Programme Structure

Sharda School of Business Studies

Bachelor of Commerce
(BCOM & BCOM IAF)

Batch: 2024-2027

Sharda University Agra

Vision of the University

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

Mission of the University

M1: Transformative educational experience
M2: Enrichment by educational initiatives that encourage global outlook
M3: Develop research, support disruptive innovations and accelerate entrepreneurship
M4: Seeking beyond boundaries

Core Values

- Integrity
- Leadership
- Diversity
- Community

Sharda School of Business Studies (SSBS)

Vision

Crafting a globally esteemed business school dedicated to delivering excellence in value based education, fostering transformative leadership and nurturing entrepreneurial spirit to empower society.

Mission

M1: To nurture students to become competent, dynamic and accomplished business professionals by developing their entire personality.

M2: To offer cutting-edge expertise in all functional areas of management by developing global business leaders.

M3: To provide world class environment to facilitate research and innovation**.**

M4: To provide a linkage between industry and academia for upliftment of the society.

Core Values

Excellence, Integrity, Innovation, Commitment, Inspirational, leadership

1. BCOM & BCOM IAF Programme Structure

1.1 Programme Structure- BCOM& BCOM IAF Programme

This Document describes the BCOM & BCOM IAF Programme educational objectives, outcomes and mapping of the courses of 123 credits to be spreadover a period of 3 yrs. with compulsory industry internship.

1.2 Programme Educational Objectives (PEO)

The BCOM & BCOM IAF Programme educational objectives are defined in Para in 1.2.1 and mapped in Para 1.2.2.

1.2.1 BCOM & BCOM IAF Programme Education Objectives

The educational objective of the BCOM & BCOM IAF programme of SSBS is:

PE01: To develop visionary, novel, creative, innovative and strategic attitude and perspective to help in managerial decisions.

PE02: To apply the contextual knowledge to assess the regulatory issues and its compliances related to commercial establishment.

PE03: To Exhibit a capability to communicate ideas & information effectively and efficiently.

PEO4: Ability to apply in competitive exams & higher studies like M.com, CS, CA, ICWA, MBA and other courses..

PEO5:: Develop social and ethical values among students for conducting ethical business.

PEO6: To develop the professional competency & prowessfor employment and continuous learning in Commerce and Accounting Education.

1.2.2 Programme Specific Outcome

The programme specific outcomes are.

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

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

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

PEO to Mission Mapping Table of School of Business Studies:

The formulation of Program Educational Objectives (PEOs) was strategically aligned with the institute's strengths, industry requirements, and the comprehensive growth of learners. These PEOs were systematically linked to the mission to assess correlation and enhance learning outcomes. The accompanying table illustrates the mapping, providing justifications for the identified correlations.

(Generate a "Mission of the Institute – PEOs matrix" with justification and rationale of the mapping)

PEO Statements	**M1:** Creating a stimulating learning environment	**M2:** Consolidating professional skills and attitude	**M3:** Growing our research acumen, teaching, and industry linkages	**M4:** Delivering leading-edge knowledge in management, business development, leadership and global economy for society.
PE01: To develop visionary, novel, creative, innovative and strategic attitude and perspective to help in managerial decisions.	3	2	2	3
PE02: To apply the contextual knowledge to assess the regulatory issues and its compliances related to commercial establishment.	2	3	2	3
PE03: To Exhibit a capability to communicate ideas & information effectively and efficiently.	2	3	2	2
PEO4: Ability to apply in competitive exams & higher studies like M.com, CS, CA, ICWA, MBA and other courses..	3	2	2	3
PEO5:: Develop social and ethical values among students for conducting ethical business.	2	3	1	2
PEO6: To develop the professional competency & prowessfor employment and continuous learning in Commerce and Accounting Education.	2	3	3	2

Note:

3 = High Correlation (Strong and Direct Alignment)

2 = Medium Correlation (Moderate Contribution)

1 = Low Correlation (Indirect Support) – = No Significant Correlation

Programme Outcomes (PO's) of BCOM & BCOM IAF Programme of Sharda School of Business Studies

On successful completion of this program, the outcomes will be:

PO1: **Business Environment and Domain Knowledge (BEDK):** Acquire comprehensive knowledge of Accounting, Finance, Economics, Corporate Laws, Auditing, Taxation, and other core areas of commerce and business management.

PO2: Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Identify, formulate, analyze, and solve complex business problems using logical reasoning, analytical tools, and data-driven decision-making approaches.

PO3: **Global Exposure and Cross-Cultural Understanding (GECCU):** Develop awareness of global business practices, international trade, cross-cultural management, and emerging trends in the global economy.

PO4: **Social Responsiveness and Ethics (SRE):** Demonstrate ethical values, social responsibility, sustainability awareness, and professional conduct in business and corporate practices.

PO5: Effective Communication (EC): Communicate effectively through oral, written, digital, and interpersonal communication with stakeholders in professional and academic environments.

PO6: **Life Long Learning (LLL):** Engage in continuous learning, professional development, higher education, research, and skill enhancement for career growth and adaptability.

PO7: **Enhancing Decision Making Capability (EDMC):** Develop entrepreneurial mindset, leadership qualities, and managerial decision-making capabilities at personal and professional levels.

PO8: Trained Informed Professionals (TIPS): Become industry-ready professionals capable of serving in banking, insurance, taxation, finance, auditing, logistics, warehousing, and other commerce-related sectors.

PO9: **Digital and Technological Competency (DTC):** Apply digital tools, financial technologies, business analytics, e-commerce platforms, and modern ICT applications in commerce and business operations.

PO10: **Research and Analytical Skills (RAS):** Develop research aptitude, data interpretation, report writing, and analytical abilities for conducting business and commerce-related research activities.

PO11: **Teamwork and Leadership Skills (TLS):** Work effectively in teams, demonstrate leadership abilities, manage interpersonal relationships, and contribute positively toward organizational goals and collaborative projects.

1.3.1 Mapping of SSBS BCOM & BCOM IAF Programme Outcome's with its Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
PO1: Business Environment and Domain Knowledge	3	3	1	3	3	3
PO2: Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions	3	2	1	2	3	2
PO3: Global Exposure and Cross-Cultural Understanding	2	1	2	2	2	1
PO4: Social Responsiveness and Ethics	1	2	1	1	1	2
PO5: Effective Communication	2	1	3	2	2	1
PO6: Life Long Learning	2	1	1	3	2	1
PO7: Enhancing Decision Making Capability	3	3	1	2	3	3
PO8: Trained Informed Professionals	2	3	2	2	2	3
PO9: Digital and Technological Competency	2	2	1	2	2	2
PO10: Research and Analytical Skills:	2	2	1	3	2	2
PO11: Teamwork and Leadership Skills	3	1	2	2	3	1

Note: The Number signifies correlation between the programme outcome and educational objectives as given below.

Note:
3 = High Correlation (Strong and Direct Alignment)
2 = Medium Correlation (Moderate Contribution)
1 = Low Correlation (Indirect Support) – = No Significant Correlation

1.3.2 Programme Outcome Vs. Courses Mapping Table:

The BCOM & BCOM IAF Programme comprises 123 credits.

Statements	**School Mission 1**	**School Mission 2**	**School Mission 3**	**School Mission 4**
PO1: Business Environment and Domain Knowledge	3	3	2	3
PO2: Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions	3	2	3	3
PO3: Global Exposure and Cross-Cultural Understanding	2	1	2	3
PO4: Social Responsiveness and Ethics	2	3	1	2
PO5: Effective Communication	3	3	1	2
PO6: Life Long Learning	3	2	3	2
PO7: Enhancing Decision Making Capability	2	3	2	3
PO8: Trained Informed Professionals	2	3	3	3
PO9: Digital and Technological Competency	3	2	2	3
PO10: Research and Analytical Skills:	3	1	3	2
PO11: Teamwork and Leadership Skills	3	3	1	2

Correlation levels 1, 2, or 3 as defined below:

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

If there is no correlation, put {-}

Programme Specific Outcomes (PSOs)

PSO1: Advanced Accounting and Global Financial Competency: Demonstrate knowledge of various advanced accounting issues within a global framework thereby providing a unique opportunity to achieve an internationally recognized qualification

PSO2: Modern Commerce Education and Experiential Learning Skills: Possess adequate knowledge skills on modern tools and experimental learning in area of commerce education

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

Programme Outcomes (PO's) and PSOs Correlation

PSOs ↓/ POs →	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**
PSO1	3	2	3	1	2	2	2	3	2	3	1
PSO2	2	3	2	2	2	3	3	2	3	2	3
PSO3	3	3	3	1	3	2	1	3	2	3	1

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2027

Programme/ Branch: BCOM & BCOM IAF **SEMESTEER I** **Session: 2024-2025**

S..No.	Paper ID	CourseCode	Courses	Teaching Load			Credits	CC/DC	Type of Course: IDC AEC SEC VAC ,GEC & SIP
				L	T	P			
Theory Courses									
1.		BCOM 101	Principle & Practice of Management	3	0	0	3	Core Course	
2.		BCOM 102	Business Statistics	3	0	0	3	Core Course	
3.		BCOM 103	Financial Accounting *	3	0	0	3	Core Course	
4.		BCOM 104	Professional Communication	3	0	0	3	Core Course	
5.		BCOM 105	Corporate and Business law*	3	0	0	3	Core Course	
6.		BCOM 106	Business & Technology *	3	0	0	3	Core Course	
7.		BHHV 101	Indian Ethos & Business Ethics I	1	0	0	1	AEC	
8.		BFRN101	Foreign Language I/ SDG	1	0	0	1		SEC
Open Elective (Choose Any one)									
9		BFOE101	Fashion Management	1	0	0	1	IDC	
Practical/Viva-Voce/Jury									
10		BCPD 101	Verbal Ability & Personality Development I	0	0	4	2		SEC
11		BBVB 101	Community Connect Course I (Environment & Modern Agricultural Techniques)	0	0	2	1		VAC
TOTAL CREDITS							24		

Note:

* Indicates the Syllabus Mapping with ACCA Program

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY
Sharda School of Business Studies

Batch: 2024-2027 Programme / Branch: BCOM & BCOM IAF SEMESTER: II Session: 2024-2025

S. No.	Paper ID	Course Code	Course	Teaching Load			Credits	CC/DC	Type of Course: IDC AEC SEC VAC ,GEC & SIP
				L	T	P			
Theory Courses									
1		BCOM 201	Principles of Economics	3	0	0	3	Domain Course	
2		BCOM 202	Financial Reporting *	3	0	0	3	Core Course	
3		BCOM 203	Management accounting *	3	0	0	3	Core Course	
4		BCOM204	Introduction to Computer Application	2	0	2	3	AEC	
5		BCOM 205	Audit and Assurance *	3	0	0	3	Core Course	
6		BCOM 206	Organizational Behaviour	3	0	0	3	Core Course	
7		BHHV 201	Indian Ethos & Business Ethics	1	0	0	1	AEC	
8		BFRN201	Foreign Language II/SDG	1	0	0	1		SEC
Open Elective (Choose Any one)									
9		BPOE201	Drug Store Management	1	0	0	1	IDC	
Practical/Viva-Voce/Jury									
10		BCPD 201	Verbal Ability & Personality Development II	0	0	4	2		SEC
11		BBVB 201	Comprehensive Viva I	0	0	4	2		SIP
12		BCCV 201	(Community Connect Course II Community Development & Poverty Alleviation)	0	0	2	1		VAC
TOTAL CREDITS							**26**		

* Indicates the Syllabus Mapping with IAF Programme

Signature of Branch Coordinator/HOD Signature of Dean

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2025-2028
Programme / Branch: BCOM & BCOM IAF **SEMESTER: III** **Session: 2025-2026**

