

Bachelor of Commerce

B. Com.

(Effective from Academic Year 2022-23)

Learning Outcomes

I. Programme Learning Outcomes of B. Com.

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term ‘programme’ refers to the entire scheme of study followed by students leading to a qualification.

Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- a. Bachelor’s Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- b. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- c. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today’s business.
- d. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- e. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

SEMESTER- I

Business Organisation and Management

BC: DSC- 1.1

Learning Objectives

The course aims to develop an understanding of business organisations, functions and challenges of management and contemporary issues in management.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the dynamics of business organisations and recent management practices.
2. describe varied perspectives related to the business environment and entrepreneurship.
3. analyse how the organisations adapt to an uncertain environment and decipher decision-making techniques.
4. analyse the relationship amongst functions of management *i.e.* planning, organizing, directing and controlling.
5. analyse the change in the working pattern of modern organisations.

Business Laws

BC: DSC-1.2

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. describe various modes of discharge of contract and remedies available in case of breach.
3. recognize and differentiate between the special contracts.
4. analyse the rights and obligations under the Sale of Goods Act.
5. attain skills to form and manage entrepreneurial ventures as LLP.

Financial Accounting

BC: DSC- 1.3

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerized accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. prepare the accounts for Inland Branches, Departments and Leases.

Business Organisation

BAC:DSC-1.1 (Major)

Learning Objectives

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the dynamics of business organisations
2. describe the various forms of business organisations
3. examine varied perspectives related to the business environment and entrepreneurship.
4. evaluate the change in the working pattern of modern organisations.
explore contemporary issues in business organizations.

**Fundamentals of Business organisation for Entrepreneurs
(Major/ Minor) BAC:Discipline (ESB): 1**

Learning Objectives

The purpose of this course is to facilitate awareness about the nature of the business activity, ownership types and the dynamic environment in which the business operates.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. summarize the relationship between business and the environment.
2. analyze the environmental factors affecting business with special reference to SWOT analysis.
3. interpret various forms of business organisations.
4. analyze the principles of business management.

**Fundamentals of Financial management (Major/ Minor)
BAC:Discipline (A&F): 1**

Learning Objectives

To familiarize the students with the principles and practices of financial management.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the financial environment within which the organization must operate
2. analyze the finances of individual corporations both in terms of their performance and capital budgeting
3. relate the importance of cost of capital within the context of financial decision making
4. access financial information from a wide variety of sources and use this information
5. estimate working capital requirement in a firm along with an understanding of cash management.

INTRODUCTION TO INSURANCE (Major/ Minor) BAC

Learning Objectives

The course aims to familiarise the students with different aspects of insurance to develop an understanding of the basic concepts, nature and principles of insurance.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. Describe the basic concept of Insurance;
2. Analyse the different Principles of Insurance;
3. Interpret the nature of the Insurance Contract;
4. Summarise the various types of documentation processes related to Insurance;
5. Describe the Emerging Trends in Insurance Industry

Business Communication

BC: SEC- 1.1

Objective: The course aims to train students to enhance written as well as oral communication in the corporate world. This course will help students in understanding the principles and techniques of business communication. Also, to understand the use of electronic media for communication.

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

1. develop an understanding of the need for communication in management.
2. appreciate the need of effective writing for communication.
3. demonstrate the skill of effective report writing and summarizing annual reports.
4. analyse business correspondence and e-correspondence.
5. appreciate oral presentations.

Finance for Everyone

BC: SEC- 1.2

Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

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

1. demonstrate the importance of financial literacy and the institutions providing financial services.
2. describe financial plan, budget and manage personal finances.
3. demonstrate the open, avail and manage services offered by banks.
4. demonstrate open, avail and manage services offered by post offices.
5. describe the plan for life insurance and property insurance.
6. analyse and choose instruments for investment in shares.

Fundamentals of Marketing

BC: SEC- 1.3

Objective: The course aims to equip and develop marketing skills in learners through knowledge of concepts, tools and techniques of marketing to create a marketing mix for a product.

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

1. describe meaning, nature and scope of marketing.
2. analyse and familiarise with the concept of segmentation, targeting and positioning.
3. demonstrate and learn about the marketing decisions related to product, price, promotion and distribution.

SEMESTER- II

Corporate Accounting

BC: DSC- 2.1

Objective: The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to understand:

1. analyse accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
2. describe the preparation of Financial Statements of Companies manually as well as using online software.
3. interpret the Valuation of Intangible Assets and Shares
4. describe accounting for Amalgamation and Internal Reconstruction of Companies.
5. demonstrate the preparation of Annual Reports of companies.

Company Law

BC: DSC- 2.2

Objective: The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

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

1. understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
2. recognize the basic legal documents and their usage essential for formation of a company.
3. analyse the process and documents required for raising capital for the company.
4. understand the process of company meetings and corporate decision making.
5. know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

Human Resource Management

BC: DSC- 2.3

Objective: The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation.

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

1. develop a clear understanding on the importance of human resource management.
2. analyse the concept and sources of recruitment and selection process.
3. design performance appraisal techniques.

4. devise effective compensation schemes that enhance employee satisfaction and encourage employee retention.
5. cater to the dynamics of the business environment.

Personality Development

BC: SEC- 2.1

Objective: The course aims to get in-depth information about various kinds of personalities. It will provide a better understanding about one's personality and the people around.

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

1. demonstrate, identify and evaluate various personality traits, types etc.
2. describe the stages of personality development.
3. analyse and identify and examine the methods and ways to improve one's personality for better growth and opportunities.

Personal Financial Planning

BC: SEC- 2.2

Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. examine the meaning and appreciate the relevance of financial planning.
2. demonstrate the concept of investment planning and its methods.
3. examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. interpret insight into retirement planning and its relevance.

