# Programme Structure

## Sharda School of Business Studies

## Bachelor of Commerce in International Accounting & Finance (BCOM IAF)

## Batch: 2025-2028

# 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 IAF Programme Structure

## 1.1 Programme Structure- BCOM IAF Programme

This Document describes the BCOM IAF programme educational objectives, outcomes and mapping of the courses of 126 credits to be spreadover a period of 3 yrs with compulsory industry internship.

## 1.2 Programme Educational Objectives (PEO)

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

### 1.2.1 BCOM IAF Programme Education Objectives

The educational objective of the BCOM IAF Programme of SSBS is:

**PE01:** To Analyze, interpret and apply concepts of finance, cost and management accounting for business decision-making.

**PE02:** To attain professional growth by applying analytical and research skills to identify and solve problems in complex situations.

**PE03:** To exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities.

**PEO4:** To Exhibit a capability to communicate ideas & information effectively and efficiently.

**PEO5:** To develop social and ethical values among students for conducting ethical business.

**PEO6:** To develop the professional competency & prowess for employment and continuous learning in commerce and other related areas..

### 1.2.2 Programme Specific Outcome

BCOM IAF Programme offers various specializations in Accounting & Finance, Financial Market & Banking & Insurance The Programme specific outcomes are.

**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

**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. |
|---|---|---|---|---|
| PEO1: To Analyze, interpret and apply concepts of finance, cost and management accounting for business decision-making. | 3 | 3 | 2 | 3 |
| PEO2: To attain professional growth by applying analytical and research skills to identify and solve problems in complex situations. | 2 | 2 | 3 | 2 |
| PEO3."To exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities. | 2 | 3 | 2 | 3 |
| PEO4: To Exhibit a capability to communicate ideas & information effectively and efficiently. | 2 | 3 | 2 | 2 |
| PEO5: To develop social and ethical values among students for conducting ethical business. | 2 | 3 | 1 | 2 |
| PEO6: To develop the professional competency & prowess for employment and continuous learning in commerceand other related areas | 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 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 IAF Programme Outcome's with its Programme Educational Objectives

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

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 IAF Programme comprises 126 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 |

| PE | Accounting & Finance | Financial Market | Banking & Insurance |
|---|---|---|---|
| V SEM (2 FROM 3 Each) | Cost Accounting | Security Trading | Indian Banking System |
| | Advanced Accounting | International Financial Management | Insurance Risk Management |
| | Corporate Valuation and Restructuring | Financial Credit Risk Analytics | Financial Market & Instruments |

| PE | Accounting & Finance | Financial Market | Banking & Insurance |
|---|---|---|---|
| VISEM (2 FROM 3 Each) | Corporate Accounting | Foreign Exchange & Forex Risk Management | Banking Laws & Practices |
| | Financial Institutions and Services | Treasury Operations & Risk Management | E-Banking & Emerging Trends |
| | Working Capital Management | Derivatives | Law of Insurance |

**SHARDA UNIVERSITY**
**Sharda School of Business Studies**
**Batch: 2025-2028**

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

| S..No. | Paper ID | CourseCode | Courses | Teaching Load | | | Credits | Major/ Minor | Type of Course:<br>IDC<br>AEC<br>SEC<br>VAC ,GEC & SIP |
|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | |
| **Theory Courses** | | | | | | | | | |
| 1. | | BCOMI101 | Principles of Management | 3 | 1 | 0 | 4 | Major | |
| 2. | | BCOMI102 | Financial Accounting* | 3 | 1 | 0 | 4 | Major | |
| 3. | | BCOMI104 | Business Mathematics | 2 | 1 | 0 | 3 | Minor | |
| 4. | | BCOMI103 | Business & Technology* | 2 | 1 | 0 | 3 | Minor | |
| 5. | | BCOMI105 | Communicative English -1 | 2 | 0 | 2 | 3 | | IDC |
| 6. | | BCOMI106 | Human Values & Professional Ethics | 1 | 1 | 0 | 2 | | SEC |
| **Practical/Viva-Voce/Jury** | | | | | | | | | |
| 7 | | BCVBI101 | Community Connect Course I (Awareness of Organic Farming & Government Scheme) | 0 | 0 | 2 | 1 | | VAC |
| **TOTAL CREDITS** | | | | | | | 20 | | |

*** Indicates the Syllabus Mapping with IAF Program** with ACCA

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Signature of Dean

**SHARDA UNIVERSITY**
**Sharda School of Business Studies**
**Batch: 2025-2028**

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

| S. No. | Paper ID | Course Code | Course | Teaching Load | | | Credits | Major/ Minor | Type of Course: IDC AEC SEC VAC ,GEC & SIP |
|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | |
| **Theory Courses** | | | | | | | | | |
| 1 | | BCOMI201 | Corporate & Business Law * | 3 | 1 | 0 | 4 | Major | |
| 2 | | BCOMI202 | Management Accounting* | 3 | 1 | 0 | 4 | Major | |
| 3 | | BCOMI203 | Business Statistics | 2 | 1 | 0 | 3 | Minor | |
| 4 | | BCOMI204 | Managerial Economics | 2 | 1 | 0 | 3 | | IDC |
| 5 | | BCOMI205 | Communicative English-II | 2 | 0 | 2 | 3 | | AEC |
| 6 | | BCOMI206 | Indian Knowledge System ( Hindi/ English) | 1 | 1 | 0 | 2 | | SEC |
| **Practical/Viva-Voce/Jury** | | | | | | | | | |
| 7 | | BCVBI201 | Community Connect Course II (Empowering Women Entrepreneurship) | 0 | 0 | 2 | 1 | | VAC |
| **TOTAL CREDITS** | | | | | | | **20** | | |

**Note:**

**1. Students will participate in the Community Connect Programme in the Summer Break and the evaluation will be conducted in the 3rd Semester semester as an Audit Course.**

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**Sharda School of Business Studies**
**Batch: 2025-2028**

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

| S. No. | Paper ID | Course Code | Course | Teaching Load | | | Credits | Major/ Minor | Type of Course: IDC AEC SEC VAC ,GEC & SIP |
|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | |
| **Theory Courses** | | | | | | | | | |
| 1 | | NBCOMI301 | Marketing Management | 4 | 0 | 0 | 4 | Major | |
| 2 | | NBCOMI302 | Human Resource Management | 4 | 0 | 0 | 4 | Major | |
| 3 | | NBCOMI303 | Taxation* | 4 | 0 | 0 | 4 | Major | |
| 4 | | NBCOMI304 | Financial Reporting * | 4 | 0 | 0 | 4 | Major | |
| 5 | | NBCSEI 301 | French Language- I | 2 | 0 | 0 | 2 | | SEC |
| 6 | | NBCPDI301A | Logical Skills Building and Soft Skills | 1 | 0 | 2 | 2 | | SEC |
| 7 | | VACSB301 | Tally Pro: From Basics to Advanced | | | | | | VAC |
| | | | | | | | | | |
| 9 | | MOCBCOMI 301 | MOOC | 2 | 0 | 0 | 2 | | AEC |
| **Practical/Viva-Voce/Jury** | | | | | | | | | |
| 9 | | SUACC301P | **Community Connect** | 0 | 0 | 2 | 1 | | Audit |
| | | | **TOTAL CREDITS** | | | | **23** | | |

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

**SHARDA UNIVERSITY**
**Sharda School of Business Studies**
**Batch: 2025-2028**

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

| S. No. | Paper ID | Course Code | Course | Teaching Load | | | Credits | Major/ Minor | Type of Course:<br>IDC<br>AEC<br>SEC<br>VAC ,GEC & SIP |
|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | |
| **Theory Courses** | | | | | | | | | |
| 1 | | NBCOMI401 | Financial Management | 4 | 0 | 0 | 4 | Major | |
| 2 | | NBCOMI402 | Research Methodology | 4 | 0 | 0 | 4 | Major | |
| 3 | | NBCOM403 | Performance Management * | 4 | 0 | 0 | 4 | Major | |
| 4 | | NBCOMI404 | Audit & Assurance * | 4 | 0 | 0 | 4 | Major | IDC |
| 5 | | NBCOMI405 | GST Laws | 3 | 0 | 0 | 3 | Minor | |
| 6 | | NBCSE I401 | French Language -II | 2 | 0 | 0 | 2 | | SEC |
| 7 | | NBCPDI401A | Communication Skills and Personality Development | 1 | 0 | 2 | 2 | | SEC |
| 8 | | VACSB401 | Power BI | | | | | | VAC |
| **Open Elective** | | | | | | | | | |
| 9 | | | Open Elective | 2 | 0 | 0 | 2 | | IDC |
| | | | | | | | | | |
| **TOTAL CREDITS** | | | | | | | **25** | | |

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**SHARDA UNIVERSITY**
**Sharda School of Business Studies**
**Batch: 2025-2028**

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

| S. No. | Paper ID | Course Code | Course | Teaching Load | | | Credits | Major/ Minor | Type of Course: IDC AEC SEC VAC ,GEC & SIP |
|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | |
| **Theory Courses** | | | | | | | | | |
| 1 | | NBCOMI501 | Strategic Management | 4 | o | 0 | 4 | Major | |
| 2 | | NBCOMI502 | Entrepreneurship Development & Innovation | 4 | 0 | 0 | 4 | Major | |
| 3 | | | Elective 1 | 4 | 0 | 0 | 4 | Major | |
| 4 | | | Elective 2 | 4 | 0 | 0 | 4 | Major | |
| 5 | | VACSB501 | Tableau | | | | | | VAC |
| Open Elective | | | | | | | | | |
| | | | Open Elective | 2 | 0 | 0 | 2 | | IDC |
| **Practical/Viva-Voce/Jury** | | | | | | | | | |
| 1 | | NBCSII501 | Summer Internship & Viva Voce | 0 | 0 | 2 | 1 | | SIP |
| **TOTAL CREDITS** | | | | | | | **19** | | |

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**Programme Elective** **V Semester**

| S. No | Paper ID | Course Code | Accounting & Finance | Teaching Load | | | Credits | Core/ElectivePre-Requisite/ Co Requisite | Type of Course Programme Elective | Pre-requisites |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | | |
| 1. | | NBCOMIAF01 | Cost Accounting | 4 | 0 | 0 | 4 | | | |
| 2. | | BCOMIAF02 | Advanced Accounting | 4 | 0 | 0 | 4 | | | |
| 3. | | BCOMIAF03 | Corporate Valuation and Restructuring | 4 | 0 | 0 | 4 | | | |

| S. No. | Paper ID | Course Code | Financial Market | Teaching Load | | | Credits | Core/ElectivePre-Requisite / Co Requisite | Type of Course Programme Elective | Pre-requisites |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | | |
| 1. | | NBCOMIFM01 | Security Trading | 4 | 0 | 0 | 4 | | | |
| 2. | | NBCOMIFM02 | International Financial Management | 4 | 0 | 0 | 4 | | | |
| 3. | | NBCOMIFM03 | Financial Credit Risk Analytics | 4 | 0 | 0 | 4 | | | |

| S. No. | Paper ID | Course Code | Banking & Insurance | Teaching Load | | | Credits | Core/ElectivePre-Requisite/ Co Requisite | Type of Course Programme Elective | Pre-requisites |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | | |
| 1. | | NBCOMIBI01 | Indian Banking System | 4 | 0 | 0 | 4 | | | |
| 2. | | NBCOMIBI02 | Insurance Risk Management | 4 | 0 | 0 | 4 | | | |
| 3. | | NBCOMIBI03 | Financial Market & Instruments | 4 | 0 | 0 | 4 | | | |

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# SHARDA UNIVERSITY
## Sharda School of Business Studies
## Batch: 2026-2029

**Programme / Branch: BCOM IAF** **SEMESTER: VI** **Session: 2028-2029**

| S. No. | Paper ID | Course Code | Course | Teaching Load | | | Credits | Major/ Minor | Type of Course:<br>IDC<br>AEC<br>SEC<br>VAC ,GEC & SIP, RP |
|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | |
| **Theory Courses** | | | | | | | | | |
| 1 | | NBCOMI601 | International Business Management | 4 | 0 | 0 | 4 | Major | |
| 2 | | NBCOMI602 | Artificial Intelligence in Business | 3 | 0 | 0 | 3 | Minor | |
| 3 | | | Elective 1 | 4 | 0 | 0 | 4 | Major | |
| 4 | | | Elective 2 | 4 | 0 | 0 | 4 | Major | |
| **Practical/Viva-Voce/Jury** | | | | | | | | | |
| 5 | | NBCAEI601 | Research Project | 1 | 1 | 4 | 4 | | RP |
| **TOTAL CREDITS** | | | | | | | **19** | | |

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**Programme Elective** **VI Semester**

| S. No | Paper ID | Course Code | Accounting & Finance | Teaching Load | | | Credits | Core/Elective Pre-Requisite/ Co Requisite | Type of Course Programme Elective | Pre-requisites |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | | |
| 1. | | NBCOMIAF04 | Corporate Accounting | 4 | 0 | 0 | 4 | | | |
| 2. | | NBCOMIAF05 | Financial Institutions and Services | 4 | 0 | 0 | 4 | | | |
| 3. | | NBCOMIAF06 | Working Capital Management | 4 | 0 | 0 | 4 | | | |

| S. No. | Paper ID | Course Code | Financial Market | Teaching Load | | | Credits | Core/Elective Pre-Requisite / Co Requisite | Type of Course Programme Elective | Pre-requisites |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | | |
| 1. | | NBCOMIFM04 | Foreign Exchange & Forex Risk Management | 4 | 0 | 0 | 4 | | | |
| 2. | | NBCOMIFM05 | Treasury Operations & Risk Management | 4 | 0 | 0 | 4 | | | |
| 3. | | NBCOMIFM06 | Derivatives | 4 | 0 | 0 | 4 | | | |

| S. No. | Paper ID | Course Code | Banking & Insurance | Teaching Load | | | Credits | Core/Elective Pre-Requisite/ Co Requisite | Type of Course Programme Elective | Pre-requisites |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | L | T | P | | | | |
| 1. | | NBCOMIBI04 | Banking Laws & Practices | 4 | 0 | 0 | 4 | | | |
| 2. | | NBCOMIBI05 | E-Banking & Emerging Trends | 4 | 0 | 0 | 4 | | | |
| 3. | | NBCOMIBI06 | Law of Insurance | 4 | 0 | 0 | 4 | | | |

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) |

# SEMESTER III

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com (IAF) | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com (IAF) | **Semester:** | III |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | Marketing Management |
| 2. | **Course Code** | NBCOMI301 |
| 3. | **Credits** | 4 |
| 4. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total:120 hrs \|Credits: 4 |
| 5. | **Course Type** | Theory |
| 6. | **Course Objective** | The objective of this course is to impart to the students an in-depth understanding of the building blocks of marketing and to make the students develop a marketing mind set for effective business decision-making, and to help the students understand the challenges of modern-day marketing. |
| 7. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>*CO1: Explain the fundamentals of marketing, marketing concepts, marketing environment, and consumer buying behaviour.*<br>*CO2: Apply market segmentation, targeting, positioning, and product management concepts to marketing decisions.*<br>*CO3: Analyze pricing strategies, marketing channel decisions, and the role of intermediaries in delivering customer value.*<br>*CO4: Evaluate promotional strategies and the effectiveness of integrated marketing communication tools.*<br>*CO5: Examine emerging marketing trends including e-marketing, digital marketing, relationship marketing, green marketing, and rural marketing.*<br>*CO6: Demonstrate analytical and managerial decision-making skills in developing marketing strategies for diverse business environments.* |

| | | |
|---|---|---|
| **8.** | **Course Description** | This course provides a comprehensive introduction to the principles and practices of Marketing Management. It covers the fundamentals of marketing, consumer behaviour, market segmentation, product management, pricing, distribution, and promotional strategies. The course also explores contemporary marketing approaches. Through case studies and practical applications, students develop analytical and strategic marketing skills required for effective managerial decision-making in today's competitive business environment. |

## 3. Course Outline:

| **Units** | **Outline Syllabus** | **CO Mapping** | **Tools Used** |
|---|---|---|---|
| **Unit 1:** | **Overview of Marketing (12-0-0-12=24hrs)** | | |
| **Objective** | To familiarize students with the fundamentals of marketing, marketing concepts, marketing environment, and consumer buying behaviour. | | |
| **A** | Overview of Marketing, Definition, nature & scope of Marketing. | **CO1, CO6,** | *PPTs,Case Discussion, Videos* |
| **B** | Selling v/s Marketing. Evolution of marketing, concepts; Marketing mix, marketing environment. | | |
| **C** | Consumer Behaviour - An Overview: Consumer Buying Process. | | |
| **Unit 2:** | **Market Segmentation and Product Decision (12-0-0-12=24hrs)** | | |
| **Objective** | To develop an understanding of market segmentation, targeting, positioning, product management, product life cycle, and new product development. | | |
| **A** | Market segmentation– Need and basis of Segmentation – Targeting – Positioning. Product concept. | **CO2, CO4** | *PPTs,Case Discussion, Videos* |
| **B** | Types of products, Product levels, PLC – Product life cycle, Product Life Cycle strategies. | | |
| **C** | New Product Development process | | |
| **Unit 3:** | **Pricing and Place Decision (12-0-0-12=24hrs)** | | |
| **Objective** | To understand pricing decisions, pricing strategies, marketing channels, and the role of intermediaries in delivering products effectively to customers. | | |
| **A** | Pricing Decisions: Determinants of Price, Pricing Methods and strategies. | **CO3, CO6** | *PPTs,Case Discussion, Videos* |
| **B** | Marketing Channel Decision: Channel functions, Channel Levels. | | |
| **C** | Types of Intermediaries: Wholesalers and Retailer. | | |
| **Unit 4:** | **Promotion Decision (12-0-0-12=24hrs)** | | |
| **Objective** | To understand the promotion mix, communication process, and the application of advertising, personal selling, sales promotion, and public relations in achieving marketing objectives. | | |
| **A** | Promotion: Nature and importance of Promotion.. | **CO4, CO6** | *PPTs,Case Discussion, Videos* |
| **B** | Communication process Types of promotion: advertising. | | |
| **C** | personal selling, public relations & sales promotion, and their distinctive characteristics | | |
| **Unit 5:** | **Modern Marketing Trends (12-0-0-12=24hrs)** | | |
| **Objective** | To explore emerging marketing trends and digital marketing practices, enabling students to understand contemporary approaches for creating customer value and competitive advantage. | | |
| **A** | E-Marketing – Tele Marketing – M Marketing, Social Marketing. | **CO5, CO6** | *PPTs,Case Discussion, Videos* |
| **B** | Online Marketing, Direct Marketing, Services | | |

| | | | |
|---|---|---|---|
| | Marketing, Green Marketing. | | |
| **C** | Relationship Marketing, Rural Marketing. | | |

## 4. Course Evaluation & References

<table>
<tr>
<td><b>Team Work and Self-Learning (in Hours) (SL: 60 hrs)</b></td>
<td><b>Team Work (TW)</b>
<ul>
<li>Market Survey and Consumer Behaviour Analysis</li>
<li>STP Analysis of a Selected Brand</li>
<li>Product Life Cycle (PLC) Case Study</li>
<li>Pricing Strategy Analysis of FMCG/E-commerce Products</li>
<li>Integrated Marketing Communication (IMC) Presentation</li>
<li>Digital Marketing Campaign Design</li>
<li>AI-assisted Marketing Content Creation</li>
<li>Green Marketing and Sustainable Brand Analysis</li>
<li>Group Presentation on Emerging Marketing Trends</li>
</ul>
<b>Self-Learning Activities (Beyond Classroom)</b>
<ul>
<li>Analysis of successful marketing campaigns</li>
<li>Reading Harvard Business Review/marketing articles</li>
<li>Completion of online modules on Digital Marketing (Google Skillshop, HubSpot, etc.)</li>
<li>Brand and competitor analysis using secondary data</li>
<li>Exploring AI tools for marketing content generation and market research</li>
<li>Watching TED Talks and industry webinars on marketing innovation</li>
<li>Case study analysis of Indian and global brands</li>
<li>Reading marketing blogs and reports published by leading consulting firms</li>
</ul>
</td>
</tr>
<tr>
<td><b>Mode of Examination</b></td>
<td><b>Weightage Distribution:</b>
<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><b>References</b></td>
<td><b>Text Book-</b><br>
<b>1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. Marketing Management: A South Asian Perspective (15th Edition). Pearson Education.</b><br>
<b>Reference Book-</b>
<ol>
<li>Etzel, M. J., Walker, B. J., & Stanton, W. J. <b>Fundamentals of Marketing Management</b> (14th Edition). McGraw-Hill Education, 2015.</li>
<li>Baines, P., Fill, C., & Page, K. <b>Marketing</b> (Asian Edition, 3rd Edition). Oxford University Press.</li>
<li>Kotler, P., Keller, K. L., Koshy, A., & Jha, M. <b>Marketing Management: A South Asian Perspective</b> (15th Edition). Pearson Education.</li>
<li>Ramaswamy, V. S., & Namakumari, S. <b>Marketing Management: Global Perspective, Indian Context</b> (6th Edition). McGraw-Hill Education.</li>
<li>Saxena, R. <b>Marketing Management</b> (6th Edition). McGraw-Hill Education.</li>
</ol>
</td>
</tr>
</table>

## 5. CO–PO Mapping Matrix

## . . CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions | Global Exposure and Cross-Cultural Understanding | Social Responsiveness and Ethics | Effective Communication | Life Long Learning | Enhancing Decision Making Capability | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **COs \ POs** | **PO 1** | **PO 2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO 11** | **PSO 1** | **PSO 2** | **PSO 3** |
| **CO1** | 3 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | – |
| **CO2** | 3 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 1 | 2 | 1 |
| **CO3** | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 1 | 2 | 1 |
| **CO4** | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | – | 2 | – |
| **CO5** | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | – | 3 | 2 |
| **CO6** | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 |
| **Ave** | **2.33** | **2.67** | **2.00** | **2.00** | **2.33** | **2.33** | **2.33** | **2.17** | **2.17** | **2.17** | **2.00** | **0.67** | **2.33** | **1.00** |

## 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 marketing knowledge, analytical ability, communication skills, and problem-solving competencies through practical learning and case-based pedagogy. |
| **SDG 8: Decent Work and Economic Growth** | **2** | Enhances employability, entrepreneurial thinking, and marketing competencies that contribute to sustainable business growth. |
| **SDG 9: Industry, Innovation and Infrastructure** | **2** | Introduces digital marketing, e-marketing, and innovative marketing practices that support business innovation and technological adoption. |
| **SDG 12: Responsible Consumption and Production** | **2** | Promotes responsible marketing practices, green marketing, ethical marketing, and sustainable consumer behaviour. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SBSS | **Batch:** | 2025–2028 |
| **Program:** | B.Com (IAF) | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com (IAF) | **Semester:** | 3rd |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Human Resource Management |
| **2.** | **Course Code** | NBCOMI302 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Theory |
| **6.** | **Course Objective** | The objective of this course is to develop students' understanding of Human Resource Management as a strategic function that supports organizational effectiveness and employee development. The course aims to provide knowledge and practical skills related to workforce planning, recruitment, training, performance management, compensation, employee welfare, labor laws, and emerging trends such as HR analytics, AI in HR, diversity, and global HRM. |
| **7.** | **Course Outcomes (COs)** | ***After successful completion of this course, students will be able to :***<br>***CO1. Describe*** the fundamental concepts, scope, functions and trends of Human Resource Management and its role in organizational success.<br>***CO2.Analyze*** the process of Human Resource Planning, including job analysis, recruitment, and selection techniques.<br>***CO3.Evaluate*** employee learning and development programs and their impact on performance and career growth.<br>***CO4.Apply*** effective performance appraisal methods and understand their role in employee motivation and development.<br>***CO5.Examine*** compensation management, employee welfare schemes, and the legal aspects of HRM.<br>***CO6.Assess*** the use of technology on functioning of HRM. |

| | | |
|---|---|---|
| **8.** | **Course Description** | This course provides an in-depth overview of Human Resource Management (HRM) and its strategic role in modern organizations. Students will explore the key functions of HRM, including job analysis and design, recruitment and selection, training and development, performance management, compensation and benefits, labor relations, and legal and ethical considerations in HR. Through case studies, group discussions, and practical assignments, students will develop the skills necessary to effectively manage and support an organization's workforce. Emphasis will also be placed on the evolving nature of work, diversity and inclusion, employee engagement, and the impact of technology on HR practices. |

## 3. Course Outline:

| **Units** | **Outline Syllabus** | **CO Mapping** | **Tools Used** |
|---|---|---|---|
| **Unit 1:** | **Introduction to Human Resource Management (10-0-0-10 = 20 hrs)** | | |
| **Objective** | To familiarize with the concepts, scope, functions, strategic importance, and emerging trends of Human Resource Management in modern organizations. | | |
| **A** | Meaning, Nature, Objectives and Scope | **CO1,CO6** | *PPTs, Smart Board Business Case Discussions* |
| **B** | Functions of HRM | | |
| **C** | Strategic HRM and Organizational Goals | | |
| **Unit 2:** | **Human Resource Planning and Recruitment (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of workforce planning, job analysis, recruitment, selection, and onboarding processes used for acquiring and managing talent effectively. | | |
| **A** | HR Planning and Forecasting | **CO2, CO1** | *PPTs, Smart Board Business Case Discussions* |
| **B** | Job Analysis and Job Design | | |
| **C** | Recruitment methods, Selection process, Emerging trends of Recruitment | | |
| **Unit 3:** | **Training & Development & Performance Management (14-0-0-14 = 28 hrs)** | | |
| **Objective** | To understand employee training, career development, performance appraisal systems, and feedback mechanisms for improving employee and organizational performance. | | |
| **A** | Training & Development: Meaning & Methods | **CO3, CO4** | *PPTs, Smart Board Business Case Discussions* |
| **B** | Management Development and Career Planning | | |
| **C** | Performance Appraisal Systems and Feedback Mechanisms | | |
| **Unit 4:** | **Compensation and Employee Welfare (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide knowledge of compensation management, reward systems, employee welfare measures, workplace well-being, and labor laws applicable in organizations. | | |
| **A** | Compensation Structure: Wages, Incentives, and Benefits | **CO5, CO4** | *PPTs, Smart Board Business Case Discussions* |
| **B** | Components & factors of Compensation. | | |
| **C** | Employee Welfare and Safety Programs, Employee Well-being and Mental Health | | |
| **Unit 5:** | **Emerging Trends in HRM (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize with contemporary HR practices including diversity and inclusion, HR analytics, digital HR systems, and global HR management practices. | | |
| **A** | Diversity, Equity & Inclusion (DEI) in the Workplace | **CO6** | *PPTs, Smart Board Business Case Discussions* |
| **B** | Gig Economy, Green HRM, AI in HRM | | |
| **C** | Global HRM | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours) (SL: 60 hrs)</b></td><td>TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)<br>SL: Self Learning,<br>Self-Learning beyond Class Room<br>Self-Learning from online content, Case Study, Industry Work/Visit</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<table>
<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>
*Five Quizzes of 4 marks each.</td></tr>
<tr><td><b>References</b></td><td><b>Textbook:</b><br>• Human Resource Management: K. Aswathappa ,9th Edition, 2023 .McGraw Hill Education.<br>• Other references<br>• Human Resource Management: Gary Dessler 16th Global Edition, 2023 Pearson Education<br>• Human Resource Management: Text and Cases P. Subba Rao 5th Edition, 2022 Himalaya Publishing House Essentials of Human Resource Management: Shaun Tyson, Alfred York 6th Edition, 2020 Butterworth-Heinemann</td></tr>
</table>

## . CO–PO an5. CO–PO and CO–PSO Mapping Matrix

## 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).*

| CO/PO | PO1Business Knowledge | PO2Critical Thinking | PO3Problem Solving | PO4Communication Skills | PO5Leadership & Teamwork | PO6Ethical & Social Responsibility | PO7Digital & Technological Competence | PO8Entrepreneurial Mindset | PO9Global Business Perspective | PO10Research & Analytical Skills | PO11Professional Development | PSO1Foundational Business Knowledge | PSO2Managerial & Interpersonal Skills | PSO3Business Planning & Operational Execution |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | **3** | **2** | **–** | **1** | **–** | **–** | **–** | **–** | **1** | **–** | **2** | **3** | **1** | **1** |
| **CO2** | **3** | **3** | **2** | **1** | **1** | **1** | **2** | **1** | **2** | **2** | **2** | **3** | **2** | **1** |
| **CO3** | **3** | **3** | **3** | **2** | **2** | **1** | **2** | **2** | **2** | **3** | **2** | **3** | **3** | **2** |
| **CO4** | **2** | **3** | **3** | **2** | **2** | **1** | **2** | **2** | **2** | **3** | **2** | **2** | **3** | **3** |
| **CO5** | **2** | **3** | **3** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | **3** |
| **CO6** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **3** |
| **Average** | **2.67** | **2.83** | **2.33** | **1.83** | **1.50** | **1.50** | **1.83** | **1.67** | **1.83** | **2.17** | **2.33** | **2.67** | **2.50** | **2.17** |

| SDG Goal & Description | Mapping | Justification |
|---|---|---|
| SDG 4: Quality Education | 3 | Develops managerial, interpersonal, leadership, and workforce management competencies required for professional growth and lifelong learning. |
| SDG 5: Gender Equality | 2 | Promotes diversity, equity, inclusion, equal opportunity, and gender-sensitive workplace practices in organizations. |
| SDG 8: Decent Work and Economic Growth | 3 | Enhances understanding of workforce planning, employee welfare, productivity, motivation, and sustainable employment practices. |
| SDG 10: Reduced Inequalities | 2 | Encourages fair HR policies, inclusive workplace culture, equal treatment, and ethical people management practices. |

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | III |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Taxation |
| **2.** | **Course Code** | NBCOMI303 |
| **3** | **Credits** | 4 |
| **4** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Theory) |
| **6.** | **Course Objective** | To provide students with a structured understanding of Indian income-tax law, including basic concepts, residential status, heads of income, deductions, tax planning and computation of tax liability of individuals. The course develops the ability to interpret provisions, solve practical numerical problems, and make reasoned tax-related decisions in real-life contexts. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and describe fundamental concepts and important terms used in income-tax law, including income, assessee, assessment year, previous year, gross total income and total income.<br>***CO2: Explain*** and apply provisions relating to residential status, tax incidence, salary income, house property, business/profession income, capital gains, income from other sources and deductions.<br>***CO3: Develop*** step-wise computations of taxable income under different heads of income and determine gross total income, total income and tax liability of individuals.<br>***CO4: Analyze*** tax implications of different income situations, exemptions, deductions, clubbing provisions, set-off and carry-forward of losses.<br>***CO5: Evaluate*** tax-planning alternatives by assessing the impact of deductions, exemptions and compliance requirements on individual tax liability.<br>***CO6: Design***, and design practical tax-computation and tax-planning solutions for individual taxpayers using applicable provisions of the Income Tax Act. |
| **8.** | **Course Description** | This course helps students explore Indian income-tax laws covering concepts, provisions and computation for individuals. It includes residential status, salaries, income from house property, profits and gains from business or profession, capital gains, income from other sources, deductions, aggregation of income, set-off and carry-forward of losses, tax slabs and return/compliance awareness through practical applications and simple numerical cases. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Income Tax (12-0--12= 24 hrs)** | | |
| **Objective** | To familiarize students with the concept, purpose and essential terminology of income-tax law and to develop initial understanding of residential status, tax incidence, tax planning, tax avoidance and tax evasion. | | |
| **A** | Introduction to income tax: concept, purpose and definition of important terms. | **CO1, CO2, CO3** | *Income Tax Act, Taxmann resources, Income Tax Department website, whiteboard, spreadsheet, caselets and numerical worksheets* |
| **B** | Income, agricultural income, casual income, assessee, assessment year, previous year, gross total income and total income. | | |
| **C** | Residential status and tax incidence on residents and non-residents. Tax evasion, tax avoidance and tax planning. | | |
| **Unit 2:** | **Income from Salaries (12-0-0-12= 24 hrs)** | | |
| **Objective** | To explain the taxability of salary income and enable students to compute taxable salary after considering allowances, perquisites, provident fund and other relevant provisions. | | |
| **A** | Definition and taxability of salary income. | **CO3, CO4** | *Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets, Class discussion, statutory provisions, numerical practice,* |
| **B** | Perquisites and allowances: tax treatment. | | |
| **C** | Computation of taxable salary income. Provident fund and simple numerical problems. | | |
| **Unit 3:** | **Income from House Property and Profits & Gains from Business or Profession (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of computation of income from house property and business/profession by applying annual value provisions, permissible deductions and basic computation rules. | | |
| **A** | Taxation of income from house property: computation of annual value and deductions allowed. | **CO2, CO3, CO4, CO5, CO6** | *Income Tax Act / Bare Act, Taxmann resources, Income Tax Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets* |
| **B** | Determination of business income and deductions available. | | |
| **C** | Deductions available under profits and gains from business or profession (PGBP). Computation of income from house property and PGBP: simple numerical problems. | | |
| **Unit 4:** | **Capital Gains and Income from Other Sources (6-0-12-6 = 24 hrs)** | | |
| **Objective** | To enable students to understand types of capital gains, basic computation, exemptions and taxation of income from other sources such as interest, dividend and gifts. | | |
| **A** | Capital gains: types, computation and tax treatment. Exemptions. | **CO3, CO4, CO5** | *Income Tax Act / Bare Act, Income Tax Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets* |
| **B** | Taxation of income from other sources: interest income, dividend income, gift taxation etc. | | |
| **C** | Simple numerical problems on capital gains and income from other sources. | | |
| **Unit 5:** | **Deductions and Computation of Total Income (12-0-0-12= 24 hrs)** | | |
| **Objective** | To integrate different provisions for computing gross total income, deductions, total income and tax liability of individuals, with basic exposure to clubbing, set-off and carry-forward of losses. | | |
| **A** | Deductions from gross total income. | **CO2, CO3, CO4, CO5, CO6** | *Income Tax Act / Bare Act, Taxmann resources, Income Tax Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets* |
| **B** | Aggregation of income: clubbing provisions, set-off and carry-forward of losses. Taxable income after deductions and applicable tax slabs. | | |
| **C** | Computation of total income and tax liability of an individual: simple numerical problems. | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td><td>TW: Term work may include assignments, seminars, micro projects, class presentations, case studies, tax-computation worksheets and student activities related to income-tax awareness.<br>SL: Self-learning may include reading official income-tax resources, solving additional numerical problems, preparing tax-planning notes, exploring e-filing awareness material and studying current tax updates from credible sources.<br>Example<br>Self-Learning beyond Class Room, Developing a mini project in a team,<br>Self-Learning from online content, Case Study, Industry Work/Visit</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
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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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</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** | **PO 10** | **PO 11** | **PSO 1** | **PSO 2** | **PSO 3** |
| **CO1** | 3 | 1 | 1 | - | 1 | 1 | - | - | 2 | 1 | 1 | 1 | 3 | 1 |
| **CO2** | 3 | 2 | 1 | - | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 1 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO4** | 2 | 3 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 2 | 3 | 2 | 1 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO6** | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **Avg** | 2.50 | 2.50 | 1.67 | 1.25 | 2.17 | 2.00 | 2.00 | 1.60 | 2.50 | 2.50 | 2.33 | 2.50 | 2.50 | 2.50 |