S. No.	Paper ID	Course Code	Course	Teaching Load			Credits	CC/DC	Type of Course: IDC AEC SEC VAC ,GEC & SIP
				L	T	P			
Theory Courses									
1		BCO M 301	Fundamentals of Marketing	3	0	0	3	Core Course	
2		BCOM 302	Financial Management *	3	0	0	3	Core Course	
3		BCOM 303	Performance Management *	3	0	0	3	Core Course	
4		BCOM 304	Business Environment	3	0	0	3	Core Course	
5		BCOM 305	Taxation *	3	0	0	3	Domain Course	
6		BFRN-301	Foreign Language /SDG	1	0	0	1		SEC
Practical/Viva-Voce/Jury									
8		BCPD 301	Verbal Ability & Personality Development III	0	0	4	2		AEC
9		BBVB 301	Community Connect Course III (Youth Empowerment & Leadership)	0	0	2	1		VAC
10		BCAU 301	Physical Education & Yoga (Co-Curricular Course)	0	0	2	1		SIP
2									
TOTAL CREDITS							**20**		

* Indicates the Syllabus Mapping with IAF Programme

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2027

Programme / Branch: BCOM & BCOM IAF **SEMESTER: IV** **Session: 2025-2026**

S. No.	**Paper ID**	**Course Code**	**Course**	**Teaching Load**			**Credits**	**CC/DC**	**Type of Course:** **IDC** **AEC** **SEC** **VAC ,GEC & SIP**
				L	**T**	**P**			
Theory Courses									
1		BCOM401	International Business	3	0	0	3	Core Course	
2		BCOM402	E- Commerce	3	0	0	3	Core Course	
3		BCOM403	Entrepreneurship & family Business	3	0	0	3	Core Course	
4		BCOM404	Working Capital Management	3	0	0	3	Domain Course	
5		BCOM405	Economic Development policy	3	0	0	3	Domain Course	
Open Elective (Choose Any one)									
		BBOE401	Negotiation Skills & Conflict Handling	0	0	0	1	IDC	
Practical/Viva-Voce/Jury									
1		BCPD401	Verbal Ability & Personality Development IV	0	0	4	2		AEC
		BBVB401	Community Connect Course IV (Women Entrepreneurship Development)	0	0	2	1		VAC
TOTAL CREDITS							**19**		

Note- Summer Internship

The summer training will enable a student to have hands-on experience of the in depth working of organization and will try to come out with new ideas to make it flourish.

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2027

Programme / Branch: BCOM & BCOM IAF **SEMESTER: V** **Session: 2026-2027**

S. No.	**Paper ID**	**Course Code**	**Course**	**Teaching Load**			**Credits**	**CC/DC**	**Type of Course:** **IDC** **AEC** **SEC** **VAC ,GEC & SIP, RP**
				L	**T**	**P**			
Theory Courses									
1		NBCOM501	Human Resource Management	3	0	0	3	Core Course	
2		NBCOM502	Corporate Accounting	3	0	0	3	Domain Course	
3		NBCOM503	Strategic Management	3	0	0	3	Core Course	
4		NBCOM504	Research Methodology	3	0	0	3	Core Course	
5		VACSB501	Tally Pro: From Basics to Advanced						VAC
Open Elective									
6			Open Elective	2	0	0	2		IDC
Practical/Viva-Voce/Jury									
7		NBCPD 501P	Verbal Ability & Personality Development V	0	0	4	2		AEC
8		NBCIP 501P	Summer Internship Viva Voce	0	0	6	3		SIP
TOTAL CREDITS							**19**		

Signature of Branch Coordinator/HOD **Signature of Dean**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2027

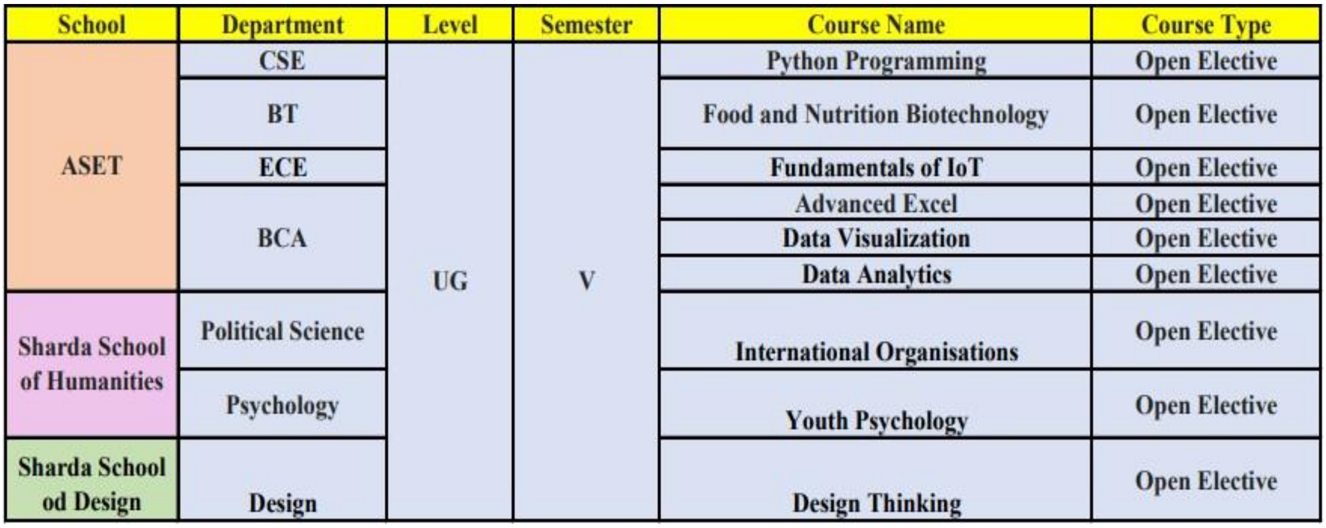
Programme / Branch: BCOM & BCOM IAF **SEMESTER: VI** **Session: 2026-2027**

S. No.	Paper ID	Course Code	Course	Teaching Load			Credits	CC/DC	Type of Course: IDC AEC SEC VAC ,GEC,SIP, RP
				L	T	P			
Theory Courses									
1		NBCOM601	Cost Accounting	3	0	0	3	Domain Course	
2		NBCOM602	AI in Finance	3	0	0	3	SEC	
3		NBCOM603	Banking & Insurance	3	0	0	3	Domain Course	
4		NBCOM604	Event Management	3	0	0	3	SEC	SEC
Practical/Viva-Voce/Jury									
		NBCMP 601P	Dissertation & Viva Voce	0	0	6	3	RP	RP
			TOTAL CREDITS				**15**		

Signature of Branch Coordinator/HOD

Signature of Dean

Open Elective



School	Department	Level	Semester	Course Name	Course Type
ASET	CSE	UG	V	Python Programming	Open Elective
	BT			Food and Nutrition Biotechnology	Open Elective
	ECE			Fundamentals of IoT	Open Elective
	BCA			Advanced Excel	Open Elective
				Data Visualization	Open Elective
				Data Analytics	Open Elective
Sharda School of Humanities	Political Science			International Organisations	Open Elective
	Psychology			Youth Psychology	Open Elective
Sharda School od Design	Design			Design Thinking	Open Elective

Note: Students are required to choose one course from the basket of elective courses offered under this category.

B.Com (IAF)

The subject with the mark * indicates the exempted paper from the ACCA Exams for those student who will opt B.Com (IAF) and they have to further qualify the additional four papers which will start from 5th Semester onwards and the exam of additional papers will be conducted by ACCA as per their norms and are as follows:

S.NO	**Course Code**	**Subject Name**
		Strategic Business Leaders (SBL)
		Strategic Business Reporting (SBR)
		Advanced Financial Management (AFM)
		Advanced Performance Management (APM)

SYLLABUS 2024
5th Semester

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024-27
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM & BCOM IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Human Resource Management
2.	**Course Code**	NBCOM501
3.	**Credits**	3
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
5.	**Course Type**	Theory
6.	**Course Objective**	To introduce students to the fundamental concepts, principles, and practices of Human Resource Management. The course aims to develop an understanding of human resource planning, recruitment, selection, training and development, compensation management, employee welfare, industrial relations, and workplace safety to effectively manage human resources in organizations.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Understand*** the concepts, functions, roles, and importance of Human Resource Management in organizations. ***CO2: Explain*** the process of human resource planning, recruitment, selection, placement, and induction in organizations. ***CO3: Apply*** the concepts of training, development, career management, and performance appraisal for improving employee performance and organizational effectiveness. ***CO4: Analyse*** and debug C programs involving pointers, recursion, structures, and dynamic memory allocation. ***CO5: Evaluate*** compensation management practices including remuneration, incentives, benefits, and employee welfare policies. ***CO6: Design*** HR strategies and practices by integrating recruitment, training,

		compensation, and employee relations concepts to solve organizational human resource challenges effectively**.**
8.	**Course Description**	This course provides an understanding of the principles and practices of Human Resource Management in modern organizations. It covers key areas such as recruitment and selection, training and development, performance appraisal, compensation management, employee welfare, industrial relations, and workplace safety, with emphasis on effective human resource practices in a dynamic business environment.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction (8-0-0-8= 16 hrs)**		
Objective	To familiarize students with the basic concepts, functions, and significance of Human Resource Management in organizations. The unit focuses on understanding the role of HRM in a changing business environment, challenges faced by HR managers, and the importance of human resource planning in achieving organizational objectives.		
A	Concepts and Perspectives on Human Resource Management; HRM Definition, Concept, Functions, and Roles	**CO1, CO1, CO2**	*PTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	HRM in a Changing Environment; Challenges before HR Managers		
C	Corporate Objectives and Human Resource Planning		
Unit 2:	**Recruitment and Selection (9-0-0-9 = 18 hrs)**		
Objective	To provide understanding of recruitment, selection, placement, and induction processes used for acquiring human resources in organizations.		
A	Job Analysis – Job Description and Job Specification	**CO2, CO3, CO3**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Recruiting Human Resources: Concept and Sources		
C	Selection – Concept and Process; Test and Interview; Placement and Induction		
Unit 3:	**Training and Career Management (10-0-0-10 = 20 hrs)**		
Objective	To develop understanding of employee training, career development, and performance appraisal techniques for improving organizational effectiveness.		
A	Concept and Importance of Training and Development; Identifying Training and Development Needs	**CO3, CO3, CO4,**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Management Development; Career Development		
C	Nature, Objectives and Importance of Performance Appraisal; Modern Techniques of Performance Appraisal; Potential Appraisal and Employee Counselling		
Unit 4:	**Compensation Management (9-0-0-9 = 18 hrs)**		
Objective	To provide knowledge of compensation systems, employee benefits, incentives, and remuneration practices in organizations.		
A	Compensation: Concept and Policies	**CO4, CO5, CO5**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Managing Basic Remuneration, Incentives and Performance-based Payments		
C	Managing Employee Benefits and Services		
Unit 5:	**Employee Safety and Health (9-0-0-9= 18 hrs)**		
Objective	To familiarize students with employee welfare, workplace safety, industrial relations, and strategies for maintaining a healthy organizational environment.		