Social Media Marketing

BC: SEC- 2.3

Objective: The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

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

1. demonstrate the concept of social media marketing and its role in marketing, advertising and public relations.
2. interpret optimal use of various social media platforms for social media marketing.
3. describe social media for developing an effective marketing plan.

4. describe the effectiveness of social media analytics.
5. demonstrate any product through social media platforms.
6. describe practical skills required for creating and sharing content through online communities and social networks.
7. demonstrate and appreciate social media ethics to use social media spaces effectively.

Financial Reporting Analysis & Valuation

BC: SEC- 2.4

Objective: The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

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

1. analyse and interpret information provided in the financial statements of a company;
2. interpret the contents of corporate annual reports
3. demonstrate applicability of relevant Ind AS
4. understand valuation of tangible and intangible assets.
5. understand and summarise emerging areas in financial reporting

SEMESTER- III

Business Statistics

BC: DSC- 3.1

Objective: The course aims to develop amongst the learners the ability to summarize, analyse and interpret quantitative information for business decision making.

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

1. examine and understand the various descriptive properties of statistical data.
2. identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. analyse the underlying relationships between the variables to use simple regression models.
4. analyse the trends and tendencies over a period of time through time series analysis.
5. identify and apply index numbers to real life situations.

Fundamentals of Financial Management

BC: DSC- 3.2

Objective: The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes: After completion of the course, learners will be able to:

1. understand thoroughly the conceptual framework of financial management. Further learners will have an insight into the concept of time value of money and risk and return.
2. analyse capital budgeting process and demonstrate decision making ability using different techniques of capital budgeting.
3. demonstrate the computation of cost of capital; critically analyse, understand and demonstrate different capital structure theories and factors affecting capital structure decision of a firm
4. analyse, understand and demonstrate different theories of dividend and factors affecting dividend policy.
5. understand the concept of working capital and demonstrate the estimation of working capital requirement of a firm; critically examine and decide optimum credit policy for a firm.

Principles of Marketing

BC: DSC- 3.3

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

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

1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. describe the dynamics of consumer behaviour and process of market selection through STP stages.
3. analyse the process of value creation through marketing decisions involving product development.
4. analyse the marketing decisions involving product pricing and its distribution.
5. explore marketing decisions involving product promotion and also to equip them with the knowledge of various developments in the marketing area that may govern marketing decisions of a firm.

Team Building

BC: SEC- 3.1

Objective: The course aims to teach students the importance of building teams in business and industry. The course will examine the basic structure of a team, how they have developed their management and evaluation.

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

1. explore the definition of team and examine unique features of types of Teams
2. develop an understanding on various ways of building an effective team
3. evaluate techniques to manage teams at each stage of Development
4. design shared vision and articulate business strategy of a hypothetical organisation to create high performing team
5. examine and explore methods and techniques of assessing team performance.

Advanced Spreadsheet Applications in Business

BC: SEC- 3.2

Objective: This course is designed to enable students to understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions, automate repetitive tasks and present complex information in a professional manner. This course is expected to make the learner industry ready.

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

1. identify large data generated through business transactions using advanced spreadsheet tools.
2. analyse and present data using tables, pivot tables, pivot charts and dashboards.
3. examine complex business problems using various functions.
4. identify excel add-ins for constraint optimization, summarization and forecasting.

5. identify advanced spreadsheets in various real-life problems.

E-Commerce

BC: SEC- 3.3

Objective:

The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. describe the challenging needs of the society in the field of E-Commerce.
2. identify various applications in the context of online transactions.
3. explain the steps in designing a website.
4. describe various e-payment systems.
5. analyse security and operational issues in E-Commerce.

SEMESTER- IV

Entrepreneurship & New Venture Planning

BC: DSC- 4.1

Objective: This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competencies that are needed to become an entrepreneur. To enable students to explore and launch entrepreneurial ventures in their own areas of interest.

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

1. discern distinct entrepreneurial traits.
2. develop an understanding of the process and nature of entrepreneurship.
3. identify the different ways in which entrepreneur manifests in start-ups .
4. comprehend the entrepreneurial process for initiating new venture creation.
5. design strategies for the successful implementation of innovative ideas of new ventures.

Cost Accounting

BC: DSC- 4.2

Objective: The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

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

1. understand and analyse the different cost concepts.
2. determine various components of cost of production;
3. compute unit cost and total cost by preparing a cost statement;
4. compute employee cost, employee productivity and employee turnover;
5. determine cost for different industries using job costing, process costing, contract costing and service costing;

International Business

BC: DSC- 4.3

Objective: The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

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

1. analyse the process of globalization and its impact on growth of international business.
2. evaluate the changing dynamics of the diverse international business environment.
3. analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. create awareness about emerging issues in international business such as outsourcing and sustainable development.

Emotional Intelligence

BC: SEC- 4.1

Objective: The course aims to create a positive mindset of the future leaders (students) in order to make them ready to face any challenges that the world might throw at them. Further, the course will also help the students to become emotionally intelligent human beings.

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

1. describe the meaning and need of emotional intelligence
2. develop an understanding and apply the components of emotional intelligence
3. interpret the emotions of self and others
4. demonstrate a positive and happy mind set
5. analyse their thoughts and master their mind
6. develop an understanding and apply the components of emotional intelligence

Data Visualisation

BC: SEC- 4.2

Objective: The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

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

1. analyse how to build effective visualizations and dashboards.
2. describe how to create advanced visualizations that explain complex financial data with clarity and style.
3. understand dig deeper into data and interpretation of results.
4. describe export and share dashboards and visualisations.

Customer Relationship Management

BC: SEC- 4.3

Objective: This course aims to familiarise the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

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

1. demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationships.
2. analyse the CRM technological tools.
3. describe the applications of CRM tools in the service sector.