**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** | Builds conceptual and practical understanding of taxation, computation, compliance and informed financial decision-making. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Develops tax literacy, employability-oriented financial knowledge and professional awareness relevant for business, entrepreneurship and employment. |
| **SDG 10:** Reduced Inequalities | 2 | Improves understanding of tax deductions, exemptions and compliance, supporting wider financial inclusion and informed participation in the formal economy. |
| **SDG 16:** Peace, Justice and Strong Institutions | **2** | Promotes awareness of lawful tax compliance, transparency, ethical financial conduct and responsible citizenship. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | III |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Financial Reporting |
| **2.** | **Course Code** | NBCOMI304 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Theory |
| **6.** | **Course Objective** | To introduce students to the principles, practices, standards, analysis techniques, corporate financial reporting issues, financial instruments, and specialized reporting requirements used in preparing and interpreting financial statements. The course also emphasizes ethical and legal considerations related to the accounting profession. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and understand the concepts, applications, and framework of Indian Accounting Standards, International Accounting Standards, IFRS, accounting policies, estimates, and errors.<br>***CO2: Explain*** and apply financial analysis techniques, including ratio analysis, vertical analysis, horizontal analysis, common-size statements, trend analysis, and comparative financial statement analysis.<br>***CO3: Develop*** structured understanding and reporting solutions for corporate financial reporting issues, including parent, subsidiary, associate, corporate restructuring, statement of changes in equity, and consolidated financial statements.<br>***CO4: Analyze*** reporting procedures for financial instruments, including recognition, derecognition, offsetting, goodwill impairment, and compound financial instruments.<br>***CO5: Evaluate*** financial reporting practices of other organizations such as mutual funds, non-banking finance companies, and merchant bankers, and assess their reporting implications.<br>***CO6: Design***, integrated financial reporting and analysis framework by applying accounting standards, corporate reporting principles, financial instruments, and organization-specific reporting practices. |
| **8.** | **Course** | This course provides a comprehensive study of financial reporting principles and practices. It |

| | | |
|---|---|---|
| | **Description** | covers Indian and international accounting standards, financial statement analysis, corporate financial reporting, reporting of financial instruments, consolidated statements, and reporting practices of specialized organizations such as mutual funds, NBFCs, and merchant bankers. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Accounting Standards for Transactions (12-0-0-12 = 20 hrs)** | | |
| **Objective** | To familiarize students with the framework of accounting standards, ICAI interpretations, guidance notes, Ind AS, International Accounting Standards, IFRS mechanics, accounting policies, estimates, and errors. | | |
| **A** | Accounting standards; interpretations and guidance notes issued by the ICAI. | **CO1, CO2, CO3** | *Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, Smartboard, databases* |
| **B** | Difference between Indian Accounting Standards and International Accounting Standards; mechanics of accounting; Accounting Standards and IFRS. | | |
| **C** | Accounting policies, accounting estimates and errors; ethical and legal considerations in financial reporting | | |
| **Unit 2:** | **Analysis and Interpretation of Financial Statements (12-0-0-12= 24 hrs)** | | |
| **Objective** | To explain and apply financial statement analysis techniques for assessing organizational performance, liquidity, solvency, profitability, efficiency, trends, and financial strengths and weaknesses. | | |
| **A** | Ratio analysis: liquidity, solvency, profitability and efficiency ratios. | **CO3, CO4** | *Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases* |
| **B** | Vertical and horizontal analysis techniques; common-size financial statements. | | |
| **C** | Trend analysis and comparative financial statement analysis; identifying financial strengths and weaknesses | | |
| **Unit 3:** | **Corporate Financial Reporting and Financial Position (12-0-0-12 = 24hrs)** | | |
| **Objective** | To develop conceptual and practical understanding of corporate financial reporting, including parent-subsidiary relationships, associate concerns, restructuring, equity changes, and consolidated financial statements. | | |
| **A** | Concepts of parent, subsidiary and associate; issues and problems in corporate financial reporting | **CO2, CO3, CO4, CO5** | *Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases* |
| **B** | Accounting for corporate restructuring; statement of changes in equity | | |
| **C** | Consolidated financial statements: preparation, presentation and reporting considerations | | |
| **Unit 4:** | **Reporting of Financial Instruments (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To analyze the meaning, definition, recognition, derecognition, offsetting, goodwill impairment, and compound financial instruments used in financial reporting. | | |
| **A** | Financial instruments: meaning, definition, classification and recognition | **CO3, CO4, CO5** | *Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases* |
| **B** | Derecognition and offsetting of financial instruments; compound financial instruments | | |
| **C** | Impact of goodwill impairment and analytical implications for financial reporting | | |
| **Unit 5:** | **Financial Reporting by Other Organizations (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To evaluate reporting requirements and practices followed by mutual funds, non-banking finance companies, and merchant bankers, and to design comparative reporting insights for specialized organizations. | | |
| **A** | Financial reporting by mutual funds: key requirements and reporting practices | **CO2, CO3, CO4, CO5, CO6** | *Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online* |
| **B** | Financial reporting by non-banking finance companies: major disclosure and reporting considerations | | |
| **C** | Financial reporting by merchant bankers; comparative reporting | | |

| | | | |
|---|---|---|---|
| | practices of specialized organizations | | *databases* |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td><td>TW: Term work includes assignments, seminars, case studies, financial statement analysis exercises, presentation of annual-report analysis, and other student activities.<br>SL: Self-learning through accounting standards, annual reports, online educational resources, financial databases, and regulator/ICAI materials.<br>Example<br>Self-Learning beyond Class Room, Developing a mini project in a team,<br>Self-Learning from online content, Case Study, Industry Work/Visit</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td><b>Textbook:</b> 1. Ken Trotman and Michael Gibbins - Financial Accounting: An Integrated Approach. 2. James M. Wahlen, Stephen P. Baginski, and Mark Bradshaw - Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective. 3. Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield - Intermediate Accounting.<br>ICAI resources, Accounting Standards, Ind AS/IFRS summaries, annual reports, and relevant regulatory resources.</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 | Global Exposure and Cross-Cultural | 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** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO7** | **PO8** | **PO9** | **PO 10** | **PO 11** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | - | 2 | 1 | 2 | 3 | 2 | 1 | 2 | 3 | 2 | 2 |
| **CO2** | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | - |
| **CO3** | 2 | 2 | 2 | - | 2 | 1 | 2 | 3 | 2 | 1 | 2 | 2 | 2 | 3 |
| **CO4** | 3 | 2 | 2 | 2 | 3 | 2 | - | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | - | 2 | 2 | 3 | 2 | 3 |
| **CO6** | 3 | 3 | - | 2 | 3 | 2 | - | 3 | 2 | 2 | 3 | 3 | 3 | 3 |
| **Avg** | 2.67 | 2.17 | 2.1 | 1.8 | 2.3 | 1.6 | 2.50 | 2.67 | 2.00 | 1.67 | 2.17 | 2.83 | 2.33 | 2.50 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 7 | 3 | 3 | 7 | | | | | | | | |

**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** | Strengthens conceptual and analytical competence in financial reporting, accounting standards, and statement analysis. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Develops employability-oriented reporting, analysis, and accounting skills useful for finance, audit, investment, and corporate roles. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Supports professional use of reporting frameworks, financial databases, analysis tools, and organization-specific reporting practices. |
| **SDG 16:** Peace, Justice and Strong Institutions | **2** | Promotes transparency, accountability, ethical reporting, and compliance in financial disclosure practices. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | III |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | French language-I |
| **2.** | **Course Code** | NBCSEI301 |
| **3.** | **Credits** | 2 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 2-0-0-2 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 30 hrs \| T: 00hrs \| P: 00 hrs \| SL: 30 hrs \| Total: 60 hrs \|Credits: 2 |
| **5.** | **Course Type** | SEC (Theory) |
| **6.** | **Course Objective** | The objective of this course is to familiarize students with the basic elements of the French language, importance of learning French language, basic grammar and pronunciations. The course covers listening, speaking, reading, and writing in French, enabling students to engage in simple conversations and introduce themselves. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recognize*** and recall basic French sounds and common vocabulary related to greetings, introductions, and everyday terms.<br>***CO2: Understand*** the meaning and usage of familiar everyday expressions and basic phrases in French.<br>***CO3: Apply*** the rules of French articles and identify classroom vocabulary using structures such as C'est / Ce sont / Qu'est-ce que c'est ?<br>***CO4: Use*** and apply basic French verb conjugations including être, avoir, parler, finir, and attendre.<br>***CO5: Construct*** simple sentences and short descriptions in French using appropriate vocabulary and grammar.<br>***CO6: Develop*** basic listening, speaking, reading, and writing skills in French to communicate effectively in simple real-life situations using the language concepts learned throughout the course. |
| **8.** | **Course Description** | *This course introduces students to the basics of the French language including greetings, introductions, numbers, articles, vocabulary, pronouns, and verb* conjugations. |

### 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Présentation et importance de langue -1 (6 -0-0-6= 12 hrs)** | | |
| **Objective** | To recognize and recall basic French sounds and common vocabulary related to greetings, introductions, and everyday terms. | | |
| **A** | Introduction to French language | **CO1, CO1, CO1** | *Environment, Interaction board, sticky notes, AI apps, video* |
| **B** | L'importance d'apprendre la langue français (Importance of learning French) | | |
| **C** | L'alphabet en français (alphabet) | | |
| **Unit 2:** | **Saluez et présentez en francais (6-0-0-6 = 12 hrs)** | | |
| **Objective** | To understand the meaning and usage of familiar everyday expressions and basic phrases in French. | | |
| **A** | Les salutations (Salutations/greetings) | **CO2, CO2** | *Interaction board, sticky notes, AI apps, Video* |
| **B** | Se presenter (self introduction) | | |
| **C** | Les nombres de 0 à 50 (Numbers (0–50) | | |
| **Unit 3:** | **Utilisation des articles (6-0-0-6 = 12 hrs)** | | |
| **Objective** | To apply the rules of French articles and identify classroom vocabulary using structures such as C'est / Ce sont / Qu'est-ce que c'est ? | | |
| **A** | Les accents en français (accents) | **CO2, CO2, CO3,** | *Environment, Interaction board, sticky notes, AI apps, Video* |
| **B** | Les articles indefinis (Indefinite acticles) | | |
| **C** | Les vocabulaires de salle de classe | | |
| **Unit 4:** | **Utilisation des articles et pronoms (6-0-0-6 = 12 hrs)** | | |
| **Objective** | To use and apply basic French verb conjugations including être, avoir, parler, finir, and attendre. | | |
| **A** | Les articles defines (Definite articles) | **CO3, CO4, CO4** | *Environment, Interaction board, sticky notes, AI apps, Video* |
| **B** | Les pronoms sujets (Subject pronouns) | | |
| **C** | Les voyelles et lettres silencieuses | | |
| **Unit 5:** | **Conjugaison des verbes (6-0-0-6 = 12 hrs)** | | |
| **Objective** | To construct simple sentences and short descriptions in French using appropriate vocabulary and grammar. | | |
| **A** | Conjugaison du verbe "Etre" au présent | **CO5, CO5,** | *Environment, Interaction board, sticky notes, AI apps, video* |
| **B** | Conjugaison du verbe "Avoir" au present | | |
| **C** | Comprehention ecrite-1 | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL:30 hrs)** | TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)<br>SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)<br>Example<br>Self-Learning beyond Class Room, Developing a mini project in a team,<br>Self-Learning from online content, Case Study, Industry Work/Visit |

**Mode of Examination**

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Viva Voce | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

**References**

**Textbook:** Meenal Tiwari, Langers International, Le nouvel Esprit-1
**Reference Book:** G. Mauger, Hachette Paris, Cours de Langue et de Civilisation Françaises-1

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, Problem Solving and | Global Exposure and Cross-Cultural | 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** | **PO 10** | **PO 11** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 2 | 1 | – | – | 2 | – | – | – | 1 | - | 2 | 2 | 1 | - |
| **CO2** | 2 | 2 | – | – | 3 | – | – | – | 1 | - | 2 | 2 | 2 | - |
| **CO3** | 2 | 2 | 1 | – | 2 | - | – | – | 2 | - | 2 | 3 | 2 | 1 |
| **CO4** | 2 | 2 | 2 | - | 3 | – | – | – | 2 | - | 2 | 3 | 2 | 2 |
| **CO5** | 2 | 2 | 2 | 1 | 3 | – | – | 1 | 2 | - | 2 | 3 | 3 | 2 |
| **CO6** | 3 | 2 | 2 | 2 | 3 | 1 | – | 2 | 2 | 1 | 3 | 3 | 3 | 3 |
| **Avg** | 2.17 | 1.83 | 1.40 | 1.50 | 2.67 | 1.00 | 0.00 | 1.50 | 1.67 | 1.00 | 2.17 | 2.67 | 2.17 | 1.75 |

| SDG Goal & Description | Mapping | Justification |
|---|---|---|
| **SDG 4:** Quality Education | **3** | Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT. |

|  |  |  |
|---|---|---|
| **SDG 17**: Partnerships for goals | **3** | Focuses on strengthening communication to enhance global partnerships, technology sharing, and collaborative action. |
| **SDG 3: Good Health and Well-being:** | **2** | Develops effective communication strategies to disseminate health information and foster behavioral change. |

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

## COURSE PLAN

### 1. Course Identification

|  |  |  |  |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |

| **Branch:** | B.Com IAF | **Semester:** | III |
|---|---|---|---|

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Logical Skills Building and Soft Skills |
| **2.** | **Course Code** | NBCPDI301A |
| **3.** | **Credits** | 2 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 1-0-2-1 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 15 hrs \| T: 00 hrs \| P: 30 hrs \| SL: 15hrs \| Total: 60 hrs \|Credits: 2 |
| **5.** | **Course Type** | SEC (Applied Learning) |
| **6.** | **Course Objective** | To enhance holistic development of students and improve their employability skills. To provide a 360 degree exposure to learning elements of Business English readiness program, behavioural traits, achieve softer communication levels and a positive self-branding along with augmenting numerical and altitudinal abilities. To step up skill and upgrade students' across varied industry needs to enhance employability skills. By the end of this semester, a student will have entered the threshold of his/her 1st phase of employability enhancement and skill building activity exercise. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1:** Ascertain a competency level through Building Essential Language and Life Skills<br>**CO2:** Build positive emotional competence in self and learn GOAL Setting and SMART Goals techniques<br>**CO3:** Apply positive thinking, goal setting and success-focused attitudes, time Management, which would help them in their academic as well as professional career<br>**CO4:** Acquire satisfactory competency in use of aptitude, logical and analytical reasoning<br>**CO5:** Develop strategic thinking and diverse mathematical concepts through building number puzzles<br>**CO6:** Demonstrate an ability to apply various quantitative aptitude tools for making business decisions |
| **8.** | **Course Description** | This Level 1 blended training approach equips the students for Industry employment readiness and combines elements of soft skills and numerical abilities to achieve this purpose. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Building Essential Language and Life Skills (3-0-6-3 = 12 hrs)** | | |
| **Objective** | To develop self-awareness, communication competence, emotional intelligence, and positive personality traits.. | | |
| **A** | Know Yourself: Core Competence. A very unique and interactive approach through an engaging questionnaire to ascertain a student's current skill level to design, architect and expose a student to the right syllabus as also to identify the correct TNI/TNA levels of the student. | **CO1, CO2, CO3** | *SWOT Analysis, Personality Assessment Tools, ChatGPT Reflection Exercises* |
| **B** | Techniques of Self Awareness \| Self Esteem & Effectiveness\|<br>Building Positive Attitude \| Building Emotional Competence | | |
| **C** | Goal Setting (SMART Goals), LSRW Skills, Grammar & Pronunciation | | |
| **Unit 2:** | **Introduction to Aptitude Training- Reasoning- Logical/ Analytical (3-0-6-3 = 12 hrs)** | | |
| **Objective** | To develop logical thinking and analytical reasoning abilities required for competitive examinations and business decision-making | | |
| **A** | Syllogism \| Letter Series \| Coding, Decoding , Ranking & Their Comparison Level-1 | **CO4, CO5** | *Kahoot, Quizizz, Logical Reasoning Apps* |
| **B** | Number Puzzles | | |
| **C** | Selection Based On Given Conditions | | |
| **Unit 3:** | **Quantitative Aptitude (3-0-6-3 = 12 hrs)** | | |
| **Objective** | To strengthen numerical ability and mathematical reasoning for business applications and aptitude tests.. | | |
| **A** | Number Systems Level 1 \| Vedic Maths Level-1 | **, CO6** | *Microsoft Excel, GeoGebra, Aptitude Apps)* |
| **B** | Percentage ,Ratio & Proportion | | |
| **C** | Mensuration - Area & Volume \|Algebra | | |
| **Unit 4:** | **Verbal Abilities – 1 (3-0-6-3 = 12 hrs)** | | |
| **Objective** | To improve English language proficiency for academic, competitive, and workplace communication. | | |
| **A** | Reading Comprehension | **CO1, CO3** | *Grammarly, British Council Learning English, Google Forms* |
| **B** | Spotting the Errors | | |
| **C** | Vocabulary & Sentence Improvement | | |
| **Unit 5:** | **Time & Priority Management (3-0-6-3 = 12 hrs)** | | |
| **Objective** | To develop effective time management, planning, and personal productivity skills. | | |
| **A** | Stephen Covey Time Management Matrix | **CO2, CO6** | *Eisenhower Matrix Template, Google Calendar)* |
| **B** | Priority Setting and Goal Planning | | |
| **C** | Personal Time Management Tracker | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 15 hrs)** | Term Work (TW): JAM (Just A Minute). Free Speech Activities Group Discussions<br>Mock Interviews Logical Reasoning Practice Aptitude Assignments Quantitative Aptitude Exercises Goal Setting Portfolio<br>Self-Learning (SL: 15 hrs) Reading comprehension practice Online aptitude quizzes Vocabulary building SMART Goal diary Time management tracker |

**Mode of Examination**

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment* | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

* Assignment- Group Presentation)
Aptitude & Soft Skills Portfolio

**References**

**Textbook:**

1. P. Anand – Wiley's Quantitative Aptitude
2. Arihant Publications – Quantum CAT
3. M. Tyra – Quicker Maths
4. Napoleon Hill – Power of Positive Thinking
5. Nathaniel Branden – The Six Pillars of Self-Esteem
6. Stephen R. Covey – The 7 Habits of Highly Effective People
7. Wilson Dobson – Goal Setting
8. Cary Fagan & Elizabeth Wilson – Streets of Attitude

## 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 | PO7 | PO8 | PO9 | PO10 | PO11 | PSO1 | PSO2 | POS3 |
| CO1 | 1 | 2 | – | – | 3 | 2 | 1 | 1 | – | – | 1 | – | 2 | – |
| CO2 | 1 | 2 | – | 1 | 3 | 2 | 2 | 1 | – | – | 1 | – | 2 | – |
| CO3 | – | 2 | – | 1 | 3 | 2 | 1 | 2 | – | – | 3 | – | 2 | – |
| CO4 | – | 3 | – | 2 | 2 | 2 | 3 | 1 | – | 2 | 2 | – | 2 | – |
| CO5 | 1 | 3 | – | 2 | 2 | 2 | 3 | 1 | 1 | 2 | 2 | – | 3 | – |
| CO6 | 1 | 3 | – | 2 | 2 | 3 | 3 | 2 | – | 2 | 2 | – | 2 | – |
| Avg | 0.67 | 2.5 | – | 1.33 | 2.5 | 2.17 | 2.17 | 1.33 | 0.17 | 1 | 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** | Enhances language proficiency, reasoning, analytical thinking, communication, and lifelong learning skills essential for quality education. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Improves employability through aptitude, logical reasoning, communication, goal setting, and professional skill development. |
| **SDG 9:** Industry, Innovation and Infrastructure | **2** | Develops analytical reasoning, problem-solving, and quantitative aptitude required for innovation and modern business practices. |
| **SDG 3:** Good Health and Well-being | **2** | Encourages emotional competence, self-awareness, positive attitude, stress management, and personal effectiveness.. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | III |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Community Connect |
| **2.** | **Course Code** | SUACC301P |
| **3.** | **Credits** | 1 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 1-0-0-1 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Self Learning (SL) L: 15 hrs \| T: 00 hrs \| P: 00 hrs \| SL: 15 hrs \| Total: 30 hrs \| Credits: 1 |
| **5.** | **Course Type** | Audit (Community Connect Course) |
| **6.** | **Course Objective** | To develop social responsibility, community engagement, leadership, teamwork, and problem-solving abilities through participation in community-based activities and social impact initiatives addressing real-life societal needs. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1:Explain the importance of community engagement and social responsibility in societal development**<br>**CO2: Analyze community issues and identify opportunities for social intervention and improvement.**<br>**CO3: Apply communication, teamwork, leadership, and problem-solving skills in community-based activities..**<br>**CO4: Participate in planning, execution, and management of community engagement projects.**<br>**CO5: Evaluate the outcomes and impact of community initiatives through reflection and reporting.**<br>**CO6: Demonstrate ethical values, social responsibility, and commitment towards community welfare and sustainable development.** |
| **8.** | **Course Description** | This course provides experiential learning opportunities through community engagement activities, field interactions, social initiatives, and outreach programmes. Students participate in identifying community issues, planning interventions, executing projects, and assessing their social impact while developing leadership, teamwork, and social responsibility. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Community Engagement and Social Responsibility (0-0-4-2 = 6 hrs)** | | |
| **Objective** | To familiarize students with the concepts and significance of community engagement and social responsibility. | | |
| **A** | Concept, Scope and Importance of Community Engagement | **CO1, CO6** | *Group Discussions, Case Studies* |
| **B** | Social Responsibility and Ethical Citizenship | | |
| **C** | Community Development and Sustainable Development Goals | | |
| **Unit 2:** | **Community Issues and Need Assessment (0-0-4-2 = 6 hrs)** | | |
| **Objective** | To understand community needs and methods of identifying social issues. | | |
| **A** | Identification of Community Problems and Social Issues | **CO2, CO6** | *Field Observation, Surveys, Assignments* |
| **B** | Stakeholder Analysis and Community Participation | | |
| **C** | Need Assessment Techniques and Community Interaction | | |
| **Unit 3:** | **Community-Based Activities and Project Planning (0-0-4-2 = 6 hrs)** | | |
| **Objective** | To develop skills required for planning and implementing community initiatives. | | |
| **A** | Planning Community Outreach Activities | **CO3, CO4, CO6 \|** | *Workshops, Group Activities, Project Planning Exercises* |
| **B** | Teamwork, Leadership and Volunteer Management | | |
| **C** | Resource Mobilization and Community Participation | | |
| **Unit 4:** | **Implementation of Community Projects (0-0-4-2 = 6 hrs)** | | |
| **Objective** | To provide practical exposure in execution and monitoring of community engagement projects. | | |
| **A** | Execution of Community Development Activities | **CO4, CO5, CO6** | *Field Projects, Community Interaction, Presentations* |
| **B** | Monitoring and Documentation of Activities | | |
| **C** | Problem Solving and Community Coordination | | |
| **Unit 5:** | **Impact Assessment and Reflection ((0-0-4-2 = 6 hrs)** | | |
| **Objective** | To evaluate community initiatives and reflect upon learning outcomes. | | |
| **A** | Evaluation of Community Impact and Outcomes | **CO5, CO6** | *Reflection Reports, Presentations, Group Discussions* |
| **B** | Preparation of Reports and Presentations | | |
| **C** | Reflection on Learning, Ethics and Social Responsibility | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>TW + SL: (15 hrs)</b></td><td>TW: Community visits, field surveys, awareness campaigns, outreach programmes, NGO interaction, social impact projects, project planning, implementation and presentations. SL: Reflection reports, documentation, self-learning from community practices, social development reports, case studies, online resources, and community engagement literature.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<table>
<tr><th>CA</th><th>Mid Term Assessment (MTA)</th><th>End Term Examination (ETE)</th></tr>
<tr><td>70%</td><td>NA</td><td>30%</td></tr>
</table></td></tr>
<tr><td><b>References</b></td><td>Community Engagement in Higher Education – W. McIlrath & I. Lyons.<br>Social Responsibility and Sustainable Development – David Crowther & Güler Aras.<br>Community Development: Theory and Practice – Gary Craig, Marjorie Mayo, Keith Popple.<br>Sustainable Development Goals and Community Participation – United Nations Publications.<br>Community Organization and Social Action – Siddiqui H.Y.</td></tr>
</table>

| | |
|---|---|
| | Reports, Government Publications, NGO Documentation, and Community Development Resources. |

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | 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 | 1 | 1 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 1 |
| CO2 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 1 | 2 | 1 |
| C03 | 1 | 2 | 1 | 2 | 3 | 2 | 3 | 2 | 1 | 2 | 3 | 1 | 3 | 1 |
| CO4 | 1 | 2 | 1 | 3 | 2 | 2 | 3 | 2 | 1 | 2 | 3 | 1 | 3 | 1 |
| CO5 | 1 | 3 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 1 | 3 | 1 |
| CO6 | 1 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 1 | 2 | 3 | 1 | 2 | 1 |
| AVG | 1 | 2.2 | 1.5 | 2.7 | 2.2 | 2.2 | 2.2 | 1.5 | 1 | 2.2 | 2.5 | 1 | 2.5 | 1 |

## 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 |
|---|---|---|
| Quality Education | 2 | Promotes experiential learning, social awareness, and civic engagement. |
| Reduced Inequalities | 3 | Encourages participation in initiatives addressing social and community issues. |
| Sustainable Cities and Communities | 3 | Supports community development and sustainable societal practices. |
| Partnerships for the Goals | 2 | Promotes collaboration with communities, NGOs, institutions, and stakeholders. |

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

# SEMESTER IV

## COURSE PLAN

### 1. Course Identification

|  |  |  |  |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | 0-0-4-2 = 6 hrs) | **Current Academic Year:** | 2026–27 |
| **Branch:** | (0-0-4-2 = 6 hrs) | **Semester:** | IV |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 9. | **Course Title** | Financial Management |
| 10. | **Course Code** | NBCOMI401 |
| 11. | **Credits** | 4 |
| 12. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL)<br>L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| 13. | **Course Type** | Major (Theory) |
| 14. | **Course Objective** | The course aims to equip students with fundamental and advanced knowledge of financial management concepts, theories, and practical applications in business contexts. Students will learn about cost of capital, capital structure, sources of finance, working capital management, risk management, and modern financial decision-making with digital competencies. |
| 15. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and explain the fundamental concepts, scope, objectives, and functions of financial management along with factors influencing financial decisions.<br>***CO2: Explain*** capital budgeting concepts, techniques, and investment appraisal methods used in financial decision-making.<br>***CO3: Apply*** working capital management techniques and dividend decision models for efficient financial planning and control.<br>***CO4: Analyze*** capital structure theories, sources of finance, and computation of cost of capital for corporate financing decisions.<br>***CO5: Evaluate*** financial management practices using risk analysis, business valuation techniques, and modern financial tools.<br>***CO6: Design*** financial strategies and prepare financial decision-making reports using digital and AI-enabled tools for forecasting, analysis, and corporate planning.. |
| 16. | **Course Description** | This course provides comprehensive knowledge of financial management principles and their application in business organizations. It covers concepts such as capital budgeting, capital structure, cost of capital, dividend policy, working capital management, and AI-enabled financial decision-making tools. The course develops analytical and decision-making skills relevant to modern financial management practices. |

### 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Financial Management (12-0-0-12= 24 hrs)** | | |
| **Objective** | To familiarize students with the concepts, scope, functions, and objectives of financial management along with financial decision-making and time value of money. | | |
| **A** | Meaning, Nature, Scope, Functions, and Objectives of Financial Management | **CO1, CO2** | *Whiteboard, PPTs, Financial Calculators, Case Discussions* |
| **B** | Financial Decisions: Finance, Investment, and Dividend Decisions | | |
| **C** | Time Value of Money: Discounting and Compounding | | |
| **Unit 2:** | **Capital Budgeting (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of capital budgeting techniques and investment decision-making processes. | | |
| **A** | Nature, Significance, and Process of Capital Budgeting | **CO2, CO3,** | *Whiteboard, Numerical Exercises, Financial Data Sheets* |
| **B** | Factors Affecting Capital Budgeting Decisions | | |
| **C** | Techniques of Capital Budgeting — Traditional and Modern | | |
| **Unit 3:** | **Capital Structure and Cost of Capital (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To enable students to understand capital structure theories and computation of cost of capital. | | |
| **A** | Optimum Capital Structure | **CO3, CO3, CO4, CO5** | *Financial Statements, Calculator, Numerical Problems* |
| **B** | Capital Structure Theories: NI, NOI, MM, and Traditional Approach | | |
| **C** | Cost of Capital: Equity, Debt, Retained Earnings, and WACC | | |
| **Unit 4:** | **Dividend Decisions (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide understanding of dividend policies and dividend theories for corporate financial decision-making. | | |
| **A** | Dividend Policy and Retained Earnings | **CO4, CO5, CO5** | *Case Studies, Annual Reports, PPTs* |
| **B** | Bonus Shares and Rights Issues | | |
| **C** | Dividend Theories: Relevance and Irrelevance | | |
| **Unit 5:** | **Management and AI Applications in Financial Decision Making (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop practical understanding of working capital management and AI-based financial decision-making tools. | | |
| **A** | Concept, Need, and Determinants of Working Capital | **CO3, CO5, CO6** | *Whiteboard, Financial Software Demonstration, AI Tools* |
| **B** | AI Tools for Financial Forecasting | | |
| **C** | Credit Risk Analysis and Fraud Detection using AI | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td><td>Financial statement analysis and interpretation<br>Practice of numerical problems on capital budgeting and cost of capital<br>Case studies on dividend and working capital decisions<br>Self-learning through AI-based financial tools and online simulations<br>Preparation of reports on financial decision-making</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td>Prasanna Chandra — Financial Management: Theory and Practice, Tata McGraw-Hill<br>R.P. Rustagi — Financial Management, Taxmann</td></tr>
</table>

| | |
|---|---|
| | V.K. Bhalla — Financial Management & Policy, Anmol Publications |

## 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 | 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** | **PO10** | **PO11** | **PSO 1** | **PSO 2** | **PSO 3** |
| **CO1** | 3 | 1 | 3 | 2 | 1 | 3 | - | 2 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 |
| **CO5** | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | 2.83 | 2.50 | 2.67 | 2.00 | 2.33 | 3.00 | 2.00 | 2.67 | 2.00 | 2.16 | 2.50 | 3.00 | 2.5 | 2.67 |

## 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 financial knowledge, analytical thinking, and professional decision-making skills. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances employability and practical financial management competencies relevant to business and industry. |
| **SDG 9:** Industry, Innovation & Infrastructure | **3** | Promotes innovation through financial planning, AI applications, and investment decision-making. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages efficient financial resource allocation and responsible financial practices. |