A	Employee Health and Safety; Employee Welfare; Social Security	**CO4, CO5, CO6**	*Case Studies, Role playing , Learning Videos*
B	Industrial Disputes: Causes		
C	Employer–Employee Relations: An Overview		

4. Course Evaluation & References

<table>
<tr>
<td>Team Work and Self-Learning (in Hours) (SL: 45 hrs)</td>
<td>TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)
SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc. (If provided in curriculum structure.)
Example
Self-Learning beyond Classroom Develop team-based mini projects on HR functions
Self-Learning from online content, preparation of HR case studies, analysis of recruitment and selection practices, compensation policy review, employee welfare study, industrial visits.</td>
</tr>
<tr>
<td>Mode of Examination</td>
<td>Weightage Distribution:
<table>
<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
<tr><th>Quiz*</th><th>Assignment</th><th>Attendance</th></tr>
<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table>
*Five Quizzes of 4 marks each.</td>
</tr>
<tr>
<td>References</td>
<td>Textbook: K. Aswathappa, Human Resource Management, McGraw Hill Education, 2013, 7th Edition
Subba Rao, P., Personal and Human resource Management, Himalaya Publishing House, Mumbai, 2004.</td>
</tr>
</table>

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions	Global Exposure and Cross-Cultural Understanding (GECCU):	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS Interpretation Skills:
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	1	–	–	–	–	–	–	–	–	1	2	1	–
CO2	3	2	–	–	–	–	–	–	1	–	2	2	2	–
CO3	3	3	2	–	2	2	–	–	1	–	2	3	2	2
CO4	2	3	2	2	2	–	–	–	–	–	2	2	3	2
CO5	2	3	3	2	2	–	–	–	–	–	2	2	3	2
CO6	2	2	3	2	3	2	–	2	1	1	3	3	3	3
Avg	2.50	2.33	2.50	2.00	2.25	2.00	0.00	2.00	1.00	1.00	2.00	2.33	2.33	2.25

Note: ***Row averages are computed over non-zero entries only. Higher mappings are assigned to PO1, PO2, PO7, and PO8 due to the course emphasis on HR knowledge, business analysis, managerial decision-making, and organizational effectiveness. Moderate mappings are provided for ethics, communication, and teamwork outcomes. PSO2 receives relatively higher mapping because of the application of modern HR practices and organizational tools. Lower mappings are intentionally maintained to avoid artificial inflation and ensure realistic OBE alignment*.**

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops managerial knowledge, professional competencies, analytical thinking, and decision-making skills in Human Resource Management through concepts of recruitment, training, performance appraisal, and employee development.

SDG 8: Decent Work & Economic Growth	**3**	Promotes understanding of fair employment practices, compensation management, employee welfare, workplace safety, and industrial relations, contributing to productive employment and sustainable organizational growth.
SDG 3: Good Health & Well-Being	**3**	Supports employee well-being through topics related to workplace health and safety, employee welfare, social security, and healthy work environment practices.
SDG 5 : Gender Equality	**2**	Encourages inclusive HR policies, equal employment opportunities, diversity management, and non-discriminatory workplace practices.
SDG 9: Industry, Innovation & Infrastructure	**1**	Contributes indirectly by developing organizational and workforce management skills that support innovation, productivity, and efficient industrial operations.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024-27
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM & BCOM IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Corporate Accounting
2.	**Course Code**	NBCOM502
3.	**Credits**	3
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
5.	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
6.	**Course Type**	Theory
7.	**Course Objective**	To provide conceptual and practical knowledge of corporate accounting principles, preparation of company financial statements, valuation of shares and goodwill, accounting for amalgamation, and liquidation of companies in accordance with applicable accounting standards and legal provisions.
8.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain the fundamental concepts, principles, and legal provisions related to corporate accounting. ***CO2: Explain*** accounting procedures for issue, forfeiture, and reissue of shares and debentures. ***CO3: Apply*** accounting principles for preparation of company final accounts and valuation of shares and goodwill. ***CO4: Analyze*** accounting treatment relating to amalgamation, absorption, and reconstruction of companies. ***CO5: Evaluate*** financial statements and accounting practices of corporate organizations for decision-making. ***CO6: Design*** Prepare corporate accounting statements and reports in compliance with accounting standards and company law provisions.

9.	**Course Description**	This course provides comprehensive knowledge of accounting practices followed by corporate organizations. It covers accounting for share capital, debentures, valuation of goodwill and shares, company final accounts, amalgamation, reconstruction, and liquidation of companies. The course focuses on practical applications of accounting standards and corporate legal requirements to develop professional accounting competency among students.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Corporate Accounting (6-0-0-6 = 12 hrs)**		
Objective	To familiarize students with the fundamentals of corporate accounting and accounting treatment of share capital transactions.		
A	Meaning, Nature, and Scope of Corporate Accounting	**CO1, CO2**	*Whiteboard, PPTs, Financial Statements Numerical Problem Solving*
B	Issue, Forfeiture, and Reissue of Shares		
C	Issue and Redemption of Preference Shares		
Unit 2:	**Accounting for Debentures (8-0-0-8 = 16 hrs)**		
Objective	To develop understanding of accounting treatment related to debentures and their redemption.		
A	Meaning and Types of Debentures	**CO2, CO3,**	*Whiteboard, PPTs, Numerical Exercises*
B	Issue of Debentures at Par, Premium, and Discount		
C	Redemption of Debentures and Debenture Redemption Reserve		
Unit 3:	**Valuation and Company Final Accounts (10-0-0-10 = 20 hrs)**		
Objective	To enable students to prepare company final accounts and valuation statements according to accounting standards		
A	Valuation of Goodwill and Shares	**CO3, CO3, CO4,**	*Financial Data Sheets, Calculator, Annual Reports, Accounting Formats*
B	Preparation of Company Final Accounts		
C	Managerial Remuneration and Profit Prior to Incorporation		
Unit 4:	**Amalgamation and Reconstruction of Companies (10-0-0-10 = 20 hrs)**		
Objective	o provide understanding of accounting treatment relating to amalgamation and reconstruction of companies.		
A	Amalgamation, Absorption, and External Reconstruction	**CO4, CO5, CO5**	*Case Studies, Numerical Problems, Practical Exercises*
B	Accounting as per Accounting Standards		
C	Internal Reconstruction of Companies		
Unit 5:	**Liquidation of Companies (11-0-0-11 = 22 hrs)**		
Objective	o develop practical understanding of liquidation procedures and preparation of liquidation accounts.		
A	Meaning and Modes of Liquidation	**CO5, CO6**	*Whiteboard, PPTs, Practical Accounting Problems*
B	Statement of Affairs and Deficiency Account		
C	Liquidator’s Final Statement of Account		

4. Course Evaluation & References

Team Work and Self-Learning	Preparation of corporate accounting statements Analysis of company annual reports Practice of numerical accounting problems

<table>
<tr><td>(in Hours)
(SL: 45 hrs)</td><td>Case studies on amalgamation and liquidation
Self-learning through accounting software demonstrations and online</td></tr>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
<table>
<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
<tr><th>Quiz*</th><th>Assignment</th><th>Attendance</th></tr>
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</table>
*Five Quizzes of 4 marks each.</td></tr>
<tr><td>References</td><td>Gupta, R. L., & Radhaswamy, M. Corporate Accounting. Sultan Chand & Sons.
Jain, S. P., & Narang, K. L. Advanced Accountancy. Kalyani Publishers.
Institute of Chartered Accountants of India (ICAI). Accounting Standards and Corporate Accounting Guidelines.</td></tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	**Business Environment and Domain Knowledge (BEDK)**	**Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions**	**Global Exposure and Cross-Cultural Understanding (GECCU):**	**Social Responsiveness and Ethics (SRE):**	**Effective Communication (EC):**	**Life Long Learning (LLL):**	**Enhancing Decision Making Capability (EDMC**	**Trained Informed Professionals (TIPS):**	**Digital and Technological Competency (DTC)**	**Research and Analytical Skills (RAS):**	**Teamwork and Leadership Skills (TLS):**	Advanced Accounting and Global Financial Competency	**Modern Commerce Education and Experiential Learning Skills:**	Global Financial System and IFRS Interpretation Skills:
	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO1 0**	**PO1 1**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	1	1	1	1	-	-	2	1	-	-	3	2	2
CO2	3	2	1	1	2	-	2	2	1	-	1	3	2	2
CO3	3	3	1	1	2	-	2	3	2	1	1	3	3	3
CO4	3	3	2	2	2	1	2	3	1	2	-	3	3	3
CO5	2	3	2	3	2	2	2	3	1	2	2	3	2	3
CO6	3	3	2	3	3	2	2	3	2	2	2	3	3	3

Avg	2.83	2.50	1.5	1.83	2	1.67	2.00	2.67	1.33	1.75	1.5	2.5	2.5	2.67

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops managerial knowledge, professional competencies, analytical thinking, and decision-making skills in Human Resource Management through concepts of recruitment, training, performance appraisal, and employee development.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability and professional accounting skills relevant to corporate sectors.
SDG 9: Industry, Innovation & Infrastructure	**2**	Supports efficient corporate financial reporting and organizational decision-making.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes transparency, accountability, and ethical financial reporting practices..

Strength Scale: 3 = Substantial (High)   2 = Moderate   1 = Slight (Low)   – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024-27
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM & BCOM IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Strategic Management
2.	**Course Code**	NBCOM503
3.	**Credits**	3
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
5.	**Course Type**	Theory
6.	**Course Objective**	To equip students with a comprehensive understanding of strategic management through the study of key strategic concepts, analytical frameworks, and business practices, thereby enabling them to critically analyse competitive business environments and effectively apply interdisciplinary knowledge and decision-making skills to diverse organizational situations.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** describe the fundamental concepts, terminology, and significance of Strategic Management in contemporary business organizations. ***CO2: Explain*** various strategic management frameworks and tools such as PESTEL Analysis, Porter’s Five Forces Model, SWOT Analysis, VRIO Framework, and Value Chain Analysis for understanding the business environment. ***CO3: Apply*** strategic management concepts and business-level strategies, including leadership, differentiation, focus, growth, stability, and retrenchment strategies, to different business situations**.** ***CO4: Analyse*** organizational environments and strategic alternatives to identify appropriate strategic choices and solutions for business problems. ***CO5: Evaluate*** strategic implementation and control practices using tools such as BCG Matrix, McKinsey 7S Framework, Balanced Scorecard, Benchmarking, and Corporate

		Culture analysis. ***CO6: Design*** strategic solutions for improving organizational performance and business competitiveness.
8.	**Course Description**	This course introduces the fundamental concepts and practices of Strategic Management in modern business organizations. It focuses on environmental analysis, strategy formulation, implementation, and control using various strategic tools and frameworks. The course enables students to understand competitive business environments and apply strategic concepts for effective organizational decision-making and business growth.

3. Course Outline:

Units	**Outline Syllabus**	**CO Mapping**	**Tools Used**
Unit 1:	**Introduction to Strategic Management (8-0-0-8 = 16 hrs)**		
Objective	To develop understanding of the basic concepts, importance, strategic intent and process of Strategic Management in business organizations.		
A	Introduction to Strategic Management, Meaning and Importance	**CO1, CO2, CO2**	*SWOT Analysis Exercises, Company Reports, Business Models, Group Discussions, Strategic Planning Template*
B	Strategic Intent – Vision, Mission, Objectives		
C	Strategic Management Process		
Unit 2:	**Environment Analysis and Diagnosis (9-0-0-9=18hrs)**		
Objective	To analyse the internal and external business environment using strategic analytical frameworks for effective organizational decision-making.		
A	Understanding the Macro Environment: PESTEL Analysis and Porter's Five Forces Model	**CO2, CO3**	*PESTEL Analysis Worksheets, Industry Reports, Business Magazines, Case Studies, Smart Classroom*
B	Understanding the Microenvironment: VRIO Framework		
C	SWOT Analysis, Value Chain Analysis		
Unit 3:	**Strategy Formulation (10-0-0-10 = 20 hrs)**		
Objective	To understand and formulate business and corporate strategies for achieving competitive advantage and organizational growth.		
A	Business Strategies: Cost Leadership, Differentiation & Focus	**CO3, CO3, CO4,**	*Strategy Simulation Exercises, Business Case Studies, Strategic Planning Models, Interactive Discussions*
B	Corporate Strategies: Growth Strategies		
C	Stability Strategies & Retrenchment Strategies		
Unit 4:	**Strategy Implementation (9-0-0-9 = 18 hrs)**		
Objective	To apply strategic tools and models for effective implementation and evaluation of organizational strategies.		
A	Strategy Choice	**CO4, CO4, CO5**	*Portfolio Analysis Charts, Matrix Mapping Activities,*
B	BCG Matrix, GE Matrix		
C	McKinsey 7s, Ansoff Grid Matrix		

			Company Case Analysis, Excel-Based Analysis
Unit 5:	**Strategy Control (9-0-0-9 = 18 hrs)**		
Objective	To evaluate strategic performance and design control mechanisms for organizational effectiveness and sustainable growth.		
A	Strategic Control	**CO5, CO6**	*Benchmarking Exercises, Balanced Scorecard Templates, Industry Comparison Reports, Presentation Tools*
B	Corporate Culture		
C	Balance Score Card and Benchmarking		