Analysis Of Financial Statements

BC: SEC- 4.4

Objective: The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, and to analyse the operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

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

1. analyse and interpret the quantitative information provided in the Financial Statements of a company;
2. demonstration to compute and analyse accounting ratios of a company;
3. describe the conduct of cash flow analysis.

Cyber Crimes and Laws

BC: SEC- 4.5

Objective: The course aims to create an understanding of cybercrimes and to familiarize the students with the application of cyber laws in business and day to day life.

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

1. identify cyber risk associated with online activities and develop cyber hygiene.
2. demonstrate and prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.
3. describe and generate and preserve electronic evidences for personal and professional use.
4. interpret work safely in global virtual space conforming to the regulatory framework and not falling under the ambit of cybercrimes.
5. analyse the cases and find pertinent facts for resolutions on managerial cyber issues.

SEMESTER-V

INCOME TAX LAW AND PRACTICE

BC: DSC- 5.1

Objective:

The course aims to impart knowledge of law pertaining to levy of income tax in India.

Learning Outcomes:

After completion of the course, learners will be able to:

1. understand the basic concepts of income tax and determine the residential status of different persons;
2. compute income under the heads ‘salaries’ and ‘income from house property’;
3. compute income under the heads ‘profits and gains of business or profession’ and ‘capital gains’;
4. compute income under the head ‘income from other sources’ and understand the provisions relating to income of other persons included in assessee’s total income; and
5. understand various deductions and computation of total income and tax liability of individuals.

Business Economics

BC: DSC- 5.2

Objective: The course aims to acquaint the learners with Micro economics and its applications.

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

1. explain the nature and scope of Business Economics.
2. analyse how consumers try to maximize their satisfaction by spending on different goods.
3. identify the relationship between inputs used in production and the resulting outputs and costs.
4. analyse and interpret various facets of and pricing under different market situations.
5. analyse about the contemporary issues and applications in Micro Economics.

Management Accounting

BC: DSC- 5.3

Objective: The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

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

1. understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction
 - (a) understand budgetary control system as a tool of managerial planning and control; prepare various types of budgets.
 - (b) understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios
2. understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.
3. understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques
4. demonstrate and facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

Organization Behaviour

BC: DSE- 5.1

Objective: The course aims to develop a basic understanding of the concept of organisational behaviour and its relevance in modern organisations. It will enable students to gain theoretical and practical knowledge along with desirable skills to become successful managers and effective employees in organisation.

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

1. demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. analyse the various means of managing people at workplace.
3. interpret the complex nature of human behaviour and group dynamics.
4. critically evaluate leadership styles and strategies.
5. summarize the ways to build supportive organisational culture

Yoga and Happiness

BC: DSE- 5.2

Objective: The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to in still a healthy

mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

Learning outcomes: After completion of the course, the learners will be able to:

1. demonstrate Asanas, Pranayama, Kriya with proficiency;
2. demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga;
3. analyse the relevance of Yog Sutras in real life situation;
4. interpret the significance of Meditation in Business Context;
5. summarise the importance of Ayurveda in modern lifestyle;
6. enhance their Happiness & Spiritual Quotient.

Financial Markets and Institutions

BC: DSE- 5.3

Objective: The course aims to provide students an overview of financial markets and financial institutions.

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

1. describe the meaning, components and functions of a financial system.
2. interpret different financial systems and how they operate.
3. analyse theoretical concepts underlying money and capital markets.
4. evaluate role of commercial banks.
5. analyse role of insurance, mutual funds and NBFCs.

Sustainability Marketing

BC: DSE- 5.4

Objective: This course aims to familiarize the students with the concept and process of sustainable marketing.

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

1. describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. explore the opportunities for sustainable marketing strategies.
3. identify the consumer behaviour for sustainable marketing
4. demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. discover the case studies of legal framework for sustainable marketing.

Business Mathematics

BC: DSE- 5.5

Objective: The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

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

1. identify proficiency in using different mathematical tools in solving real life business and economic problems.
2. analyse how matrices are used as mathematical tool in representing a system of equations.
3. explain differential calculus to solve simple business problems.
4. explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. identify business problems involving linear relationships between decision variables and their determining factors.

Accounting for Mergers & Acquisitions

BC: DSE- 5.6

Objective: The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

Learning Outcomes: After completion of the course, learners will be able to understand:

1. describe value creation through Mergers and Acquisitions.
2. describe valuation tools used during Mergers and Acquisitions.
3. demonstrate accounting for Mergers and Acquisitions from Indian Perspective.
4. demonstrate the accounting for Mergers and Acquisitions from International Perspective.
5. describe different types of Synergic effects.
6. describe concept of Demerger and Reverse Merger.

Auditing

BC: DSE- 5.7

Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

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

1. summarize the basic concepts of auditing and acquaint with latest developments in the area of auditing;
2. describe the need of auditing and role of auditors;
3. demonstrates the principles, procedures and techniques of auditing;
4. interpret the contents of audit reports;
5. analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

Business Tax Procedures and Management

BC: DSE- 5.8

Objective:

The course aims to provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

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

1. understand the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;
2. describe know about various Income Tax authorities and return of income;
3. understand the assessment procedures and filing of appeals;
4. interpret and learn the provisions dealing with penalties and prosecutions, and search, seizure and survey; and
5. understand the concept of GAAR and conditions for levy of Securities Transaction Tax.

International Monetary and Financial Environment

BC: DSE- 5.9

Objective: The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments

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

1. demonstrate an understanding of the international monetary system and balance of payments
2. comprehend the importance of international finance in global context.
3. analyse the factors affecting exchange rates and the inter linkages among them.
4. summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. demonstrate how international financial market operates and the inherent foreign exchange risk involved in it.