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

## COURSE PLAN

1. Course Identification

| | | | |
|---|---|---|---|
| School: | SSBS | Batch: | 2025-28 |
| Program: | B.Com IAF | Current Academic Year: | 2026–27 |
| Branch: | B.Com IAF | Semester: | IV |

2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | Course Title | Research Methodology |
| 2. | Course Code | NBCOMI402 |
| 3. | Credits | 4 |
| 4 | Contact (Learning) Hours per Week) (L-T-P-SL)) | 4-0-0-4 |
| 4.1 | Teaching & Learning Scheme (hrs in semester) | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL)<br>L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60hrs \| Total: 120 hrs \|Credits: 4 |
| 5. | Course Type | Major (Theory) |
| 6. | 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.<br>2. To enable students to prepare report writing and frame research proposals.<br>3. To impart knowledge of various research designs and their application in Commerce and Business. |
| 7. | Course Outcomes (COs) | After successful completion of this course, the students will be able to:<br>CO1: Recall the meaning and significance of research, identify different research approaches, types, and processes, and formulate research problems with clear objectives and hypotheses.<br>CO2: Explain the concept and types of research design — exploratory, descriptive, and experimental — and describe sampling methods including probability and non-probability sampling techniques.<br>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.<br>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.<br>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.<br>CO6: Design, implement, and demonstrate complete Research Methodology applications by integrating functions, to solve real-world problems effectively. |
| 8. | 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 (12-0-0-12= 24 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 (12-0-0-12=24hrs) | | |
| 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 (12-0-0-12=24hrs) | | |
| 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 ((12-0-0-12=24hrs) | | |
| 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 (12-0-0-12=24hrs) | | |
| 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)<br>(SL: 60 hrs)</td><td>TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)<br>SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)<br>Example<br>Self-Learning beyond Class Room, Developing a mini project in a team,<br>Self-Learning from online content, Case Study, Industry Work/Visit</td></tr>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
<table>
<tr><td colspan="3">CA</td><td rowspan="2">Mid Term Assessment (MTA)</td><td rowspan="2">End Term Examination (ETE)</td></tr>
<tr><td>Quiz*</td><td>Assignment</td><td>Attendance</td></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: 1. Kothari, C.R. — Research Methodology: Methods and Techniques (2nd Ed., 2008), New Age International Publications.<br>Reference Books:<br>1. Cooper, D. & Schindler, P. — Business Research Methods (2003), Tata McGraw-Hill, New Delhi.<br>2. Krishnaswamy, K.N., Sivakumar, A.I. & Mathirajan, M. — Management Research Methodology (2006), Pearson Education, New Delhi.<br>3. Kumar, R. — Research Methodology: A Step-by-Step Guide for Beginners (6th Ed., 2009), 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 (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 | 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 |

| 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:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | IV |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Performance Management |
| **2.** | **Course Code** | NBCOMI403 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 3 |
| **5.** | **Course Type** | Major (Theory) |
| **6.** | **Course Objective** | To develop knowledge and skills in applying performance management techniques for planning, decision-making, performance evaluation, strategic control, and organizational effectiveness through quantitative and qualitative performance measures. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the concepts, principles, and frameworks of performance management.<br>***CO2: Analyze*** organizational performance using financial and non-financial performance measures.<br>***CO3: Apply*** performance evaluation techniques and transfer pricing methods for managerial decision-making.<br>***CO4: Evaluate*** strategic performance using modern management tools such as benchmarking, value chain analysis, target costing, and activity-based management.<br>***CO5: Assess*** business decisions using strategic reasoning, game theory, decision trees, and risk analysis.<br>***CO6: Develop*** performance improvement strategies using financial and non-financial performance indicators to enhance organizational productivity and profitability. |
| **8.** | **Course Description** | This course provides a comprehensive understanding of performance management systems and their role in achieving organizational effectiveness. It covers strategic assessment, performance evaluation, transfer pricing, benchmarking, value chain analysis, activity-based management, life cycle costing, game theory, decision analysis, and financial and non-financial |

| | | |
|---|---|---|
| | | performance indicators. Students will learn to evaluate organizational performance and formulate strategies for continuous improvement and sustainable growth. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Conceptual Framework of Performance Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand the fundamentals, concepts, and strategic dimensions of performance management. | | |
| **A** | Performance Management: Concept, Components and Performance Metrics | **CO1,CO2** | *PPTs, Whiteboard, Case Discussions, Numerical Examples, Business Cases & Industry Reports, Case Studies* |
| **B** | Performance, Productivity and Efficiency Analysis | | |
| **C** | Strategic Assessment, Business Environment Analysis, Competitive Intelligence and Communication of Strategy | | |
| **Unit 2:** | **Performance Evaluation (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand performance evaluation techniques and managerial control mechanisms. | | |
| **A** | Divisional Profitability and Human Productivity Analysis | **CO2,CO3** | *Case Analysis, PPTs, Financial Statements, Excel Numerical Problems, Case Studies Exercises* |
| **B** | Return on Investment (ROI) and Economic vs. Managerial Performance Evaluation | | |
| **C** | Transfer Pricing: Cost Plus, Market Price, Negotiated and Dual Pricing; Taxation Implications | | |
| **Unit 3:** | **Strategic Performance Evaluation and Management Tools (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To apply strategic management tools for performance improvement and value creation. | | |
| **A** | Benchmarking and Business Process Re-engineering | **CO4** | *Industry Cases, PPTs, Strategic Analysis Exercises, Case Studies, Simulation Exercises* |
| **B** | Value Chain Analysis and Porter's Value Chain Framework | | |
| **C** | Target Costing, Activity-Based Management, Life Cycle Costing and Lean Management | | |
| **Unit 4:** | **Strategic Reasoning and Decision Analysis (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop strategic decision-making and analytical reasoning skills. | | |
| **A** | Introduction to Game Theory and Strategic Decision Making | **CO5** | *Strategic Games, Simulations, Case Discussions, Decision Analysis Exercises* |
| **B** | Extensive Form and Normal Form Games | | |
| **C** | Decision Trees and Attitude Towards Risk | | |
| **Unit 5:** | **Financial and Non-Financial Performance Indicators (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To evaluate organizational effectiveness through performance indicators and improvement strategies. | | |
| **A** | Financial Performance Indicators (FPIs) and Non-Financial Performance Indicators (NFPIs) | **CO5, CO6** | *KPI Dashboards, Industry Reports, Case Studies* |
| **B** | Productivity and Profitability Improvement Methods | | |
| **C** | Product Policies, Promotion Strategies, Branding and Distribution Strategies | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)** | TW: Performance evaluation of selected organizations.<br>Benchmarking analysis project.<br>Value chain mapping of an industry.<br>Transfer pricing case study analysis.<br>Game theory-based business decision simulations.<br>KPI dashboard development project.<br>Productivity and profitability improvement project.<br>SL: Reading textbooks and research articles. |

<table>
<tr>
<td></td>
<td>Analysis of annual reports and sustainability reports.<br>Studying industry benchmarking reports.<br>Review of performance management frameworks.<br>Online learning modules and case studies.</td>
</tr>
<tr>
<td><b>Mode of Examination</b></td>
<td><b>Weightage Distribution:</b>
<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><b>References</b></td>
<td><b>Textbook:</b> Effective Performance Management – Robert Bacal, McGraw Hill Education.<br>Performance Management – Pearson Education.<br>The Performance Management Revolution: Business Results Through Insight and Action – Wiley Publications.<br>The Balanced Scorecard: Translating Strategy into Action – Harvard Business Review Press.</td>
</tr>
</table>

| CO / PO | Business Environment and Domain Knowledge (BEDK) | Critical Thinking, Business Analysis, Problem Solving | Global Exposure and Cross-Cultural Understanding (GECCU) | Social Responsiveness and Ethics (SRE) | Effective Communication | 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 | 2 | 1 | - | - | - | - | - | 1 | - | - | 3 | 1 | - |
| CO2 | 3 | 3 | 2 | 1 | - | - | - | - | 1 | - | - | 3 | 2 | 1 |
| CO3 | 3 | 3 | 2 | 2 | 1 | - | - | 1 | 2 | 1 | - | 3 | 2 | 2 |
| CO4 | 2 | 3 | 3 | 2 | 1 | 1 | - | 1 | 2 | 2 | 1 | 3 | 2 | 3 |
| CO5 | 2 | 3 | 2 | 3 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 3 |
| CO6 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | 2.67 | 2.83 | 2.17 | 2.2 | 1.5 | 1.33 | 1.00 | 1.2 | 1.5 | 1.75 | 1.67 | 3 | 2 | 2.4 |

## 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 analytical, managerial, and performance evaluation competencies. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances productivity, organizational effectiveness, and managerial performance. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Promotes innovation through strategic performance management tools. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages efficient resource utilization and cost management practices.. |
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Supports transparency, accountability, and governance through performance measurement systems. |

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

## COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | IV |

## Course Details

| S. No | Attribute | Details |
|---|---|---|
| 17. | **Course Title** | Audit & Assurance |
| 18. | **Course Code** | NBCOMI404 |
| 19. | **Credits** | 4 |
| 20. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| 21. | **Course Type** | Major (Theory) |
| 22. | **Course Objective** | To develop students' understanding of auditing principles, standards, planning, internal control, company auditor provisions, and audit reporting so that they can interpret audit evidence, analyze audit risks, evaluate audit findings, and apply assurance practices for effective compliance, transparency, and professional decision-making. |
| 23. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and explain fundamental concepts, objectives, types of audit, errors, frauds and basic auditing terminology.<br>***CO2: Explain*** and apply audit planning procedures including engagement letter, commencement procedures, documentation, working papers and audit files.<br>***CO3: Develop*** structured understanding of internal control, internal check, internal audit, regulatory framework and compliance requirements in auditing practices.<br>***CO4: Analyse*** audit risks, internal control weaknesses, audit evidence and the duties, rights and liabilities of company auditors.<br>***CO5: Evaluate*** audit reports, audit qualifications, management explanations, audit findings and stakeholder communication for effective assurance outcomes.<br>***CO6: Design*** audit-oriented strategies and professional development plans by integrating auditing standards, compliance requirements, risk mitigation and reporting practices. |
| 24. | **Course Description** | This course introduces students to the principles and practices of auditing and assurance. It covers audit objectives, types of audit, errors and frauds, audit planning, documentation, internal control, company auditor provisions and audit reports. The course develops professional judgment, evidence-based analysis, compliance awareness and practical understanding of audit processes. |

## Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Auditing (12-0-0-12= 24 hrs)** | | |
| **Objective** | To familiarize students with the meaning, objectives and types of audit and to develop understanding of errors, frauds, their detection and prevention by an auditor. | | |
| **A** | Auditing - meaning, definition, objectives of an audit: primary and secondary objectives. | **CO1, CO2, CO3** | *Auditing standards, ICAI resources, audit caselets, smartboard, PPTs, audit reports, group discussions* |
| **B** | Types of audits: statutory and independent audit; meaning of errors, classification of errors and their detection by an auditor. | | |
| **C** | Frauds: meaning, intention, classification, detection by auditor and prevention of frauds by an auditor. | | |
| **Unit 2:** | **Audit Planning (12-0-0-12= 24 hrs)** | | |
| **Objective** | To enable students to understand audit commencement, engagement procedures, documentation requirements, audit working papers and audit files as essential elements of effective audit planning. | | |
| **A** | Commencing an audit: audit engagement letter and commencement procedures. | **CO3, CO4** | *SA 230, audit working paper templates, engagement letter formats, ICAI resources, smartboard, PPTs, case analysis exercises* |
| **B** | Documentation as under SA 230 and audit working papers. | | |
| **C** | Audit files: permanent and current audit files; ownership and custody of working papers. | | |
| **Unit 3:** | **Internal Control (12-0-0-12= 24 hrs)** | | |
| **Objective** | To develop conceptual and practical understanding of internal control, internal check and internal audit, and to evaluate internal control systems and report weaknesses to clients. | | |
| **A** | Concept of internal control, internal check and internal audit: meaning and objectives. | **CO3, CO4, CO5** | *Internal control checklists, audit questionnaires, flowcharts, case studies, smartboard, PPTs, annual reports, audit observations* |
| **B** | Methods of recording and existing internal control systems followed by an auditor. | | |
| **C** | Evaluation of internal control system and reporting to clients on internal control weaknesses. | | |
| **Unit 4:** | **Company Auditor (12-0-0-12= 24 hrs)** | | |
| **Objective** | To provide knowledge of company auditor provisions and enable students to analyze qualification, disqualification, appointment, remuneration, duties, rights and liabilities under the Companies Act, 2013. | | |
| **A** | Qualification and disqualification of an auditor. | **CO3, CO4, CO5** | *Companies Act 2013, ICAI resources, statutory provisions, case studies, smartboard, PPTs, audit compliance examples* |
| **B** | Appointment of auditor and remuneration. | | |
| **C** | Duties of an auditor, rights and liabilities of an auditor as per Companies Act, 2013. | | |
| **Unit 5:** | **Audit Report (12-0-0-12= 24 hrs)** | | |
| **Objective** | To develop understanding of audit reports and enable students to evaluate characteristics, types, qualifications, audit examination, management explanations and expression of opinion in audit reporting. | | |
| **A** | Audit report: characteristics, importance and significance of audit report. | **CO3, CO4, CO5, CO6** | *Audit report formats, statutory audit reports, ICAI guidance, case studies, smartboard, PPTs, reporting examples and class discussion* |
| **B** | Types of audit report and qualifications in the auditor's report. | | |
| **C** | Audit examination, information and explanation from management, statement of facts versus expression of opinion, date of report and signing. | | |

## Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 60 hrs)** | TW: Team work may include assignments, audit case analysis, seminars, presentations on auditing standards, preparation of audit working papers, internal control review exercises, audit-report analysis, group discussions and other student activities related to audit and assurance.<br>SL: Self-learning may include reading ICAI auditing standards, exploring audit reports of companies, studying SA 230 and Companies Act provisions, reviewing audit case studies, and understanding practical applications |

<table>
<tr><td></td><td>of audit procedures through self-study and online learning platforms.<br>Example<br>Self-Learning beyond Classroom, Developing a mini project in a team,<br>Self-Learning from online content, Case Study Analysis, Audit File Review, Audit Report Analysis, Industry Interaction/Visit.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<table>
<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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*Five Quizzes of 4 marks each.</td></tr>
<tr><td><b>References</b></td><td><b>Textbook:</b> 1. Tandon, B.N., Sudharsanam, S. and Sundharabahu, S. - A Handbook of Practical Auditing, S. Chand & Co. 2. Tandon, B.N. - Auditing, S. Chand & Co. Ltd. 3. Jain, D.P. - Auditing, Konark Publishers Pvt. Ltd. https://www.icai.org/post.html?post_id=17768, https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f8.html</td></tr>
</table>

| CO / PO | Business Environment and | Critical Thinking, Business Analysis, Problem Solving and | Global Exposure and Cross-Cultural Understanding | Social Responsiveness and | 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** | **PO10** | **PO11** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 1 | 0 | 2 | 1 | 1 | 1 | 2 | 0 | 1 | 0 | 2 | 2 | 1 |
| CO2 | 3 | 2 | 0 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 3 | 3 | 1 |
| CO3 | 3 | 3 | 0 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 3 | 3 | 1 |
| CO4 | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 0 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 3 | 3 | 2 |
| CO6 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| Average | **3.0** | **2.50** | **0.33** | **2.83** | **2.17** | **2.00** | **2.33** | **2.83** | **1.33** | **2.33** | **1.17** | **2.83** | **2.83** | **1.50** |

**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** | Builds conceptual and practical understanding of auditing standards, audit procedures, internal control, professional judgment and assurance practices. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Develops employability-oriented audit, compliance, documentation and reporting skills useful for accounting, finance, audit and corporate roles. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Supports reliable institutional processes, audit documentation, internal-control systems and technology-enabled assurance practices. |
| **SDG 16:** Peace, Justice and Strong Institutions | **2** | Promotes transparency, accountability, ethical conduct, regulatory compliance and trust in financial reporting and institutional governance. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | IV |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | GST Laws |
| 2. | **Course Code** | NBCOMI405 |
| 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** | Minor (Theory) |
| 6. | **Course Objective** | To develop students' understanding of the Goods and Services Tax framework in India and enable them to interpret, apply, and analyze GST provisions relating to supply, registration, valuation, input tax credit, returns, payment, assessment, compliance, e-invoicing, and basic GST planning for effective business decision-making and lawful tax compliance. |
| 7. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and understand the basic concepts, constitutional background, structure, terminology, and objectives of Goods and Services Tax in India.<br>***CO2: Explain*** and apply provisions relating to supply, levy, collection, exemption, composition scheme, registration, and persons liable for registration under GST.<br>***CO3: Develop*** GST computation skills by applying provisions relating to time of supply, place of supply, value of supply, input tax credit, tax invoice, debit note, and credit note.<br>***CO4: Analyse*** GST compliance requirements relating to returns, payment of tax, e-way bills, e-invoicing, accounts, records, assessment, audit, and departmental proceedings.<br>***CO5: Evaluate*** GST-related business situations involving eligibility of input tax credit, compliance risk, penalties, interest, appeals, and practical tax implications.<br>***CO6: Design***, Design legally compliant GST solutions and strategic recommendations for business transactions by integrating GST law, documentation, return filing, and compliance practices. |
| 8. | **Course Description** | This course introduces students to the Indian Goods and Services Tax system and its practical business applications. It covers GST concepts, supply, registration, valuation, input tax credit, returns, payment, documentation, assessment, audit, e-way bills, e-invoicing, penalties, appeals, and basic compliance planning. The course develops tax literacy, analytical ability, and GST-compliance skills for business decision-making. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to GST and Constitutional Framework (4-0-10-6 = 20 hrs)** | | |
| **Objective** | To familiarize students with the evolution, objectives, structure, constitutional framework, important definitions, and institutional mechanism of Goods and Services Tax in India. | | |
| **A** | GST: meaning, objectives, need, features and evolution of indirect tax reforms in India. | **CO1, CO2, CO3** | *GST Acts, CBIC resources, GST Council website, GST portal, smartboard, PPTs, caselets, current notifications and classroom discussions* |
| **B** | Constitutional framework of GST; CGST, SGST, UTGST and IGST; GST Council and its role. | | |
| **C** | Important definitions: goods, services, business, taxable person, aggregate turnover, tax period, input tax, output tax and electronic ledgers. | | |
| **Unit 2:** | **Levy, Supply, Exemption and Registration under GST (4-0-10-6 = 20 hrs)** | | |
| **Objective** | To enable students to understand taxable event, scope of supply, levy and collection, exemption, composition scheme, registration provisions, and practical registration-related compliance under GST. | | |
| **A** | Supply under GST: meaning, scope, composite supply, mixed supply, Schedule I, Schedule II and Schedule III overview. | **CO3, CO4** | *GST Acts, CBIC resources, GST portal, GST registration forms, smartboard, PPTs, practical examples, online tutorials and case analysis exercises* |
| **B** | Levy and collection of GST; taxable supply, exempt supply, nil-rated supply, non-taxable supply and reverse charge mechanism. | | |
| **C** | Registration under GST: threshold limits, compulsory registration, composition scheme, amendment, cancellation and revocation of registration. | | |
| **Unit 3:** | **Time, Place, Value of Supply and Input Tax Credit (8-0-16-6 = 30 hrs)** | | |
| **Objective** | To develop conceptual and practical understanding of GST computation through time of supply, place of supply, value of supply, tax invoices, debit/credit notes, and input tax credit provisions. | | |
| **A** | Time of supply and place of supply for goods and services: basic rules and practical implications. | **CO3, CO4, CO5** | *GST Acts, CBIC resources, GST portal, GST computation worksheets, invoices, Excel/Google Sheets, smartboard, PPTs, case studies and numerical practice* |
| **B** | Value of supply: transaction value, inclusions, exclusions, discounts and valuation in selected special cases. | | |
| **C** | Input tax credit: eligibility, conditions, blocked credits, reversal, utilization, tax invoice, debit note and credit note. | | |
| **Unit 4:** | **GST Returns, Payment, Documentation and Digital (6-0-12-6 = 24 hrs)** | | |
| **Objective** | To provide practical knowledge of GST documentation, return filing, tax payment, accounts, records, e-way bills, e-invoicing, and digital compliance requirements applicable to business entities. | | |
| **A** | Tax invoice, bill of supply, receipt voucher, payment voucher, debit note, credit note and delivery challan. | **CO3, CO4, CO5** | *GST portal, sample invoices, e-way bill portal resources, Excel/Google Sheets, smartboard, PPTs, compliance checklists, return-filing examples and case studies* |
| **B** | GSTR-1, GSTR-3B, annual return, electronic cash ledger, credit ledger and liability ledger. | | |
| **C** | Accounts and records, e-way bill, e-invoicing, QRMP scheme, matching concepts and practical compliance workflow. | | |
| **Unit 5:** | **Assessment, Audit, Offences, Penalties, Appeals and GST Planning (6-0-10-6 = 22 hrs)** | | |
| **Objective** | To develop an understanding of GST assessment, audit, departmental proceedings, offences, penalties, appeals, and basic compliance-oriented GST planning for business transactions. | | |
| **A** | Assessment under GST: self-assessment, provisional assessment, scrutiny of returns, best judgment assessment and summary assessment. | **CO2, CO3, CO4, CO5, CO6** | *GST Acts, CBIC circulars, GST portal, case laws, smartboard, PPTs, compliance checklists, legal databases and case-based discussions* |
| **B** | GST audit, inspection, search, seizure, demand, recovery, offences, penalties, interest and prosecution: basic overview. | | |
| **C** | Appeals and revision under GST; advance ruling; basic GST compliance planning and case-based business applications. | | |

## 4. Course Evaluation & References

<table>
<tr>
<td><b>Team Work and Self-Learning (in Hours)<br>(SL: 30 hrs)</b></td>
<td>TW: Team work may include assignments, GST case analysis, seminars, class presentations, GST-computation worksheets, return-filing demonstrations, invoice analysis, compliance checklists, quizzes and other student activities related to GST awareness.<br>SL: Self-learning may include reading GST Acts, CBIC circulars/notifications, GST Council updates, exploring the GST portal, solving additional GST computation problems, preparing compliance notes and reviewing current GST updates from credible sources.<br>Example<br>Self-Learning beyond Classroom, Developing a mini project in a team,<br>Self-Learning from online content, Case Study Analysis, GST Portal Exploration, Industry Interaction/Visit, Invoice and Return-Filing Exercises.</td>
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<td><b>Textbook:</b> 1. Datey, V.S. - GST Ready Reckoner, Taxmann Publications. 2. Singhania, Vinod K. and Singhania, Monica - Students Guide to GST and Customs Law, Taxmann Publications. 3. Gupta, S.S. - GST Law and Practice, Taxmann Publications.<br>CBIC GST Portal: https://cbic-gst.gov.in/, GST Council: https://gstcouncil.gov.in/, GST Portal: https://www.gst.gov.in/, India Code: https://www.indiacode.nic.in/, Taxmann: https://www.taxmann.com/</td>
</tr>
</table>

## Course Plan

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.COM IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.COM -IAF | **Semester:** | IV |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | French language-II |
| 2. | **Course Code** | NBCSEI401 |
| 3. | **Credits** | 2 |
| 4. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 2-0-0-2 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 30 hrs \| T: 00hrs \| P: 00 hrs \| SL: 30 hrs \| Total: 60 hrs \|Credits: 2 |
| 5. | **Course Type** | SEC |
| 6. | **Course Objective** | The objective of this course is to familiarize students with the basic elements of the French language, importance of learning French language, basic grammar and pronunciations. The course covers listening, speaking, reading, and writing in French, enabling students to engage in simple conversations and introduce themselves. |
| 7. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>CO1: Develop the ability to introduce oneself and others, use the present tense correctly, and apply basic French prepositions in simple communication.<br>CO2: Demonstrate understanding of descriptive adjectives, and identify and use the months of the year and days of the week in French.<br>CO3: Apply demonstrative and possessive adjectives appropriately and communicate about professions using basic French vocabulary.<br>CO4: Improve pronunciation skills and use vocabulary related to colors and countries in everyday French conversations.<br>CO5: Use numbers from 51 to 500, express personal hobbies and interests, and comprehend simple written texts in French.<br>CO6: Integrate fundamental French language skills by communicating effectively in basic situations using appropriate grammar, pronunciation, vocabulary, numbers, time expressions, personal information, and reading comprehension strategies. |
| 8. | **Course** | *This course introduces the fundamentals of the French language, focusing on basic communication* |

| | | |
|---|---|---|
| | **Description** | *skills, grammar, pronunciation, vocabulary, and reading comprehension. Students will learn to use everyday expressions, describe people and objects, talk about time, professions, countries, colors, numbers, and leisure activities, and communicate effectively in simple French contexts.* |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Présentation et faire des phrases -1 (6 -0-0-6= 12 hrs)** | | |
| **Objective** | To develop the ability to introduce oneself and others, use the present tense correctly, and apply basic French prepositions in simple communication. | | |
| **A** | Se presenter et presenter quelqu'un | **CO1, CO1, CO1** | *Environment, Interaction board, sticky notes, AI apps, video* |
| **B** | Présent (de l'indicatif) | | |
| **C** | Les prepositions | | |
| **Unit 2:** | **Connaissance des mois et des jours (6 -0-0-6= 12 hrs)** | | |
| **Objective** | To demonstrate understanding of descriptive adjectives, and identify and use the months of the year and days of the week in French. | | |
| **A** | Les adjectifs qualificatifs | **CO2, CO2** | *Interaction board, sticky notes, AI apps, Video* |
| **B** | Les mois de l'année | | |
| **C** | Les jour de la semaine | | |
| **Unit 3:** | **La grammaire française 6 -0-0-6= 12 hrs)** | | |
| **Objective** | To apply demonstrative and possessive adjectives appropriately and communicate about professions using basic French vocabulary. | | |
| **A** | Les adjectifs démonstratifs | **CO2, CO2, CO3,** | *Environment, Interaction board, sticky notes, AI apps, Video* |
| **B** | Les adjectifs possessifs | | |
| **C** | Les professions en français | | |
| **Unit 4:** | **Comment se prononce ? 6 -0-0-6= 12 hrs)** | | |
| **Objective** | To improve pronunciation skills and use vocabulary related to colors and countries in everyday French conversations. | | |
| **A** | Faire les pronunciations | **CO3, CO4, CO4** | *Environment, Interaction board, sticky notes, AI apps, Video* |
| **B** | Les couleurs en français | | |
| **C** | Les pays | | |
| **Unit 5:** | **Décrivez votre journée 6 -0-0-6= 12 hrs)** | | |
| **Objective** | To use numbers from 51 to 500, express personal hobbies and interests, and comprehend simple written texts in French. | | |
| **A** | Les nombres 51 à 500 | **CO5, CO5,** | *Environment, Interaction board, sticky notes, AI apps, video* |
| **B** | Mes loisirs. | | |
| **C** | Comprehention ecrite-2 | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL:30 hrs)** | TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)<br>SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)<br>Example<br>Self-Learning beyond Class Room, Developing a mini project in a team,<br>Self-Learning from online content, Case Study, Industry Work/Visit |

| **Mode of Examination** | **Weightage Distribution:** | | | | |
|---|---|---|---|---|---|
| | **CA** | | | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** |
| | **Viva Voce** | **Assignment** | **Attendance** | | |
| | 20% | 10% | 5% | 15% | 50% |
| **References** | **Textbook:** Meenal Tiwari, Langers International, Le nouvel Esprit-1<br>**Reference Book:** G. Mauger, Hachette Paris, Cours de Langue et de Civilisation Françaises-1 | | | | |

## 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** | **PO 6** | **PO7** | **PO8** | **PO9** | **PO 10** | **PO 11** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 2 | 1 | - | - | 2 | - | - | - | 1 | - | 2 | 1 | 1 | - |
| **CO 2** | 2 | 2 | - | - | 3 | - | - | - | 1 | - | 2 | 2 | 2 | - |
| **CO 3** | 2 | 2 | 1 | - | 2 | - | - | - | 2 | - | 2 | 2 | 2 | 1 |
| **CO 4** | 2 | 2 | 2 | - | 3 | - | - | - | 2 | - | 2 | 3 | 2 | 2 |
| **CO 5** | 2 | 2 | 2 | 1 | 3 | - | - | 1 | 2 | - | 2 | 3 | 3 | 2 |
| **CO 6** | 3 | 2 | 2 | 2 | 3 | 1 | - | 2 | 2 | 1 | 3 | 3 | 3 | 3 |
| **Avg** | 2.17 | 1.83 | 1.40 | 1.50 | 2.67 | 1.00 | 0.00 | 1.50 | 1.67 | 1.00 | 2.17 | 2.67 | 2.17 | 1.75 |

**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** | Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT. |
| **SDG 17**: Partnerships for goals | **3** | Focuses on strengthening communication to enhance global partnerships, technology sharing, and collaborative action. |
| **SDG 3: Good Health and Well-being:** | **2** | Develops effective communication strategies to disseminate health information and foster behavioral change. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2026–27 |
| **Branch:** | B.Com IAF | **Semester:** | IV |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | Personality Development - II |
| 2. | **Course Code** | NBCPDI401A |
| 3. | **Credits** | 2 |
| 4. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 1-0-2-1 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 15hrs \| T: 30hrs \| P: 00 hrs \| SL: 15 hrs \| Total: 60 hrs \|Credits: 2 |
| 5. | **Course Type** | SEC (Theory + Practical) |
| 6. | **Course Objective** | To develop advanced personal and professional competencies among students through emotional intelligence, leadership, workplace excellence, problem-solving, decision-making, and career readiness skills required for personal growth and professional success. |
| 7. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Understand*** emotional intelligence and its role in personal and professional effectiveness.<br>***CO2: Apply*** leadership, decision-making, and problem-solving skills in different situations.<br>***CO3: Demonstrate*** workplace professionalism, adaptability, and conflict management skills.<br>***CO4: Develop*** critical thinking, creativity, and innovation for effective personal and professional growth. |

| | | |
|---|---|---|
| | | ***CO5: Apply*** career development, networking, and employability skills for professional success.<br>***CO6: Demonstrate*** confidence, resilience, and professional behaviour in workplace and social environments. |
| **8.** | **Course Description** | The course is designed to enhance students' emotional intelligence, leadership abilities, critical thinking, workplace professionalism, and career readiness skills. It focuses on developing self-management, decision-making, conflict resolution, adaptability, and professional behaviour required in modern work environments. Through interactive activities such as case studies, role plays, presentations, discussions, and practical exercises, students will strengthen their confidence, resilience, leadership potential, and employability skills for personal and professional growth. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Emotional Intelligence and Self-Management (3-0-6-3= 12 hrs)** | | |
| **Objective** | To develop emotional intelligence and self-management skills for personal and professional effectiveness. | | |
| **A** | Emotional Intelligence: Meaning and Importance | **CO1, CO6** | *ChatGPT, Case Studies* |
| **B** | Self-Regulation and Emotional Control | | |
| **C** | Empathy and Social Awareness | | |
| **Unit 2:** | **Leadership and Workplace Excellence (3-0-6-3= 12 hrs)** | | |
| **Objective** | To develop leadership qualities and workplace professionalism. | | |
| **A** | Leadership Styles and Leadership Effectiveness | **CO2, CO3, CO6** | *Leadership Case Studies, Kahoot!, Mentimeter* |
| **B** | Workplace Excellence and Professionalism | | |
| **C** | Adaptability and Managing Change | | |
| **Unit 3:** | **Critical Thinking and Decision Making ((3-0-6-3= 12 hrs)** | | |
| **Objective** | To develop analytical thinking and decision-making skills. | | |
| **A** | Critical Thinking Skills | **CO2, CO4,** | *Six Thinking Hats Template, Case Studies, Problem-Solving Activities* |
| **B** | Problem Solving Techniques | | |
| **C** | Decision-Making Strategies | | |
| **Unit 4:** | **Conflict Management and Stress Management (3-0-6-3= 12 hrs)** | | |
| **Objective** | To develop skills for managing workplace challenges effectively. | | |

| | | | |
|---|---|---|---|
| **A** | Conflict Management | **CO4, CO6** | *Stress Assessment Tools, Role Plays, Group Activities* |
| **B** | Stress Management Techniques | | |
| **C** | Building Resilience and Mental Well-being | | |
| **Unit 5:** | **Career Readiness and Professional Growth (3-0-6-3= 12 hrs)** | | |
| **Objective** | To prepare students for career advancement and professional success. | | |
| **A** | Personal Branding and Professional Image | **CO5, CO6** | *LinkedIn, Resume.io, Canva AI, Mock Interview Platforms* |
| **B** | Networking Skills and Career Planning | | |
| **C** | Interview Excellence and Workplace Readiness | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)</b><br><b>(SL: 15 hrs)</b></td><td>TW: Term work (Group Discussion Activity, Team Presentation, Case Study Analysis, Role Play Activity, Problem-Solving Challenge.)<br>Self-Learning (SL: 15 Hours) – Based on LSRW Framework</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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>
** Assignment- 1.Group Presentation (10 Marks) 2. Personal Development Portfolio (10 Marks)</td></tr>
<tr><td><b>References</b></td><td><b>Textbook:</b><br>1. How to Win Friends and Influence People by Dale Carnegie<br>2. The 7 Habits of Highly Effective People by Stephen R. Covey<br>3. Emotional Intelligence by Daniel Goleman<br>4. Surrounded by Idiots by Thomas Erikson</td></tr>
</table>