4. Course Evaluation & References

<table>
<tr>
<td>Team Work and Self-Learning (in Hours) (SL: 45 hrs)</td>
<td>TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)
SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)
Example
Self-Learning beyond Class Room, Developing a mini project in a team,
Self-Learning from online content, Case Study, Industry Work/Visit</td>
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</table>
*Five Quizzes of 4 marks each.</td>
</tr>
<tr>
<td>References</td>
<td>Textbook: .Strategic Management and Business Policy, Azhar Kazmi : McGRaw Hill
Concepts in Strategic Management and Business Policy, Wheelen, L. Thomas and Hunger, David J.; Pearson Education</td>
</tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions	Global Exposure and Cross-Cultural Understanding (GECCU):	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS Interpretation Skills:
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	1	1	–	1	1	–	1	–	–	1	2	1	–
CO2	3	3	2	–	1	2	1	2	1	2	1	2	2	1
CO3	3	3	2	1	2	2	2	2	1	1	2	2	2	1
CO4	2	3	2	2	1	2	3	2	1	2	2	1	2	1
CO5	2	3	2	2	2	2	3	3	2	3	3	1	3	2
CO6	3	3	1	2	2	1	3	2	2	3	2	2	2	1
Avg	**2.67**	**2.67**	**1.67**	**1.75**	**1.50**	**1.67**	**2.40**	**2.00**	**1.40**	**2.20**	**1.83**	**1.67**	**2.17**	**1.20**

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops strategic thinking, analytical reasoning, managerial decision-making, and business problem-solving skills through strategic frameworks, case studies, and business analysis.
SDG 8: Decent Work & Economic Growth	**3**	Enhances leadership, strategic planning, managerial competencies, and organizational growth capabilities essential for employment, entrepreneurship, and sustainable economic development.

SDG 9: Industry, Innovation & Infrastructure	**3**	Introduces strategic models, innovation-oriented approaches, and competitive business strategies that support organizational effectiveness and industrial growth
SDG 12: Responsible Consumption & Production	**2**	Encourages responsible strategic planning, benchmarking, resource optimization, and sustainable organizational practices for long-term business sustainability.
SDG 16: Peace, Justice & Strong Institutions	**1**	Promotes ethical governance, strategic control, corporate culture, accountability, and effective institutional management practices.

Strength Scale: 3 = Substantial (High)   2 = Moderate   1 = Slight (Low)   – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024-27
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM & BCOM IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
9.	**Course Title**	Research Methodology
10.	**Course Code**	NBCOM504
11.	**Credits**	3
12.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
13.	**Course Type**	Theory
14.	**Course Objective**	1. To introduce the basic concepts of Research and address the issues inherent in selecting a research problem; discuss the techniques and tools to be employed in completing a research project. 2. To enable students to prepare report writing and frame research proposals. 3. To impart knowledge of various research designs and their application in Commerce and Business.
15.	**Course Outcomes (COs)**	***After successful completion of this course, the students will be able to:*** *CO1: Recall the meaning and significance of research, identify different research approaches, types, and processes, and formulate research problems with clear objectives and hypotheses.* *CO2: Explain the concept and types of research design — exploratory, descriptive, and experimental — and describe sampling methods including probability and non-probability sampling techniques.* *CO3: Identify types and sources of data (primary and secondary), apply measurement and scaling techniques, evaluate the validity and reliability of data collection procedures, and determine appropriate sample sizes.* *CO4: Analyze and interpret collected data through editing, coding, and tabulation; apply statistical techniques such as ANOVA, Chi-Square, Regression, Correlation,*

		and Multivariate methods for hypothesis testing and data analysis. *CO5: Evaluate and draft a complete research report, incorporating bibliography and appendices, and critically evaluate the limitations of report writing — demonstrating the ability to independently communicate research findings.* *CO6: Design, implement, and demonstrate complete Research Methodology applications by integrating functions, to solve real-world problems effectively.*
16.	**Course Description**	This course provides a comprehensive introduction to research methodology with specific applications in Commerce and Business. It begins with the fundamentals of research meaning, types, and processes and progresses to problem identification, objective formulation, and hypothesis framing. Students study research design (exploratory, descriptive, and experimental), sampling techniques, and the principles of data collection and measurement. The course advances data analysis using statistical tools including ANOVA, Chi-Square, Regression, Correlation, and Multivariate techniques. It concludes with research report writing covering structure, bibliography, appendices, and limitations — and equips students to prepare independent research proposals.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Business Research (9-0-0-9= 18 hrs)**		
Objective	To familiarize students with the meaning, significance, types, and process of research, and to develop the ability to identify and formulate research problems with clear objectives and hypotheses.		
A	Meaning and Significance of Research; Different Approaches in Research; Types of Research	**CO1**	*Whiteboards, Case Studies, Published Research Articles, Journals*
B	Research Process — Steps and Stages; Identification and Selection of Research Problem		
C	Formulation of Research Objectives; Hypothesis — Meaning, Types, and Formulation; Review of Literature		
Unit 2:	**Research and Sample Designs (9-0-0-9=18hrs)**		
Objective	To enable students to understand research design types and their appropriateness, and to explain probability and non-probability sampling methods along with sample size determination.		
A	Research Design — Meaning, Definition, Need and Importance; Essentials of a Good Research Design	**CO2**	*Case Studies, Research Design Templates, SPSS/Excel, Online Databases*
B	Types of Research Design — Exploratory, Descriptive, and Experimental Research Designs		
C	Sampling — Meaning and Need; Probability Sampling (Simple Random, Stratified, Cluster); Non-Probability Sampling (Convenience, Purposive, Snowball)		
Unit 3:	**Data Collection and Processing (9-0-0-9= 18 hrs)**		
Objective	To identify types and sources of data, apply measurement and scaling techniques, assess the validity and reliability of data collection instruments, and determine appropriate sample sizes.		
A	Types and Sources of Data Primary and Secondary Data; Methods of Primary Data Collection Survey, Interview, Observation; Questionnaire Design	**CO3**	*Google Forms, Survey Tools, SPSS, Excel, Journals, Government Databases*
B	Measurement Scales, Nominal, Ordinal, Interval, Ratio; Scaling Techniques Likert Scale, Semantic Differential,		

	Rating Scale		
C	Validity and Reliability of Data Collection Procedures; Methods for Sample Size Determination		
Unit 4:	**Data Analysis and Interpretation (9-0-0-9 =1 8 hrs)**		
Objective	To enable students to process, analyze, and interpret research data using statistical tools including ANOVA, Chi-Square, Regression, Correlation, and Multivariate techniques for hypothesis testing and decision-making.		
A	Processing of Data Editing, Coding, Classification, and Tabulation; Types and Sources of Error in Data	**C04**	*SPSS, MS Excel, Online Stat Tools, Virtual Labs, Graphical Representations*
B	Testing of Hypothesis ,Procedure, Type I and Type II Errors; ANOVA (One-Way & Two-Way); Chi-Square Test, Goodness of Fit and Test of Independence		
C	Regression Analysis, Simple and Multiple Regression; Correlation Pearson's and Spearman's; Multivariate Techniques — Factor Analysis, Cluster Analysis (Overview)		
Unit 5:	**Report Writing (9-0-0-9= 18 hrs)**		
Objective	To enable students to understand the structure and process of research report writing, prepare a complete formal report incorporating bibliography and appendices, and critically examine the limitations of research reporting.		
A	Meaning and Importance of Report Writing; Essentials of a Good Report; Types of Reports Technical, Popular, Formal, Informal	**CO5**	*Word Processor, Citation Tools, APA/MLA Style Guides, Online Writing Resources*
B	Process of Report Writing — Steps and Structure; Components of a Research Report — Introduction, Methodology, Findings, Conclusions		
C	Bibliography Formats and Citation Styles (APA, MLA, Chicago); Appendices Purpose and Content; Limitations of Report Writing; Framing Research Proposals		

4. Course Evaluation & References

<table>
<tr><td>Team Work and Self-Learning (in Hours) (SL: 45 hrs)</td><td>TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)
SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)
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</table>

	Reference Books: **1. Cooper, D. & Schindler, P. — Business Research Methods (2003), Tata McGraw-Hill, New Delhi.** **2. Krishnaswamy, K.N., Sivakumar, A.I. & Mathirajan, M. — Management Research Methodology (2006), Pearson Education, New Delhi.** **3. Kumar, R. — Research Methodology: A Step-by-Step Guide for Beginners (6th Ed., 2009), Pearson Education.**

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and	Global Exposure and Cross-Cultural Understanding	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS Interpretation Skills:
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	1	1	–	1	1	–	1	–	–	1	2	1	–
CO2	3	3	2	–	1	2	1	2	1	2	1	2	2	1
CO3	3	3	2	1	2	2	2	2	1	1	2	2	2	1
CO4	2	3	2	2	1	2	3	2	1	2	2	1	2	1
CO5	2	3	2	2	2	2	3	3	2	3	3	1	3	2
Avg	**2.6**	**2.6**	**1.8**	**1.7**	**1.4**	**1.8**	**2.3**	**2**	**1.3**	**2**	**1.8**	**1.6**	**2**	**1.25**

Note: ***Row averages are computed over non-zero entries only. Higher mappings are assigned to PO1, PO2, PO7, and PO10 as the course strongly emphasizes strategic knowledge, business analysis, decision-making, and evaluation skills. Moderate mappings are provided to communication, ethics, teamwork, and digital competency outcomes where contribution is indirect. PSO2 receives relatively higher mapping due to the use of strategic frameworks and managerial tools. Lower mappings are intentionally maintained to avoid artificial inflation and ensure realistic OBE-based alignment.***