6. evaluate and compare different types of international financial instruments.

Bhartiya Gyan Parampara (Indian Knowledge System)

BCH: DSE- 5.10

Objective: The course aims to familiarize the students with astonishing breadth and depth of the Indian scientific and knowledge tradition.

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

1. apportion the experience of Gurukul system of education Indian culture
2. explain the concept of oneness (Ekatma Bhav).
3. use meditation on Panchkoshas and Chakras for enhancing productivity.
4. apply the management principles from the epics and compare with the policies and schemes of Government of India.

General Management

BC: GE- 5.1

Objective: The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

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

1. understand the evolution of management and its significance
2. comprehend and analyse applicability of managerial functions
3. understand the role of decision-making in business
4. analyse the role of directing in management
5. understand the function of controlling and contemporary issues in management

Communication in Management

BC: GE- 5.2

Objective: The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

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

1. analysis basics of communication in management.
2. interpret need for effective listening.
3. understand basics of written and spoken communication.
4. demonstrate role of group discussion and interviews.

5. summarize business reports and proposals.

Accounting for Everyone

BC: GE- 5.3

Objective: The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

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

1. understand and Analyse various terms used in accounting;
2. classify and record business transactions.
3. prepare accounts and calculate depreciation.
4. prepare profit and loss account and balance sheet for a sole proprietor;
5. determine profit and loss from incomplete records.

Finance for Everyone

BC: GE- 5.4

Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

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

1. understand the importance of financial literacy and the institutions providing financial services.
2. describe and prepare financial plan, budget and manage personal finances.
3. interpret and open, avail and manage services offered by banks.
4. interpret and open, avail and manage services offered by post offices.
5. describe the Plan for life insurance and property insurance.
6. demonstrate and choose instruments for investment in shares.

Marketing for Beginners

BC: GE- 5.5

Objectives: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

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

1. develop the understanding about the basic concepts and philosophies of marketing.
2. demonstrate the dynamics of consumer behaviour and the basic product decisions.
3. analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

Ethics and Governance

BC: GE- 5.6

Objective: This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

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

1. understand and analyses the concepts, tools and theories of ethics and the issues in ethics.
2. recognize the essence of ethics in business.
3. develop decision-making skills with regard to ethical governance.
4. understand major aspects of corporate governance principles and various theories and systems of corporate governance.
5. provide opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices.
6. recognise emerging issues and challenges in corporate governance.

Fundamentals of International Business

BC: GE- 5.7

Objective: The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

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

1. analyse the process of globalization and its impact on growth of international business.

2. evaluate the changing dynamics of the diverse international business environment.
3. analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. create awareness about emerging issues in international business such as outsourcing and sustainable development.

Project Management

BC: GE- 5.8

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

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

1. explain the concept and attributes of projects, project management system, process and its principles;
2. describe perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. demonstrate and develop schedule for a specific project and its appraisal using various techniques;
4. describe and calculate project duration and assess project cost;
5. evaluate project management in terms of risk and performance.

Computer Applications in Business

BC: GE- 5.9

Objective: This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

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

1. describe the various concepts and terminologies used in computing, computer networks and the internet.
2. examine document creation for report making and communication.
3. create innovative and creative presentations.
4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/He should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. examine the spreadsheet knowledge acquired through this paper in solving real life

problems that help in decision making.

Bhartiya Gyan Parampara (Indian Knowledge System)

BC: GE- 5.10

Objective: The course aims to familiarize the students with astonishing breadth and depth of the Indian scientific and knowledge tradition.

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

1. apportion the experience of Gurukul system of education Indian culture
2. explain the concept of oneness (Ekatma Bhav).
3. use meditation on Panchkoshas and Chakras for enhancing productivity.
4. apply the management principles from the epics and compare with the policies and schemes of Government of India.

Social Media Analytics

BC: SEC- 5.1

Objective: The course aims to equip the learners with the basic ideas and techniques underlying the usage of social media & Analytics. The goal is to explain the concept of social media analytics and demonstrate its applications using various software tools.

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

1. after completion of the course, learners will be able to
2. identify the applications of social media platforms.
3. analyse the fundamentals of social media analytics.
4. explain the basics of Python.
5. examine and process social media data.
6. analyse and visualize data more effectively.

Banking & Insurance

BC: SEC- 5.2

Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

Learning Outcomes: After completion of this course, learners will be able to:

1. explain the meaning, scope and functions of Banking along with legal framework;
2. assess the operations of banking and its services;
3. evaluate the lending operations of banks and identify causes of NPA in banks;

4. explain the concept of insurance and its principles;
5. explain types of insurance and regulatory framework of insurance.

Personal Selling

BC: SEC- 5.3

Objective: The course aims to familiarize the students with the concept and process of personal selling

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

1. describe the theoretical and practical aspect of personal selling.
2. demonstrate the sales presentations.
3. develop and execute the selling skills in different situations.
4. build the ability and confidence to face customer grievances and objections.

EXIM Procedures and Documentation

BC: SEC- 5.4

Objective: The course aims to acquaint students with the documentation and procedures in trade from planning to execution stage.

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

1. assess how to plan and set up international business.
2. analyse the importance of documentation in export compliance management.
3. carry out routine operations such as drafting an export sale contract, deciding price list, selection of method of payment, etc.
4. describe documentation and procedures from planning to execution stage.
5. develop skills for application of delivery terms in international transactions to minimise potential losses.

SEMESTER- VI

Business Analytics

BC: DSC- 6.1

Objective: This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making.

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

1. describe skills for computation and aggregation of data using spreadsheet.
2. explain data with the help of pivot tables and pivot charts.
3. analyse data using R Packages and interpret the results.
4. identify Linear Regression Models using spreadsheet & R and interpret the results.
5. examine textual data analysis using R.