## 5. CO–PO and CO–PSO Mapping Matrix

| | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, Problem Solving and | Global Exposure and Cross-Cultural | Social Responsiveness and Ethics (SRE) | Effective Communication (EC) | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals (TIPS) | Digital and Technological Competency (DTC) | Research and Analytical Skills (RAS) | Teamwork and Leadership Skills (TLS) | Advanced Accounting and Global Financial | Modern Commerce Education and | Global Financial System and IFRS Interpretation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 1 | 2 | – | 1 | 3 | 2 | 2 | 1 | – | – | 1 | – | 2 | – |
| **CO2** | 1 | 3 | – | 2 | 2 | 3 | 2 | 1 | – | – | 2 | – | 2 | – |
| **CO3** | – | 2 | 1 | 3 | 3 | 2 | 2 | 1 | 1 | – | 2 | – | 2 | – |
| **CO4** | – | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | – | 2 | – |
| **CO5** | 1 | 2 | – | 3 | 2 | 2 | 1 | 2 | – | – | 3 | – | 3 | – |
| **CO6** | 1 | 2 | – | 2 | 3 | 3 | 2 | 2 | – | – | 3 | – | 2 | – |
| **Avg** | 1.0 | 2.3 | 1.0 | 2.2 | 2.5 | 2.3 | 1.8 | 1.5 | 1.0 | 1.0 | 2.2 | – | 2.2 | – |

*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 emotional intelligence, leadership, critical thinking, and professional competencies essential for lifelong learning and personal growth. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances workplace professionalism, career readiness, adaptability, leadership, and employability skills required for professional success. |
| **SDG 3: Good Health and Well-being** | **3** | Promotes emotional intelligence, stress management, resilience, self-management, and mental well-being for personal effectiveness. |
| **SDG 17: Partnerships for the Goals** | **2** | Strengthens teamwork, networking, collaboration, leadership, and interpersonal skills necessary for effective professional relationships. |

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

# SEMESTER V

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Strategic Management |
| **2.** | **Course Code** | NBCOMI501 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5** | **Course Type** | Major |
| **6** | **Course Objective** | To develop a comprehensive understanding of strategic management concepts, analytical tools, strategy formulation, implementation, and control mechanisms. The course enables students to analyze business environments, formulate competitive strategies, and evaluate strategic decisions in dynamic business contexts. |
| **7** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the concepts, principles, and strategic management process.<br>***CO2: Analyze*** internal and external business environments using strategic tools and frameworks.<br>***CO3: Apply*** strategic management concepts for strategy formulation and business decision-making.<br>***CO4: Evaluate*** alternative strategic options and recommend suitable strategies for organizations.<br>***CO5: Assess*** strategic implementation and control mechanisms for organizational effectiveness.<br>***CO6: Develop*** solutions for contemporary strategic challenges and business sustainability. |
| **8** | **Course Description** | This course provides an in-depth understanding of strategic management principles, strategic planning, environmental analysis, strategy formulation, implementation, and control. Students will learn to apply strategic frameworks such as SWOT, PESTEL, Porter's Five Forces, VRIO, BCG Matrix, GE Matrix, McKinsey 7S, and Balanced Scorecard to analyze business situations and develop competitive strategies for organizational success. |

### 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Strategic Management (12-0-0-12 = 24 hrs)** | | |

| | | | |
|---|---|---|---|
| **Objective** | To familiarize students with the fundamentals, importance, and process of strategic management.. | | |
| **A** | Meaning, Nature and Importance of Strategic Management | **CO1** | *Whiteboards, PPTs, Case Discussions* |
| **B** | Strategic Intent: Vision, Mission and Objectives | | |
| **C** | Strategic Management Process and Levels of Strategy | | |
| **Unit 2:** | **Environmental Analysis and Strategic Diagnosis (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand environmental scanning and strategic analysis techniques. | | |
| **A** | Macro Environment Analysis: PESTEL Framework | **CO2** | *PPTs, Industry Reports, Case Studies* |
| **B** | Porter's Five Forces Model | | |
| **C** | SWOT Analysis, VRIO Framework and Value Chain Analysis | | |
| **Unit 3:** | **Strategy Formulation (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop the ability to formulate competitive and corporate strategies. | | |
| **A** | Business-Level Strategies: Cost Leadership, Differentiation and Focus | **CO3, CO4** | *Whiteboards, Strategic Cases* |
| **B** | Corporate-Level Strategies: Growth Strategies | | |
| **C** | Stability and Retrenchment Strategies | | |
| **Unit 4:** | **Strategy Implementation (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand strategic choice and implementation frameworks. | | |
| **A** | Strategy Choice and Strategic Decision-Making | **CO5** | *PPTs, Case Analysis* |
| **B** | BCG Matrix and GE Matrix | | |
| **C** | McKinsey 7S Framework and Ansoff Growth Matrix | | |
| **Unit 5:** | **Strategic Control and Contemporary Issues (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To evaluate strategic performance and address contemporary strategic challenges. | | |
| **A** | Strategic Control and Performance Measurement | **CO5, CO6** | *Whiteboards, Industry Reports* |
| **B** | Balanced Scorecard, Benchmarking and Corporate Culture | | |
| **C** | Contemporary Strategic Issues, Sustainability and Strategic Challenges | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td><td>TW: Case study analysis, strategic audits, industry analysis projects, presentations, group discussions, strategic planning exercises, simulations, and research assignments. Example<br>SL: Reading textbooks, strategic management reports, company annual reports, business magazines, research articles, online learning resources, and strategic case analyses.<br>SWOT Analysis of a selected company.<br>Industry analysis using Porter's Five Forces.<br>Strategic planning project on an Indian business organization.<br>Analysis of corporate strategy through annual reports.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td><b>Textbook:</b> Management of Strategy: Concepts and Cases, Michael Hitt, Robert Hoskisson and Duane Ireland, Cengage Learning, Latest Edition.<br>Concepts in Strategic Management and Business Policy, Wheelen, L. Thomas and Hunger, David J.; Pearson Education.</td></tr>
</table>

| | |
|---|---|
| | Strategic Management: The Indian Context, R. Srinivasan, Phi Learning ,6th edition |

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and | Critical Thinking, Business Analysis, Problem Solving and | Global Exposure and Cross-Cultural | Social Responsiveness and Ethics (SRE) | Effective Communication (EC) | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals (TIPS) | Digital and Technological Competency (DTC) | Research and Analytical Skills (RAS) | Teamwork and Leadership Skills | Advanced Accounting and Global Financial | Modern Commerce Education and Experiential Learning Skills | Global Financial System and IFRS Interpretation Skills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PO 1** | **PO2** | **PO 3** | **PO4** | **PO 5** | **PO6** | **PO 7** | **PO 8** | **PO9** | **PO10** | **PO 11** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 1 | - | - | - | - | - | 1 | - | - | 3 | 1 | - |
| **CO2** | 3 | 3 | 2 | 1 | - | - | - | - | 1 | - | - | 3 | 2 | 1 |
| **CO3** | 3 | 3 | 2 | 2 | 1 | - | - | 1 | 2 | 1 | - | 3 | 2 | 2 |
| **CO4** | 2 | 3 | 3 | 2 | 1 | 1 | - | 1 | 2 | 2 | 1 | 3 | 2 | 3 |
| **CO5** | 2 | 3 | 2 | 3 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | 2.67 | 2.83 | 2.16 | 2.2 | 1.5 | 1.33 | 1 | 1.25 | 1.5 | 1.75 | 1.67 | 3 | 2 | 2.4 |

## 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 strategic thinking, analytical ability, and managerial competence. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances managerial and entrepreneurial skills for organizational growth. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Promotes innovation, competitive strategy, and sustainable business development. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages sustainable and responsible strategic decision-making. |
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Strengthens corporate governance, ethics, and strategic accountability. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Entrepreneurship Development & Innovation |
| **2.** | **Course Code** | NBCOMI502 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 15hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \| Credits: 4 |
| **5.** | **Course Type** | Major (Theory) |
| **6.** | **Course Objective** | To develop entrepreneurial competencies and innovation-oriented thinking among students by providing a comprehensive understanding of entrepreneurship, venture financing, innovation management, entrepreneurial marketing, family business management, and project management. The course aims to equip students with the knowledge and skills required to identify business opportunities, analyze market dynamics, evaluate entrepreneurial alternatives, and design innovative business ventures for sustainable growth and value creation |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1: Understand** the concepts, principles, significance, and processes of entrepreneurship, innovation, and venture creation in contemporary business environments.<br>**CO2: Explain** entrepreneurial finance mechanisms, venture capital funding, angel investing, startup valuation techniques, and financial planning requirements for entrepreneurial ventures.<br>**CO3: Apply** innovation management principles, design thinking approaches, and entrepreneurial marketing strategies to identify opportunities and develop innovative business solutions<br>**CO4: Analyze** market opportunities, customer needs, competitive environments, family |

| | | |
|---|---|---|
| | | business challenges, and entrepreneurial growth strategies for effective decision-making..<br>**CO5:** Evaluate funding alternatives, innovation initiatives, marketing strategies, project management practices, and entrepreneurial ventures for sustainable business growth.<br>**CO6: Design** entrepreneurial ventures, innovative business models, and project implementation plans by integrating entrepreneurship, finance, innovation, marketing, and management concepts**.** |
| **8.** | **Course Description** | This course provides a comprehensive understanding of entrepreneurship and innovation with emphasis on venture creation, entrepreneurial finance, innovation management, startup marketing, family business management, and project management. It equips students with the knowledge and skills to identify opportunities, evaluate business alternatives, and design innovative and sustainable entrepreneurial ventures in dynamic business environments. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Foundations of Entrepreneurship and Innovation (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand the concepts, principles, significance, and processes of entrepreneurship, innovation, venture creation, and entrepreneurial finance in contemporary business environments | | |
| **A** | Entrepreneurship: Concepts, Characteristics, Functions and Process | **CO1, CO2** | *PPTs, Whiteboard, Entrepreneurship Case Studies, Group Discussions, Learning Videos* |
| **B** | Innovation, Opportunity Recognition and Entrepreneurial Ecosystem | | |
| **C** | Venture Creation Process and Entrepreneurial Environment | | |
| **Unit 2:** | **Entrepreneurial Finance and Venture Funding (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To explain entrepreneurial financing mechanisms and apply funding strategies, valuation techniques, and financial planning approaches for establishing and managing entrepreneurial ventures. | | |
| **A** | Funding Options for Startups and Small Businesses | **CO2, CO3,** | *Startup Funding Cases, Group Discussions* |
| **B** | Venture Capital and Angel Investing | | |
| **C** | Startup Valuation Techniques, Risk Management and Financial Planning | | |
| **Unit 3:** | **Innovation Management and Entrepreneurial Marketing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To apply innovation and entrepreneurial marketing concepts and analyze market opportunities, customer needs, and competitive environments for developing innovative business solutions. | | |
| **A** | Innovation and Creativity Techniques; Design Thinking Process | **CO3, CO4,** | *Design Thinking Workshops, Marketing Cases, Innovation Exercises* |
| **B** | Innovation Management and Intellectual Property Rights (IPR) | | |
| **C** | Market Analysis, Segmentation, Positioning and Digital Marketing for Startups | | |
| **Unit 4:** | **Family Business Management and Entrepreneurial Growth (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To analyse governance, succession, and growth challenges in family businesses and evaluate strategic alternatives for sustaining entrepreneurial ventures and business continuity. | | |
| **A** | Family Business Concepts and Governance Structures | **CO4, CO5,** | *Family Business Cases, Group Discussions, Industry Examples* |
| **B** | Succession Planning and Conflict Resolution in Family Enterprises | | |
| **C** | Innovation and Growth Strategies in Family Businesses | | |
| **Unit 5:** | **Project Management for Entrepreneurs (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To evaluate project management practices and design entrepreneurial ventures and implementation plans by integrating innovation, finance, marketing, and managerial decision-making concepts. | | |
| **A** | Business Project Planning and Initiation | **CO5, CO6** | *Project Planning* |

| | | | |
|---|---|---|---|
| **B** | Scope, Time, Cost, Quality and Risk Management | | *Templates, Entrepreneurial Project Work* |
| **C** | Project Closure, Evaluation and Venture Implementation Planning | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours)**<br>**(SL: 30 hrs)** | **TW:** Term work (includes assignments, numerical problem solving, journal entry practice, preparation of financial statements, case studies on shares and share capital, quizzes, presentations, and other student activities related to financial accounting.)<br>**SL:** Self-learning through online accounting platforms, MOOCs, video lectures, spoken tutorials, practice of accounting software, case study analysis, and independent study of financial accounting concepts and standards.<br>**Example:**<br>Self-learning beyond the classroom through preparation of financial statements and journal entries in teams, solving practical problems on share capital accounting, analysis of real company balance sheets, learning from online accounting resources, and discussion-based case studies on issue and forfeiture of shares. |
| **Mode of Examination** | **Weightage Distribution:** (see table below)<br>*Five Quizzes of 4 marks each. |
| **References** | **Textbook:**<br>Publishing House) |

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

*Five Quizzes of 4 marks each.

## 5. CO–PO and CO–PSO Mapping Matrix

**Note:** *Row averages are computed over non-zero entries only. PO8 is intentionally kept low to avoid artificial inflation.*

## 6. Course-to-SDG Matrix

| CO / PO | **Business Environment and Domain Knowledge (BEDK):** | Critical Thinking, Business Analysis, Problem Solving and | 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** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PO 9** | **PO10** | **PO11** | **PSO 1** | **PSO 2** | **PSO 3** |
| **CO1** | 3 | 1 | | | | 1 | 1 | 1 | | | | 1 | 1 | |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO2** | 3 | 2 | | | 1 | 1 | 2 | 1 | | 1 | | 2 | 2 | 1 |
| **CO3** | 2 | 3 | | 1 | 1 | 1 | 2 | 2 | 1 | 2 | **1** | 3 | 3 | 1 |
| **CO4** | 2 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 1 | 3 | **1** | 3 | 3 | 1 |
| **CO5** | 2 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 1 | 3 | **2** | 3 | 3 | 1 |
| **CO6** | 2 | 3 | 1 | 1 | 2 | 2 | 3 | 3 | 1 | 3 | **3** | 3 | 3 | 2 |
| **Avg** | **2.33** | **2.50** | **1.00** | **1.00** | **1.20** | **1.17** | **2.33** | **1.83** | **1.00** | **2.40** | **1.75** | **1.83** | **2.50** | **1.20** |

*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 8:** Decent Work & Economic Growth | **3** | Develops entrepreneurial capabilities, venture financing knowledge, startup development skills, and business growth strategies that support enterprise creation, employment opportunities, and economic development. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Strengthens innovation and creativity competencies through innovation management, entrepreneurial finance, and venture development, fostering innovative business solutions and entrepreneurial ecosystems. |
| **SDG 4:** Quality Education | **2** | Enhances entrepreneurial knowledge, innovation skills, marketing competencies, and project management capabilities required for professional growth and entrepreneurial success. |
| **SDG 12:** Responsible Consumption & Production | 2 | Encourages responsible business planning, effective project management, innovation-driven value creation, and sustainable utilization of resources in entrepreneurial ventures. |
| **SDG 17:** Partnerships for the Goals | **1** | Promotes collaboration through entrepreneurial networks, venture capital and funding ecosystems, family business stakeholders, and team-based project activities. |

## COURSE PLAN

### Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

### Course Details

| S. No | Attribute | Details |
|---|---|---|
| **9.** | **Course Title** | Cost Accounting (CA) |
| **10.** | **Course Code** | NBCOMIAF01 |
| **11.** | **Credits** | 4 |
| **12.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **13.** | **Course Type** | Major |
| **14.** | **Course Objective** | The course is designed to acquaint students with the basic concepts and principles of cost accounting along with the various methods involved in cost ascertainment. It aims to provide knowledge regarding the use of costing data for planning, control, and managerial decision-making. The course also develops students' ability to apply and analyze cost concepts while working with cost data in different business situations. Further, it enables students to understand the methods and techniques used for allocating overhead costs to products and services. In addition, the course helps learners gain an understanding of the principles and procedures of process costing used in continuous production processes. |
| **15.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and describe the basic concepts, principles, and importance of cost and cost accounting systems in organizations.<br>***CO2: Explain*** the accounting treatment and procedures related to materials, labor, and inventory management in cost accounting.<br>***CO3: Apply*** practical knowledge for the preparation of cost sheets, computation of wages, bonus schemes, and overhead allocation in business situations.<br>***CO4: Analyze*** and classify various inventory control techniques and methods of pricing material issues used in cost accounting.<br>***CO5: Evaluate*** the application of different cost accounting techniques for planning, control, and rational managerial decision-making.<br>***CO6: Design*** and prepare cost accounting reports and solutions by integrating material, labor, overhead, and inventory costing techniques for effective organizational decision-making. |

| | | |
|---|---|---|
| 16. | **Course Description** | This course provides key data to managers for planning and controlling, as well as data on costing products, services, and Labor. In developing economy like ours, the importance of cost accounting has been acknowledged by all when optimum utilization of resources is the need of the day. |

## Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Cost Accounting (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to introduce students to the basic concepts, objectives, and importance of cost accounting. It helps learners understand the difference between cost and financial accounting, classification of costs, and the concept of unit or output costing. The unit also develops practical knowledge for the preparation of cost sheets and determination of production cost. | | |
| **A** | Meaning, objectives and importance of Cost Accounting, | **CO1, CO3, CO4** | *Digitial & Board Method, PowerPoint Presentations, Numerical Problem Solving,* |
| **B** | Differentiation between Cost and Financial Accounting, ways of classifying costs, | | |
| **C** | Unit or Output Costing, Cost Sheet: Unit or Output Costing, Cost Sheet Preparation | | |
| **Unit 2:** | **Material Costing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to develop students' understanding of material costing and inventory control techniques used in cost accounting. It provides knowledge of the meaning, objectives, and essential requirements of inventory control along with material classification methods. The unit also helps learners understand techniques such as ABC analysis, VED analysis, inventory levels, and Economic Order Quantity (EOQ). Further, students will gain practical knowledge of pricing material issues using FIFO, LIFO, and Simple Average methods. | | |
| **A** | Meaning, objectives and essential requirements of inventory control, material classification | **CO2, CO3, CO4, CO5** | *Digital & Board Method, PowerPoint Presentations, Numerical Problem* |
| **B** | Techniques of Inventory Control: ABC Technique, VED analysis and Inventory levels (minimum, maximum and reorder levels) and Economic Order Quantity (EOQ) | | |
| **C** | Pricing Material Issues: FIFO, LIFO and Simple Average method | | |
| **Unit 3:** | **Labour Costing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with an understanding of labour costing concepts and the importance of labour cost control in organizations. It develops knowledge regarding labour classification, labour turnover, time keeping, and time booking systems. The unit also helps learners understand various methods of wage payment, including time rate and piece rate systems, along with incentive schemes such as the Halsey and Rowan plans. | | |
| **A** | Meaning and Classification of Labour Cost, Labour Turnover: Meaning and Causes | **CO2, CO3, CO5,** | *Chalk & Board Method, PowerPoint Presentations, Numerical Problem* |
| **B** | Time Keeping and Time Booking<br>Methods of Wage Payment: Time Rate and Piece Rate System | | |
| **C** | Incentive Plans: Halsey Plan and Rowan Plan | | |
| **Unit 4:** | **Overheads Costing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to develop students' understanding of overhead costing and its importance in cost accounting. It provides knowledge about the meaning and classification of overheads and explains the concepts of allocation, apportionment, and absorption of overhead costs. The unit also helps learners gain practical understanding in the preparation of simple overhead distribution statements for effective cost determination. | | |
| **A** | Meaning and Classification of Overheads | **CO3, CO5, CO6** | *DigitalBoard Method, PowerPoint Presentations, Numerical Problem* |
| **B** | Allocation, Apportionment and Absorption of Overheads | | |
| **C** | Preparation of Simple Overhead Distribution Statement | | |
| **Unit 5:** | **Marginal Costing and Decision Making (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with an understanding of marginal costing and its role in managerial decision-making. It develops knowledge of concepts such as contribution, P/V ratio, break-even analysis, break-even point, | | |

| | | | |
|---|---|---|---|
| | and margin of safety. The unit also helps learners apply marginal costing techniques to solve simple decision-making problems for effective business planning and control. | | |
| **A** | Meaning and Importance of Marginal Costing | **CO3, CO5, CO6** | *Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Break Even Analysis and P/V Ratio,* |
| **B** | Contribution, P/V Ratio and Break-Even Analysis | | |
| **C** | Break-Even Point and Margin of Safety<br>Simple Decision-Making Problems using Marginal Costing | | |

## Course Evaluation & References

<table>
<tr>
<td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td>
<td>TW: Term work (includes assignments, numerical problem solving, seminars, case studies, presentations, quizzes, industrial visits, and other student activities related to cost accounting.)<br>SL: Self-learning through online educational resources, MOOCs, accounting software practice, case analysis, spoken tutorials, and independent study of costing techniques.<br>Example<br>Self-learning beyond the classroom through preparation of cost sheets and inventory reports, solving practical costing problems in teams, case study analysis, learning from online accounting content, and industry visits for understanding cost control practices.</td>
</tr>
<tr>
<td><b>Mode of Examination</b></td>
<td><b>Weightage Distribution:</b>
<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><b>References</b></td>
<td><b>Textbook:</b> Ravi M. Kishore – Cost and Management Accounting (Taxmann)<br>P.C.Tulsian - Cost Management (Tata Mc Graw Hill)<br>Charles T. Horngren, Srikant M. Datar, George Foster, Madhav V. Rajan, Christopher Ittner - Cost Accounting-A Managerial Emphasis (Pearson)<br>M. Y. Khan & P. K. Jain - Management Accounting (Tata McGraw Hill)</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 | 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 | 2 | 1 | 1 | – | 3 | 2 | 1 |
| **CO2** | 3 | 2 | – | 1 | 1 | 1 | 2 | 3 | 2 | 2 | – | 3 | 3 | 2 |
| **CO3** | 3 | 3 | – | 1 | 2 | 1 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | – | 1 | 1 | 1 | 2 | 3 | 2 | 3 | – | 2 | 3 | 2 |
| **CO5** | 3 | 3 | 1 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 2 |
| **CO6** | 3 | 3 | 1 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | 3.00 | 2.50 | 1.00 | 1.33 | 1.67 | 1.33 | 2.33 | 2.83 | 2.00 | 2.33 | 1.33 | 2.83 | 2.83 | 2.00 |

**Note:** *Row averages are computed over non-zero entries only. PO3 is intentionally kept low to avoid artificial inflation.*

## Course-to-SDG Matrix

*This course aligns with 6 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 | Provides theoretical and practical knowledge of cost accounting, inventory management, labor costing, and overhead analysis. Develops analytical, quantitative, and managerial decision-making skills essential for business education. |
| **SDG 8:** Decent Work & Economic Growth | 3 | Enhances employability and professional competencies in accounting, finance, auditing, and cost management. Supports productivity, profitability, and sustainable economic growth through effective cost control and financial planning techniques. |
| **SDG 9:** Industry, Innovation & Infrastructure | 2 | Encourages cost reduction, waste minimization, inventory control, and optimum utilization of resources. Supports sustainable production practices and responsible financial management in organizations. |
| **SDG 12:** Responsible Consumption & Production | 3 | Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency. |
| **SDG 16:** Peace, Justice & Strong Institutions | 2 | Promotes transparency, accountability, ethical costing practices, and proper financial reporting systems, contributing to good governance and responsible |

| | | |
|---|---|---|
| | | organizational management. |
| **SDG 17:** Partnerships for the Goals | **1** | Develops understanding of coordinated financial and managerial practices that support collaboration among departments, organizations, and stakeholders for effective business operations and decision-making. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | Advanced Accounting |
| 2. | **Course Code** | NBCOMIAF02 |
| 3. | **Credits** | 4 |
| 4. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL)<br>L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total:120 hrs \|Credits: 4 |
| 5 | **Course Type** | Major |
| 6 | **Course Objective** | To provide comprehensive understanding of advanced accounting principles and practices relating to consignment accounts, hire purchase system, branch accounting, investment accounts, and departmental accounts with practical application in business organizations. |
| 7 | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and explain the concepts, principles, and accounting treatment relating to consignment business and departmental accounts.<br>***CO2: Explain*** and apply accounting procedures relating to hire purchase, installment systems, and branch accounting.<br>***CO3: Apply*** accounting principles for preparation of branch, departmental, and investment accounts in business organizations.<br>***CO4: Analyze*** accounting treatments relating to investment accounts, valuation methods, and inter-departmental transfers.<br>***CO5: Evaluate*** accounting records and financial information relating to branches, investments, and departmental performance for managerial decision-making.<br>***CO6: Design*** and prepare advanced accounting statements and reports in compliance with accounting standards and professional accounting practices. |
| 8 | **Course Description** | This course provides advanced knowledge of accounting systems and financial reporting practices followed in modern business organizations. It includes accounting for consignment transactions, hire purchase and installment systems, branch accounts, investment accounts, and departmental accounts. The course emphasizes analytical thinking, accounting standards, and practical problem-solving skills for professional accounting competency. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Consignment Accounts (8-0-0-8 = 16 hrs)** | | |
| **Objective** | To familiarize students with accounting treatment of consignment transactions and preparation of consignment accounts. | | |
| **A** | Meaning and Features of Consignment Business | **CO1, CO2 CO3** | *Whiteboard, PPTs, Numerical Problem Solving* |
| **B** | Difference between Sale and Consignment | | |
| **C** | Accounting Treatment in the Books of Consignor and Consignee | | |
| **Unit 2:** | **Hire Purchase and Installment Systems (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of accounting procedures under hires purchase and instalment systems. | | |
| **A** | Meaning and Features of Hire Purchase and Installment System | **CO2, CO3, CO4,** | *Whiteboard, Financial Calculators, Numerical Exercises* |
| **B** | Calculation of Interest and Repossession Accounts | | |
| **C** | Hire Purchase Trading Account, Stock and Debtors System, Lease Concepts | | |
| **Unit 3:** | **Branch Accounts (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To enable students to prepare branch accounts under different systems and evaluate branch performance. | | |
| **A** | Meaning and Types of Branches | **CO2, CO3, CO3, CO4,, CO5** | *Financial Statements, Case Studies, Accounting Formats* |
| **B** | Debtors System, Stock and Debtors System, Final Accounts System | | |
| **C** | Wholesale Branch, Independent Branch and Foreign Branch Accounts | | |
| **Unit 4:** | **Investment Accounts (14-0-0-14 = 28 hrs)** | | |
| **Objective** | To provide practical understanding of investment accounting and valuation methods in accordance with accounting standards. | | |
| **A** | Maintenance of Investment Ledger and Preparation of Investment Accounts | **CO4, CO5, CO5, CO6** | *Annual Reports, Calculator, Numerical Problems* |
| **B** | Valuation of Investments under FIFO and Average Method | | |
| **C** | Investment Accounts for Shares, Right Shares, Bonus Shares and Sale of Rights | | |
| **Unit 5:** | **Departmental Accounts (14-0-0-14 = 28 hrs)** | | |
| **Objective** | To develop practical understanding of departmental accounting systems and inter-departmental transfers. | | |
| **A** | Meaning, Objectives, and Advantages of Departmental Accounts | **CO1,CO5, CO6** | *Whiteboard, PPTs, Practical Accounting Problems* |
| **B** | Allocation and Apportionment of Expenses | | |
| **C** | Departmental Trading and P/L Accounts, Inter-departmental Transfers and Unrealized Profit | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td><td>Preparation of consignment, branch, investment, and departmental accounts<br>Practice of advanced accounting numerical problems<br>Analysis of financial statements and accounting records<br>Case studies on branch performance and investment decisions<br>Self-learning through accounting software demonstrations and online resources</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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>
</table>

| **References** | Shukla, S.M. & Gupta, S.P. — Financial Accounting, Sahitya Bhawan Publication, Agra.<br>Maheshwari, S.N. & Maheshwari, S.K. — Financial Accounting, Vikas Publishing House, New Delhi.<br>Gupta, R.L. & Radhaswamy, M. — Advanced Accountancy, Sultan Chand & Sons, New Delhi. |
|---|---|

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, | Global Exposure and Cross-Cultural | 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 | Global Financial System and IFRS Interpretation Skills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PO 1** | **PO 2** | **PO 3** | **PO4** | **PO5** | **PO 6** | **PO7** | **PO 8** | **PO9** | **PO1 0** | **PO1 1** | **PSO1** | **PSO 2** | **PSO3** |
| **CO1** | 3 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | - | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 1 | 2 | 1 | 1 | 2 | 3 | 2 | 1 | 3 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 1 | 2 | 2 | 1 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO6** | 3 | 3 | 2 | | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | 3.00 | 2.50 | 1.50 | 2.00 | 1.83 | 1.33 | 2.00 | 2.83 | 2.00 | 1.60 | 2.50 | 3.00 | 2.5 | 2.67 |

## 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 advanced accounting knowledge, analytical thinking, and professional financial reporting skills. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances employability and professional accounting competencies relevant to commerce and finance sectors. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Supports efficient accounting systems, financial reporting, and organizational decision-making practices. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages transparency, accountability, and responsible financial management practices. |
| **SDG 16:** Peace, Justice and Strong Institutions | **2** | Promotes ethical accounting standards, fair reporting, and institutional accountability. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Corporate Valuation and Restructuring |
| **2.** | **Course Code** | NBCOMIAF03 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Programme Elective) |
| **6.** | **Course Objective** | To provide comprehensive understanding of corporate valuation and restructuring strategies, including mergers, acquisitions, takeovers, divestitures, and leveraged buyouts. The course aims to develop analytical skills in valuation techniques, deal structuring, regulatory compliance, and post-merger integration. Students will gain practical knowledge of corporate restructuring decisions and their impact on value creation, organizational growth, and stakeholder wealth maximization. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1:** Recall and explain the concepts, forms, and strategic objectives of corporate restructuring.<br>**CO2:** Analyze value creation opportunities arising from mergers, acquisitions, divestitures, and other restructuring initiatives.<br>**CO3:** Apply corporate valuation models and deal structuring techniques to assess corporate transactions.<br>**CO4:** Evaluate the legal, regulatory, accounting, and due diligence requirements associated with corporate restructuring activities.<br>**CO5:** Assess post-merger integration challenges and develop strategies for effective organizational integration and change management.<br>**CO6:** Critically evaluate real-world mergers, acquisitions, and restructuring cases to support strategic business decision-making. |
| **8.** | **Course Description** | This course provides comprehensive understanding of corporate valuation and restructuring with emphasis on mergers, acquisitions, takeovers, divestitures, leveraged buyouts, and strategic alliances. The course covers valuation methodologies, deal structuring, legal and regulatory frameworks, due diligence processes, and post-merger integration strategies. Through practical case studies and industry examples, students will develop analytical capabilities required for |

| | | |
|---|---|---|
| | | assessing corporate transactions, evaluating restructuring alternatives, and understanding value creation mechanisms in corporate finance and strategic management. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Corporate Valuation and Restructuring (12-0-12= 24 hrs)** | | |
| **Objective** | To familiarize students with the concepts, forms, strategic motives, and challenges associated with corporate restructuring activities. | | |
| **A** | Mergers, Acquisitions, Takeovers, Divestitures, Spin-offs, and Leveraged Buyouts. | **CO1** | *Annual Reports, M&A Case Studies, Financial Databases, Corporate Restructuring Reports, PPTs* |
| **B** | Synergies, Cost Efficiencies, Market Expansion, Competitive Advantage and Growth Strategies. | | |
| **C** | Common Pitfalls, Risks and Failure Factors in Mergers and Acquisitions. | | |
| **Unit 2:** | **Corporate Valuation Techniques (12-0-12= 24 hrs)** | | |
| **Objective** | To develop understanding regarding valuation principles and techniques used in corporate restructuring decisions. | | |
| **A** | Fair Value, Intrinsic Value, Market Value and Book Value. | **CO2** | *Excel Valuation Models, Financial Statements, Bloomberg Data, Capital IQ Reports* |
| **B** | Discounted Cash Flow (DCF), Comparable Company Analysis (CCA), Precedent Transaction Analysis (PTA). | | |
| **C** | Determining Share Exchange Ratio and Valuation of Synergies in Corporate Transactions. | | |
| **Unit 3:** | **Corporate Strategy and Deal Structuring (12-0-12= 24 hrs)** | | |
| **Objective** | To examine strategic alternatives and deal structures adopted in corporate restructuring transactions. | | |
| **A** | Joint Ventures, Strategic Partnerships and Collaborative Arrangements. | **CO3** | *Corporate Finance Models, M&A Databases, Industry Reports, Financial Analytics Tools* |
| **B** | Opportunities, Challenges and Regulatory Considerations in International Transactions. | | |
| **C** | Financial Leverage, Risk Analysis, Financing Structure and Exit Strategies. | | |
| **Unit 4:** | **Analysis of Option-Based Strategies (12-0-12= 24 hrs)** | | |
| **Objective** | To provide understanding regarding accounting standards, due diligence, and legal regulations governing corporate restructuring. | | |
| **A** | Indian Accounting Standards, IFRS Guidelines and Purchase Consideration. | **CO4** | *Regulatory Documents, Companies Act Provisions, SEBI Guidelines, Due Diligence Checklists* |
| **B** | Financial, Legal, Operational and Human Resource Due Diligence. | | |
| **C** | SEBI Takeover Code, Competition Act and Companies Act Provisions. | | |
| **Unit 5:** | **Post-Merger Integration and Case Studies (12-0-12= 24 hrs)** | | |
| **Objective** | To develop understanding regarding post-merger integration challenges, change management, and practical restructuring experiences. | | |
| **A** | Cultural, Operational and Financial Integration Issues. | **CO5, CO6** | *Integration Frameworks, M&A Case Studies, Industry Reports, Organizational Assessment Tools* |
| **B** | Managing Organizational Culture and Change during Restructuring Processes. | | |
| **C** | Analysis of Successful and Failed M&A Deals through Industry Case Studies. | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours)** | TW: Term work includes corporate valuation exercises, merger and acquisition case analysis, valuation model preparation, due diligence reviews, restructuring strategy evaluation, presentations, quizzes, and analysis of real-world M&A transactions and corporate restructuring cases. |