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	**Mapping**	**Justification**
SDG 4: Quality Education	**3**	Builds systematic research skills, critical thinking, and analytical competence. Prepares students to engage in evidence-based inquiry, rigorous data analysis, and structured academic and professional communication.
SDG 8: Decent Work & Economic Growth	**3**	Develops research-oriented competencies directly applicable to industry, commerce, and business environments. Equips students to conduct market research, business analysis, and data-driven decision-making for professional settings.
SDG 9: Industry, Innovation & Infrastructure	**3**	Encourages use of modern research tools and statistical techniques, fostering innovation and evidence-based problem-solving approaches in business and organizational contexts.
SDG 16: Peace, Justice & Strong Institutions	**2**	Promotes ethical research conduct, academic integrity, and transparency in data collection, analysis, and reporting reinforcing responsible institutional and professional standards
SDG 17: Partnerships for the Goals	**1**	Research methodology skills support collaborative inquiry, cross-disciplinary studies, and informed policy engagement contributing indirectly to knowledge sharing and institutional partnerships.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024–2027
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM & BCOM IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Verbal Ability and Personality Development-V
2.	**Course Code**	NBCPD501A
3.	**Credits**	2
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	0-0-4-2
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 30 hrs | T: 00 hrs | P: 30 hrs | SL: 30 hrs | Total: 60 hrs |Credits: 2
5.	**Course Type**	Practical
6.	**Course Objective**	To develop verbal ability, communication skills, personality traits, and professional readiness among students through practical learning activities, vocabulary enhancement, speaking practice, and workplace communication.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** Understand communication fundamentals and verbal communication skills. **CO2:** Apply grammar and sentence construction for effective communication. **CO3:** Develop vocabulary, comprehension, and verbal reasoning abilities. **CO4:** Demonstrate confidence in speaking, presentations, and group discussions. **CO5:** Evaluate professional behaviour, teamwork, and workplace etiquette. **CO6:** Create professional communication documents and career readiness skills.
8.	**Course Description**	This course is designed to enhance students’ verbal communication, language proficiency, and personality development skills required for academic, professional, and workplace success. The course focuses on improving grammar, vocabulary, speaking confidence, interpersonal communication, public speaking, professional etiquette, teamwork, leadership, and career readiness through practical and activity-based learning. Students will develop confidence, effective communication abilities, and professional behaviour through presentations, discussions, role plays, and self-learning activities.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Fundamentals of Communication (0-0-6-6 = 12 hrs)**		
Objective	Students will understand the basics of communication and improve confidence in interaction.		
A	Meaning and process of communication, Types of communication	**CO1, CO4**	*Speechify,ChatGPT.*
B	Verbal and Non-verbal communication, Barriers to communication		
C	Effective communication skills and listening skills		
Unit 2:	**Grammar and Sentence Building (0-0-6-6 = 12 hrs)**		
Objective	Students will develop accuracy in spoken and written English.		
A	Parts of speech, Tenses	**CO2, CO3**	*Grammarly, Duolingo, Quizizz*
B	Subject–Verb Agreement, Articles and Prepositions		
C	Sentence structure, Common grammatical errors		
Unit 3:	**Verbal Ability and Language Skills (0-0-6-6 = 12 hrs)**		
Objective	Students will strengthen vocabulary and verbal reasoning skills.		
A	Vocabulary enhancement, Synonyms and Antonyms	**CO2, CO3, CO4**	*Vocabulary.com, Google Forms, EF SET: English test.*
B	Idioms and Phrases, Error Detection		
C	Reading Comprehension, Para Jumbles		
Unit 4:	**Personality Development and Speaking Skills (0-0-6-6 = 12 hrs)**		
Objective	Students will develop confidence, communication skills, and professional behaviour.		
A	Self-Introduction, Confidence Building	**CO4, CO5, CO6**	*Canva AI, Eisenhower Matrix Worksheets,*
B	Public Speaking Basics, Body Language and Grooming		
C	Positive Attitude, Time Management, Goal Setting		
Unit 5:	**Professional Readiness (0-0-6-6 = 12 hrs)**		
Objective	Students will develop workplace communication and career readiness skills.		
A	Resume Writing, Email Writing	**CO4, CO5, CO6**	*Mock Interview Activities, LinkedIn Learning, Canva AI*
B	Interview Etiquette, Group Discussion Techniques		
C	Workplace Manners, Teamwork and Leadership		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (Group Discussion Activity, Team Presentation, Case Study Analysis, Role Play Activity, Problem-Solving Challenge.) **Self-Learning (SL: 30 Hours)** • TED Talks – Communication and Personal Growth — 4 hrs • How to Speak So That People Want to Listen – Julian Treasure - 3 hrs • The Skill of Self Confidence – Dr. Ivan Joseph — 2 hrs • Your Body Language May Shape Who You Are – Amy Cuddy 2 hrs • Word Power Made Easy Learning Resources — 3 hrs • Duolingo English Practice — 3 hrs • Grammarly Writing Assistant — 2 hrs • Vocabulary.com Learning Activities — 2 hrs • Business Etiquette Basics — 2 hrs • Toastmasters Public Speaking Tips — 2 hrs • Resume Writing and Interview Skills — 2 hrs

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- Time Management Skills – MindTools — 3 hrs

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<td>Mode of Examination</td>
<td>
Weightage Distribution:
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<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
<tr><th>Quiz*</th><th>Assignment*</th><th>Attendance</th></tr>
<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table>
** Assignment- 1.Group Presentation (10 Marks) 2. Demo Interview + Interview Documents = 10 Marks
</td>
</tr>
<tr>
<td>References</td>
<td>
Textbooks

1. Business Communication by Meenakshi Raman and Prakash Singh
2. Word Power Made Easy by Norman Lewis
3. High School English Grammar and Composition by Wren & Martin
4. How to Win Friends and Influence People by Dale Carnegie
5. The 7 Habits of Highly Effective People by Stephen R. Covey
6. You Can Win by Shiv Khera
7. Communication Skills Training by Ian Tuhovsky
8. Atomic Habits by James Clear

</td>
</tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):	Global Exposure and Cross-Cultural Understanding (GECCU):	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS Interpretation Skills:
	PO1	PO2	PO3	PO4	PO 5	PO 6	PO7	PO 8	PO9	PO 10	PO 11	PSO 1	PSO2	POS3
CO1	1	2	–	–	3	2	1	1	1	–	1	–	2	–
CO2	1	2	–	1	2	2	2	1	1	–	1	–	2	–
CO3	–	2	–	1	3	2	1	2	1	–	3	–	3	–
CO4	–	3	–	2	2	2	3	1	–	1	1	–	2	–
CO5	–	2	1	3	3	2	2	1	1	–	2	–	2	–
CO6	1	2	–	1	2	3	3	2	1	–	3	–	2	–
Avg	1.00	2.17	1.00	1.60	2.50	2.17	2.00	1.33	1.00	1.00	1.83	–	2.17	–

Note: Strength Scale:3 = High 2 = Moderate 1 = Low – = Not Applicable

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops personality, communication, interpersonal, leadership, and professional skills essential for personal growth, lifelong learning, and workplace effectiveness through practical and activity-based learning.
SDG 8: Decent Work & Economic Growth	3	Enhances employability, teamwork, leadership, professional etiquette, and time management skills required for career readiness and professional success.

SDG 17: Partnerships for Goals	**3**	Promotes teamwork, interpersonal relationships, communication, and collaborative learning to strengthen professional interaction and cooperative work culture.
SDG 3: Good Health and Well-being	**2**	Encourages positive attitude, self-motivation, emotional balance, confidence, and rational thinking for personal well-being and professional effectiveness.

Strength Scale: 3 = Substantial (High)   2 = Moderate   1 = Slight (Low)   – = Not Applicable

COURSE PLAN

Course Identification

School:	SSBS	**Batch:**	2024-27
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM & BCOM IAF	**Semester:**	V

Course Details

S. No	Attribute	Details
1	Course Title	Summer Internship Viva Voce
2	Course Code	NBCIP501P
3	Credits	3
4	Contact (Learning) Hours per Week) (L-T-P-SL))	0-0-6-3
4.1	Teaching & Learning Scheme (hrs in semester)	Practical/Project Work (P) + Self Learning (SL) P: 45 hrs | SL: 45 hrs | Total: 90 hrs | Credits: 3
5	Course Type	Practical / Viva-Voce / Project Work
6	Course Objective	The objective of this course is to provide practical exposure to students through industrial training and project work. It aims to help students apply theoretical concepts in real organizational settings, understand business operations, develop analytical and problem-solving skills, and prepare a structured project report based on their internship experience.
7	Course Outcomes (COs)	After successful completion of this course, the students will be able to: CO1: Understand organizational structure, functions, and work environment through practical exposure CO2: Apply management concepts and analytical tools in solving organizational problems. CO3: Develop professional communication, teamwork, and interpersonal skills CO4: Conduct project-based study and prepare a systematic project report. CO5: Analyze organizational practices and provide suitable recommendations. CO6: Demonstrate presentation and viva-voce skills effectively.

8	Course Description	Students are required to undergo a 6-to-8-week summer internship in any industry/organization as per department norms and prepare a project report under faculty supervision. The course focuses on experiential learning, organizational analysis, practical application of management concepts, data collection and interpretation, report writing, and presentation of findings. The project report will be evaluated through report assessment and viva-voce examination.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	Unit 1: Internship Orientation and Organizational Study (0-0-9-9 = 18 hrs)		
Objective	To familiarize students with internship objectives, organizational environment, and project planning.		
A	Introduction to Summer Internship Programme and Organizational Expectations	CO1, CO3	Orientation Sessions, Faculty Mentoring, Industry Interaction
B	Organizational Structure, Departments and Functional Analysis		
C	Identification of Project Topic, Objectives and Scope of Study		
Unit 2:	Data Collection and Industry Exposure 0-0-9-9 = 18 hrs)		
Objective	To develop practical understanding through organizational exposure and project-related data collection.		
A	Primary and Secondary Data Collection Methods	CO1, CO2, CO4	Industry Observation, Data Collection Activities, Organizational Survey
B	Interaction with Organizational Personnel and Functional Study		
C	Recording, Compilation and Interpretation of Data		
Unit 3:	Project Analysis and Application of Management Concepts 0-0-9-9 = 18 hrs)		
Objective	To apply management theories and analytical tools for project analysis and problem-solving		
A	Analysis of Organizational Processes and Business Problems	CO2, CO4, CO5	Case Analysis, Analytical Exercises, Project Discussions
B	Application of Management Concepts and Research Techniques		
C	Findings, Interpretation and Recommendations		
Unit 4:	Project Report Preparation and Documentation 0-0-9-9 = 18 hrs)		
Objective	Project Report Preparation and Documentation		
A	Structure and Format of Project Report	CO4, CO5, CO6	Report Writing Workshops, Presentation Practice,
B	Documentation, Referencing, Citation, and Report Submission		
C	Preparation of Executive Summary and Conclusions		
Unit 5:	Presentation, Viva-Voce, and Professional Development0-0-9-9 = 18 hrs)		
Objective	To enhance communication skills, professional ethics, and reflective learning from the internship experience.		
A	Presentation Skills and Use of Presentation Tools	CO3, CO5, CO6	Presentation Practice, Mock Viva, Reflective
B	Viva-Voce Preparation, Project Defense, and Evaluation		

C	Professional Ethics, Workplace Learning, and Career Planning		Learning Sessions, Faculty Mentoring

4. Course Evaluation & References

Team Work and Practical Learning (in Hours) TW + P : (30 hrs)	TW/P: Internship activities, organizational study, presentations, project discussions, report preparation, faculty mentoring sessions, organizational analysis, data interpretation, viva preparation, and project presentation activities. Example: Industry Internship, Organizational Study, Project Work, Data Collection & Analysis, Report Preparation, Presentation Practice, and Viva-Voce Preparation.
Mode of Examination	Weightage Distribution: CA: 70% ETE: 30%
References	Text Book: 1. Business Research Methods – C.R. Kothari & Gaurav Garg, New Age International. 2. Research Methodology – R. Paneerselvam, PHI Learning. 3. Effective Technical Communication – M. Ashraf Rizvi, McGraw Hill. 4. Business Communication – Lesikar & Flatley, McGraw Hill. 5. Project and Internship Guidelines issued by SSBS/MBA Department.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	t and Domain EDK)	Critical Thinking.	Global Exposure	Social Responsiveness	Effective Communication	Life Long Learning (LLL):	Enhancing Decision Making Capability	Trained Informed Professionals	Digital and Technological	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial	Modern Commerce Education and Experiential	Global Financial System and IFRS Interpretation
	PO1	PO 2	P O 3	PO 4	PO 5	PO 6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO / PO	PO1	PO 2	P O 3	PO 4	PO 5	PO 6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	2	1	2	1	2	1	3	1	1	2	1	3	1
CO2	2	3	1	1	1	2	3	2	2	3	2	1	3	1
CO3	1	1	2	2	3	2	2	2	1	1	3	1	2	1
CO4	1	2	1	1	3	2	1	1	2	3	2	1	3	1
CO5	2	3	1	2	2	2	3	2	2	3	2	1	2	1
CO6	1	1	1	1	3	2	2	2	1	1	3	1	2	1

Note:. Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit)

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Promotes research, innovation, lifelong learning, and advanced academic skills.
SDG 8: Decent Work & Economic Growth	3	Encourages research on organizational effectiveness, productivity, entrepreneurship, and sustainable economic development.
SDG 9: Industry, Innovation & Infrastructure	2	Supports innovation, technology adoption, and business research for industrial development.
SDG 12: Responsible Consumption and Production	2	Enables research on sustainable business practices, resource efficiency, and corporate responsibility.
SDG 16: Peace, Justice and Strong Institutions	2	Promotes ethical research practices, corporate governance, transparency, and responsible management.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

VI SEM SYLLABUS

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024–2027
Program:	BCOM & BCOM IAF	**Current Academic Year:**	2026–27
Branch:	BCOM	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
17.	**Course Title**	Cost Accounting (CA)
18.	**Course Code**	NBCOM601
19.	**Credits**	3
20.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
21.	**Course Type**	Theory
22.	**Course Objective**	This course is designed in such a way that the students can understand the basic concepts and procedures of Cost Accounting and how it is applicable in decision making. Students will learn ways of assigning various costs such as direct costs, indirect costs, fixed costs, variable costs, semi variable costs.
23.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Recall** and explain the fundamental concepts, objectives, classifications, and importance of cost accounting in managerial decision making.. **CO2: Understand** and apply marginal costing concepts, contribution analysis, break-even analysis, and decision-making techniques**.** **CO3: Apply** differential costing and incremental costing techniques in managerial decisions such as pricing, replacement, and buying decisions. **CO4: Analyze** various budgeting concepts, preparation of functional budgets, and budgetary control techniques for effective organizational planning, coordination, and control.