Corporate Governance

BC: DSC- 6.2

Objective: The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

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

1. describe the concept and significance of corporate governance in a business setup and
2. analyse the role of board of directors.
3. explain important dimensions in corporate governance.
4. analyse global corporate failures, understand International Codes and its implications.
5. comprehend corporate governance regulatory framework in India.
6. assess and analyse the problems of corporate governance in Indian Inc.

Goods & Services Tax (Gst) and Customs Law

BC: DSC- 6.3

Objective: The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Learning Outcomes:

After completion of the course, learners will be able to:

1. understand the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST

- council;
2. interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;
 3. understand the utilization of input tax credit and the provisions of reverse charge mechanism;
 4. understand various returns under GST and payment of taxes; and
 5. understand concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

Human Resource Development

BC: DSE- 6.1

Objective: The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

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

1. implementing experiential sessions.
2. analyse the role of HRD strategies in organisations
3. apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process
4. explore the role of training needs of employees
5. evaluate the training methods used in industry

Fundamentals of Investment

BC: DSE- 6.2

Objective: The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management.

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

1. Analyse and interpret the basics of investments and different investment avenues available.
2. evaluate the securities in terms of their risk and return.
3. create an optimal portfolio.
4. comprehend the mutual fund schemes.

Advertising

BC: DSE- 6.3

Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

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

1. analyse communication objectives behind advertising of various products and services;
2. elucidate various advertising and media elements in the advertising decisions;
3. examine the ethical and legal issues of advertising;

Business Research Methods

BC: DSE- 6.4

Objective: The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Learning Outcomes: After completion of the course the learners will be able to:

1. understand research concepts, its types and steps in the research process.
2. analyse and formulate research problem and assimilate various types of Research Design.
3. understand scales, sampling techniques and design data collection tools.
4. interpret and get acquainted with various techniques of data analysis and interpretation.
5. analyse and prepare a complete research report in appropriate format.

Social and Environmental Accounting

BC: DSE- 6.5

Objective: The course aims to help learners to know issues in Social and Environmental Accounting and how these issues can be reported more transparently and responsibly.

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

1. understand the limitations of the Conventional Accounting System.
2. understand Hidden and True Costs.
3. evaluate the impact of Externalities.
4. evaluate the impact of activities of Companies on the Environment.
5. understand the Principles of Environmental Accounting and Audit.
6. evaluate the impact of corporate activities at the National and Global levels
7. understand the Rationale of the New Accounting Framework and the Corporate Responsibility Approach.

Industrial Laws

BC: DSE- 6.6

Objective: The course aims to familiarize the students with the understanding and provisions of industry related laws. Case studies and issues involved in industrial laws are required to be discussed.

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

1. acquaint themselves with the basic framework of payment of wages.
2. analyse the calculation of bonus and eligibility to receive bonus as per legislation.
3. examine the schemes for labour and their benefits enacted under the Indian legislation.
4. create channels to extend the benefits of different schemes of insurance available for defined set of employees.
5. interpret the legal structure provided for social security.

Export-Import Management

BC: DSE- 6.7

Objective: The course aims is to develop an understanding and build knowledge on the key aspects of export-import management in India and enabling students to become export professionals and entrepreneurs in the fast-changing global environment.

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

1. analyse the basics of export-import management in India.
2. evaluate various export incentives and schemes designed for business firms and exporters.
3. organise and plan the documents required for export and import transactions and export finance.
4. analyse the different operations involved in executing export orders.
5. summarize the procedure and documentation formalities, practices and regulations governing export trade.
6. create awareness about India's policy reforms to promote export competitiveness.

Business Incubation

BC: DSE- 6.8

Objective: The course aims to familiarize the learners with development of business incubators and its management.

Learning Outcomes: After completing the course, the learners will be able to:

1. explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
2. describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
3. explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
4. explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
5. carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process;
6. explain the role of M&E as well as of benchmarking in incubator management.

Business Organisation

BC: GE- 6.1

Objective: The course aims to familiarize the students with the forms of business organisation and contemporary issues.

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

1. analyse the dynamics of business organisations
2. describe the various forms of business organisations
3. examine varied perspectives related to business environment and entrepreneurship.
4. appreciate the change in working pattern of modern organisations.

Financial Management for Beginners

BC: GE- 6.2

Objective: The course aims to familiarize the students with the basic concepts of financial management.

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

1. analyse the concept of the time value of money and risk & return.
2. interpret financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.
3. analyse the cost of capital, capital structure and leverage.
4. examine dividend & working capital dividend decisions.
5. perform valuation of securities.

Basics to Advertising

BC: GE- 6.3

Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

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

1. analyse communication objectives behind advertising of various products and services;
2. elucidate various advertising and media elements in the advertising decisions;
3. interpret ethical issues of advertising;

Computerized Accounting System

BC: GE- 6.4

Objective: This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

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

1. understand manual and computerised accounting system environment.
2. create structure of computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System
4. describe and make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. demonstrate and generate various accounting reports for analysis and decision making

E-Filing of Returns

BC: GE- 6.5

Objective:

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes:

After completing of the course, learners will be able to:

1. examine the basic concepts of income tax applicable to an individual assessee;
2. explain the provisions when business or professional income is computed on estimated basis;
3. electronically furnish the return of income;
4. interpret the provisions of TDS; and

5. electronically furnish the TDS returns.

Artificial Intelligence in Business

BC: SEC- 6.1

Objective: This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

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

1. explain how the AI is being leveraged by start-ups as a success tool.
2. analyse and interpret the applicability of AI in HR functions.
3. explain how algorithms is changing the board room landscape.
4. describe the customer services provided by various banks using AI.
5. examine the role of AI in transforming the retail sector.
6. create a case study on the success story of AI-driven business processes.