<table>
<tr><td><b>(SL: 60 hrs)</b></td><td>SL: Self-learning through annual reports, merger announcements, valuation reports, SEBI regulations, Companies Act provisions, research articles, business magazines, financial databases, and industry case studies related to mergers, acquisitions, and corporate restructuring.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td>Kamal Ghosh Ray — Mergers and Acquisitions: Strategy, Valuation and Integration, PHI Learning Pvt. Ltd.<br>Rajinder S. Aurora & Kavita Shetty — Mergers & Acquisitions, Oxford Higher Education.<br>Sudi Sudarsanam — Creating Value from Mergers and Acquisitions, 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 (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** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | - | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 2 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 3 | 2 | 3 | 1 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 1 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 | 3 | 2 | 2 | 2 |
| **CO6** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | **2.83** | **2.83** | **2.33** | **1.83** | **1.33** | **1.33** | **2.33** | **2.67** | **1.33** | **2.33** | **1.6** | **2.83** | **2.17** | **2.67** |

**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).*

| SDG Goal & Description | Mapping | Justification |
|---|---|---|

| | | |
|---|---|---|
| **SDG 4:** Quality Education | **3** | Develops advanced knowledge of corporate valuation, mergers and acquisitions, restructuring strategies, due diligence, and financial decision-making required in modern corporate environments. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances competencies in corporate growth strategies, business restructuring, mergers and acquisitions, and value creation initiatives that contribute to economic growth and organizational competitiveness. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Promotes understanding of strategic restructuring, corporate transformation, business expansion, and innovative deal structuring approaches adopted by modern organizations. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages efficient allocation of corporate resources, value-maximizing restructuring decisions, and sustainable utilization of organizational assets through strategic financial planning. |
| **SDG 16:** Peace, Justice & Strong Institutions | **3** | Strengthens understanding of corporate governance, due diligence, legal compliance, regulatory frameworks, transparency, and ethical business practices in corporate restructuring and M&A transactions. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Security Trading |
| **2.** | **Course Code** | NBCOMIFM01 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL)<br>L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 90 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Program Elective Course) |
| **6.** | **Course Objective** | To provide students with a comprehensive understanding of investment principles, security markets, and trading mechanisms in the financial system. The course aims to develop knowledge of investment alternatives, risk–return analysis, primary and secondary market operations, fundamental and technical analysis techniques, and mutual fund investment strategies. It further equips learners with the analytical and decision-making skills required to evaluate securities, assess market trends, manage investment risks, and make informed investment decisions in dynamic financial markets. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Understand*** the concepts, objectives, and process of investment management, including the relationship between risk and return in investment decision-making.<br>***CO2: Explain*** the structure and functioning of Indian security markets, including primary and secondary markets, stock exchanges, and various financial instruments.<br>***CO3:*** **Apply** fundamental analysis techniques to evaluate economic conditions, industry performance, and company fundamentals for investment decisions.<br>***CO4: Analyze*** technical indicators, charting methods, and market trends to assess security price movements and trading opportunities.<br>***CO5: Evaluate*** investment alternatives, market performance, mutual fund schemes, and the role of regulatory institutions in protecting investor interests.<br>***CO6: Design*** appropriate investment and trading strategies by integrating risk assessment, market analysis, security evaluation, and portfolio selection techniques. |
| **8.** | **Course Description** | This course provides a comprehensive understanding of investment management, security markets, and trading practices in the modern financial system. It covers the fundamentals of investment, risk and return analysis, functioning of primary and secondary markets, and the role of stock exchanges in facilitating capital market transactions. The course further explores fundamental and technical analysis techniques used for evaluating securities and forecasting |

| | | |
|---|---|---|
| | | market trends. Special emphasis is placed on investment decision-making, mutual fund investments, market regulations, and risk management strategies, enabling students to develop the analytical and practical skills required for successful participation in financial markets and wealth creation. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Basics of Investing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with the fundamental concepts of investment, investment objectives, investment processes, and the relationship between risk and return in financial decision-making. | | |
| **A** | Concept and Nature of Investment; Objectives and Process of Investment | **CO1, CO2** | *PPTs, Whiteboard, Numerical Exercises, Case Discussions, Financial Market Videos* |
| **B** | Types of Investments and Classification of Investors | | |
| **C** | Concept of Risk and Return, Types of Risk, Risk–Return Trade-off, Numerical Problems on Risk and Return | | |
| **Unit 2:** | **Indian Security Markets (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of the structure, functioning, and significance of Indian security markets and various financial instruments used for raising and trading capital. | | |
| **A** | Concept of IPO, FPO, Offer for Sale; Role and Importance of Primary Market | **CO2, CO3** | *PPTs, Whiteboard, NSE/BSE Market Demonstrations, Case Discussions, Financial News Analysis, Learning Videos* |
| **B** | IPO Process, Book Building Process; Role and Importance of Secondary Market; Comparison between Primary and Secondary Markets | | |
| **C** | Distinction between Futures and Options; Stock Exchanges in India (BSE & NSE); Market Indices as Barometers of the Economy | | |
| **Unit 3:** | **Fundamental Analysis (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop the ability to evaluate securities through economic, industry, and company analysis using fundamental analysis techniques for effective investment decision-making. | | |
| **A** | Top-Down and Bottom-Up Approaches; Analysis of International and Domestic Economic Scenario | **CO3, CO4** | *PPTs, Whiteboard, Financial Statement Analysis, Ratio Analysis Exercises, Case Discussions, Learning Videos* |
| **B** | Industry Analysis and Company Analysis | | |
| **C** | Position Statement Analysis including Key Financial Ratios, Cash Flow Statement, and Industry Market Ratios | | |
| **Unit 4:** | **Technical Analysis (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with technical analysis tools and techniques used for forecasting market trends and making informed trading decisions. | | |
| **A** | Trading Rules, Credit Balance Theories, Confidence Index, Filter Rules, Advances vs. Declines | **CO4, CO5** | *PPTs, Whiteboard, Trading Simulations, Chart Analysis Software, Market Data Interpretation, Learning Videos* |
| **B** | Charting Techniques: Line Charts, Bar Charts, and Candlestick Charts | | |
| **C** | Moving Averages, Support and Resistance Levels, Advanced Interactive Chart Analysis | | |
| **Unit 5:** | **Investing in Mutual Funds (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide an understanding of mutual fund investment avenues, their operational features, risk-return characteristics, and suitability for different categories of investors. | | |
| **A** | Concept, Meaning, and Background of Mutual Funds; Advantages and Disadvantages of Investing in Mutual Funds | **CO5, CO6** | *PPTs, Whiteboard, Regulatory Case Studies, Policy Analysis Exercises, Learning Videos* |
| **B** | Types of Mutual Funds: Open-Ended, Close-Ended, Equity, Debt, and Hybrid Funds | | |
| **C** | Entry Load vs. Exit Load Funds; Factors Affecting Choice of Mutual Funds | | |

## 4. Course Evaluation & References

**Team Work and Self-Learning (in Hours)**
**(SL: 60 hrs)**

TW: Term Work (includes assignments, seminars, stock market simulations, portfolio analysis, case studies, presentations, mini projects, and other student-centric activities.)

SL: Self Learning through financial newspapers, NSE/BSE resources, AMFI publications, market research reports, investment platforms, MOOCs, and online educational resources.

Example

Self-Learning beyond Classroom:

Analyze the performance of selected stocks listed on NSE and BSE.

Compare IPOs and evaluate their post-listing performance.

Conduct ratio analysis and fundamental analysis of listed companies.

Study technical charts and identify trading signals using moving averages and support-resistance levels.

Compare different mutual fund schemes based on risk, return, and investment objectives.

Prepare a virtual investment portfolio and track its performance over a specified period.

Review SEBI regulations and investor protection measures in the securities market.

**Mode of Examination**

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

*Five Quizzes of 4 marks each.

**References**

**Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.**

**Mayo, An Introduction to Investment, Cengage Learning.**

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment | Critical Thinking, | Global Exposure and Cross- | Social Responsiveness | Effective Communication | Life Long Learning (LLL) | Enhancing Decision Making | Trained Informed | Digital and Technological | Research and Analytical Skills | Teamwork and Leadership | Advanced Accounting and | Modern Commerce | Global Financial System and IFRS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO10 | PO11 | PSO1 | PSO2 | PSO3 |
| CO1 | 3 | 2 | – | – | – | 1 | 2 | 1 | – | 1 | – | 2 | 1 | 1 |
| CO2 | 3 | 2 | 1 | – | – | 1 | 2 | 2 | 1 | 1 | – | 2 | 2 | 2 |
| CO3 | 3 | 3 | 1 | – | – | 2 | 3 | 2 | 1 | 3 | – | 3 | 2 | 3 |
| CO4 | 2 | 3 | 1 | – | – | 2 | 3 | 2 | 2 | 3 | – | 2 | 3 | 3 |
| CO5 | 2 | 3 | 1 | 1 | – | 2 | 3 | 3 | 2 | 3 | – | 2 | 3 | 3 |
| CO6 | 2 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 3 |
| Avg | 2.5 | 2.50 | 1.00 | 1.00 | 1.00 | 1.83 | 2.67 | 2.17 | 1.60 | 2.33 | 1.00 | 2.33 | 2.33 | 2.50 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 0 | | | | | | | | | | | | | |

## 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 financial literacy, analytical thinking, investment decision-making skills, and knowledge of security markets, trading mechanisms, and investment strategies. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances understanding of capital markets, investment opportunities, wealth creation, financial inclusion, and efficient allocation of financial resources that contribute to economic growth. |
| **SDG 9:** Industry, Innovation and Infrastructure | **2** | Supports the development of efficient financial market infrastructure through the study of stock exchanges, securities trading mechanisms, and innovative investment products. |
| **SDG 12:** Responsible Consumption and Production | **2** | Promotes informed and responsible investment decisions through risk-return analysis, portfolio selection, and evaluation of investment alternatives. |

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

# COURSE PLAN

## Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | International Financial Management |
| **2.** | **Course Code** | NBCOMIFM02 |
| **3.** | **Credits** | 4 |
| **4** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5** | **Course Type** | Major |
| **6** | **Course Objective** | To provide comprehensive understanding of international financial management concepts, international financial systems, foreign exchange markets, and global financial operations. The course aims to develop analytical skills required for managing international financial risks, exchange rate exposure, multinational financing decisions, and international investment operations in global business environments. |
| **7** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1:** Recall and explain the scope, significance, and concepts of international financial management and balance of payments.<br>**CO2:** Analyze international monetary systems, exchange rate systems, and the role of international financial institutions in global finance.<br>**CO3:** Apply theories of exchange rate determination and foreign exchange market mechanisms in international financial decision-making.<br>**CO4:** Evaluate foreign exchange exposure risks and techniques for managing transaction, translation, and economic exposures.<br>**CO5:** Assess multinational financial decisions related to foreign direct investment, international financing, capital budgeting, and multinational cash management.<br>**CO6:** Integrate international financial management concepts, foreign exchange risk management, and multinational financial strategies for effective global financial decision-making. |
| **8** | **Course Description** | This course provides comprehensive understanding of international financial management and global financial operations in multinational business environments. It covers balance of |

| | | |
|---|---|---|
| | | payments, international monetary systems, foreign exchange markets, exchange rate theories, and foreign exchange risk management techniques. |

## Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to International Financial Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with the concepts, scope, and significance of international financial management and balance of payments. | | |
| **A** | Meaning, Nature, Scope and Importance of International Financial Management, International vs Domestic Financial Management. | **CO1, CO2** | *Financial Reports, Exchange Rate Data, PPTs, Case Studies, International Financial Databases* |
| **B** | Growing Importance of International Financial Operations and Global Financial Environment. | | |
| **C** | Meaning, Nature, Components and Deficit in Balance of Payments. | | |
| **Unit 2:** | **International Monetary System (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding regarding international monetary systems, exchange rate systems, and international financial institutions. | | |
| **A** | Gold Standard, Inter-war Period, Bretton Woods System, Smithsonian Agreement. | **CO2, CO3** | *IMF Reports, Exchange Rate Charts, Historical Financial Data, Case Analysis* |
| **B** | Flexible Exchange Rate System and Evaluation of Floating Exchange Rates. | | |
| **C** | Role and Functions of International Financial Institutions in Global Financial Systems. | | |
| **Unit 3:** | **Foreign Exchange Markets (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide understanding regarding foreign exchange markets, derivatives, and exchange rate determination theories. | | |
| **A** | Structure and Functions of Foreign Exchange Markets. | **CO3, CO4** | *Forex Market Data, Trading Simulations, Financial Calculators, Exchange Rate Analysis Tools* |
| **B** | Foreign Currency Futures and Foreign Currency Options. | | |
| **C** | Purchasing Power Parity and International Fisher Effect. | | |
| **Unit 4:** | **Managing Foreign Exchange Exposure ((12-0-0-12 = 24 hrs)** | | |
| **Objective** | To examine foreign exchange risk exposure and techniques for managing international financial risks. | | |
| **A** | Concept and Importance of Foreign Exchange Risk Management. | **CO4, CO5** | *Risk Management Models, Forex Simulations, Financial Analytics Tools, Case Studies* |
| **B** | Management of Translation Exposure and Transaction Exposure. | | |
| **C** | Management of Economic Exposure and International Risk Analysis. | | |
| **Unit 5:** | **Asset-Liability Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding regarding multinational financing, international capital budgeting, and multinational financial management practices. | | |
| **A** | Foreign Direct Investment, International Capital Structure and Cost of Capital. | **CO5, CO6** | *Multinational Financial Reports, Investment Analysis Tools, Financial Models, Excel* |
| **B** | International Capital Budgeting and Sources of International Financing. | | |
| **C** | Multinational Cash Management, Accounts Receivable | | |

| | | | |
|---|---|---|---|
| | Management, and Inventory Management. | | |

## Course Evaluation & References

<table>
<tr><td><strong>Team Work and Self-Learning (in Hours) (SL: 60 hrs)</strong></td><td>TW: Term work includes foreign exchange analysis, exchange rate computation exercises, case studies on multinational financial operations, presentations, quizzes, international market analysis, and practical applications related to foreign exchange risk management and international financing decisions.<br>SL: Self-learning through IMF reports, World Bank publications, RBI reports, forex market portals, international financial databases, research articles, online financial simulations, and analysis of global financial market developments and multinational financial practices.</td></tr>
<tr><td><strong>Mode of Examination</strong></td><td><strong>Weightage Distribution:</strong>
<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><strong>References</strong></td><td>P.G. Apte & Sanjeevan Kapshe — International Financial Management, Tata McGraw Hill.<br>Vyuptakesh Sharan — International Financial Management, PHI Learning.<br>Alan C. Shapiro & Peter Moles — International Financial Management, Wiley Publication.</td></tr>
</table>

## CO–PO and CO–PSO Mapping Matrix

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

## 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 analytical understanding of international financial systems, foreign exchange markets, multinational finance, and global financial decision-making. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances competencies in international finance, foreign exchange management, multinational investment, and global financial operations supporting economic growth and employability. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Encourages adoption of modern international financial practices, global financing strategies, and innovative financial instruments in multinational business environments. |
| **SDG 12:** Responsible Consumption & Production | **2** | Promotes responsible financial planning, international investment analysis, and efficient management of multinational financial resources and risks. |

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

## COURSE PLAN

### Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

### Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Financial Credit Risk Analytics |
| **2.** | **Course Code** | NBCOMIFM03 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5** | **Course Type** | Major (Program Elective Course) |
| **6.** | **Course Objective** | This course aims to provide a concise understanding of various types of financial credit, credit risk and its rating, and credit commitments with their practical applications. It also introduces key concepts in risk management and corporate governance, along with methods to measure the risk associated with individual stocks or portfolio positions. |
| **7.** | **Course Outcomes (COs)** | After successful completion of this course, the students will be able to:<br>**CO1: Remember** and list various types of financial credit including cash credit, overdrafts, demand loans, and bill finance facilities.<br>**CO2: Explain** the credit risk, credit rating methodologies, and creditworthiness evaluation parameters.<br>**CO3: Apply** the concepts of credit commitments, non-fund-based facilities, and letter of credit in practical banking scenarios.<br>**CO4: Analyze** operational risk management frameworks, corporate governance structures, and regulatory compliance requirements.<br>**CO5: Evaluate** the riskiness of individual stocks and portfolio positions using quantitative credit risk models.<br>**CO6: Design** comprehensive financial credit assessments, integrate risk rating tools, and analyze associated credit risks to propose solutions. |
| **8.** | **Course Description** | This course provides a comprehensive introduction to financial credit and credit risk analytics. It begins with the fundamentals of financial credit, types of credit facilities, and loan documentation, progressing to credit appraisal, risk rating, and trade credit risk management. Advanced topics include letter of credit, loan commitments, operational risk frameworks, and |

| | | |
|---|---|---|
| | | credit risk measurement models. Emphasis is placed on analytical thinking, application of credit assessment tools, and structured problem-solving in financial risk management. |

## Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Financial Credit (12+0+0+12=24 hrs)** | | |
| **Objective** | To familiarize students with the fundamentals of financial credit, credit risk, and the credit process. Study of credit objectives and analysis tools; Understanding the Seven C's of credit; Exploring loan pricing, documentation, and regulatory frameworks. | | |
| **A** | Financial Credit: Meaning, Objectives, and Credit Risk | **CO1, CO2, CO3** | Case studies, Financial databases, Whiteboards |
| **B** | Credit Analysis, Seven C's, Credit Analysis Process, Credit Process, Documentation | | |
| **C** | Loan Pricing and Profitability Analysis; Regulations; Types of Credit Facilities: Cash Credit, Overdrafts, Demand Loan, Bill Finance – Drawee Bill Scheme, Bill Discounting; Cash Delivery: Types of Facilities, Modes of Delivery | | |
| **Unit 2:** | **Trade Credit Risk (12+0+0+12=24 hrs)** | | |
| **Objective** | To understand banking credit arrangements and the credit appraisal process. Identify types of banking arrangements; Apply credit appraisal parameters to real borrower scenarios; Evaluate creditworthiness and loan structuring. | | |
| **A** | Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication | **CO2, CO3, CO4** | RBI guidelines, Case studies, Credit appraisal templates |
| **B** | Credit Thrust, Credit Priorities, Credit Acquisitions, Statutory & Regulatory Restrictions on Advances | | |
| **C** | Credit Appraisal: Validation of proposal, Dimensions of Credit Appraisals, Structuring of Loan Documents, Credit Risk, Credit Risk Rating, Creditworthiness of Borrower, Purpose of Loan, Source of Repayment, Cash Flow, Collateral | | |
| **Unit 3:** | **Letter of Credit and Loan Commitments (12+0+0+12=24 hrs)** | | |
| **Objective** | To understand non-fund-based facilities and loan commitments in credit operations. Study quasi credit facilities and their advantages; Evaluate various types of Letter of Credits; Understand unfunded lines of credit and their characteristics. | | |
| **A** | Quasi Credit Facilities: Advantages of Non-Fund-Based (NFB) Facilities, Various Types of NFB Facilities | **CO3, CO4** | SWIFT documentation, LC templates, Banking case studies |
| **B** | Various Types of Letters of Credit, Assessment of LC Limits, Bills Purchase/Discounting under LC | | |
| **C** | Loan Commitments, Unfunded Lines of Credit and their Characteristics | | |
| **Unit 4:** | **Operational Risk (12+0+0+12=24 hrs)** | | |
| **Objective** | To understand operational risk management in financial institutions. Differentiate risk and uncertainty; Study types of financial sector risks; Evaluate operational risk management components including audit, compliance, and risk management functions. | | |
| **A** | Risk & Uncertainty, Financial Sector Risk Types | **CO4 CO5** | BASEL framework documents, Risk management case studies |
| **B** | Operational Risk Management: Recruitment & Training, Workflow Design, Workflow Documentation, Delegation of Authority | | |
| **C** | Independent Internal Audit, Independent Compliance Function, Independent Risk Management Function | | |
| **Unit 5:** | **Credit Analysis & Rating (12+0+0+12=24 hrs)** | | |
| **Objective** | To apply credit analysis tools and rating models to assess borrower and portfolio risk. Perform profitability analysis and loan pricing; Conduct debt ratio and leverage risk analysis; Apply internal and external credit rating models. | | |

| | | | |
|---|---|---|---|
| A | Importance of Credit Analysis, Stages of Credit Analysis, Profitability Analysis and Pricing of Loans | CO5, CO6 | Rating agency reports, Excel-based risk models, Financial statements |
| B | Credit Risk Analysis: Debt Ratios and Risk of Leverage, Analysis of Working Capital, Liquidity, Operating and Cash Cycle Risk | | |
| C | Credit Rating: Measurement of Risk, Objective of Rating, Internal & External Rating, Model Credit Rating | | |

### 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours) (SL: 60 hrs)</b></td><td><b>TW:</b> Term work (includes assignments, case presentations, industry analyses, and other student activ<br><b>SL:</b> Self Learning – MOOCs, online educational resources, spoken tutorials, etc. (If provided in curricul<br>Example Self-Learning beyond Classroom: Developing a mini credit appraisal project in a team, Self-L online content on risk management, Case Study on NPA resolution, Industry Visit to banks/NBFCs.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<table>
<tr><th>CA</th><th>Mid Term Assessment (MTA)</th><th>End Term Exam (ETE)</th><th>Quiz*</th><th>Assignment</th><th>Attendance</th></tr>
<tr><td>35%</td><td>15%</td><td>50%</td><td>20%</td><td>10%</td><td>5%</td></tr>
</table>
*Five Quizzes of 4 marks each.</td></tr>
<tr><td><b>References</b></td><td><b>Textbooks:</b> Arnold Ziegel (Author), Ronna Ziegel (Editor), Fundamentals of Credit and Credit Analys Credit Analysis, Kindle.<br>V. Rajaraman, Credit Appraisal Risk Analysis & Decision Making.<br>David Lando, Credit Risk Modeling Theory and Applications, New Age International (P) Ltd., Publishe<br><b>Reference Books:</b><br>Rao S.S. Prasada, Financial Engineering, Risk Management & Financial Institutions.<br>Jonathan Golin, Philippe Delhaise, The Bank Credit Analysis Handbook: A Guide for Analysts, Wiley Fi<br>Anthony Saunders, Linda Allen, Credit Risk Measurement: New Approaches to Value at Risk and Othe Wiley Finance.</td></tr>
</table>

### CO–PO and CO–PSO Mapping Matrix

| O and CCO / 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 | 3 | 1 | – | – | – | 1 | 1 | 2 | – | – | – | 2 | 1 | 2 |
| CO2 | 3 | 2 | – | 2 | 1 | 1 | 2 | 2 | | 1 | – | 2 | 2 | 1 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO3** | 3 | 2 | | – | – | 2 | 2 | 3 | 1 | 1 | – | 2 | 2 | 2 |
| **CO4** | 2 | 3 | 2 | 3 | 1 | 2 | 2 | 2 | | 2 | 1 | 1 | 1 | 2 |
| **CO5** | 2 | 3 | 2 | – | – | 2 | 3 | 3 | 2 | 3 | – | 2 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | **2.67** | **2.33** | **2.25** | **2.33** | **1.33** | **1.83** | **2.17** | **2.50** | **1.67** | **2.00** | **1.50** | **2.00** | **1.83** | **2.17** |

## Course-to-SDG Matrix

*This course aligns with 6 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 a strong foundation in financial credit analysis, risk assessment, and corporate governance. Develops essential analytical and decision-making skills through theory and case-based learning. |
| **SDG 8: Decent Work & Economic Growth** | 3 | Develops industry-relevant skills in credit risk management and financial analysis. Enhances students' employability in banking, NBFCs, rating agencies, and financial consulting. |
| **SDG 9: Industry, Innovation & Infrastructure** | 2 | Enables students to apply modern credit risk models and rating frameworks to support efficient capital allocation and financial infrastructure development. |
| **SDG 10: Reduced Inequalities** | 2 | Promotes understanding of responsible lending practices and inclusive credit frameworks. Encourages equitable access to financial resources through sound credit appraisal. |
| **SDG 16: Peace, Justice & Strong Institutions** | 2 | Covers regulatory compliance, statutory restrictions, and governance frameworks in lending institutions, promoting accountability and transparency in the financial sector. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | Indian Banking System |
| 2. | **Course Code** | NBCOMIBI01 |
| 3. | **Credits** | 4 |
| 4 | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| 5. | **Course Type** | Major |
| 6. | **Course Objective** | To provide students with knowledge of derivative instruments, pricing mechanisms, valuation models, trading strategies, and risk management applications in financial markets. The course develops analytical skills for using derivatives in hedging, speculation, arbitrage, and corporate financial decision-making. |
| 7. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the structure and evolution of the Indian Banking System.<br>***CO2: Analyze the*** roles and functions of RBI and Commercial Banks.<br>***CO3: Evaluate*** banking reforms, Basel norms, and NPA management practices.<br>***CO4: Examine*** the impact of technology and digital initiatives on banking operations.<br>***CO5: Assess*** regulatory frameworks and challenges faced by Indian banks<br>***CO6: Develop*** practical understanding of contemporary banking trends and policy developments. |
| 8. | **Course Description** | This course provides an in-depth understanding of the Indian banking system, including banking structure, RBI functions, commercial banking operations, regulatory framework, banking reforms, digital banking, cyber security, and emerging challenges in the banking sector. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Indian Banking System (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with the evolution, structure, and significance of banking in India. | | |
| **A** | Definition, functions and importance of banks in the Indian economy | **CO1** | *Whiteboards, PPTs, Case Studies* |
| **B** | History and evolution of Indian banking; pre and post-independence | | |

| | | | |
|---|---|---|---|
| | developments, Nationalization of banks; structure of Indian banking system; Scheduled and Non-Scheduled Banks | | |
| **C** | Types of Banks: Commercial Banks, Cooperative Banks, Regional Rural Banks, Small Finance Banks | | |
| **Unit 2:** | **RBI and Commercial Banking Operations (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand the role of RBI and Commercial Banks in India's financial system. | | |
| **A** | Historical background, objectives and structure of RBI | **CO2** | *PPTs, RBI Reports, Case Discussions* |
| **B** | Monetary functions of RBI; issue of currency and money supply regulation, Monetary policy and role of RBI in economic development | | |
| **C** | Commercial Banks: Meaning, types and functions, RBI vs Commercial Banks – Comparative Overview | | |
| **Unit 3:** | **Banking Reforms and Regulatory Framework (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To examine reforms, prudential norms, and regulatory mechanisms governing banking institutions. | | |
| **A** | Narasimham Committee I & II recommendations , Basel Norms I, II and III | **CO3** | *Whiteboards, Financial Reports, PPTs* |
| **B** | Non-Performing Assets (NPAs): Meaning, Classification and RBI Norms, | | |
| **C** | Measurement and impact of NPAs, Banking Regulation Act, 1949 and key provisions | | |
| **Unit 4:** | **Technology and Digital Banking (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand technological innovations and digital transformation in banking. | | |
| **A** | Evolution of banking technology and digital banking | **CO4** | *Banking Software Demonstrations, PPTs, Case Studies* |
| **B** | Core Banking Solutions (CBS): Meaning and Features, Impact of CBS on customer service and banking operations | | |
| **C** | Internet Banking, Mobile Banking and Digital Payment Systems, Cyber Security, Risk Management and RBI Guidelines | | |
| **Unit 5:** | **Regulatory Framework and Contemporary Challenges (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To analyze the regulatory environment and emerging challenges in the Indian banking sector. | | |
| **A** | Need and importance of banking regulation, | **CO5, CO6** | *Whiteboards, Regulatory Reports, PPTs* |
| **B** | Regulatory Institutions: RBI, SEBI and Ministry of Finance, Challenges in Indian Banking Sector | | |
| **C** | Insolvency and Bankruptcy Code (IBC), Recent developments and financial sector reforms | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)</b></td><td>TW: Assignments, case studies, banking sector analysis, RBI policy reviews, presentations, seminars, group discussions and project work.<br>SL: Study of RBI publications, annual reports of banks, digital banking platforms, regulatory updates, NPTEL/SWAYAM courses, research articles and case studies.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td><b>Textbook:</b> K.C. Shekhar & Lekshmy Shekhar (2020), Banking Theory and Practice, Vikas Publishing House.</td></tr>
</table>

| | |
|---|---|
| | Indian Institute of Banking and Finance (IIBF) (2021), Principles and Practices of Banking.<br>M.L. Jhingan (2020), Money, Banking and International Trade.<br>P.N. Varshney (2022), Banking Law and Practice.<br>RBI Annual Reports.<br>SWAYAM and NPTEL Online Courses. |

| CO / PO | Business Environment and | Critical Thinking, Business Analysis, | Global Exposure and Cross-Cultural | Social Responsiveness and | Effective Communication (EC) | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals (TIPS) | Digital and Technological | Research and Analytical Skills (RAS) | Teamwork and Leadership Skills (TLS) | Advanced Accounting and Global Financial Competency | Modern Commerce Education and Experiential Learning | 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** | **PO10** | **PO11** | **PSO 1** | **PSO 2** | **PSO 3** |
| **CO1** | 3 | 2 | 2 | 1 | 2 | 2 | 1 | 3 | 1 | 2 | 1 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 1 | 3 | 1 | 2 | 2 | 2 |
| **CO4** | 2 | 3 | 2 | 1 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | 2.83 | 2.83 | 2.17 | 1.83 | 2.17 | 2.5 | 2.5 | 3 | 2 | 2.5 | 1.5 | 2.33 | 2.17 | 2.67 |

## 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 conceptual understanding of banking structure, monetary policy, regulatory frameworks, and NPA management — core to finance education. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Directly enhances employability in banking, insurance, RBI-related services, financial advisory and commercial banking sectors. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Promotes understanding of digital banking, fintech innovations, UPI, core banking systems, and modern financial market infrastructure. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages prudent credit management, responsible lending practices, priority sector lending and sustainable banking operations. |

| | | |
|---|---|---|
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Builds awareness of RBI regulations, banking governance, Basel norms, anti-money laundering frameworks, and ethical banking conduct. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Insurance Risk Management |
| **2.** | **Course Code** | NBCOMIBI02 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-0 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Program Elective Course) |
| **6.** | **Course Objective** | To provide foundational knowledge of insurance and risk management by covering insurance products, risk assessment techniques, regulatory frameworks, and practical approaches to managing business and personal risks effectively. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the concepts and principles of insurance and risk management.<br>***CO2: Distinguish*** between various life, health, and general insurance products.<br>***CO3: Apply*** insurance regulations, legal provisions, and ethical practices in insurance operations.<br>***CO4: Analyze*** risk identification, assessment, and control techniques in business environments.<br>***CO5: Evaluate*** insurance and risk management strategies for organizational decision-making.<br>***CO6: Develop*** integrated risk management solutions using insurance and risk mitigation tools. |
| **8.** | **Course Description** | This course provides a comprehensive understanding of insurance and risk management concepts. It covers life, health, property, and general insurance products, risk assessment techniques, legal and regulatory frameworks, ethical considerations, and emerging technological developments in the insurance sector. The course emphasizes practical applications of risk management strategies in business and financial environments. |