		CO5: Evaluate the concepts and applications of responsibility accounting, transfer pricing, cost centres, profit centres, and investment centres for managerial performance measurement and decision making. **CO6: Design** and prepare cost accounting reports, cost sheets, budgets, and managerial decision-making statements using practical costing techniques.
24.	**Course Description**	This course provides an understanding of cost accounting systems and their application in planning, control, budgeting, and managerial decision making. It develops analytical and practical skills related to cost determination, budgeting, cost control, and responsibility accounting for effective utilization of organizational resources.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Cost Accounting (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to introduce students to the fundamental concepts, objectives, and importance of cost accounting. It develops understanding regarding cost concepts, classification of costs, and relationship between cost accounting, financial accounting, and management accounting. The unit also provides practical knowledge regarding preparation of cost sheets.		
A	Meaning, definition, objectives and importance of Cost Accounting	**CO1, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving, Cost Sheet Preparation Practice, Spread sheet/Excel for Cost Computation*
B	Role of cost in managerial decision making Comparison between Cost Accounting, Financial Accounting and Management Accounting		
C	Types of Costs and Cost Concepts Elements of Cost: Material, Labour and Overheads Preparation of Cost Sheet		
Unit 2:	**Marginal Costing (9-0-0-9= 18 hrs)**		
Objective	This unit aims to develop students' understanding of marginal costing techniques and their role in managerial decision making. It introduces concepts such as contribution, P/V ratio, break-even analysis, and cost-volume-profit analysis. Students will also learn the application of marginal costing in pricing and business decisions.		
A	Marginal Costing versus Absorption Costing Cost Volume Profit (CVP) Analysis	**CO2, CO3, CO5 CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Contribution and Break-Even Analysis, Excel/Spread sheet for Cost-Volume-Profit Calculations, Case Studies on Pricing Decisions*
B	Contribution and P/V Ratio, Break-Even Point and Margin of Safety & Applications of Marginal Costing in Decision Making		
C	Single Product Pricing and Multi Product Pricing Decisions Replacement and Sales Decisions		
Unit 3:	**Differential Costing and Incremental Costing (9-0-0-9= 18 hrs)**		
Objective	This unit aims to provide understanding of differential costing and incremental costing techniques and their application in business decision making. It develops analytical skills required for evaluating alternative managerial decisions related to pricing, replacement, buying, and sales.		

A	Meaning and Concepts of Differential Costing	**CO3, CO6,**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Differential and Incremental Costs, Practical Exercises on Managerial Decisions, Spreadsheet/Excel for Comparative Cost Analysis, Case Studies*
B	Concepts of Incremental Costing Uses and Applications of Differential and Incremental Costing Calculation Techniques of Differential Costs		
C	Role in Managerial Decision Making & Pricing, Replacement and Buying Decisions		
Unit 4:	**Budgetary Control (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to develop students' understanding of budgeting concepts and budgetary control techniques. It provides practical knowledge regarding preparation of different functional budgets and helps students understand the role of budgets in organizational planning and control.		
A	Meaning and Concepts of Budget and Budgetary Control, Objectives and Importance of Budgeting	**CO4 CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Budget Preparation, Spreadsheet/Excel for BudgetingPractical Exercises on Functional Budgets*
B	Types of Budgets, Static and Flexible Budgeting, Preparation of Cash Budget, Preparation of Sales Budget& Production Budget and Materials Budget		
C	Capital Expenditure Budget and Master Budget, Advantages and Limitations of Budgetary Control		
Unit 5:	**Responsibility Accounting (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide understanding of responsibility accounting and transfer pricing concepts used in managerial control systems. It helps students understand cost centres, profit centres, investment centres, and responsibility centres along with their practical managerial implications.		
A	Meaning and Concepts of Responsibility Accounting, Transfer Pricing and its Approaches	**CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Responsibility Centres, Numerical Exercises on Transfer Pricing, Spreadsheet/Excel for Responsibility Reports*
B	Concept of Cost Centre, Concept of Profit Centre, Concept of Investment Centre		
C	Responsibility Centres and their Managerial Implications, Absorption Costing and its Applications		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 45 hrs)	TW: Term work includes assignments, numerical problem solving, presentations, seminars, quizzes, budgeting exercises, case studies, spreadsheet-based cost computations, and classroom discussions related to cost accounting. SL: Self-learning through online educational resources, MOOCs, accounting software practice, budget preparation exercises, spreadsheet learning, case analysis, spoken tutorials, and independent study of costing techniques.

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<td>Weightage Distribution:
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<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table>
*Five Quizzes of 4 marks each.</td>
</tr>
<tr>
<td>References</td>
<td>Textbook: M.N. Arora – Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
Ravi M. Kishore – Cost and Management Accounting, Taxmann Publications.
P.C. Tulsian – Cost Accounting, Tata McGraw Hill.
M.Y. Khan & P.K. Jain – Management Accounting, Tata McGraw Hill.</td>
</tr>
</table>

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024–2027
Program:	B.Com. & B.Com IAF	**Current Academic Year:**	2026–27
Branch:	B.Com. & B.Com IAF	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
25.	**Course Title**	AI in Finance
26.	**Course Code**	NBCOM 602
27.	**Credits**	3
28.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
29.	**Course Type**	Theory
30.	**Course Objective**	To introduce students to fundamental concepts of artificial intelligence and machine learning and enable them to understand, apply, analyze and evaluate AI-driven applications in finance, including financial data analytics, banking, investments, risk management, fraud detection, robo-advisory, ethics, regulation and responsible technology-enabled financial decision-making.
31.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain basic concepts of artificial intelligence, machine learning, data science, automation and their relevance to the financial industry. ***CO2: Explain*** and apply foundational finance concepts and identify how AI is transforming banking, capital markets, insurance and financial services. ***CO3: Develop*** structured approaches for collecting, organizing, cleaning and analyzing financial data using AI-enabled tools for decision-making and forecasting ***CO4: Analyze*** AI-driven solutions used in risk management, fraud detection, customer service, robo-advisory and credit-risk assessment. ***CO5: Evaluate*** ethical, legal, regulatory and social implications of AI applications in finance, including bias, privacy, transparency and explainability. ***CO6: Design***, strategic AI-enabled finance solutions by integrating financial data, AI tools, regulatory awareness and responsible decision-making practices.

32.	**Course Description**	This course introduces students to AI applications in finance with emphasis on machine learning, financial systems, financial data, digital tools, risk management, fraud detection, robo-advisory, credit-risk assessment, ethics and regulation. It develops conceptual understanding, analytical ability and practical awareness for responsible use of AI in financial decision-making and emerging financial technologies.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to AI and Its Role in Finance (9-0-0-9 = 18 hrs)**		
Objective	To introduce students to the basic meaning of Artificial Intelligence and its relevance in finance, banking, investment, insurance, and financial decision-making.		
A	Meaning of artificial intelligence and machine learning in finance.	**CO1, CO2, CO3**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	Role of AI in finance: banking, investment, insurance, accounting, customer service and financial decision-making.		
C	Benefits and limitations of AI in finance; examples of AI tools used in financial services.		
Unit 2:	**Introduction to AI and Its Role in Finance (9-0-0-9 = 18 hrs)**		
Objective	To help students understand basic financial concepts where AI is commonly applied, such as banking services, capital markets, insurance, credit scoring and risk management.		
A	Introduction to financial systems: banking, capital markets and insurance; role of AI in improving financial services.	**CO3, CO4**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets,*
B	Key finance concepts: loans, credit scoring, trading and risk management; use of AI in loan appraisal, credit scoring, trading support and risk analysis..		
C	Common financial decisions supported by AI: customer profiling, investment suggestions, fraud alerts, insurance claim analysis and financial forecasting.		
Unit 3:	**Introduction to AI and Its Role in Finance (9-0-0-9 = 18 hrs)**		
Objective	To develop basic understanding of financial data and explain how AI tools use data for analysis, prediction and decision support in finance.		
A	Types of financial data: transaction data, customer data, stock-market data, insurance data and digital-payment data.	**CO2, CO3, CO4,**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	Sources of financial data: banks, stock exchanges, insurance companies, financial websites, public datasets and digital platforms.		
C	Basic use of AI tools for financial data analysis: data cleaning, charts, simple forecasting, pattern identification and data privacy awareness.		
Unit 4:	**Introduction to AI and Its Role in Finance (9-0-0-9 = 18 hrs)**		
Objective	To familiarize students with practical applications of AI in finance, including fraud detection, robo-advisory, credit risk assessment and customer service.		
A	AI in banking: fraud detection, customer service chatbots, digital payments, loan processing and personalized banking services.	**CO3, CO4, CO5**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open*
B	AI in investment and capital markets: robo-advisors, stock-		

	market analysis, portfolio suggestions and algorithmic trading basics.		*datasets*
C	AI in insurance and risk management: claim processing, risk assessment, insurance pricing and fraud detection.		
Unit 5:	**Introduction to AI and Its Role in Finance (9-0-0-9 = 18 hrs)**		
Objective	To create awareness among students about ethical, legal and regulatory issues in AI-based finance and help them understand future opportunities and challenges		
A	Ethical issues in AI finance: bias, transparency, privacy, explainability and responsible use of customer data.	**CO2, CO3, CO4, CO5, CO6**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	Regulatory and practical challenges: data protection, cyber security, RBI guidelines, financial fraud risks and accountability in AI decisions.		
C	Future of AI in finance: FinTech, RegTech, digital lending, AI-based financial planning, career opportunities and skills required for students.		

4. Course Evaluation & References

<table>
<tr><td>Team Work and Self-Learning (in Hours) (SL: 30 hrs)</td><td>
<p>TW: Team work will include assignments, seminars, AI-finance case analysis, mini projects, financial data interpretation exercises, presentations on AI applications in banking/investment/risk management, group discussions, dashboard-based exercises and other student activities related to AI-enabled finance.</p>
<p>SL: Self-learning may include reading AI-finance articles, exploring online AI tools, studying FinTech case studies, watching online tutorials, practicing spreadsheet-based financial analysis, reviewing RBI/SEBI and responsible AI resources, and analyzing emerging trends in financial technology.</p>
<p>Example</p>
<p>Self-Learning beyond Classroom, Developing a mini project in a team,</p>
<p>Self-Learning from online content, Case Study Analysis, AI Tool Exploration, Financial Data Analysis, Industry Interaction/Visit.</p>
</td></tr>
<tr><td>Mode of Examination</td><td>
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<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
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<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table>
<p>*Five Quizzes of 4 marks each.</p>
</td></tr>
<tr><td>References</td><td>
<p>Textbook: 1. Hilpisch, Yves - Artificial Intelligence in Finance, O'Reilly Media. 2. Taneja, Sanjay; Singh, Amandeep; Kumar, Pawan - Artificial Intelligence and Machine Learning-Powered Smart Finance, IGI Global. 3. Chakraborty, Utpal - Artificial Intelligence for All, BPB Publications.</p>
<p>Important Web Links: Reserve Bank of India: https://www.rbi.org.in/, Securities and Exchange Board of India: https://www.sebi.gov.in/, National Stock Exchange: https://www.nseindia.com/, Ministry of Electronics and Information Technology: https://www.meity.gov.in/, NITI Aayog AI Resources: https://www.niti.gov.in/</p>
</td></tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment	Critical Thinking,	Global Exposure and	Social Responsiveness	Effective Communication	Life Long Learning (LLL)	Enhancing Decision	Trained Informed	Digital and Technological	Research and Analytical Skills	Teamwork and Leadership	Advanced Accounting and Global Financial	Modern Commerce Education and	Global Financial System and IFRS
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO 10**	**PO 11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	1	1	0	1	3	1	2	2	2	2	1	1
CO2	3	2	2	1	0	1	3	2	2	1	3	3	1	2
CO3	3	3	3	1	1	1	3	2	1	3	3	3	2	3
CO4	3	3	3	1	1	2	3	2	2	3	3	3	2	3
CO5	2	3	2	2	1	3	3	1	2	3	3	2	2	2
CO6	3	3	3	2	2	3	3	3	2	3	3	3	3	3
Avg	**2.8**	**2.6**	**2.3**	**1.3**	**0.8**	**1.8**	**3**	**1.8**	**1.8**	**2.5**	**2.8**	**2.6**	**1.8**	**2.3**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops digital, analytical and AI-enabled financial learning for students, strengthening employability and future-ready competence in finance..
SDG 8: Decent Work & Economic Growth	**3**	Builds skills in AI-driven finance, banking, risk management and FinTech applications relevant for employment, entrepreneurship and economic productivity.
SDG 9: Industry, Innovation & Infrastructure	2	Promotes understanding of AI, data analytics, automation, RegTech and financial innovation supporting modern digital financial infrastructure.
SDG 16: Peace, Justice and Strong Institutions	**2**	Encourages awareness of ethical AI, transparency, explainability, regulatory compliance, data protection and responsible financial decision-making.