Sales Promotion and Public Relations

BC: SEC- 6.2

Objective: The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

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

1. develop sales promotion campaign.
2. design different tools for sales campaign
3. analyse the need of a particular tool.
4. describe public relation management.
5. contribute positively in business.

Forensic Accounting and Fraud Detection

BC: SEC- 6.3

Objective: The course aims to enable the students to understand the role of forensic accounting in financial reporting and decision-making and prepare them to deal with the increasing cases of financial frauds and scams around the world.

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

1. understand the fundamental of forensic accounting and its significance
2. comprehend the forensic accounting concepts to be able to apply them in practice
3. gather knowledge on the concept of frauds and explore in detail its various types
4. evaluate the process of fraud investigation and detection
5. develop the ability to analyse and interpret the ways to effectively prevent the frauds and manage the challenge of detection of frauds

International Trade Logistics

BC: SEC- 6.4

Objective: The course aims to provide managerial tools, knowledge, and insights on International Trade Logistics and Supply Chain.

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

1. analyse the supply chain coordination;
2. integrate new approaches for coordinating and working with suppliers and strategic partners in the global supply chain;
3. assess the commercial and strategic challenges of transport & logistics in an international environment;
4. develop skills in three areas: trade, international trade and logistics;
5. determine the scope of supplier selection, evaluation and management.

Investing in Stock Markets

BC: SEC- 6.5

Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

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

1. explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. analyse the Indian securities market including the derivatives market.
3. examine the EIC (Economic, Industry and Company) framework.
4. conduct Fundamental Analysis.
5. conduct Technical Analysis.
6. analyse the mutual funds market.

E-Filing of Returns

BC: SEC- 6.6

Objective:

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes:

After completing of the course, learners will be able to:

1. examine the basic concepts of income tax applicable to an individual assessee;
2. explain the provisions when business or professional income is computed on estimated basis;
3. electronically furnish the return of income;
4. interpret the provisions of TDS; and
5. electronically furnish the TDS returns.

SEMESTER-VII

Business and Macroeconomic Policy

BC: DSC- 7.1

Objective: The course aims to provide the students with knowledge of enriching concepts and variables of macro - economics, appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macroeconomic analysis.

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

1. describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. explain the different theories of demand for money, supply of money approach and working of money multiplier.
4. examine causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Performance Management

BC: DSE- 7.1

Objective: The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. Examine the key concepts of performance management and methods of performance management in practices.
2. interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management.
3. relate the elements of performance appraisal and potential appraisal and device a system of performance-based compensation system.
4. devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable in the organisation.
5. appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in rapidly changing environment.

Technology in HR

BC: DSE- 7.2

Objective: The course aims to make students understand the basic concepts and trends of Digital Transformation of the organization and learn their functional application for critical decision making in HR.

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

1. demonstrate to study the technology in HR.
2. describe and understand information systems designed for human resources.
3. analyse the role of digital transformation in HR for rational decision making
4. demonstrate trends of technology in HR for overall development of the employees and the organization.
5. demonstrate and visualise future trends for technology and HR

Mind Management

BC: DSE- 7.3

Objective: The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life.

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

1. analyse and observe and identify the modulations of mind;
2. describe the rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;
3. examine and practice time mind and anger management techniques in their daily life;
4. explain the results of psychometric testing;
5. demonstrate the skill of using humour to heal.

International Finance

BC: DSE- 7.4

Objective: The course aims to familiarize the students with the principles and practice of international finance.

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

1. describe the International Monetary System and the nature and scope of international finance.
2. examine Foreign Exchange Markets.

3. analyse the factors affecting the exchange rates.
4. examine the International Financial Markets and Instruments.
5. evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks.
6. Analyse issues in International Capital Budgeting.

Financial Technology and Analytics **BC: DSE- 7.5**

Objective: The aim of the course is to teach students about the financial technology revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

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

1. Examine the different business models using financial technology and analytics;
2. analyse the functioning of block chain with smart contracts, creating cryptocurrency, and robotic process agents;
3. demonstrate the application of Artificial Intelligence (AI) in finance
4. demonstrate the contribution of digital payment system in creating a cashless economy;
5. analyse the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard;

Mergers, Acquisitions and Corporate Restructuring **BC: DSE- 7.6**

Objective: The course aims to familiarise the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.

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

1. interpret the different forms of corporate restructuring.
2. describe the different types, motives and reasons of mergers and acquisitions.
3. summarize the legal provisions of mergers and acquisitions.
4. analyse the important methods of valuation.
5. demonstrate the issues related to integration.

Integrated Marketing Communication **BC: DSE- 7.7**

Objective: The course aims to make students understand the shift from mass communications to integrated marketing communication.

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

1. understand the concept of marketing communication.
2. describe the various communication tools, marketers can use.

3. interpret the message and media strategies in the context of communication objectives.
4. articulate the challenges related to IMC
5. summarize the process of IMC

Retail Management

BC: DSE- 7.8

Objective: The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

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

1. develop fundamental understanding of the concept of retailing and its formats.
2. explain the dynamics of retail store location, its design and visual display.
3. describe and analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. develop an understanding of managing human resources in retailing for sustainable relationship building with the customers as enticed in the concept of Customer Relationship Management.
5. comprehend the legal and ethical issues and the role of ICT in Retail Management.

Consumer Affairs & Sovereignty

BC: DSE- 7.9

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

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

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. identify the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

International Taxation

BC: DSE- 7.10

Objective: The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

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

1. comprehend the meaning and causes of international double taxation.
2. compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. analyse the techniques used for international tax evasion and avoidance.
4. evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. demonstrate their awareness of international Model Conventions on prevention of international double taxation.