### 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Insurance and Risk Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To introduce students to the concepts of risk, uncertainty, insurance principles, and the risk management process. | | |
| **A** | Concepts of risk and uncertainty; types of risks – pure, speculative, operational, financial, strategic, and systemic risks | **CO1** | *Whiteboards, PPTs, Case Studies, Risk Assessment Exercises* |
| **B** | Principles of insurance – utmost good faith, insurable interest, indemnity, subrogation | | |
| **C** | Role and functions of insurance; risk management process – identification, analysis, evaluation, and treatment | | |
| **Unit 2:** | **Life and Health Insurance (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of life insurance, health insurance products, underwriting practices, and claims management. | | |
| **A** | Fundamentals of life insurance; term, whole life, endowment, money-back, ULIPs, and annuities | **CO2** | *Whiteboards, Insurance Policy Documents, PPTs, Case Studies* |
| **B** | Health insurance: features, types, critical illness cover, mediclaim policies | | |
| **C** | Group insurance, employee benefits, pension plans, underwriting and claims management | | |
| **Unit 3:** | **General Insurance and Property Insurance (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide understanding of debentures and their accounting treatment under different situations. Study of nature and types of debentures; Accounting treatment for issue of debentures; Issue for consideration other than cash and as collateral security; Redemption of debentures. | | |
| **A** | Fire, marine, motor, liability, and travel insurance | **CO3** | *Whiteboards, Industry Reports, PPTs, Insurance Case Studies* |
| **B** | Property insurance, coverage, exclusions, claim procedures, reinsurance concepts and types | | |
| **C** | Insurance intermediaries; cyber insurance and climate risk insurance | | |
| **Unit 4:** | **Risk Management Techniques and Tools (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop analytical skills for identifying, measuring, controlling, and financing risks. | | |
| **A** | Risk identification methods – checklists, flowcharts, interviews | **CO4** | *Whiteboards, Financial Calculators, Numerical Problem Solving, PPTs, Case Studies* |
| **B** | Risk measurement techniques – qualitative and quantitative approaches, VaR, standard deviation | | |
| **C** | Risk control strategies, risk financing, diversification, Enterprise Risk Management (ERM) | | |
| **Unit 5:** | **Legal, Regulatory and Ethical Aspects (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To examine the legal framework, regulatory institutions, ethical issues, and technological developments in insurance. | | |
| **A** | IRDAI, Insurance Act, Consumer Protection Act, licensing and solvency norms | **CO5** | *Whiteboards, Regulatory Reports, PPTs, Case Studies* |
| **B** | Policyholder protection, grievance redressal mechanisms, Ombudsman system | | |
| **C** | Ethical issues, InsurTech, AI, blockchain, data privacy, recent developments and case studies | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours)<br>(SL: 60 hrs)** | TW: Assignments, presentations, insurance policy analysis, case studies, seminars, group discussions, risk assessment projects, and industry interaction activities.<br>SL: elf-study through textbooks, IRDAI publications, online insurance courses, case analyses, regulatory reports, and insurance sector developments.<br>Example<br>Self-learning through online insurance tutorials and e-content, |

<table>
<tr><td></td><td>Industry interaction/visit related to insurance practices</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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>
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<tr><td><b>References</b></td><td><b>Textbook:</b> Mishra, M.N. & Mishra, S.B. – Insurance: Principles and Practice (22nd Edition), S. Chand Publishing.<br>George, E.R. – Risk Management and Insurance, Cengage Learning.<br>Gupta, P.K. – Insurance and Risk Management, Himalaya Publishing House.<br>Insurance Regulatory and Development Authority of India (IRDAI) Study Material<br>SWAYAM Online Learning Platform<br>NPTEL Online Courses</td></tr>
</table>

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, | Global Exposure and Cross-Cultural | Social Responsiveness and | Effective Communication (EC) | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals (TIPS) | Digital and Technological Competency (DTC) | Research and Analytical Skills (RAS) | Teamwork and Leadership Skills | Advanced Accounting and Global Financial Competency | Modern Commerce Education and Experiential | Global Financial System and IFRS Interpretation Skills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 1 | 1 | – | – | – | – | 1 | – | - | 3 | 1 | – |
| **CO2** | 3 | 2 | 2 | 1 | – | – | – | – | 1 | – | - | 3 | 2 | – |
| **CO3** | 3 | 2 | 2 | 2 | 1 | 1 | – | - | 2 | 1 | 1 | 3 | 2 | 2 |
| **CO4** | 3 | 3 | 2 | 2 | 2 | 1 | – | 1 | 2 | 2 | 1 | 3 | 2 | 2 |
| **CO5** | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | **2.83** | **2.50** | **2.17** | **1.83** | **1.75** | **1.50** | **1.00** | **1.33** | **1.67** | **1.75** | **1.50** | **3.00** | **2.00** | **2.40** |

## 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 knowledge and analytical skills related to insurance, risk assessment, and business decision-making. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances employability and professional competencies in insurance, banking, and financial services sectors. |
| **SDG 9:** Industry, Innovation & Infrastructure | 2 | Promotes understanding of risk management systems, insurance innovations, and financial infrastructure. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages responsible risk management and sustainable allocation of financial resources. |
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Strengthens awareness of regulatory compliance, transparency, governance, and consumer protection in insurance. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Financial Market & Instruments |
| **2.** | **Course Code** | NBCOMIBI03 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-0 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major |
| **6.** | **Course Objective** | To provide comprehensive knowledge of financial markets, financial instruments, market participants, regulatory mechanisms, and technological developments influencing modern financial systems and investment decisions. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the structure and functions of financial markets and institutions.<br>***CO2:* Classify** money market and capital market instruments.<br>***CO3: Apply*** financial instruments to investment and financing decisions.<br>***CO4: Analyze*** trading mechanisms, regulations, and settlement systems.<br>***CO5: Evaluate*** innovations and emerging trends in financial markets.<br>***CO6: Develop*** informed investment and financial market strategies using market instruments and regulatory frameworks. |
| **8.** | **Course Description** | This course introduces students to the structure and functioning of financial markets and the various instruments traded in them. It covers money market instruments, capital market securities, derivatives, mutual funds, regulatory institutions, market infrastructure, and emerging developments such as fintech, ESG investing, and global financial markets. The course emphasizes practical understanding of investment opportunities and financial market operations. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Financial Markets (12-0-0-12 = 24 hrs)** | | |

| | | | |
|---|---|---|---|
| **Objective** | To familiarize students with the structure, participants, and significance of financial markets in economic development. | | |
| **A** | Structure of Indian financial system; components of financial markets | **CO1** | *Whiteboards, PPTs, Financial News Portals, Case Studies* |
| **B** | Money market vs capital market; primary and secondary markets | | |
| **C** | Market participants, financial indicators (Sensex, Nifty), role of financial markets in mobilizing savings and investment | | |
| **Unit 2:** | **Money Market Instruments (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of short-term financial instruments and monetary policy operations. | | |
| **A** | Treasury Bills, Commercial Papers, Certificates of Deposit | **CO2** | *Whiteboards, RBI Reports, PPTs, Numerical Exercises* |
| **B** | Call money, notice money, term money, repo and reverse repo agreements | | |
| **C** | RBI's role, LAF, MSF, MSS and monetary transmission mechanisms | | |
| **Unit 3:** | **Capital Market Instruments (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand equity and debt instruments, public issues, and market valuation mechanisms. | | |
| **A** | Equity shares, preference shares, debentures and corporate bonds | **CO3** | *Whiteboards, Stock Market Data, Financial Calculators, PPTs* |
| **B** | IPOs, FPOs, book building process and price discovery | | |
| **C** | Rights issues, bonus shares, credit rating agencies, SME exchanges and listing norms | | |
| **Unit 4:** | **Derivatives, Mutual Funds and Other Instruments (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide understanding of modern investment instruments and collective investment schemes. | | |
| **A** | Derivatives: concepts, types, uses and risks; futures and options | **CO4** | *Financial Simulators, PPTs, Case Studies, Numerical Problem Solving* |
| **B** | Forward contracts, interest rate swaps, commodity and currency derivatives | | |
| **C** | Mutual funds, NAV, SIPs, ELSS, ETFs, Index Funds, REITs, InvITs and Sovereign Gold Bonds | | |
| **Unit 5:** | **Regulators, Institutions and Modern Developments (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To examine regulatory frameworks, market infrastructure, investor protection mechanisms, and contemporary developments in financial markets. | | |
| **A** | SEBI, RBI, IRDAI, PFRDA; NSDL and CDSL | **CO5** | *Regulatory Reports, PPTs, Financial Databases, Case Studies* |
| **B** | Clearing corporations, settlement cycles, investor protection mechanisms | | |
| **C** | FinTech innovations, blockchain, robo-advisors, ESG investing, global financial markets and major market reforms | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours)**<br>**(SL: 60 hrs)** | TW: Assignments, stock market analysis, presentations, case studies, seminars, group discussions, financial market simulations, and industry interaction activities.<br>SL: Study of financial newspapers, RBI and SEBI reports, stock exchange websites, online certification courses, investment analysis, and independent research on financial markets.<br>Example<br>Self-learning through online finance tutorials and e-content,<br>Industry interaction/visit related to financial markets and instruments practices |

<table>
<tr>
<td><b>Mode of Examination</b></td>
<td>
<b>Weightage Distribution:</b>
<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><b>References</b></td>
<td>
<b>Textbook:</b> Bhole, L.M. & Mahakud, J. – Financial Institutions and Markets (6th Edition), McGraw Hill<br>
Pathak, B.V. – The Indian Financial System (5th Edition), Pearson.<br>
Fabozzi, F.J. & Modigliani, F. – Foundations of Financial Markets and Institutions.<br>
RBI, SEBI, NSE and BSE Publications Study Material<br>
SWAYAM Online Learning Platform<br>
NPTEL Online Courses
</td>
</tr>
</table>

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and | Critical Thinking, Business Analysis, | Global Exposure and Cross-Cultural Understanding | Social Responsiveness and Ethics (SRE) | Effective Communication (EC) | Life Long Learning (LLL) | Enhancing Decision Making Capability | 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** | **PO 3** | **PO4** | **PO 5** | **PO 6** | **PO 7** | **PO8** | **PO9** | **PO10** | **PO11** | **PSO 1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 1 | 1 | – | – | – | – | 1 | – | - | 3 | 1 | – |
| **CO2** | 3 | 2 | 2 | 1 | – | – | – | – | 1 | – | - | 3 | 2 | – |
| **CO3** | 3 | 3 | 3 | 2 | 1 | 1 | – | 1 | 2 | 1 | 1 | 3 | 2 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 3 | 2 | 2 |
| **CO5** | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | **2.83** | **2.67** | **2.50** | **1.83** | **1.75** | **1.50** | **1.00** | **1.25** | **1.67** | **1.75** | **1.50** | **3.00** | **2.00** | **2.40** |

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## 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 understanding of financial systems, investment instruments, and analytical decision-making skills. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances employability in banking, capital markets, financial services, and investment management. |
| **SDG 9:** Industry, Innovation & Infrastructure | 3 | Promotes knowledge of financial infrastructure, fintech innovations, and technological transformation in finance. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages informed investment decisions and efficient allocation of financial resources. |
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Builds awareness of regulatory frameworks, investor protection, transparency, and market governance. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | V |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1 | **Course Title** | Summer Internship & Viva Voce |
| 2 | **Course Code** | NBCSII501 |
| 3 | **Credits** | 1 |
| 4 | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 0-0-2-1 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Practical/Project Work (P) + Self Learning (SL) P: 15 hrs \| SL: 15 hrs \| Total: 30 hrs \| Credits: 1 |
| 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:*<br>CO1: Understand organizational structure, functions, and work environment through practical exposure<br>CO2: Apply management concepts and analytical tools in solving organizational problems.<br>CO3: Develop professional communication, teamwork, and interpersonal skills CO4: Conduct project-based study and prepare a systematic project report.<br>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 (0-0-3-3 = 6 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 (0-0-3-3 = 6 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 (0-0-3-3 = 6 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 (0-0-3-3 = 6 hrs)** | | |
| **Objective** | To develop report writing, documentation, presentation, and professional communication skills | | |
| **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 Development (0-0-3-3 = 6 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 & ReferencesCourse

| | |
|---|---|
| **Team Work and Practical Learning (in Hours)**<br>**TW + P : (15 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:**<br>**CA**: 70%<br>**ETE**: 30% |
| **References** | **Text Book:**<br>1. Business Research Methods – C.R. Kothari & Gaurav Garg, New Age International.<br>2. Research Methodology – R. Paneerselvam, PHI Learning.<br>3. Effective Technical Communication – M. Ashraf Rizvi, McGraw Hill.<br>4. Business Communication – Lesikar & Flatley, McGraw Hill.<br>5. Project and Internship Guidelines issued by SSBS/MBA Department. |

## 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 | 2 | 2 | 1 | 1 | 3 | 1 | 1 | 2 | - | 3 | - |
| CO2 | 2 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 1 | 2 | 1 | 1 | 2 | 1 |
| C03 | 1 | 1 | 2 | 2 | 3 | 1 | 1 | 1 | 1 | - | 3 | - | 2 | - |
| CO4 | 1 | 2 | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 3 | 2 | - | 3 | - |
| CO5 | 2 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 1 | 3 | 1 | 1 | 2 | 1 |
| CO6 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 3 | - | 2 | - |
| AVG | 1.67 | 1.83 | 1.17 | 1.5 | 2 | 1.17 | 1.5 | 1.67 | 1.17 | 1.67 | 2 | 0.33 | 2.33 | 0.33 |

**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).

| SDG Goal & Description | Mapping | Justification |
|---|---|---|
| SDG 4: Quality Education | 3 | Enhances experiential learning, professional competencies, and practical managerial understanding. |
| SDG 8: Decent Work & Economic Growth | 3 | Develops employability, workplace readiness, and industry exposure among students. |
| SDG 9: Industry, Innovation & Infrastructure | 2 | Encourages practical understanding of organizational systems, innovation, and industrial practices. |
| SDG 17: Responsible Consumption and Production | 2 | Strengthens industry-academia collaboration through internship engagement and organizational interaction. |

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

# SEMESTER VI

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2026-29 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2028–29 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | International Business Management |
| **2.** | **Course Code** | NBCOMI601 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Theory |
| **6.** | **Course Objective** | To develop an understanding of international business environments, global trade frameworks, multinational business strategies, cross-cultural management, and international financial and operational practices in a globalized economy. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the concepts, scope, and drivers of international business.<br>***CO2: Compare*** international market entry modes and global business strategies.<br>***CO3:* Apply** international marketing and export-import procedures in business contexts.<br>***CO4: Analyze*** global institutions, trade frameworks, and international business environments.<br>***CO5: Evaluate*** cross-cultural, ethical, HRM, and strategic challenges in global business.<br>***CO6: Develop*** integrated business strategies for operating in international markets. |
| **8.** | **Course Description** | This course provides an understanding of international business operations in a global environment. It covers international trade frameworks, multinational corporations, market entry strategies, cross-cultural management, global institutions, export-import procedures, international marketing, and contemporary challenges faced by organizations operating across borders. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Overview of International Business (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To introduce students to the fundamentals of international business, global trade dynamics, and market entry approaches. | | |
| **A** | Concept, scope, trends, challenges, and opportunities in | **CO1** | *Whiteboards, PPTs, Case* |

| | | | |
|---|---|---|---|
| | international business | | *Studies, International Trade Reports* |
| **B** | International vs. domestic business; advantages and limitations | | |
| **C** | Regional economic blocs (NAFTA, SAFTA, ASEAN, SAARC) and modes of entry into international markets | | |
| **Unit 2:** | **Global Institutions and Trade Framework (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand international trade institutions, foreign investments, and multinational business operations. | | |
| **A** | GATT and WTO: structure, functions, and impact on global trade | **CO2** | *Whiteboards, WTO Reports, PPTs, Case Studies* |
| **B** | Multinational Corporations (MNCs): strategies, expansion motives, and entry modes | | |
| **C** | FDI, FPI, and international business strategies | | |
| **Unit 3:** | **Cross-Cultural Management and Market Intermediaries (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of international marketing concepts and cross-cultural business interactions. | | |
| **A** | International marketing principles and market intermediaries | **CO3** | *PPTs, International Marketing Cases, Simulations* |
| **B** | Communication and cultural dimensions in international business | | |
| **C** | Adaptation strategies in host and home countries | | |
| **Unit 4:** | **Financial Institutions and Documentation (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To examine international financial institutions and export-import support mechanisms | | |
| **A** | World Bank, IMF, UNCTAD, ADB, NABARD and their roles | **CO4** | *International Organization Reports, PPTs, Case Studies* |
| **B** | Export-import procedures and documentation | | |
| **C** | APEDA, EPZs, SEZs, BPOs and India's FDI attractiveness | | |
| **Unit 5:** | **Contemporary Issues and Strategic Dimensions (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To analyze strategic, cultural, technological, and human resource challenges in international business | | |
| **A** | International business strategy and competitive advantage | **CO5** | *Case Studies, Business Simulations, PPTs* |
| **B** | Hofstede's Cultural Dimensions Model and International HRM | | |
| **C** | CSR in global business, e-commerce, and challenges faced by MNCs in emerging markets | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours) (SL: 60 hrs)</b></td><td>TW: Assignments, case analyses, presentations, group discussions, country studies, international business simulations, seminars, and industry interaction activities.<br>SL: Study of international business reports, WTO publications, World Bank reports, business journals, online courses, and independent analysis of global business trends.<br>Example<br>Self-learning through online International Business Management tutorials and e-content,<br>Industry interaction/visit related to International Business Management practices</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<table>
<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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</table>
*Five Quizzes of 4 marks each.</td></tr>
<tr><td><b>References</b></td><td><b>Textbook:</b> Francis Cherunilam – International Business: Text and Cases.<br>Charles W. Hill & Arun Kumar Jain – International Business: Competing in the Global Marketplace.<br>Richard Paul & Linda Elder – Critical Thinking.<br>WTO, IMF and World Bank Publications Study Material<br>SWAYAM Online Learning Platform</td></tr>
</table>

| | |
|---|---|
| | NPTEL Online Courses |

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and | Critical Thinking, Business Analysis, | Global Exposure and Cross-Cultural | Social Responsiveness and | Effective Communication | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals (TIPS) | Digital and Technological Competency (DTC) | Research and Analytical Skills | Teamwork and Leadership Skills (TLS) | Advanced Accounting and Global Financial | Modern Commerce Education and Experiential | Global Financial System and IFRS Interpretation Skills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO9 | PO10 | PO11 | PSO1 | PSO2 | PSO3 |
| **CO1** | 2 | 2 | 3 | 1 | 1 | – | – | – | 1 | – | - | 2 | 2 | 1 |
| **CO2** | 2 | 3 | 3 | 1 | 1 | – | – | – | 1 | 1 | - | 2 | 2 | 2 |
| **CO3** | 2 | 2 | 3 | 2 | 1 | 1 | – | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO4** | 2 | 3 | 3 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 3 |
| **CO5** | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 |
| **CO6** | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | 2.17 | 2.67 | 3.00 | 1.83 | 1.50 | 1.50 | 1.00 | 1.25 | 1.67 | 1.33 | 1.50 | 2.17 | 2.17 | 2.33 |

## 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 global business knowledge, analytical thinking, and cross-cultural competencies. |
| **SDG 8:** Decent Work & Economic Growth | 3 | Enhances employability in international trade, export-import management, and multinational organizations. |
| **SDG 9:** Industry, Innovation & Infrastructure | 2 | Promotes understanding of international trade infrastructure and global business systems |
| **SDG 10:** Reduced Inequalities | 2 | Encourages awareness of international economic cooperation and inclusive global development. |
| **SDG 17:** Partnerships for the Goals | 3 | Builds understanding of international institutions, trade agreements, and global partnerships. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Artificial Intelligence in Business |
| **2.** | **Course Code** | NBCOMI602 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL)<br>L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Theory) |
| **6.** | **Course Objective** | The objective of this course is to introduce students to the basic concepts of Artificial Intelligence (AI) and its significance in modern business practices. The course aims to help students understand introductory AI applications in marketing, customer engagement, digital marketing, and consumer analytics. It also focuses on the role of AI in recruitment, employee management, learning, training, and employee engagement within organizations. Further, the course seeks to familiarize students with simple AI tools and their practical business applications across different functional areas. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Understand*** fundamental concepts, types, and importance of Artificial Intelligence and its applications in modern business organizations.<br>***CO2: Explain*** the role of AI in marketing activities including customer relationship management, customer engagement, personalization, and recommendation systems.<br>***CO3: Apply*** the concepts of AI in digital marketing, social media analytics, consumer behaviour analysis, and sales forecasting for business decision-making.<br>***CO4: Analyse*** the use of AI in human resource management practices including recruitment, resume screening, talent acquisition, and HR analytics.<br>***CO5: Evaluate*** AI-based employee engagement, performance management, training, and learning systems used for workforce development and organizational effectiveness.<br>***CO6: Design*** basic business solutions using AI-enabled tools and applications for marketing, HR, and managerial decision-making processes. |
| **8.** | **Course Description** | This course introduces undergraduate BBA students to the fundamentals of Artificial Intelligence (AI) and its applications in business. The course focuses on practical and introductory AI applications in marketing and human resource management. Students will learn how businesses use AI for customer interaction, digital marketing, recruitment, employee engagement, and decision-making through simple examples and AI-enabled |

| | | |
|---|---|---|
| | | business tools. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to AI in Business (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To introduce students to the basic concepts of Artificial Intelligence and its applications in business organizations | | |
| **A** | Meaning, concept, and evolution of Artificial Intelligence, Introduction to Generative AI Tools for Business | **CO1, CO2** | *PTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos* |
| **B** | Types and applications of AI in business, AI's Role in Business Intelligence and Decision-Making, AI vs Traditional Systems; Characteristics of AI-enabled organizations | | |
| **C** | Benefits, limitations, Ethical issues in AI | | |
| **Unit 2:** | **Introduction to AI in Marketing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To help students understand the role of AI in customer engagement and relationship management | | |
| **A** | Introduction to AI in Marketing, AI in Customer Relationship Management (CRM) | **CO2, CO3,** | *PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos* |
| **B** | Customer Segmentation and Targeting using AI, Chatbots and Virtual Assistants | | |
| **C** | Product Recommendations and Personalization | | |
| **Unit 3:** | **AI in Digital Marketing (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of employee training, career development, and performance appraisal techniques for improving organizational effectiveness. | | |
| **A** | Usage of AI in Social Media Marketing , Online Advertising and Email Marketing | **CO3, CO4,** | *PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos* |
| **B** | Consumer Behaviour Analysis using AI, Basics of Predictive Analytics and Sales Forecasting | | |
| **C** | Chatbots, Virtual Assistants, and AI-driven Customer Engagement | | |
| **Unit 4:** | **Introduction to AI in HRM ((12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide understanding of AI applications in recruitment, selection, and employee data management. | | |
| **A** | Introduction to AI in Human Resource Management, Resume Screening and Candidate Shortlisting | **CO4, CO5,** | *PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos* |
| **B** | AI-based Recruitment and Selection Tools, Online Interview and Assessment Tools | | |
| **C** | AI based Employee Data Management | | |
| **Unit 5:** | **AI for Employee development (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with AI applications in employee development and basic AI tools used in business | | |
| **A** | AI in Employee Engagement and Feedback Systems, \| | **CO4, CO5, CO6** | *Case Studies, Role playing , Learning Videos* |
| **B** | AI in Training and Learning Management Systems (LMS) | | |
| **C** | AI in Performance Management | | |

## 4. Course Evaluation & References

<table>
<tr><td><b>Team Work and Self-Learning (in Hours) (SL: 30 hrs)</b></td><td>TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)<br>SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)<br>Example<br>Self-Learning beyond Class Room :Analysis of AI tools used in customer engagement, recruitment, social media marketing, and employee management.<br>Self-Learning from online content, AI demonstrations, articles, videos, and online educational resources related to Artificial Intelligence and business applications.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td><b>Textbook: Russell, S., & Norvig, P. (2021). Artificial intelligence: A modern approach (4th ed.). Pearson.</b><br>Iansiti, M., & Lakhani, K. R. (2020). Competing in the age of AI: Strategy and leadership when algorithms and networks run the world. Harvard Business Review Press.</td></tr>
</table>

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking | Global Exposure and Cross-Cultural | Social Responsiveness and Ethics | Effective Communication | Life Long Learning | Enhancing Decision Making Capability | 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 | 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 | PO10 | PO11 | PSO 1 | PSO 2 | PSO3 |
| CO1 | 3 | 1 | – | 1 | 1 | 1 | 1 | 2 | 1 | 1 | - | 3 | 2 | 1 |
| CO2 | 3 | 2 | – | 1 | 1 | 1 | 2 | 3 | 2 | 2 | - | 3 | 3 | 2 |
| CO3 | 3 | 3 | - | 1 | 2 | 1 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 2 |
| CO4 | 3 | 3 | - | 1 | 1 | 1 | 2 | 3 | 2 | 3 | - | 2 | 3 | 2 |
| CO5 | 3 | 3 | 1 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 2 |
| CO6 | 3 | 2 | 1 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| Avg | 3.00 | 2.50 | 2.00 | 1.33 | 1.67 | 1.33 | 2.33 | 2.83 | 2.00 | 2.83 | 1.33 | 2.83 | 2.83 | 2.00 |

## 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:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Corporate Accounting |
| **2.** | **Course Code** | NBCOMIAF04 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Program Elective Course) |
| **6.** | **Course Objective** | The course aims to provide students with conceptual and practical knowledge of corporate accounting practices relating to share capital, preference shares, debentures, valuation of goodwill and shares, and corporate restructuring. It enables students to develop accounting skills required for recording, analyzing, and interpreting financial transactions of companies in accordance with accounting principles and legal provisions. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** the concepts and accounting treatment of share capital and shares.<br>***CO2: Explain*** the procedures for redemption of preference shares and related accounting entries.<br>***CO3:* Apply** accounting treatment for issue and redemption of debentures.<br>***CO4: Analyze*** the methods of valuation of goodwill and shares.<br>***CO5: Evaluate*** accounting procedures involved in amalgamation, absorption, and external<br>***CO6: Develop*** comprehensive accounting solutions for corporate financial transactions and restructuring activities using appropriate accounting principles and methods. |
| **8.** | **Course Description** | This course covers the accounting treatment of share capital transactions, redemption of preference shares, issue and redemption of debentures, valuation of goodwill and shares, and accounting procedures related to amalgamation, absorption, and external reconstruction of companies. The course emphasizes practical application of corporate accounting principles through preparation of journal entries, valuation methods, and reconstruction accounts. |

## 3. Course Outline:

| Units | Outline Syllabus | CO | Tools Used |
|---|---|---|---|

| | | Mapping | |
|---|---|---|---|
| **Unit 1:** | **Accounting for Share Capital (12-0-0-12= 24 hrs)** | | |
| **Objective** | To familiarize students with the concepts and accounting treatment of share capital and related transactions. Understanding kinds of shares and share capital; Recording journal entries for issue of shares at par, discount and premium; Accounting treatment of under-subscription and over-subscription of shares; Issue of shares to vendors; Forfeiture and reissue of shares. | | |
| **A** | Definition of Shares, Kinds of Shares, Kinds of Share Capital, Journal entries for issue of shares at par, discount and premium | **CO1** | *Whiteboards, Accounting Software, PPTs, Case Studies, Numerical Problem Solving* |
| **B** | Under-subscription of shares, Over-subscription of shares, Issue of shares to vendors | | |
| **C** | Forfeiture and Reissue of Shares | | |
| **Unit 2:** | **Redemption of Preference Shares 12-0-0-12= 24 hrs)** | | |
| **Objective** | To understand the concepts, types and accounting treatment relating to redemption of preference shares. Demonstrate accounting entries for redemption; Creation of Capital Redemption Reserve; Fresh issue of shares; Redemption through conversion methods. | | |
| **A** | Meaning, Types of Preference Shares, Accounting Entries necessary for Redemption | **CO2** | *Whiteboards, Accounting Software, PPTs, Numerical Problem Solving, Virtual Labs* |
| **B** | Creation of Capital Redemption Reserve, Fresh Issue of Shares | | |
| **C** | Redemption of Preference Shares by Conversion | | |
| **Unit 3:** | **Issue and Redemption of Debenture 12-0-0-12= 24 hrs)** | | |
| **Objective** | To provide understanding of debentures and their accounting treatment under different situations. Study of nature and types of debentures; Accounting treatment for issue of debentures; Issue for consideration other than cash and as collateral security; Redemption of debentures. | | |
| **A** | Nature, Types and Issue of Debenture | **CO3** | *Whiteboards, Accounting Software, Numerical Problem Solving, Case Studies, PPTs* |
| **B** | Accounting Treatment for Issue of Debenture, Issue for Consideration other than Cash, Debenture Issued as Collateral Security | | |
| **C** | Redemption of Debenture | | |
| **Unit 4:** | **Valuation of Goodwill & Shares 12-0-0-12= 24 hrs)** | | |
| **Objective** | To understand the need, factors and methods used for valuation of goodwill and shares. Apply different valuation methods including Average Profit, Super Profit, Capitalization, Annuity, Net Assets, Yield and Fair Value methods. | | |
| **A** | Meaning, Circumstances of Valuation of Goodwill, Factors Influencing the Valuation of Goodwill | **CO4** | *Whiteboards, Financial Calculators, Numerical Problem Solving, PPTs, Case Studies* |
| **B** | Methods of Valuation of Goodwill – Average Profit Method, Super Profit Method, Capitalization Method and Annuity Method | | |
| **C** | Need for Valuation of Shares, Methods of Valuation – Net Assets Method, Yield Method, Fair Value Method | | |
| **Unit 5:** | **Amalgamation, Absorption & External Reconstruction 12-0-0-12= 24 hrs)** | | |
| **Objective** | To understand accounting procedures related to corporate restructuring and reconstruction. Study of amalgamation, absorption and external reconstruction along with accounting treatment and purchase consideration. | | |
| **A** | Amalgamation – Meaning, Accounting Aspects of Purchase Consideration, Accounting Entries in the Books of Transferor Company & Transferee Company | **CO5** | *Whiteboards, Accounting Software, Numerical Problem Solving, PPTs, Case Studies* |
| **B** | Absorption – Meaning and Accounting Treatment | | |
| **C** | External Reconstruction – Meaning and Accounting Treatment | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning** | TW: Term work includes assignments, presentations, case studies, numerical problem solving, seminars, group discussions, industrial visits, accounting software practice, and other student-centric |

**(in Hours)**
**(SL: 60 hrs)**

learning activities.

SL: Self-learning through textbooks, online educational resources, MOOCs, accounting tutorials, practice of numerical problems, preparation of journal entries and company accounts, case analysis, and independent study of corporate accounting standards and practices.

Example

Self-learning through online accounting tutorials and e-content,

Industry interaction/visit related to company accounting practices

**Mode of Examination**

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

*Five Quizzes of 4 marks each.

