/apprenticeship and award internal marks.

Note:

- Each student is required to complete a minimum of 60 hours of training, which can be undertaken in segments (on weekends, evenings), spread across the first and second semesters, or completed in one continuous session.
- The university shall conduct external viva of 70 marks at the end of the semester.


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