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024–2027
Program:	B.Com.& B.Com IAF	**Current Academic Year:**	2026–27
Branch:	B.Com.& B.Com IAF	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
33.	**Course Title**	Banking And Insurance
34.	**Course Code**	NBCOM603
35.	**Credits**	3
36.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 4
37.	**Course Type**	Theory
38.	**Course Objective**	To develop students' understanding of key Indian business laws and enable them to interpret, apply, and analyze legal provisions relating to contracts, sale of goods, negotiable instruments, and partnership firms for effective legal compliance, dispute resolution, and informed business decision-making.
39.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain the evolution, structure and regulatory foundations of the Indian banking system. ***CO2: Explain*** and apply knowledge of banking products, services and technology-enabled banking to meet customer and financial inclusion needs. ***CO3: Develop*** understanding of insurance principles, industry structure, regulatory framework, reforms, microinsurance and crop insurance schemes. ***CO4: Analyse*** life and general insurance products, distribution channels, claims settlement and insurance-related risk management practices. ***CO5: Evaluate*** regulatory requirements and compliance standards governing Indian banking, insurance and financial services. ***CO6: Design*** customer-centric, compliant and inclusive banking-insurance solutions by

		integrating products, risk management principles and regulatory guidelines.
40.	**Course Description**	This course provides an in-depth understanding of the Indian banking and insurance sectors. It covers banking structure, RBI regulation, banking products, digital banking, insurance industry, insurance products, claims procedures, regulatory bodies, financial inclusion initiatives and emerging trends. The course develops practical awareness of banking-insurance operations, compliance requirements and risk management in financial services.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Overview of Indian Banking Sector (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the evolution, structure and regulatory foundation of the Indian banking system, including the role of RBI, banking reforms, financial inclusion and recent developments in digital banking.		
A	Evolution and structure of Indian banking system: public sector banks, private sector banks, foreign banks and cooperative banks.	**CO1, CO2, CO3**	*RBI website, banking reports, IBA resources, financial newspapers, smartboard, PPTs, case studies, e-resources and group discussions*
B	Role of Reserve Bank of India (RBI) in banking regulation and supervision; banking reforms and initiatives: nationalization, liberalization and financial inclusion.		
C	Recent trends in Indian banking: digital banking, payments banks and small finance banks.		
Unit 2:	**Banking Products and Services in India (6-0-12-6 = 24 hrs)**		
Objective	To explain major banking products and services and enable students to understand deposit products, retail lending, corporate banking and technology-enabled banking services in the Indian context.		
A	Deposit products: savings accounts, current accounts, fixed deposits and recurring deposits; retail lending: personal loans, home loans and vehicle loans.	**CO3, CO4**	*RBI resources, bank websites, product brochures, smartboard, PPTs, caselets, banking forms, digital banking demos and online resources*
B	Corporate banking services: working capital finance, trade finance and project finance		
C	Technology adoption in Indian banks: Core Banking Solutions (CBS), mobile banking and internet banking..		
Unit 3:	**Indian Insurance Industry Overview (8-0-16-6 = 30 hrs)**		
Objective	To develop understanding of the Indian insurance industry, its evolution, major types of insurance companies, regulatory framework, reforms, microinsurance and crop insurance schemes		
A	Evolution of insurance industry in India: from tariff era to liberalization; types of insurance companies: Life Insurance Corporation of India (LIC) and general insurance companies.	**CO3, CO4, CO5**	*IRDAI website, insurance policy documents, annual reports, smartboard, PPTs, case studies, claim examples and online insurance portals*
B	Regulatory framework: Insurance Regulatory and Development Authority of India (IRDAI); recent developments and reforms in Indian insurance sector.		
C	Microinsurance and crop insurance schemes in India..		
Unit 4:	**Insurance Products and Services in India (6-0-12-6 = 24 hrs)**		
Objective	To analyze life and general insurance products, distribution channels, claims settlement process and grievance redressal mechanisms used in the Indian insurance sector.		

A	Life insurance products: term insurance, endowment plans and Unit Linked Insurance Plans (ULIPs).	**CO3, CO4, CO5**	*IRDAI resources, sample insurance policies, claim forms, insurer websites, smartboard, PPTs, case studies and group discussion*
B	General insurance products: health insurance, motor insurance, property insurance and travel insurance.		
C	Distribution channels: agents, brokers, bancassurance and online platforms; claims settlement process and grievance redressal mechanisms in Indian insurance.		
Unit 5:	**Regulatory Environment and Compliance in Indian Financial Sector (6-0-10-6 = 22 hrs)**		
Objective	To evaluate the regulatory environment of banking and insurance sectors and develop awareness of compliance requirements, inclusion initiatives, emerging challenges and future outlook.		
A	Regulatory framework for banks and insurance companies: role of RBI, IRDAI, SEBI and Ministry of Finance.	**CO2, CO3, CO4, CO5, CO6**	*RBI, IRDAI and SEBI websites, Ministry of Finance updates, policy documents, smartboard, PPTs, case analysis and financial newspapers*
B	Financial inclusion initiatives: Jan Dhan Yojana, Pradhan Mantri Suraksha Bima Yojana and Atal Pension Yojana.		
C	Emerging regulatory challenges and future outlook: digital banking risks, cyber security, fraud prevention, consumer protection, data privacy, FinTech, InsurTech and future trends in Indian banking and insurance sectors.		

4. Course Evaluation & References

<table>
<tr>
<td>Team Work and Self-Learning (in Hours) (SL: 30 hrs)</td>
<td>TW: Team work will include assignments, seminars, presentations on banking and insurance products, case studies, financial inclusion projects, digital banking demonstrations, claim-settlement analysis, regulatory update reviews and group discussions related to banking and insurance practices.
SL: Self-learning may include reading RBI, IRDAI and SEBI resources, studying banking product brochures, reviewing insurance policy documents, exploring financial inclusion schemes, analyzing current financial-services news and learning from credible online resources..
Example
Self-Learning beyond Classroom, Developing a mini project in a team, Self-Learning from online content, Case Study Analysis, Regulatory Research, Industry Interaction/Visit, Product Comparison Exercises.</td>
</tr>
<tr>
<td>Mode of Examination</td>
<td>Weightage Distribution:
<table>
<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
<tr><th>Quiz*</th><th>Assignment</th><th>Attendance</th></tr>
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<td>References</td>
<td>Textbook: 1. Banking Awareness by Arihant Experts. 2. Insurance Awareness by R. Gupta. 3. Pathak, Bharati V. and Shah, Seema - Indian Financial System. 4. Panda, Prasant Kumar and Banerjee, B. S. - Banking and Insurance Services.
Important Web Links: Reserve Bank of India: https://www.rbi.org.in/ , Insurance Regulatory and Development Authority of India: https://irdai.gov.in/ , Securities and Exchange Board of India: https://www.sebi.gov.in/ , Ministry of Finance: https://finmin.gov.in/ , Indian Banks' Association: https://www.iba.org.in/</td>
</tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions	Global Exposure and Cross-Cultural Understanding (GECCU)	Social Responsiveness and Ethics (SRE)	Effective Communication (EC)	Life Long Learning (LLL)	Enhancing Decision Making Capability (EDMC)	Trained Informed Professionals (TIPS)	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS)	Teamwork and Leadership Skills (TLS)	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills	Global Financial System and IFRS Interpretation Skills
	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PSO 1**	**PSO 2**	**PSO3**
CO1	3	1	1	1	0	2	1	1	1	1	2	3	1	2
CO2	3	2	2	2	1	2	3	2	1	1	3	3	2	3
CO3	3	2	1	1	0	2	1	1	1	1	2	3	1	2
CO4	3	3	2	2	1	2	1	1	1	2	3	3	2	3
CO5	3	3	2	2	1	3	2	1	2	2	3	3	2	3
CO6	3	3	3	3	2	3	3	2	2	2	3	3	3	3
Avg	**3**	**2.3**	**1.8**	**1.8**	**0.8**	**2.3**	**1.8**	**1.3**	**1.3**	**1.5**	**2.6**	**3**	**1.8**	**2.6**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops conceptual and practical understanding of banking, insurance, regulation, financial services, risk management and informed financial decision-making.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability-oriented knowledge of banking, insurance, financial inclusion, compliance and customer-centric financial services.

SDG 9: Industry, Innovation & Infrastructure	**2**	Supports understanding of digital banking, core banking solutions, mobile banking, insurance technology and innovation in financial infrastructure.
SDG 10: Reduced Inequalities	**2**	Strengthens understanding of partnership structures, agency relationships, commercial cooperation, and legal frameworks that support effective business collaborations and stakeholder relationships.

Strength Scale: 3 = Substantial (High)   2 = Moderate   1 = Slight (Low)   – = N

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2024-27
Program:	BCOM	**Current Academic Year:**	2026–27
Branch:	BCOM	**Semester:**	V