**References**

**Textbook:** Advanced Accountancy — S.N. Maheshwari & S.K. Maheshwari

Corporate Accounting — M.C. Shukla, T.S. Grewal & S.C. Gupta

Corporate Accounting — P.C. Tulsian

Institute of Chartered Accountants of India (ICAI) Study Material

SWAYAM Online Learning Platform

NPTEL Online Courses

| CO / PO | Business Environment and Domain Knowledge (BEDK) | Critical Thinking, Business Analysis, Problem Solving | 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 | – | - | 3 | 1 | – |
| CO2 | 3 | 2 | – | 1 | – | – | – | – | 1 | – | - | 3 | 2 | – |
| CO3 | 3 | 3 | 1 | 1 | 1 | - | – | 1 | 2 | 1 | 1 | 3 | 2 | 2 |
| CO4 | 2 | 3 | 2 | 1 | - | 1 | – | – | 1 | 2 | - | 3 | 2 | 3 |
| CO5 | 3 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 3 |
| CO6 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Avg | 2.83 | 2.50 | 2.00 | 1.40 | 1.33 | 1.33 | 1.00 | 1.33 | 1.33 | 1.75 | 2.00 | 3.00 | 2 | 2.75 |

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## 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 conceptual and practical understanding of corporate accounting principles through problem-solving, journal entries, valuation methods, and financial reporting practices. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances employability and professional competencies in accounting, finance, auditing, taxation, and corporate restructuring relevant to commerce and industry sectors. |
| **SDG 9:** Industry, Innovation & Infrastructure | 2 | Builds knowledge of corporate financial systems, restructuring mechanisms, and accounting practices essential for efficient business operations and financial management. |
| **SDG 12:** Responsible Consumption & Production | **2** | Promotes ethical financial reporting, transparent accounting practices, and responsible management of corporate financial resources. |
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Encourages understanding of legal and ethical corporate accounting practices that support transparency, accountability, and strong financial governance. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Financial Institutions and Services (FIS) |
| **2.** | **Course Code** | NBCOMIAF05 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major |
| **6.** | **Course Objective** | The course aims to provide students with an understanding of the role and importance of financial institutions in the economy and their contribution to financial stability and economic growth. It helps students understand the functions of major regulatory bodies and the impact of financial regulations on markets and institutions. The course also introduces different types of financial institutions such as commercial banks, investment banks, insurance companies, pension funds, and mutual funds, along with the various financial services provided by them, including credit services, asset management, underwriting, and insurance. Further, the course enables students to study the functions of insurance companies and the different types of insurance products available in the financial system. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1:** Recall and describe the basic concepts, structure, and functioning of financial markets and financial institutions in the economy.<br>**CO2:** Explain the roles, functions, and services provided by various financial institutions such as banks, insurance companies, investment firms, and pension funds.<br>**CO3:** Apply practical knowledge of financial services including leasing, hire purchasing, and factoring in business and financial decision-making.<br>**CO4:** Analyze the structure and functioning of different financial markets including money markets, capital markets, and derivatives markets.<br>**CO5:** Evaluate the role of financial institutions and insurance companies in promoting |

| | | |
|---|---|---|
| | | financial stability, economic growth, and risk management.<br>**CO6:** Design and prepare solutions for financial service and investment-related problems by integrating concepts of financial markets, institutions, and insurance products. |
| **8.** | **Course Description** | This course provides students with conceptual and practical knowledge of financial institutions and the key issues faced by their managers. It focuses on the structure, functions, and management of financial institutions along with important aspects such as risk management, financial services, and regulatory compliance. The course also introduces students to financial markets, insurance services, and public policy concerns related to the financial system. It helps students develop an understanding of the role of financial institutions in economic growth and financial stability. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Financial System and Financial Markets (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with a fundamental understanding of the financial system, its meaning, functions, and major components. It helps learners understand the structure and functioning of capital markets, including primary and secondary markets. The unit also develops knowledge of the money market and various money market instruments such as money at call, treasury bills, certificates of deposit, and commercial papers used in the financial system. | | |
| **A** | Meaning, functions of financial system and its components | **CO1, CO2, CO4** | *Chalk & Board Method, PowerPoint Presentations, Case Studies on Financial Markets Market Instruments, Newspaper and Business Magazine Analysis* |
| **B** | Types of Capital market: Primary and secondary | | |
| **C** | Money market – Meaning, types of money market instruments- money at call, treasury bill, certificates of deposits, commercial papers. | | |
| **Unit 2:** | **Financial institutions and its Regulations (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with an understanding of financial institutions, their types, and their role in economic development. It helps learners understand the functioning of commercial banks and the emergence of private sector banks after liberalization along with financial innovations in banking services. The unit also develops knowledge regarding financial regulation through the role and functions of the Reserve Bank of India (RBI), SEBI guidelines, and different types of stock exchanges at national, regional, and local levels. | | |
| **A** | Definition of Financial institutions, types, role in economic development, | **CO1, CO2, CO4, CO5** | *Chalk & Board Method, PowerPoint Presentations, Case Studies on Banking and Financial Regulation, Group Discussions and Classroom Activities,* |
| **B** | Commercial banks: emergence of private sector bank after liberalization, financial innovation in commercial banks | | |
| **C** | Financial Regulation: Reserve bank of India, its role and functions, SEBI-introductions and guidelines, Types of exchanges – National, Regional & Local | | |
| **Unit 3:** | **NBFC's (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with an understanding of the concept, growth, guidelines, and future prospects of development financial institutions in India. It helps learners understand the role, functions, and operational policies of major institutions such as IFCI, SFCs, NABARD, IRBI, SIDC, and SIDBI in promoting industrial, agricultural, and economic development. The unit also develops knowledge regarding the contribution of these institutions to financial assistance and economic growth in the country. | | |
| **A** | Concept, guidelines, growth and prospects, | **CO1, CO2, CO5,** | *Case Studies on Development Financial Institutions, RBI, NABARD,* |
| **B** | IFCI, SFCs, NABARD | | |
| **C** | IRBI, SIDC ,SIDBI– Introduction and operational policies | | |

| | | | |
|---|---|---|---|
| | | | *and SIDBI Reports* |
| **Unit 4:** | **Insurance Sector and Mutual Funds (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with an understanding of Unit Trust of India (UTI), mutual funds, and their significance in the financial system. It helps learners understand different types of mutual funds along with their growth and performance in India. The unit also develops knowledge regarding the basic operations and functions of private and public sector insurance companies in both life and general insurance services. | | |
| **A** | Introduction of UTI, types of mutual funds, significance, | **CO2, CO5, CO6** | *Chalk & Board Method, PowerPoint Presentations, Case Studies on Mutual Funds and Insurance Services, Analysis of Mutual Fund Performance Reports,* |
| **B** | growth & performance of MFs in India, | | |
| **C** | Basic operation of Private and public sector insurance (life and general) | | |
| **Unit 5:** | **Leasing, Hire Purchase and Factoring (12-0-0-12 = 24 hrs)** | | |
| **Objective** | This unit aims to provide students with an understanding of financial services such as leasing, hire purchasing, factoring, forfaiting, and bill rediscounting. It helps learners understand the meaning, types, financial, legal, and tax aspects of leasing and hire purchasing. The unit also develops knowledge regarding the mechanics and operational procedures of factoring, forfaiting, and bill rediscounting, enabling students to understand their role in business financing and financial decision-making. | | |
| **A** | Meaning, types, financial, legal and tax aspects, | **CO3, CO5, CO6** | *Chalk & Board Method, PowerPoint Presentations, Case Studies on Financial Services and Business Financing, Industry Examples related to Factoring and Forfaiting Services* |
| **B** | Hire purchasing: Concept, legal framework and taxation, | | |
| **C** | Factoring and forfaiting-meaning and mechanics, Bills rediscounting. | | |

## 4. Course Evaluation & References

<table>
<tr>
<td><b>Team Work and Self-Learning (in Hours) (SL: 60 hrs)</b></td>
<td><b>TW:</b> Term work (includes assignments, case studies, presentations, numerical problem solving, financial market analysis, seminars, quizzes, and other student activities related to financial institutions and financial services.)<br><b>SL:</b> Self-learning through online financial resources, MOOCs, RBI and SEBI publications, video lectures, case analysis, spoken tutorials, and independent study of financial markets, institutions, and financial services.</td>
</tr>
<tr>
<td><b>Mode of Examination</b></td>
<td><b>Weightage Distribution:</b>
<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><b>References</b></td>
<td><b>Textbook:</b> Anthony & Cornett, Marcia Millon - Financial Markets and Institutions, Saunders, (Tata McGraw Hill)<br>M.Y. Khan - Financial Services, (Tata McGraw Hill)<br>Sandeep Goel - Financial services, (PHI)</td>
</tr>
</table>

## 5. 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** | 3 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 1 | 1 | – | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 3 | 2 | 2 |
| **CO3** | 3 | 3 | 1 | 1 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 1 | 1 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 1 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 3 |
| **CO6** | 3 | 3 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | **3.00** | **2.50** | **1.67** | **1.33** | **1.83** | **2.17** | **2.50** | **2.83** | **1.83** | **2.50** | **1.00** | **2.83** | **2.50** | **2.50** |

**Note:** *Row averages are computed over non-zero entries only. PO11 is intentionally kept low to avoid artificial inflation.*

## 6. Course-to-SDG Matrix

*This course aligns with 6 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 | Provides theoretical and practical knowledge of financial markets, financial institutions, insurance services, and investment practices. Enhances analytical, managerial, and financial decision-making skills required in commerce and business education. |
| **SDG 8:** Decent Work & Economic Growth | 3 | Develops professional competencies in banking, insurance, leasing, factoring, and financial services. Supports economic growth by improving understanding of financial systems, investment management, and risk management practices. |
| **SDG 9:** Industry, Innovation & Infrastructure | 2 | Encourages understanding of modern financial infrastructure, capital markets, and innovative financial services that support industrial growth, entrepreneurship, and economic development. |
| **SDG 10:** Reduced Inequalities | 2 | Promotes awareness of inclusive financial services, insurance accessibility, pension schemes, and financial institutions that contribute to reducing economic and social inequalities. |
| **SDG 16:** Peace, Justice & Strong Institutions | 2 | Strengthens knowledge of financial regulations, institutional governance, transparency, and ethical financial practices that contribute to stable and accountable financial systems. |
| **SDG 17:** Partnerships for the Goals | 1 | Develops understanding of coordination among banks, insurance companies, financial institutions, regulators, and investment agencies for effective financial management and economic cooperation. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Working Capital Management |
| **2.** | **Course Code** | NBCOMIAF06 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Program Elective Course) |
| **6.** | **Course Objective** | To familiarise students with the significance of Working Capital Management. The course aims at planning a firm's overall level of liquidity with stress on cash management, assessment of credit policies, receivables management, and inventory management, so that the objectives of the business can be achieved by minimising the cost of capital. |
| **7.** | **Course Outcomes (COs)** | **After successful completion of this course, the students will be able to:**<br>**CO1: Recall** the meaning of Working Capital, its types, concepts, and factors determining Working Capital Requirements, and the need for Adequate Working Capital..<br>**CO2: Explain** the concept of Operating Cycle, its period, and estimate Working Capital using different approaches<br>**CO3: Apply** the concept of Cash Management by using Baumol's Model, Miller–Orr Model, and Stone Model for practical cash planning.<br>**CO4: Analyze** the costs and benefits of Receivables Management and evaluate different methodologies and techniques for receivables control.<br>**CO5: Evaluate** Inventory Management objectives, optimal inventory levels, costs, and benefits using tools and techniques such as EOQ, ABC Analysis, and JIT<br>**CO6: Design** an integrated Working Capital strategy that establishes the ideal relationship between cash, receivables, and inventory to minimize cost of capital. |
| **8.** | **Course Description** | This course provides a comprehensive introduction to Working Capital Management. It begins with the concept, types, and policy of working capital, progresses to the operating cycle and estimation methods, and covers cash management models (Baumol's, Miller–Orr, Stone). Advanced topics include receivables management with credit policy analysis and inventory management using EOQ, ABC Analysis, and JIT. Emphasis is on developing |

| | | |
|---|---|---|
| | | students' ability to plan, analyse, and manage short-term liquidity to achieve corporate financial goals |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Working Capital Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | *To introduce the concept, types, and policies of working capital. Understand liquidity vs. profitability trade-off and the risk-return framework governing working capital decisions.* | | |
| **A** | Meaning of Working Capital; Types – Gross & Net Working Capital; Permanent & Temporary Working Capital | **CO1, CO2** | Whiteboard, PPT, Case Studies, NPTEL |
| **B** | Factors Determining Working Capital Requirements; Need for Adequate Working Capital | | |
| **C** | Working Capital Policy & Management; Liquidity Vs. Profitability; Risk-Return Trade-off; Approaches of Working Capital (Conservative, Aggressive, Moderate) | | |
| **Unit 2:** | **Operating Cycle (12-0-0-12 = 24 hrs)** | | |
| **Objective** | *To understand the concept of operating cycle and estimate working capital requirements using different approaches.* | | |
| **A** | Meaning of Operating Cycle; Operating Cycle Period; Components of Operating Cycle | **CO2, CO3,** | Whiteboard, PPT, Numerical Problems, Spreadsheet |
| **B** | Working Capital Estimation Procedure; Working Capital as % of Net Sales; Working Capital as % of Total Assets | | |
| **C** | Working Capital Based on Operating Cycle; Numerical Problems on Working Capital Estimation | | |
| **Unit 3:** | **Cash Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | *To apply cash management concepts and models for efficient planning of cash flows.* | | |
| **A** | Concept of Cash Management; Motives of Holding Cash; Objectives of Cash Management | **CO3, CO4,CO5** | Whiteboard, PPT, Model-based Numerical, Excel |
| **B** | Factors Affecting Cash Need; Planning Cash Management; Cash Budget Preparation | | |
| **C** | Baumol's Model; Miller–Orr Model; Stone Model – Application and Numerical Problems | | |
| **Unit 4:** | **Receivables Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | *To analyze the costs, benefits, and methodologies of receivables management and evaluate credit control policies.* | | |
| **A** | Meaning, Concepts, and Objectives of Receivables Management; Cost of Managing Receivables | **CO4 CO6** | Whiteboard, PPT, Case Studies, Financial Reports |
| **B** | Factors Affecting Quantum of Receivables; Credit Policy Formulation – Credit Standards, Terms & Collection Effort | | |
| **C** | Methodology and Techniques of Receivables Management; Receivables Control; Ageing Schedule; Numerical Problems | | |
| **Unit 5:** | **Inventory Management (12-0-0-12 = 24 hrs)** | | |
| **Objective** | *To evaluate inventory management objectives, optimal levels, and apply tools and techniques to manage inventory costs.* | | |
| **A** | Meaning and Types of Inventories; Inventory Management Objectives; Factors Affecting Optimum Level of Inventory | **CO5, CO6** | Whiteboard, PPT, Numerical, Supply Chain Case Studies |
| **B** | Benefits and Costs Associated with Inventory; Risk in Inventories; EOQ Model and its Assumptions | | |
| **C** | Tools and Techniques of Inventory Management – ABC Analysis, VED Analysis, JIT, Safety Stock; Numerical Problems | | |

<table>
<tr><th colspan="2">4. Course Evaluation & References</th></tr>
<tr><td><b>Team Work & Self-Learning (SL: 60 hrs)</b></td><td>TW: Term Work (includes assignments, case study presentations, financial analysis projects, industry data analysis). SL: Self-Learning through MOOCs, NPTEL courses on Financial Management, SEBI/RBI reports, annual reports of companies, online educational resources.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><table><tr><th>CA</th><th>Mid-Term (MTA)</th><th>End-Term (ETE)</th><th>Total</th></tr><tr><td>35%</td><td>15%</td><td>50%</td><td>100%</td></tr></table>CA Components: Assignments (10%), Quiz × 5 (20%), Attendance (5%)</td></tr>
<tr><td><b>Text Books</b></td><td>1. Rustagi, R.P. – Working Capital Management, Taxmann Publication, Reprint 2021.<br>2. Bhattacharya, Hrishikes – Working Capital Management, PHI Learning, 4th Edition.<br>3. Bhalla, V.K. – Working Capital Management, S. Chand Publishing.</td></tr>
<tr><td><b>Reference Books</b></td><td>1. Sagner, James S. – Working Capital Management, Wiley Corporate.<br>2. Rangarajan, K. & Misra, A. – Working Capital Management, Excel Books India.<br>3. Periasamy, P. – Working Capital Management: Theory & Practice, Himalaya Publishing House.</td></tr>
</table>

## 5. 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** | 3 | 1 | – | – | – | 1 | 1 | 2 | – | – | – | 2 | 1 | – |
| **CO2** | 3 | 2 | – | – | – | 2 | 2 | 2 | 1 | – | – | 2 | 2 | – |
| **CO3** | 3 | 2 | 1 | – | – | 2 | 2 | 3 | 1 | 1 | – | 2 | 2 | 2 |
| **CO4** | 2 | 3 | – | – | – | 2 | 3 | 3 | 2 | 2 | – | 2 | 2 | – |
| **CO5** | 2 | 3 | 2 | – | – | 2 | 3 | 3 | 2 | 2 | – | 2 | 3 | 2 |
| **CO6** | 2 | 3 | 2 | 1 | 1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | 2.50 | 2.33 | 1.67 | 1.00 | 1.00 | 2.00 | 2.33 | 2.67 | 1.60 | 2.00 | 2.00 | 2.17 | 2.17 | 2.33 |

## 6. Course-to-SDG Matrix

*This course aligns with 6 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 strong foundation in financial literacy and analytical thinking for effective management of business resources through structured theory and problem-solving. |
| **SDG 8: Decent Work & Economic Growth** | 3 | Equips students with practical skills in liquidity planning, credit management, and cash flow optimisation — directly applicable to industry roles in finance and accounting. |
| **SDG 9: Industry, Innovation & Infrastructure** | 2 | Develops analytical capabilities for evaluating working capital strategies, enabling efficient financial infrastructure in organisations. |
| **SDG 12: Responsible Consumption & Production** | 2 | Inventory management topics promote optimal resource utilisation, reducing waste and promoting responsible financial and operational practices. |
| **SDG 17: Partnerships for the Goals** | 1 | Understanding of credit policies and receivables management supports financial cooperation and sound business partnerships. |

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

# COURSE PLAN

## Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Foreign Exchange & Forex Risk Management |
| **2.** | **Course Code** | NBCOMIFM04 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Theory (Program Elective Course) |
| **6.** | **Course Objective** | To provide students with a comprehensive understanding of the foreign exchange market, exchange rate mechanisms, forex risk exposures, derivative tools, and the regulatory environment, enabling them to effectively analyze and manage foreign exchange risks in global and Indian business contexts. |
| **7.** | **Course Outcomes (COs)** | ***After successful completion of this course, the students will be able to:***<br>**CO1: Understand** the structure, participants, and types of foreign exchange markets along with the role of RBI and FEDAI.<br>**CO2: Analyze** various exchange rate determination theories and the impact of currency convertibility on trade and economy.<br>**CO3: Identify** and evaluate different types of foreign exchange exposures and strategies to manage them.<br>**CO4: Apply** derivative instruments such as forwards, options, and swaps to hedge foreign exchange risks.<br>**CO5: Examine** the regulatory framework of the forex market and apply case-based learning to real-world forex management.<br>**CO6: Design** with project-based learning on derivatives to hedge foreign exchange risks. |
| **8.** | **Course Description** | This course provides a comprehensive study of the foreign exchange market, covering its structure, participants, and rate determination theories. It explores transaction, translation, and economic exposures along with strategies to manage them. Students will learn to apply forward contracts, currency futures, options, and swaps as risk management tools. The course also covers the Indian regulatory framework including FEMA and RBI guidelines, supplemented by real-world case studies of Indian and multinational firms. |

## Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Foreign Exchange Market (12+0+0+12=24 hrs)** | | |
| **Objective** | To familiarize students with the structure and functioning of the foreign exchange market, types of transactions, exchange rate quotations, and the regulatory role of RBI and FEDAI. | | |
| **A** | Meaning and need for foreign exchange; Structure and participants of the forex market | **CO1, CO2, CO4, CO5** | Whiteboards, Case discussions, RBI website |
| **B** | Types of forex markets: spot, forward, futures, options | | |
| **C** | Exchange rate quotations: direct vs indirect, cross rates, Bid-ask spread | | |
| **D** | Arbitrage opportunities & Role of RBI and FEDAI in forex market | | |
| **Unit 2:** | **Exchange Rate Determination and Theories (12+0+0+12=24 hrs)** | | |
| **Objective** | To enable students to understand the theoretical frameworks governing exchange rate determination and the practical impact of currency convertibility on trade and macroeconomic indicators. | | |
| **A** | Factors affecting exchange rates; Purchasing Power Parity (PPP) theory | **CO2, CO5** | Textbooks, Online databases, Bloomberg terminals |
| **B** | Interest Rate Parity theory; Balance of Payments approach | | |
| **C** | Expectations theory; Real vs nominal exchange rate | | |
| **D** | Currency convertibility and its impact on trade and economy | | |
| **Unit 3:** | **Types of Foreign Exchange Exposures (12+0+0+12=24 hrs)** | | |
| **Objective** | To identify and evaluate different categories of foreign exchange exposures and analyze practical strategies adopted by Indian and multinational firms to manage these exposures. | | |
| **A** | Transaction exposure: definition, measurement, and management | **CO3, CO5** | Case studies, SEBI/RBI circulars, Annual reports of Indian firms |
| **B** | Translation exposure: definition and accounting implications | | |
| **C** | Economic exposure: definition and long-term strategic impact | | |
| **D** | Measuring and managing exposures; Exposure netting; Case studies of Indian firms | | |
| **Unit 4:** | **Forex Risk Management Tools and Derivatives (12+0+0+12=24 hrs)** | | |
| **Objective** | To apply derivative instruments and structured strategies for hedging foreign exchange risk encountered by exporters, importers, and multinational corporations. | | |
| **A** | Forward contracts: mechanism, pricing, and practical applications | **CO3, CO4** | NSE/BSE derivative tools, Bloomberg, Reuters |
| **B** | Currency futures and Currency options: features and hedging use | | |
| **C** | Currency swaps: structure and application; Hedging vs. speculation | | |
| **D** | Practical hedging strategies for exporters/importers using derivatives | | |
| **Unit 5:** | **Regulatory Framework and Case Applications (12+0+0+12=24 hrs)** | | |
| **Objective** | To examine the legal and regulatory framework governing forex transactions in India and apply case-based and project-based learning to analyze real-world forex risk management decisions. | | |
| **A** | FEMA provisions and guidelines; RBI regulations on forex transactions | **CO1, CO5, CO6** | FEMA Act, RBI Master Circulars, Case studies |
| **B** | ECB, FDI & trade-related forex rules; Role of banks and authorized dealers | | |
| **C** | Forex market practices in India | | |
| **D** | Case studies on forex risk management in MNCs and Indian companies; Project-based learning on derivatives | | |

**4. Course Evaluation & References**

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 60 hrs)** | TW: Term work (includes assignments, seminars, case analyses, forex simulation projects, any other student activities, etc.)<br>SL: Self Learning — studying regulatory circulars, online forex simulators, MOOCs on financial derivatives, reading annual reports of MNCs.<br>Example activities: Mini project on hedging strategy for a hypothetical Indian exporter; case study on RBI intervention; self-study of FEMA provisions. |
| **Mode of Examination** | **Weightage Distribution:**<br>CA Mid Term Assessment (MTA) End Term Examination (ETE) Quiz* Assignment Att.<br>35% 15% 50% 20% 10% 5%<br>**Five Quizzes of 4 marks each.* |
| **References** | **<u>Textbooks:</u>**<br>Apte, P.G. (2020). International Financial Management. New Delhi: Tata McGraw-Hill Education.<br>Sharan, V. (2011). International Financial Management. New Delhi: PHI Learning.<br>**<u>Reference Books:</u>**<br>Shapiro, A.C. (2014). Multinational Financial Management. New Delhi: Wiley India.<br>Bhalla, V.K. (2013). International Financial Management: Text and Cases. New Delhi: Anmol Publications.<br>Levi, M.D. (2009). International Finance. New Delhi: McGraw-Hill Education.<br>Robbins, S.P., & Coulter, M. (9th Edition). Management. Prentice Hall of India. |

## 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 | 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 | 3 | – | – | 1 | | 2 | – | – | – | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | | | 2 | 2 | 2 | | 2 | – | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | – | 1 | 2 | 3 | 3 | | 2 | – | 2 | 2 | 3 |
| **CO4** | 2 | 3 | 3 | - | | 2 | 3 | 3 | 2 | 1 | | 3 | 3 | 3 |
| **CO5** | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | | 2 | 2 | 2 | 2 | 2 |
| **CO6** | 2 | 3 | 3 | | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Avg** | 2.67 | 2.50 | 2.83 | 3.00 | 1.67 | 2.00 | 2.80 | 2.67 | 2.50 | 2.00 | 2.50 | 2.33 | 2.17 | 2.83 |

## Course-to-SDG Matrix

*This course aligns with 6 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 financial literacy and analytical skills through the study of forex markets, derivative tools, and risk management. Equips students with knowledge relevant to global finance education. |
| **SDG 8: Decent Work & Economic Growth** | 3 | Builds competency in forex risk management, trade finance, and international business — directly aligned with careers in banking, treasury, and multinational finance. |
| **SDG 9: Industry, Innovation & Infrastructure** | 2 | Covers derivative instruments and hedging strategies used by industry to manage financial risks, supporting understanding of financial infrastructure and innovation in capital markets. |
| **SDG 10: Reduced Inequalities** | 1 | Currency convertibility, ECB regulations, and FDI rules studied in the course affect capital flows and economic opportunities across nations, contributing to understanding global financial inclusion. |
| **SDG 17: Partnerships for the Goals** | 2 | Study of cross-border trade finance, international regulatory frameworks (FEMA, IMF, RBI), and multinational case studies builds awareness of global financial cooperation mechanisms. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Treasury Operations & Risk Management |
| **2.** | **Course Code** | NBCOMIFM05 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major |
| **6.** | **Course Objective** | To provide comprehensive understanding of treasury operations, liquidity management, and risk management practices in banking and financial institutions. The course aims to develop analytical skills related to treasury instruments, asset-liability management, risk assessment, capital adequacy, and financial decision-making. Students will gain practical knowledge of treasury functions, risk mitigation techniques, and optimization of assets and liabilities to enhance profitability while operating within the prescribed risk appetite of organizations. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>**CO1:** Recall and explain treasury functions, treasury instruments, and investment opportunities available in financial markets.<br>**CO2:** Analyze various sources of funds and financing alternatives to raise resources at optimum cost and maximize organizational profitability.<br>**CO3:** Assess different types of financial risks and apply appropriate risk identification and mitigation techniques.<br>**CO4:** Evaluate the relationship between risk and pricing of financial products and financial services.<br>**CO5:** Apply risk management frameworks and asset-liability management techniques in accordance with organizational risk appetite.<br>**CO6:** Develop treasury and risk management strategies for optimizing assets, liabilities, liquidity, and profitability in banking and financial institutions. |
| **8.** | **Course Description** | This course provides comprehensive understanding of treasury operations and risk management practices adopted by banks, financial institutions, and corporate organizations. The course covers treasury functions, liquidity management, treasury instruments, financial risks, asset-liability management, risk control mechanisms, capital |

|  |  |  |
|---|---|---|
|  |  | adequacy norms, and regulatory frameworks. Emphasis is placed on practical applications of treasury management and risk mitigation strategies to enhance organizational performance and financial stability. Students will develop analytical and decision-making skills required for treasury operations, liquidity management, and risk management in dynamic financial environments. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Treasury – Basics (12-0-12 = 24 hrs)** |  |  |
| **Objective** | To familiarize students with treasury functions, treasury instruments, and the role of treasury management in financial institutions. |  |  |
| **A** | Meaning and Objectives of Treasury, Evolution of Treasury Functions in the Context of Globalization. | **CO1, CO2** | *Treasury Reports, Banking Publications, Financial Market Data, Excel, Case Studies* |
| **B** | Different Treasury Instruments and Their Applications in Financial Markets. |  |  |
| **C** | Functions of Treasury, Structure of Treasury Department, Role and Responsibilities of a Treasurer. |  |  |
| **Unit 2:** | **Liquidity Management (12-0-12 = 24 hrs)** |  |  |
| **Objective** | To develop understanding regarding liquidity management and treasury fund deployment strategies. |  |  |
| **A** | Need and Objectives of Liquidity Management. | **CO1, CO2** | *Excel, Liquidity Analysis Models, Financial Statements, Treasury Management Systems* |
| **B** | Sources and Deployment of Funds for Liquidity Management in Treasury Operations. |  |  |
| **C** | Computation and Analysis of Returns using Excel-based Financial Models. |  |  |
| **Unit 3:** | **Financial Risks and Risk Assessment (12-0-12 = 24 hrs)** |  |  |
| **Objective** | To examine various financial risks and develop understanding regarding risk assessment and risk management processes. |  |  |
| **A** | Internet Usage in Treasury Operations, RTGS, CCIL and Digital Settlement Systems. | **CO2, CO3** | *Risk Assessment Models, RTGS Platforms, CCIL Frameworks, Excel, Financial Analytics Software* |
| **B** | Credit Risk, Market Risk, Legal Risk, Operational Risk, Liquidity Risk, Interest Rate Risk, Price Risk, Reputation Risk and Risk Rating Exercises. |  |  |
| **C** | Risk Management Process, Risk Governance and Organizational Framework for Risk Management. |  |  |
| **Unit 4:** | **Asset Liability Management and Risk Control (12-0-12 = 24 hrs)** |  |  |
| **Objective** | To provide understanding regarding asset-liability management techniques and internal risk control mechanisms. |  |  |
| **A** | Use of Asset and Liability Management (ALM) in Managing Financial Risks. | **CO4, CO5, CO6** | *ALM Models, GAP Analysis Tools, Simulation Models, Statistical Software* |
| **B** | Asset Liability Committee (ALCO), GAP Analysis and Risk Monitoring Tools. |  |  |
| **C** | Simulation Models, Duration Analysis, Linear and Statistical Methods of Internal Control. |  |  |
| **Unit 5:** | **Risk Control Tools and Capital Adequacy (12-0-12 = 24 hrs)** |  |  |
| **Objective** | To develop understanding regarding risk hedging instruments, derivatives, and capital adequacy frameworks. |  |  |
| **A** | Derivatives, Currency Swaps and Interest Rate Swaps as Risk Management Tools. | **CO5, CO6** | *Derivative Pricing Models, Basel Framework Documents, Risk Management Software, Financial Simulators* |
| **B** | Arbitrage, Forwards, Futures and Options. |  |  |
| **C** | Capital Adequacy, Basel I, Basel II and Basel III Frameworks and Regulatory Developments. |  |  |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 60 hrs)** | TW: Term work includes treasury management exercises, liquidity analysis assignments, risk assessment projects, ALM case studies, Basel framework analysis, treasury simulations, presentations, quizzes, and practical applications related to treasury operations and risk management in banking and financial institutions.<br>SL: Self-learning through RBI publications, Basel Committee reports, treasury management manuals, banking risk management case studies, financial market reports, research articles, treasury software demonstrations, and analysis of liquidity and risk management practices adopted by financial institutions. |
| **Mode of Examination** | **Weightage Distribution:** (see table below)<br>*Five Quizzes of 4 marks each. |
| **References** | Indian Institute of Banking & Finance (IIBF) — Treasury Management, Macmillan Publishers India Pvt. Ltd.<br>Moorad Choudhry — Bank Asset and Liability Management, Wiley Finance.<br>Joël Bessis — Risk Management in Banking, Wiley Publications. |

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

*Five Quizzes of 4 marks each.