Corporate Tax Planning

BC: DSE- 7.11

Objective: The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

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

1. differentiate between various tax planning concepts and understand the assessment of corporate assesses;
2. devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups;
3. understand the relevant tax provisions for non-resident Indians and double taxation relief;
4. understand the provisions of transfer pricing; and
5. understanding tax planning with reference to different forms of business restructuring.

Personal Tax Planning

BC: DSE- 7.12

Objective: The course aims to provide basic knowledge of Income Tax Laws and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

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

1. understand the concept of tax planning, use the residential status to plan the scope of income and e-filing of ITR-1;
2. apply critical thinking to minimize tax liability of individuals with respect to salary income and understand how to develop the efficient pay packages;
3. devise tax planning strategies in relation to income from house property;
4. devise tax planning strategies in relation to income from transfer of capital assets viz., immovable property and shares; and

5. know about the deductions available for the purpose of reducing tax liability.

Business Research Methods

BC: DSE- 7.13

Objective: The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Learning Outcomes: After completion of the course the learners will be able to:

1. explain research concepts, its types and steps in the research process.
2. analyse research problems and assimilate various types of Research Design.
3. examine scales, sampling techniques and design data collection tools.
4. examine various techniques of data analysis and interpretation.
5. describe a complete research report in appropriate format.

Fundamentals of Human Resource Management

BC: GE- 7.1

Objective: The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

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

1. understand the organisational human resource processes.
2. define job analysis, job description, and job design.
3. discuss the relevance and methods of training and development.
4. demonstrate the requisite skills in performance appraisal and compensation of employees.

Diversity Management

BC: GE- 7.2

Objective: The course aims to provide knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity.

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

1. demonstrate the skills to manage diversity at the workplace.
2. analyse the individual differences at the workplace.
3. describe the various dimensions of diversity and how these differences impact the interpersonal relationships of the individuals.
4. compare and use tools of diversity management

Investing In Stock Markets

BC: GE- 7.3

Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

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

1. explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. analyse the Indian securities market including the derivatives market.
3. examine the EIC (Economic, Industry and Company) framework.
4. conduct Fundamental Analysis.
5. conduct Technical Analysis.
6. analyse the mutual funds market.

Sales Promotion

BC: GE- 7.4

Objective: The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

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

1. develop a sales promotion campaign.
2. design different tools for sales campaign
3. analyse the need of a particular tool.
4. examine the public relation management.
5. contribute positively in business.

E-Commerce

BC: GE- 7.5

Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. describe the challenging needs of the society in the field of E-Commerce.
2. identify various applications in the context of online transactions.
3. explain the steps in designing a website.
4. describe various e-payment systems.
5. analyse security and operational issues in E-Commerce.

Digital Marketing

BC: GE- 7.6

Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

Learning Outcomes: After completion of Course, Learners will be able to:

1. identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. understand the functioning of the digital marketers and how it is different than the traditional marketing practices
3. explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

Financial Statements Analysis

BC: GE- 7.8

Objective: The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

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

1. Interpret the meaning of financial statements as per Companies act, 2013.
2. describe the tools of financial statements analysis.
3. compute the financial ratios using spread sheets.
4. analyse the financial performance of companies using the techniques of ratio analysis.
5. examine the cash position of companies using the cash flow statements.

Creativity & Innovation

BC: GE- 7.9

Objective: The course aims to enable learners to explore approaches used by managers and organisations for creating and sustaining high levels of innovation.

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

1. analyse the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. generate innovative idea for business and defend/ justify the same;
3. interpret the business competence achieved by various organisations by using the innovative business model;
4. describe the significance of innovative leadership;
5. analyse patents already granted in their field of interest and make a case with innovative

idea for filing a new patent.

People Management

BC: GE- 7.10

Objective: The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.

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

1. (a) Perform meditation techniques (Brain stilling exercise) for mind management;
(b) Create a personal development plan for oneself;
(c) Demonstrate decision making skills and prepare Time Management framework in real life situations;
2. analyse the applicability of People First Strategy in an organisation;
3. demonstrate team building skills and leadership qualities;
4. conduct team evaluation and assessment;
5. demonstrate skills to resolve conflicts in an organisation and lead teams.

Sustainable Development

BC: GE- 7.11

Objective: The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

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

1. explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. analyse and assess the results of Smart Cities Mission Initiative of Government of India;
4. explain the key achievements of National Programmes/Initiatives aligned with SDGs.

Consumer Affairs & Sovereignty

BC: GE- 7.11

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

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

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. examine the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

SEMESTER– VIII

THE ECONOMY OF BHARAT

BC: DSC- 8.1

Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of the planning process on economic development of India.

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

1. To study the basic concepts of development
2. To evaluate the magnitude, size, and dimensions of the Indian economy
3. Evaluate the role of population as an economic resource
4. Explain the role and contribution of agriculture in the economic development of India
5. Analyze contribution of industrial and service sector in Indian economy

Compensation Management

BC: DSE- 8.1

Objective: The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

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

1. analyse how effective appraisal systems can be linked to managerial objectives and compensation.
2. comprehend the components of executive compensation and understand how jobs are priced to establish compensation levels.
3. explain incentive systems and non-economic rewards.
4. interpret international aspects of Compensation.

Learning and Development

BC: DSE- 8.2

Objective: The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

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

1. analyse the various learning strategies used in real situations;
2. explain individual development in terms of intelligence, creativity and personality;
3. developing the learning needs to create learning environment;

4. demonstrate various techniques for enhancing decision-making and interpersonal skills;
5. elucidate the need and importance of guidance & counselling;

Business Ethics and Human Values

BC: DSE- 8.3

Objective: The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Learning outcomes: After completion of this course, learners will be able to:

1. demonstrate the design Code of Ethics for an organisation;
2. discuss Ethical Performance of an organisation;
3. describe and distinguish between various types of values;
4. describe issues related to whistle blowing and other moral issues;
5. interpret and measure the level of participation of select companies/organisations related to Social Responsibility.