2. Course Details

S. No	Attribute	Details
41.	**Course Title**	EVENT MANAGEMENT
42.	**Course Code**	NBCOM604
43.	**Credits**	3
44.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
45.	**Course Type**	Theory
46.	**Course Objective**	The course will introduce students to event management as a profession, providing foundational knowledge on establishing and managing events, while also developing essential soft skills for effective event management.
47.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Understand*** the concepts, principles, significance, and scope of event management in contemporary business and social environments. ***CO2: Explain*** the role of communication, stakeholder coordination, and organizational processes in successful event planning and management. ***CO3: Apply*** event planning and management techniques for organizing, coordinating, and executing different types of events effectively. ***CO4: Analyse*** event requirements, logistical arrangements, risks, and challenges to ensure effective event execution and control. ***CO5: Evaluate*** event management practices, team performance, and operational outcomes to enhance event effectiveness and stakeholder satisfaction. ***CO6: Design*** comprehensive event plans by integrating event planning, communication, budgeting, resource allocation, and risk management strategies for successful event execution.
48.	**Course Description**	Event Management introduces the fundamentals of planning, organizing, executing, and evaluating events, with a focus on budgeting, marketing, logistics, and coordination for

		successful event execution.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction (9-0-0-9= 18 hrs)**		
Objective	To familiarize students with the concepts, significance, scope, and components of event management. The unit focuses on understanding the fundamentals of event management and its role in planning and organizing successful events.		
A	Meaning and Definition of Event Management, Significance of EM in various industries	**CO1, CO1, CO2**	*PTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Scope and opportunities in the field of EM		
C	Understanding the key components of EM.		
Unit 2:	**Presentation Skills (9-0-0-9 = 18 hrs)**		
Objective	To develop effective communication, presentation, and public speaking skills required for successful event management and professional interactions.		
A	Understand the dynamics of public speaking, learn how to research an audience, know how to prepare for a presentation	**CO2, CO3, CO3**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Find how to rehearse, recognise the value of visual aids, learn the point turn and talk technique,		
C	Understand how to use rhetorical techniques, know how to prepare for questions and answers.		
Unit 3:	**Event Planning (9-0-0-9= 18 hrs)**		
Objective	To develop competencies in event planning, coordination, resource management, and execution of various types of events.		
A	Introduction to Event Planning and Management, Event Production, Role of Event Planner, Qualities of a Good Event Planner	**CO3, CO3, CO4,**	*Event Planning Templates, Case Studies, Group Activities, Event Simulation Exercises*
B	Importance of Organizing Events and its Components, Techniques, Selections, Coordination		
C	Creativity, Designing, Marketing, Sponsorships and Production of Special, Corporate and Sports Events		
Unit 4:	**Introduction to Marketing and Advertising (9-0-0-9 = 18 hrs)**		
Objective	To understand the role of marketing and advertising in promoting events and attracting audiences through effective communication strategies		
A	Meaning and Definition of Event Marketing, Role of Marketing and Advertising in Attracting Attendees and Promoting Events	**CO4, CO5, CO5**	*Marketing Campaign Analysis, Promotional Design Activities, Case Discussions, Learning Videos*
B	Digital Marketing Techniques		
C	Event Photography and Videography Arrangement		
Unit 5:	**Legal Aspects of Event Business (9-0-0-9= 18 hrs)**		
Objective	To understand the legal, contractual, ethical, and risk management aspects of event management for ensuring compliance and successful event execution.		
A	Introduction to Legal Components of Event Management, Relevant Legislation, Contract, Agreement, Act, Company and Business Laws	**CO4, CO5, CO6**	*Legal Case Studies, Contract Analysis Exercises, Risk Assessment Activities, Expert Sessions*
B	Ticketing and Accreditation including Sales & Distribution Methods, Copyrights Act		

C	Patent Rights, Anti-Infringement Strategies and Risk & Incident Management		

4. Course Evaluation & References

<table>
<tr>
<td>Team Work and Self-Learning (in Hours) (SL: 45 hrs)</td>
<td>TW: Term work includes event planning assignments, event proposal preparation, presentation activities, group discussions, event marketing projects, sponsorship planning exercises, case study analysis, mock event organization, industrial visits, and other event management-related activities.
SL: Self-learning through MOOCs, online tutorials, event management blogs, webinars, digital marketing resources, legal compliance materials, event case studies, and independent exploration of event planning and management practices.
Example
Self-Learning beyond Classroom through developing event plans, preparing event budgets, designing event marketing campaigns, analysing successful event case studies, preparing sponsorship proposals, studying event-related legal requirements, conducting risk assessment exercises, and participating in industry visits and event observations.
.</td>
</tr>
<tr>
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Singh, R., Meeting Conference Association, Event and Destination Management, Kanishka Publishers and Distributors, 2006</td>
</tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):	Global Exposure and Cross-Cultural Understanding (GECCU):	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS Interpretation Skills:
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO 7**	**PO 8**	**PO 9**	**PO10**	**PO11**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	1				-		-		-	1	2	1	
CO2	2	2				-		1	3	-	2	2	2	
CO3	2	3	2		1	-		2	2	1	3	2	3	2
CO4	2	3	2	2	2	1		2	1	1	3	2	3	2
CO5	1	3	3	2	1	2	2	1	1	1	2	2	2	2
CO6	2	3	3	2	2	2	1	3	2	3	3	3	3	3
Avg	2.00	2.33	2.50	2.00	1.50	1.67	1.50	1.80	1.80	1.50	2.00	2.17	2.33	2.25

Note: ***Row averages are computed over non-zero entries only. Higher mappings are assigned to PO2, PO3, PO8, and PO9 due to the course emphasis on event planning, problem-solving, communication, stakeholder coordination, and teamwork. Moderate mappings are provided for project management, ethical practices, and societal considerations through event marketing, legal compliance, and risk management components. PSO2 and PSO3 receive relatively higher mappings because of the focus on planning, organizing, coordination, and execution of events. Lower mappings are intentionally maintained to avoid artificial inflation and ensure realistic OBE alignment*.**

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Strengthens communication, presentation, planning, and managerial skills while enhancing professional competencies required for effective event management.
SDG 8: Decent Work & Economic Growth	**3**	Develops employability, leadership, and entrepreneurial capabilities through event planning, marketing, sponsorship management, and execution of professional events
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages creativity, innovation, event production, digital marketing, and the application of modern tools and techniques in the event management industry.
SDG 16: Peace, Justice & Strong Institutions	**2**	Promotes understanding of legal frameworks, contracts, intellectual property rights, ethical practices, and risk management for responsible event operations.
SDG 17: Partnerships for the Goals	**2**	Fosters collaboration, stakeholder engagement, sponsorship development, networking, and partnership-building essential for successful event planning and execution.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

Course Identification

School:	SSBS	Batch:	2024–2027
Program:	BCOM & BCOM IAF	Current Academic Year:	2026–27
Branch:	BCOM & BCOM IAF	Semester:	VI

Course Details

S. No	Attribute	Details
1	Course Title	Dissertation Report & Viva Voce
2	Course Code	NBCMP 601P
3	Credits	3
4	Contact (Learning) Hours per Week) (L-T-P-SL)	0-0-6-3
4.1	Teaching & Learning Scheme (hrs in semester)	Practical/Project Work (P) + Self Learning (SL) L:00hrs | P: 45 hrs | SL: 45 hrs | Total: 90 hrs | Credits: 3
5	Course Type	Practical / Viva-Voce / Project Work
6	Course Objective	The Dissertation course aims to provide students with an opportunity to undertake independent research on a contemporary business or management issue. It enables students to apply theoretical knowledge, research methodologies, and analytical tools to investigate real-world organizational problems. The course develops critical thinking, problem-solving, and decision-making skills through systematic inquiry and data analysis. It also enhances students' ability to prepare a scholarly dissertation report and effectively communicate research findings through presentations and viva-voce examinations.
7	Course Outcomes (COs)	After successful completion of this course, the students will be able to: CO1: Identify and formulate a relevant research problem, research objectives, and hypotheses in the area of business and management. CO2: Review and synthesize relevant literature to develop a conceptual framework and appropriate research design. CO3: Apply suitable data collection methods and research techniques for conducting systematic investigation. CO4: Analyze and interpret quantitative and/or qualitative data using appropriate

		analytical tools and techniques. CO5: Prepare a well-structured dissertation report and develop evidence-based findings, conclusions, and recommendations. CO6: Integrate research methodology, analytical skills, managerial knowledge, professional ethics, and communication competencies to successfully complete, present, and defend a dissertation addressing real-world business and management challenges.
8	Course Description	This course enables BCOM students to undertake an independent research study on a contemporary business or management issue. It develops skills in problem identification, research design, data collection, and analysis. Students apply management concepts and research methodologies to generate meaningful findings and recommendations. The course culminates in the preparation, presentation, and defense of a dissertation report.

Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	Research Problem Identification and Proposal Development (0-0-9-9 = 18hrs)		
Objective	To develop the ability to identify research problems and prepare a research proposal.		
A	Identification of Research Problem and Research Gap	CO1, CO2	Literature Survey, Research Discussions, Faculty Mentoring
B	Formulation of Research Objectives, Questions, and Hypotheses		
C	Preparation and Presentation of Research Proposal		
Unit 2:	Literature Review and Research Design (0-0-9-9 = 18hrs)		
Objective	To develop skills in reviewing literature and designing a research framework.		
A	Review of Literature and Theoretical Framework	CO1, CO3	Academic Databases, Research Articles, Review Workshops
B	Research Design and Sampling Techniques		
C	Selection of Data Sources and Research Instruments		
Unit 3:	Data Collection and Analysis (0-0-9-9 = 18hrs)		
Objective	To collect, organize, and analyze data using appropriate research techniques.		
A	Primary and Secondary Data Collection	CO3, CO4, CO5	Questionnaires, Surveys, SPSS/Excel, Statistical Software
B	Data Coding, Tabulation, and Processing		
C	Statistical Analysis and Interpretation of Results		
Unit 4:	Dissertation Writing and Documentation (0-0-9-9 = 18hrs)		
Objective	To prepare a systematic and scholarly dissertation report.		
A	Structure and Components of Dissertation Report	CO4, CO5, CO6	Report Writing Workshops, Citation Tools, Research Documentation,
B	Presentation of Findings, Discussion, and Recommendations		
C	Referencing, Citation, and Ethical Considerations in Research		
Unit 5:	Dissertation Presentation and Viva-Voce (0-0-9-9 = 18hrs)		
Objective	To develop professional presentation, defense, and communication skills.		
A	Preparation of Dissertation Presentation	CO5, CO6	Presentation Practice,

B	Presentation of Research Findings and Managerial Implications		Mock Viva, Faculty Feedback
C	Viva-Voce, Research Defense, and Final Evaluation		

Course Evaluation & References

<table>
<tr><td>Team Work and Practical Learning (in Hours)
TW + P : (15 hrs)</td><td>TW+P: Students will engage in research discussions, peer learning activities, data collection exercises, and interactions with faculty supervisors. Practical learning will include literature review, research design development, data analysis using appropriate tools, report writing, and presentation preparation. These activities will enhance teamwork, analytical thinking, problem-solving, and professional communication skills.</td></tr>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
<table>
<tr><th>CA</th><th>ETE</th></tr>
<tr><td>70%</td><td>30%</td></tr>
</table></td></tr>
<tr><td>References</td><td>Text Book:
1. Business Research Methods – C.R. Kothari & Gaurav Garg, New Age International.
2. Research Methodology – R. Paneerselvam, PHI Learning.
3. Effective Technical Communication – M. Ashraf Rizvi, McGraw Hill.
4. Business Communication – Lesikar & Flatley, McGraw Hill.
5. Project and Internship Guidelines issued by SSBS/MBA Department.</td></tr>
</table>

CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge	Critical Thinking	Global Exposure and Cross-Cultural Understanding	Social Responsiveness and Ethics	Effective Communication	Life Long Learning	Enhancing Decision Making Capability Competence	Trained Informed Professionals	Digital and Technological Competency	Research and Analytical Skills	Teamwork and Leadership Skills	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills	Global Financial System and IFRS Interpretation Skills
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	2	3	1	1	2	2	2	1	1	3	1	1	2	1
CO2	2	3	2	1	2	2	2	1	2	3	1	1	3	2
CO3	2	3	1	2	2	2	2	2	3	3	1	1	3	1
CO4	2	3	1	1	2	2	3	2	3	3	1	2	3	2
CO5	2	2	1	2	3	2	2	2	2	3	2	1	2	1
CO6	3	3	2	3	3	3	3	3	3	3	3	2	3	2
Average	2.17	2.83	1.33	1.67	2.33	2.17	2.33	1.83	2.33	3	1.5	1.33	2.67	1.5

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Promotes research skills, critical thinking, lifelong learning, and knowledge creation through systematic investigation.
SDG 8: Decent Work & Economic Growth	3	Encourages research on business practices, entrepreneurship, innovation, productivity, employability, and sustainable economic development to address organizational and societal challenges.
SDG 9: Industry, Innovation & Infrastructure	3	Develops analytical and innovative capabilities by applying research methodologies, digital tools, business analytics, and evidence-based solutions to real-world business problems.
SDG 16: Peace, Justice & Strong Institutions	2	Promotes ethical research practices, transparency, accountability, academic integrity, and evidence-based decision-making for responsible governance and institutional development.
SDG 17: Partnerships for the Goals	2	Encourages collaboration among students, faculty, industry experts, organizations, and stakeholders in conducting meaningful research and knowledge-sharing activities..

Strength Scale: 3 = Substantial (High) 2 = Moderate   1 = Slight (Low)   – = Not Applicable