## 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 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | - | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 2 | 1 | 1 | 2 | 3 | 1 | 2 | 1 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 1 | 1 | 1 | 3 | 3 | 2 | 3 | 1 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 1 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 | 3 | 2 | 2 | 2 |
| **CO6** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 |
| **Avg** | **2.83** | **2.83** | **2.33** | **1.83** | **1.33** | **1.33** | **2.33** | **2.67** | **1.33** | **2.33** | **1.6** | **2.83** | **2.17** | **2.67** |

## 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 advanced understanding of treasury operations, liquidity management, risk assessment, asset-liability management, and banking risk management practices required in modern financial institutions. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances competencies in treasury management, financial decision-making, risk mitigation, and banking operations that contribute to organizational efficiency, profitability, and economic growth. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Promotes adoption of treasury technologies, digital payment systems, risk analytics, derivatives, and modern financial infrastructure supporting innovation in the banking and financial services sector. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages prudent management of financial resources, liquidity planning, risk control, and efficient allocation of assets and liabilities for sustainable financial performance. |
| **SDG 16:** Peace, Justice & Strong Institutions | **3** | Strengthens understanding of risk governance, regulatory compliance, Basel norms, internal controls, financial transparency, and institutional stability within banking and financial systems. |

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

# COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Derivatives |
| **2.** | **Course Code** | NBCOMIFM06 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major |
| **6.** | **Course Objective** | To provide students with knowledge of derivative instruments, pricing mechanisms, valuation models, trading strategies, and risk management applications in financial markets. The course develops analytical skills for using derivatives in hedging, speculation, arbitrage, and corporate financial decision-making. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Explain*** the concepts and functions of derivative instruments and markets.<br>***CO2:* Apply** pricing and valuation techniques for forwards and futures contracts.<br>***CO3: Analyze*** option valuation models and option pricing determinants.<br>***CO4: Evaluate*** option trading and hedging strategies under different market conditions.<br>***CO5: Examine*** swaps, credit derivatives, and advanced derivative instruments.<br>***CO6: Develop*** integrated derivative-based solutions for risk management and investment decisions. |
| **8.** | **Course Description** | This course introduces the concepts and applications of financial derivatives including forwards, futures, options, and swaps. It covers pricing and valuation models, hedging and trading strategies, risk management techniques, regulatory aspects, and advanced derivative products used in contemporary financial markets. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Derivatives (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with the fundamentals of derivative instruments, market participants, market structures, and regulatory frameworks. | | |

| | | | |
|---|---|---|---|
| **A** | Definition, characteristics and types of derivatives; underlying assets and derivative markets | **CO1** | *Whiteboards, PPTs, Financial Databases, Case Studies* |
| **B** | Functions of derivatives: hedging, speculation, arbitrage; market participants and their roles | | |
| **C** | Exchange-traded and OTC derivatives; regulatory framework, exchanges and clearing houses | | |
| **Unit 2:** | **Forwards and Futures (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To develop understanding of forward and futures contracts, their valuation, pricing mechanisms, and risk management applications. | | |
| **A** | Forward contracts: features, pricing and valuation; futures contracts and margin requirements | **CO2** | *Whiteboards, Numerical Problem Solving, Financial Calculators, PPTs* |
| **B** | Futures pricing models, cost of carry approach, basis risk and convergence | | |
| **C** | Hedging, speculation, arbitrage; currency, commodity, interest rate and bond futures. | | |
| **Unit 3:** | **Options Theory and Valuation (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To understand option contracts, pricing models, valuation techniques, and risk measurement tools. | | |
| **A** | Option fundamentals, payoff and profit diagrams, factors affecting option prices | **CO3** | *Whiteboards, Financial Software, Numerical Problem Solving, PPTs* |
| **B** | Put-call parity, Binomial Option Pricing Model | | |
| **C** | Black-Scholes Model, Option Greeks and option adjustments | | |
| **Unit 4:** | **Option Strategies and Applications (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To analyze various option-based trading and risk management strategies. | | |
| **A** | Covered calls, protective puts, bull and bear spreads | **CO4** | *Case Studies, Financial Simulations, PPTs, Numerical Exercises* |
| **B** | Butterfly spreads, condor spreads, straddles and strangles | | |
| **C** | Collar strategies, synthetic positions, exotic options, employee stock options and real options | | |
| **Unit 5:** | **Swaps and Advanced Derivatives (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To examine swap contracts, credit derivatives, structured products, and their applications in financial risk management. | | |
| **A** | Interest rate swaps, basis swaps, currency swaps and cross-currency swaps | **CO5** | *Whiteboards, Financial Databases, PPTs, Case Studies* |
| **B** | Swap valuation, credit default swaps, total return swaps, equity and commodity swaps | | |
| **C** | Structured products, hybrid instruments, risk management applications and derivative failures | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 60 hrs)** | TW: Assignments, case studies, financial market analysis, presentations, numerical problem-solving exercises, simulations, seminars, and group discussions.<br>SL: Study of textbooks, financial market reports, derivative trading platforms, online courses, valuation exercises, and case-based learning.<br>Example<br>Self-learning through online derivatives tutorials and e-content,<br>Industry interaction/visit related to investment practices |

**Mode of Examination**

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

*Five Quizzes of 4 marks each.

| | |
|---|---|
| **References** | **Textbook:** Hull, J.C. – Options, Futures and Other Derivatives (11th Edition), Pearson.<br>McDonald, R.L. – Derivatives Markets (3rd Edition), Pearson.<br>Kolb, R.W. & Overdahl, J.A. – Financial Derivatives: Pricing and Risk Management.<br>SWAYAM Online Learning Platform<br>NPTEL Online Courses |

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, | Global Exposure and Cross-Cultural | Social Responsiveness and Ethics (SRE) | Effective Communication (EC) | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals (TIPS) | Digital and Technological | 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 | 2 | 1 | – | – | – | – | – | 1 | – | - | 3 | 1 | – |
| CO2 | 3 | 3 | 2 | 1 | – | – | – | – | 1 | – | - | 3 | 2 | 1 |
| CO3 | 3 | 3 | 2 | 2 | 1 | - | – | 1 | 2 | 1 | - | 3 | 2 | 2 |
| CO4 | 2 | 3 | 3 | 2 | 1 | 1 | – | 1 | 2 | 2 | 1 | 3 | 2 | 3 |
| CO5 | 2 | 3 | 2 | 3 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 3 |
| CO6 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Avg | 2.67 | 2.83 | 2.17 | 2.20 | 1.50 | 1.33 | 1.00 | 1.25 | 1.50 | 1.75 | 1.67 | 3.00 | 2 | 2.40 |

## 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 analytical, quantitative, and financial decision-making skills through derivative pricing, valuation, and risk management techniques. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances employability in banking, finance, treasury management, investment analysis, and financial services sectors. |
| **SDG 9:** Industry, Innovation & Infrastructure | **2** | Promotes understanding of modern financial markets, innovative financial instruments, and market infrastructure. |
| **SDG 12:** Responsible Consumption & Production | **2** | Encourages prudent financial risk management, efficient allocation of resources, and responsible investment practices. |
| **SDG 16:** Peace, Justice & Strong Institutions | **2** | Builds awareness of regulatory frameworks, ethical trading practices, transparency, and governance in financial markets. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com. IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com. IAF | **Semester:** | VI |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | Banking Laws & Practices |
| 2. | **Course Code** | NBCOMIBI04 |
| 3. | **Credits** | 4 |
| 4. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| 5. | **Course Type** | Major (Programme Elective Course) |
| 6. | **Course Objective** | To provide students with a comprehensive understanding of the legal framework governing banking operations and the practical aspects of banking services. The course equips learners with knowledge of regulatory guidelines, banker-customer relationships, negotiable instruments, lending procedures, risk management, and digital banking practices for compliant and efficient banking operations. |
| 7. | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Recall*** and explain the evolution, structure, functions and regulatory role of the Indian banking system and the Reserve Bank of India.<br>***CO2: Explain*** and apply the legal relationship between banker and customer, including account opening, rights, obligations and operational norms.<br>***CO3: Develop*** understanding of banking legislation and regulatory compliance by interpreting provisions of the RBI Act, Banking Regulation Act, Negotiable Instruments Act, FEMA and regulatory bodies.<br>***CO4: Analyse*** negotiable instruments, credit facilities, lending principles and securities used in banking operations.<br>***CO5: Evaluate*** the impact of digital banking, financial inclusion, cyber security, FinTech, neo-banking and Basel norms on the modern banking ecosystem.<br>***CO6: Design***, practical, compliant and technology-enabled banking solutions by integrating banking laws, customer-service norms, lending practices and digital-banking regulations. |
| 8. | **Course Description** | This course introduces students to the legal and operational framework of banking in India. It covers the evolution and structure of Indian banking, banker-customer relationships, major banking laws, negotiable instruments, lending and securities, digital banking, cyber security, financial inclusion, FinTech, neo-banking and Basel norms with practical exposure to banking procedures and compliance requirements. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Banking (12-0-0-12= 24 hrs)** | | |
| **Objective** | To familiarize students with the evolution, types, functions and structure of the Indian banking system and the role of the Reserve Bank of India as the central regulator. | | |
| **A** | Evolution of banking in India and overview of banking development. | **CO1, CO2, CO3** | *Bare Acts, RBI website, banking forms, specimen instruments, e-resources, smartboard, PPTs, online databases, case studies and group discussions* |
| **B** | Types of banks: commercial, cooperative, development, investment and central banks; functions of banks. | | |
| **C** | Structure of Indian banking system and role of RBI as a regulator. | | |
| **Unit 2:** | **Banker and Customer Relationship (12-0-0-12= 24 hrs)** | | |
| **Objective** | To explain the legal relationship between banker and customer and develop the ability to apply banking norms in opening and operating different types of customer accounts.. | | |
| **A** | Definition of banker and customer; nature of banker-customer relationship. | **CO3, CO4** | *Banking forms, KYC documents, account-opening forms, RBI guidelines, case studies, smartboard, PPTs and online banking resources* |
| **B** | Rights and obligations of bankers; duties and responsibilities of customers. | | |
| **C** | Types of customer accounts: individual, joint, partnership and company accounts; practical account-management norms. | | |
| **Unit 3:** | **Regulatory Framework of Banking (12-0-0-12= 24 hrs)** | | |
| **Objective** | To develop understanding of major banking laws and regulatory institutions governing banking operations, compliance, foreign exchange and financial-sector supervision. | | |
| **A** | Reserve Bank of India Act, 1934 and Banking Regulation Act, 1949: major provisions and regulatory significance. | **CO3, CO4, CO5** | *Bare Acts, RBI notifications, regulatory websites, e-resources, smartboard, PPTs, legal case studies and compliance checklists* |
| **B** | Reserve Bank of India Act, 1934 and Banking Regulation Act, 1949: major provisions and regulatory significance. | | |
| **C** | Role of regulatory bodies: RBI, SEBI and IRDAI; compliance and supervisory framework in financial services. | | |
| **Unit 4:** | **Negotiable Instruments and Credit Facilities (12-0-0-12= 24 hrs)** | | |
| **Objective** | To analyze negotiable instruments, credit creation, lending principles and modes of securing loans used in banking practices | | |
| **A** | Types of negotiable instruments: cheques, bills of exchange and promissory notes; endorsement and crossing | **CO3, CO4, CO5** | *Specimen cheques and bills, loan documents, RBI resources, case studies, smartboard, PPTs, banking forms and problem-solving exercises* |
| **B** | Dishonour of cheques and legal implications; credit creation and types of loans and advances | | |
| **C** | Principles of sound lending and modes of securing loans: lien, pledge, hypothecation and mortgage | | |
| **Unit 5:** | **Recent Trends and Technology in Banking (12-0-0-12= 24 hrs)** | | |
| **Objective** | To evaluate the role of modern banking technology, digital payment systems, cyber security, financial inclusion, FinTech, neo-banking and Basel norms in the evolving financial ecosystem. | | |
| **A** | Digital banking: internet banking, mobile banking, UPI, NEFT, RTGS, IMPS and Core Banking Solutions (CBS). | **CO2, CO3, CO4, CO5, CO6** | *Digital banking platforms, RBI and NPCI resources, case studies, smartboard, PPTs, online demonstrations, banking apps and cyber-security examples* |
| **B** | Cyber security, fraud detection, financial inclusion and customer protection in digital banking. | | |
| **C** | FinTech, neo-banking and overview of Basel norms; future trends in banking practices | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work** | TW: Team work may include assignments, seminars, micro projects, class presentations, banking case |

<table>
<tr><td><b>and<br>Self-Learning<br>(in Hours)<br>(SL: 60 hrs)</b></td><td>studies, analysis of RBI guidelines, specimen-instrument exercises, account-opening simulations and student activities related to banking operations.<br>SL: Self-learning may include reading RBI resources, banking laws, regulator circulars, digital banking updates, financial inclusion material, Basel norms and online educational content related to banking practices.<br>Example<br>Self-Learning beyond Classroom, Developing a mini project in a team,<br>Self-Learning from online content, Case Study Analysis, Industry Interaction/Visit, Banking Form Analysis and Digital Banking Demonstrations.</td></tr>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td><b>Textbook:</b> 1. Varshney, P.N. - Banking Law and Practice, Sultan Chand & Sons. 2. Gupta, R. / Gurusamy, S. - Indian Banking System, Sultan Chand & Sons / Himalaya Publishing. 3. Indian Institute of Banking & Finance (IIBF) - Principles and Practices of Banking, Macmillan Publishers India.<br>Reserve Bank of India: https://www.rbi.org.in/, Indian Banks Association: https://www.iba.org.in/, NPCI: https://www.npci.org.in/, SEBI: https://www.sebi.gov.in/, IRDAI: https://www.irdai.gov.in/</td></tr>
</table>

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking, Business Analysis, Problem Solving and Innovative | Global Exposure and Cross-Cultural | Social Responsiveness | Effective Communication | Life Long Learning (LLL) | Enhancing Decision Making Capability | Trained Informed Professionals | Digital and Technological | Research and Analytical Skills | Teamwork and Leadership Skills (TLS) | Advanced Accounting and | Modern Commerce Education and Experiential Learning Skills | Global Financial System and IFRS Interpretation Skills |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PO1** | **PO2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PO 9** | **PO 10** | **PO11** | **PS O1** | **PSO2** | **PSO3** |
| CO1 | 3 | 1 | 1 | 2 | 1 | 1 | 1 | 3 | 1 | 1 | 0 | 2 | 1 | 2 |
| CO2 | 3 | 2 | 0 | 3 | 2 | 1 | 2 | 3 | 1 | 1 | 1 | 2 | 2 | 1 |
| CO3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 0 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 1 | 2 | 1 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 |
| CO6 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 |
| Average | **3.0** | **2.50** | **1.50** | **2.67** | **2.00** | **1.83** | **2.33** | **3.00** | **1.67** | **1.67** | **0.83** | **2.50** | **2.17** | **2.33** |

## 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 conceptual and practical understanding of banking laws, regulatory guidelines, customer relationships, lending practices and digital banking services. |
| **SDG 8:** Decent Work & Economic Growth | 3 | Develops employability-oriented banking knowledge, financial-sector awareness and practical skills relevant for banking, finance, entrepreneurship and employment. |
| **SDG 9:** Industry, Innovation & Infrastructure | 2 | Supports understanding of digital banking, payment systems, Core Banking Solutions, FinTech, neo-banking and technology-enabled financial infrastructure. |
| **SDG 16:** Peace, Justice and Strong Institutions | 3 | Promotes awareness of regulatory compliance, financial discipline, customer rights, cyber security, transparency and responsible banking practices. |

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

## COURSE PLAN

## 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025–2028 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

## 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1. | **Course Title** | E-Banking & Emerging Trends |
| 2. | **Course Code** | NBCOMIBI05 |
| 3. | **Credits** | 4 |
| 4. | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| 4.1 | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60 hrs \| Total: 120 hrs \|Credits: 4 |
| 5. | **Course Type** | Major (Program Elective Course) |
| 6. | **Course Objective** | This course aims to provide an understanding of the evolution and functioning of electronic banking systems. It explores various digital banking services, technologies, and delivery channels. Students will learn about emerging trends like FinTech, Blockchain, and AI in banking, along with related regulatory and security concerns. The course also emphasizes practical insights into the future of digital banking. |
| 7. | **Course Outcomes (COs)** | **After successful completion of this course, the students will be able to:**<br>**CO1: Recall** Understand the concept, evolution, and significance of electronic banking.<br>**CO2: Explain** Describe various e-banking services, delivery channels, and technologies.<br>**CO3: Apply** Identify the benefits, risks, and security issues related to digital banking.<br>**CO4: Analyze** the impact of emerging technologies like FinTech, Blockchain, and AI on banking.<br>**CO5: Evaluate** the legal, regulatory, and ethical aspects of e-banking operations.<br>**CO6: Design** concept-based applications on emerging technologies like FinTech etc. |
| 8. | **Course Description** | This course provides a comprehensive introduction to digital banking and its ecosystem. It covers the evolution of e-banking, key services such as internet banking, mobile banking, ATMs, UPI, and digital wallets. Students explore security mechanisms, cyber threats, and risk management in the digital banking landscape. The course further delves into transformative technologies like FinTech, Blockchain, and Artificial Intelligence and their applications in modern banking. The legal framework governing digital banking including RBI/NPCI regulations, IT Act 2000, KYC norms, and data protection laws are also covered. Ethical considerations in AI adoption and digital banking practices are examined throughout the course. |

## 1. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to E-Banking (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To familiarize students with the concept, evolution, and types of electronic banking. Introduction to the meaning, features, and scope of e-banking; tracing growth from traditional to digital banking; exploring types of electronic banking (retail, corporate, rural). | | |
| **A** | Meaning, Features, and Scope of E-Banking | **CO1, CO2** | Lectures, Case Studies, News Articles, Timeline Charts, PPTs, Comparative Tables, Discussion |
| **B** | Evolution and Growth of Electronic Banking | | |
| **C** | Traditional vs. Digital Banking; Types (Retail, Corporate, Rural) | | |
| **Unit 2:** | **E-Banking Services and Delivery Channels (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To acquaint students with various digital banking services and delivery mechanisms. Exploring internet, mobile, and SMS banking; ATMs and smart kiosks; electronic funds transfer systems; cards and digital wallets. | | |
| **A** | Internet Banking, Mobile Banking, and SMS Banking | **CO2, CO3,** | Live Demo, Lab Session, RBI Circulars, NPCI Resources Field Study, Guest Lecture |
| **B** | ATMs and Smart Kiosks; EFT, NEFT, RTGS, IMPS, UPI | | |
| **C** | Credit/Debit Cards and Digital Wallets | | |
| **Unit 3:** | **Security and Risk Management in E-Banking (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To enable students to identify threats, understand security frameworks, and appreciate risk management practices in digital banking. Examining types of e-banking fraud, security technologies, and the role of all stakeholders in maintaining cybersecurity. | | |
| **A** | Types of E-Banking Fraud and Cyber Threats | **CO3, CO4,CO5** | *Case Studies, News Reports, Diagrams, Whiteboards, Online Simulations RBI Guidelines, Group Discussion* |
| **B** | Security Technologies: Encryption, Firewalls, Authentication | | |
| **C** | Risk Management Practices; Role of Customers and Banks in Cyber Security | | |
| **Unit 4:** | **Emerging Trends and Innovations in Banking (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To analyze the transformative impact of emerging technologies on the banking sector. Understanding FinTech applications, Blockchain for secure transactions, and AI/ML use cases in banking. | | |
| **A** | FinTech: Definition and Applications in Banking | **CO4 CO6** | *Video Lectures, Case Study AI Tools Demo, Research Papers* |
| **B** | Blockchain and its Use in Secure Transactions | | |
| **C** | Artificial Intelligence and Machine Learning in Banking | | |
| **Unit 5:** | **Legal, Regulatory, and Ethical Aspects** (12-0-0-12 = 24 hrs) | | |
| **Objective** | To familiarize students with the legal and regulatory framework governing digital banking and address ethical dimensions. Covering RBI, NPCI, IT Act 2000, KYC, AML, CFT norms, data protection, and ethical issues in AI-driven banking. | | |
| **A** | Regulatory Bodies: RBI, NPCI, and International Standards | **CO3, CO5, CO6** | RBI/NPCI Websites, Regulatory Documents, Legal Texts, Case Analysis. Debates, Seminar, Role Play |
| **B** | IT Act 2000 and Amendments; KYC, AML, and CFT Norms | | |
| **C** | Data Protection Laws, Customer Privacy, and Ethical Issues in Digital Banking & AI Adoption | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 60 hrs)** | TW: Term Work includes assignments, seminars, industry visits, and student activities.<br>SL: Self-Learning includes MOOCs, e-resources, case studies, and industry visits.<br>Examples: Preparing a digital banking report, visiting a fintech company, analyzing RBI circulars, MOOCs on Blockchain/AI, self-learning from NPCI/RBI portals. |

<table>
<tr><td><b>Mode of Examination</b></td><td><b>Weightage Distribution:</b>
<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><b>References</b></td><td>1. Gurusamy, S. (2014). Electronic Banking in India: Challenges and Opportunities. McGraw Hill Education India.<br>2. Srivastava, M. (2021). Banking Technology (2nd ed.). Himalaya Publishing House.<br>3. Dato Arif Siddiqui (2024). Blockchain in Banking: A Guide to Blockchain Strategies, Best Practices, and Real-World Applications in Banking. Palgrave Macmillan.<br>4. Choubey & Kaptan (2003). Indian Banking in Electronic Era. Sarup Book Publishers.</td></tr>
</table>

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain Knowledge | Critical Thinking | Global Exposure and Cross-Cultural | Social Responsiveness and Ethics | Effective Communication | Life Long Learning | Enhancing Decision Making Capability | Trained Informed Professionals | Digital and Technological Competency | Research and Analytical Skills | Teamwork and Leadership Skills | Advanced Accounting and Global Financial | 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 | 2 | – | 1 | 2 | 1 | 2 | 2 | – | – | 2 | 2 | 2 |
| **CO2** | 3 | 1 | 2 | – | 2 | 2 | 1 | 3 | 3 | – | – | 2 | 3 | 2 |
| **CO3** | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 2 | – | 2 | 3 | 2 |
| **CO4** | 2 | 3 | 3 | – | – | 3 | 2 | 3 | 3 | 2 | 1 | 3 | 3 | 3 |
| **CO5** | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 1 | – | 2 | 2 | 2 |
| **CO6** | 2 | 3 | 3 | – | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 |
| **Avg** | 2.33 | 2.17 | 2.33 | 2.5 | 1.6 | 2.33 | 1.83 | 2.67 | 2.67 | 1.75 | 1.5 | 2.33 | 2.67 | 2.33 |

***Note: Row averages are computed over non-zero entries only. PO3 is intentionally kept low to avoid artificial inflation.***

## 6. Course-to-SDG Matrix

*This course aligns with 6 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 digital literacy and financial technology skills. Develops critical thinking in navigating modern banking systems. |
| **SDG 8:** Decent Work & Economic Growth | 3 | Prepares students for careers in banking, fintech, and digital finance sectors. Enhances employability in the rapidly growing e-banking industry. |
| **SDG 9:** Industry, Innovation & Infrastructure | 3 | Fosters understanding of digital infrastructure, FinTech innovation, and blockchain technology. Encourages students to contribute to the development of resilient digital financial infrastructure. |
| **SDG 10:** Reduced Inequalities | 2 | Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency. |
| **SDG 16:** Peace, Justice & Strong Institutions | 2 | Examines regulatory frameworks (RBI, NPCI, IT Act), KYC/AML norms, and data protection laws that strengthen institutional accountability and transparency. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| **School:** | SSBS | **Batch:** | 2025-28 |
| **Program:** | B.Com IAF | **Current Academic Year:** | 2027–28 |
| **Branch:** | B.Com IAF | **Semester:** | VI |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| **1.** | **Course Title** | Law of Insurance |
| **2.** | **Course Code** | NBCOMIBI06 |
| **3.** | **Credits** | 4 |
| **4.** | **Contact (Learning) Hours per Week) (L-T-P-SL))** | 4-0-0-4 |
| **4.1** | **Teaching & Learning Scheme (hrs in semester)** | Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL)<br>L: 60 hrs \| T: 00hrs \| P: 00 hrs \| SL: 60hrs \| Total: 120 hrs \|Credits: 4 |
| **5.** | **Course Type** | Major (Program Elective Course) |
| **6.** | **Course Objective** | To provide students with a comprehensive understanding of insurance principles, risk management practices, and the legal framework governing insurance operations. The course aims to develop knowledge of life, health, general, and property insurance products, risk identification and mitigation techniques, regulatory requirements, and ethical considerations in the insurance sector. It further equips learners with the analytical and decision-making skills required to evaluate insurance solutions, manage business risks, interpret insurance laws, and address emerging challenges in a technology-driven insurance environment. |
| **7.** | **Course Outcomes (COs)** | *After successful completion of this course, the students will be able to:*<br>***CO1: Understand*** the fundamental concepts, principles, functions, and significance of insurance and risk management in business and society.<br>***CO2: Explain*** the features, types, and applications of life, health, general, and property insurance products for risk protection and financial *security.*<br>***CO3: Apply*** insurance principles, policy provisions, underwriting practices, and regulatory frameworks to address practical insurance-related issues.<br>***CO4: Analyze*** risk identification, assessment, measurement, and mitigation techniques using various risk management tools and strategies.<br>***CO5: Evaluate*** the effectiveness of insurance laws, regulatory mechanisms, insurance products, and risk management practices in managing business and personal risks.<br>***CO6: Design*** appropriate risk management and insurance solutions by integrating legal, ethical, technological, and regulatory considerations in a dynamic business environment. |
| **8.** | **Course Description** | This course provides a comprehensive understanding of insurance principles, risk management practices, and the legal framework governing the insurance industry. It covers the concepts of risk and uncertainty, principles of insurance, life and health insurance, general and property insurance, reinsurance, and the role of insurance intermediaries. The |

| | | |
|---|---|---|
| | | course further explores risk identification, measurement, control, and financing techniques, along with enterprise risk management practices. Special emphasis is placed on insurance laws, regulatory bodies, consumer protection mechanisms, ethical issues, and emerging technological developments such as InsurTech, Artificial Intelligence, and Blockchain, enabling students to evaluate and manage risks effectively in contemporary business environments. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| **Unit 1:** | **Introduction to Insurance and Risk Management (11-0-0-11 = 22 hrs)** | | |
| **Objective** | To familiarize students with the fundamental concepts of risk and insurance, principles governing insurance contracts, and the role of risk management in business decision-making. | | |
| **A** | Concepts of Risk and Uncertainty; Types of Risks: Pure, Speculative, Operational, Financial, Strategic, and Systemic Risks | **CO1, CO2** | *PPTs, Whiteboard, Case Discussions, Insurance Industry Examples, Learning Videos* |
| **B** | Principles of Insurance: Utmost Good Faith, Insurable Interest, Indemnity, and Subrogation | | |
| **C** | Role and Functions of Insurance in Economy and Business; Risk Management Process: Identification, Analysis, Evaluation, and Treatment | | |
| **Unit 2:** | **Life and Health Insurance (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide knowledge of life and health insurance products, policy structures, underwriting processes, and claims management practices. | | |
| **A** | Fundamentals of Life Insurance; Types of Life Insurance Policies: Term, Whole Life, Endowment, Money-Back, ULIPs, and Annuities | **CO2, CO3** | *PPTs, Whiteboard, Insurance Policy Analysis, Case Discussions, Learning Videos* |
| **B** | Health Insurance: Features, Types, Critical Illness Cover, and Mediclaim Policies | | |
| **C** | Group Insurance, Employee Benefits and Pension Plans; Policy Provisions, Underwriting, and Claims Management | | |
| **Unit 3:** | **General Insurance and Property Insurance (13-0-0-13 = 26 hrs)** | | |
| **Objective** | Overview of General Insurance Sectors: Fire, Marine, Motor, Liability, and Travel Insurance | | |
| **A** | Top-Down and Bottom-Up Approaches; Analysis of International and Domestic Economic Scenario | **CO3, CO4** | *PPTs, Whiteboard, Insurance Case Studies, Policy Analysis Exercises, Learning Videos* |
| **B** | Property Insurance: Types, Coverage, Exclusions, and Claim Procedures | | |
| **C** | Reinsurance: Concept, Types, and Importance; Role of Insurance Intermediaries (Agents, Brokers, Surveyors); Emerging Trends: Cyber Insurance and Climate Risk Insurance | | |
| **Unit 4:** | **Risk Management Techniques and Tools (12-0-0-12 = 24 hrs)** | | |
| **Objective** | To provide knowledge of risk assessment, measurement, control, and financing techniques used for effective risk management in organizations. | | |
| **A** | Risk Identification Methods: Checklists, Flowcharts, and Interviews; Risk Measurement Techniques: Qualitative and Quantitative Approaches (VaR, Standard Deviation) | **CO4, CO5** | *PPTs, Whiteboard, Risk Analysis Exercises, Numerical Illustrations, Case Discussions, Learning Videos* |
| **B** | Risk Control Strategies: Avoidance, Reduction, Retention, and Transfer | | |
| **C** | Risk Financing: Insurance, Hedging, Diversification; Enterprise Risk Management (ERM): Framework, Benefits and Challenges; Use of Derivatives and Hedging in Risk Management | | |
| **Unit 5:** | **Legal, Regulatory and Ethical Aspects of Insurance (12-0-0-12 = 24 hrs)** | | |

| **Objective** | To familiarize students with the legal and regulatory framework governing insurance operations, policyholder protection mechanisms, ethical issues, and technological developments in the insurance sector. | | |
|---|---|---|---|
| **A** | Insurance Regulatory Bodies and Laws: IRDAI, Insurance Act, Consumer Protection Act; Licensing, Solvency Norms, and Policyholder Protection | **CO5, CO6** | *PPTs, Whiteboard, Regulatory Case Studies, Policy Analysis Exercises, Industry Reports, Learning Videos* |
| **B** | Consumer Grievance Redressal Mechanisms and Insurance Ombudsman; Ethical Issues in Insurance: Fraud, Mis-selling, Transparency, and Fair Practices | | |
| **C** | Impact of Technology on Insurance: InsurTech, Artificial Intelligence, Blockchain, Data Privacy; Recent Case Studies and Developments in the Insurance Sector | | |

## 4. Course Evaluation & References

| | |
|---|---|
| **Team Work and Self-Learning (in Hours) (SL: 60 hrs)** | TW: Term Work (includes assignments, seminars, case studies, policy analysis, presentations, mini projects, industry interactions, and other student-centric activities.)<br>SL: Self Learning through IRDAI publications, insurance company reports, regulatory updates, case studies, MOOCs, online educational resources, and independent research.<br>Example<br>Self-Learning beyond Classroom:<br>Analyze life, health, and general insurance products offered by leading insurance companies.<br>Compare policy features, premiums, benefits, and claim settlement processes.<br>Study recent IRDAI regulations and policyholder protection initiatives.<br>Prepare case studies on insurance fraud, mis-selling practices, and ethical challenges in the insurance industry.<br>Analyze the role of reinsurance and emerging insurance products such as cyber insurance and climate risk insurance.<br>Review the application of Enterprise Risk Management (ERM) frameworks in business organizations.<br>Explore emerging technologies such as InsurTech, Artificial Intelligence, and Blockchain in insurance operations. |
| **Mode of Examination** | **Weightage Distribution:** (see below)<br>*Five Quizzes of 4 marks each. |
| **References** | **Mitra, B., Law Relating to Insurance, 23rd Edition, Eastern Law House.**<br>**Murthy, K. S. N. & Sarma, K. V. S., Modern Law of Insurance in India, 5th Edition, LexisNexis.**<br>**Singh, A., Insurance Law in India: Principles and Practices, 2nd Edition, Universal Law Publishing.** |

**Weightage Distribution:**

| CA | | | Mid Term Assessment (MTA) | End Term Examination (ETE) |
|---|---|---|---|---|
| Quiz* | Assignment | Attendance | | |
| 20% | 10% | 5% | 15% | 50% |

*Five Quizzes of 4 marks each.

## 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 (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 | 2 | – | 2 | – | 1 | 1 | 2 | – | – | – | 2 | 1 | 1 |
| **CO2** | 3 | 2 | – | 2 | – | 1 | 2 | 2 | – | 1 | – | 2 | 2 | 2 |
| **CO3** | 3 | 3 | – | 2 | – | 2 | 2 | 3 | 1 | 2 | – | 3 | 2 | 2 |
| **CO4** | 2 | 3 | – | 2 | – | 2 | 3 | 2 | 1 | 3 | – | 2 | 3 | 2 |
| **CO5** | 2 | 3 | – | 3 | 1 | 2 | 3 | 3 | 1 | 3 | – | 2 | 3 | 3 |
| **CO6** | 2 | 2 | 1 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 1 | 3 | 3 | 3 |
| **Avg** | **2.50** | **2.50** | **1.00** | **2.33** | **1.00** | **1.83** | **2.33** | **2.50** | **1.25** | **2.40** | **1.00** | **2.33** | **2.33** | **2.17** |

**Note:**

## 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 professional knowledge of insurance, risk management, regulatory compliance, and analytical decision-making skills essential for business and financial services. |
| **SDG 8:** Decent Work & Economic Growth | **3** | Enhances understanding of risk mitigation, financial security, insurance protection mechanisms, and sustainable economic activities that support business continuity and economic growth. |
| **SDG 9:** Industry, Innovation and Infrastructure | **1** | Contributes indirectly through the study of InsurTech, Artificial Intelligence, Blockchain, and technological innovations transforming insurance operations and services. |
| **SDG 16:** Peace, Justice and Strong Institutions | **3** | Strongly aligned through coverage of insurance laws, IRDAI regulations, consumer protection mechanisms, grievance redressal systems, ethical practices, transparency, and policyholder rights. |

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

## COURSE PLAN

### 1. Course Identification

| | | | |
|---|---|---|---|
| School: | SSBS | Batch: | 2025-2028 |
| Program: | B.Com IAF | Current Academic Year: | 2027–28 |
| Branch: | B.Com IAF | Semester: | VI |

### 2. Course Details

| S. No | Attribute | Details |
|---|---|---|
| 1 | Course Title | Research Project Report |
| 2 | Course Code | NBCAEI 601 |
| 3 | Credits | 4 |
| 4 | Contact (Learning) Hours per Week) (L-T-P-SL) | 2-0-4-2 |
| 4.1 | Teaching & Learning Scheme (hrs in semester) | Practical/Project Work (P) + Self Learning (SL)<br>L:30hrs \| P: 60 hrs \| SL: 30 hrs \| Total: 90 hrs \| Credits: 4 |
| 5 | Course Type | Practical / Viva-Voce / Project Work |
| 6 | Course Objective | The Research Project Report 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:<br>CO1: Identify and formulate a relevant research problem, research objectives, and hypotheses in the area of business and management.<br>CO2: Review and synthesize relevant literature to develop a conceptual framework and appropriate research design.<br>CO3: Apply suitable data collection methods and research techniques for conducting systematic investigation.<br>CO4: Analyze and interpret quantitative and/or qualitative data using appropriate analytical tools and techniques.<br>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. |

## 3. Course Outline:

| Units | Outline Syllabus | CO Mapping | Tools Used |
|---|---|---|---|
| Unit 1: | Research Problem Identification and Proposal Development (6-0-6-6 = 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 (6-0-6-6 = 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 (6-0-6-6 = 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 (6-0-6-6 = 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 (6-0-6-6 = 18hrs) |  |  |
| Objective | To develop professional presentation, defense, and communication skills. |  |  |
| A | Preparation of Dissertation Presentation | CO5, CO6 | Presentation Practice, Mock Viva, Faculty Feedback |
| B | Presentation of Research Findings and Managerial Implications |  |  |
| C | Viva-Voce, Research Defense, and Final Evaluation |  |  |

## 4. Course Evaluation & References

|  |  |
|---|---|
| Team Work and Practical Learning (in Hours) | 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 |

<table>
<tr><td>TW + P : (15 hrs)</td><td>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:<br>1. Business Research Methods – C.R. Kothari & Gaurav Garg, New Age International.<br>2. Research Methodology – R. Paneerselvam, PHI Learning.<br>3. Effective Technical Communication – M. Ashraf Rizvi, McGraw Hill.<br>4. Business Communication – Lesikar & Flatley, McGraw Hill.<br>5. Project and Internship Guidelines issued by SSBS/MBA Department.</td></tr>
</table>

## 5. CO–PO and CO–PSO Mapping Matrix

| CO / PO | Business Environment and Domain | Critical Thinking | Global Exposure and | Social Responsiveness and Ethics | Effective Communication | Life Long Learning | 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 Interpretation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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