Investment Banking and Financial Services

BC: DSE- 8.4

Objective: The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

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

1. examine investment banking activities
2. describe the process of issue management
3. interpret corporate restructuring
4. evaluate Mergers & Acquisitions
5. analyse various financial services available in financial markets

Financial Derivatives

BC: DSE- 8.5

Objective: The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps.

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

1. interpret the meaning, functions, participants and historical development of derivatives market.
2. demonstrate the knowledge of financial derivatives, their features, uses and difference between them.
3. describe the concept of pricing of futures and options.

4. describe and get an insight into trading mechanism, clearing and settlement of futures and options.

Business Valuation

BC: DSE- 8.6

Objective: The course aims to familiarize the students with the principles and practice of valuation of business

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

1. interpret the valuation of business and its principles.
2. analyse different bases of valuation.
3. Analyse the different techniques of valuation and apply them in various situations.
4. demonstrate skills in valuing tangibles and intangibles.
5. analyse specific cases of valuation.
6. evaluate the impact of non-financial factors on valuation.

Digital Marketing

BC: DSE- 8.7

Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

Learning Outcomes: after completion of course, learners will be able to:

1. assess the impact of digital technology in transforming the business environment and also the customer journey.
2. describe the functioning of the digital marketers and how it is different than the traditional marketing practices
3. explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. demonstrate about the ethical considerations and the regulatory framework of digital marketing in India

Distribution Logistics Management

BC: DSE- 8.8

Objective: The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. analyse the concept of Logistics management.
2. demonstrate the inventory management and tools for operational efficiency.
3. evaluate the various channels of distribution.

4. explore the various modes of transportation for distribution.
5. determine how the advanced technology is used in distribution logistics

Brand Management

BC: DSE- 8.9

Objective: The course aims to make student aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

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

1. comprehend the conceptual framework of brands
2. Analyse various strategies of popular brands
3. describe the brand extensions
4. explore the life cycle of a brand
5. describe the brand Management strategies to real life products.

ADVANCED BUSINESS RESEARCH

BC: DSE- 8.10

Objective: The objective of the course is to develop the students' theoretical and practical understanding of select multivariate research methods and central concepts of psychological measurement and analysis. The course will be a practice-oriented course and will provide working knowledge of the advance research using statistical package and open-source ware.

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

1. Describe univariate and bivariate statistics for conducting tests of differences.
2. Analyse association between two variables.
3. Demonstrate statistical methods that allow the simultaneous investigation of more than two variables.
4. Summarise the procedure for conducting factor analysis.
5. Interpret the discriminant, cluster, and conjoint analysis.

Basics of Organization Behaviour

BC: GE- 8.1

Objective: The course aims to enhance the understanding of the basic concept of organisational behavior (OB) and the working of modern organizations. It focuses on the study of human behaviour at three levels: Individual, Interpersonal and Group.

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

1. analyse the working of organizations and human behaviour.
2. demonstrate the concepts of OB in managing people at the workplace.
3. analyse and evaluate the role of motivation theories in guiding human behaviour.
4. develop understanding of diverse leadership styles and strategies.
5. summarize the ways to build supportive organisational culture.

Indian Ethos and Management

BC: GE- 8.2

Objective: The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business

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

1. interpret the concepts and elements of Indian ethos and management lessons from Indian scriptures.
2. describe work ethos and values and their relevance in managing business enterprises.
3. analyse the Indian system of learning and the philosophy of karma.
4. demonstrate the application of Indian Ethos in Holistic Management.

Accounting for Managerial Decision Making

BC: GE- 8.3

Objective: The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

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

1. explain fundamentals of accounting and its branches.
2. elucidate financial statement and their uses in managerial decision making.
3. interpret budgetary control system as a tool of managerial planning and control.
4. explain the concept of cost-volume-profit analysis for use in short-term decision making.
5. Interpret the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

Data Visualisation

BC: GE- 8.4

Objective: The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

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

1. demonstrate that how to build effective visualizations and dashboards.
2. describe that how to create advanced visualizations that explain complex financial data with clarity and style.
3. describe the dig deeper into data and interpretation of results.
4. interpret the export and share dashboards and visualisations.

Consumer Protection

BC: GE- 8.5

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment

Learning Outcomes: After completing the course, the student shall be able to:

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under the Consumer Protection Act, 2019.
3. apply the filing, hearings, and appeal provisions.
4. explore the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

Rural Development

BC: GE- 8.6

Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Learning Outcomes: After completing the course learners will be able to:

1. describe the concept of rural development;
2. analyse various skill development and capacity building programmes;
3. describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
4. prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy in India;
5. assess the impact of infrastructure development in rural India;
6. evaluate the rural development programmes in India.

Risk Management

BC: GE- 8.7

Objective: The course aims to provide knowledge and an insight into the spectrum of risks faced

by businesses and to learn the techniques of managing risks.

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

1. explain the types of risk in business;
2. analyse and evaluate business risk;
3. demonstrate and evaluate various techniques of managing business risk;
4. interpret and perform quantitative analysis of business risk;
5. analyse financial leverage and credit risk.

Personal Financial Planning

BC: GE- 8.8

Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. understand the meaning and appreciate the relevance of financial planning.
2. understand the concept of investment planning and its methods.
3. examine the scope and ways of personal tax planning.
4. analyse insurance planning and its relevance.
5. develop insight into retirement planning and its relevance.