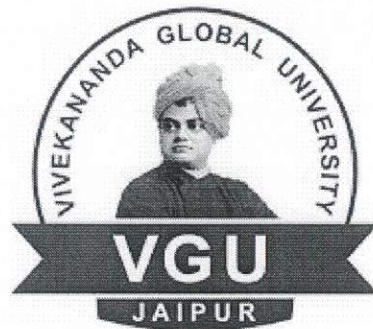


VIVEKANANDA GLOBAL UNIVERSITY



Programme Project Report (PPR)

Bachelors of Commerce
(ODL Mode)

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For Vivekananda Global University, Jaipur



Registrar

Centre for Distance and Online Education-VGU
Arvind Kumar Singh
Director

B.COM

Programme Project Report

1 Programme's Mission and Objectives

Vivekananda Global University (VGU), Jaipur, established in 2012, is a leading private University of Rajasthan. **VGU, Jaipur is accredited with Grade A+ by National Assessment and Accreditation Council (NAAC)**, offers courses in the field of Engineering, Architecture, Design, Basic and Applied Sciences, Management, Commerce, Hotel Management, Pharmacy, Computer Applications, Law, Agriculture, Journalism & Mass communication, Humanities and Social Sciences. Following the principles of Swami Vivekananda and driven by intellectual creativity and critical thinking. The university is well-known in Rajasthan for its brilliance in technical education, practical research, innovation, entrepreneurship, and industrial consultancy.

VGU is committed to promote quality education, training, research, consultancy, and enhance employability and entrepreneurial skills of our students. To integrate industry with academics in order to prepare our students in an immersive way for the world of work developing an effective interface with the industry and other institutes within and outside the country is the cornerstone of our approach. To meet these ends, we encourage and nurture the development of students' physical, mental, emotional, secular, and spiritual faculties. The programme aims to achieve the following objectives:

- To provide an understanding of the modern finance and investment management frameworks.
- To give an understanding of the challenges of Finance Managers in managing corporate finance.
- To develop students understanding of the business and financial aspects of their main specialisation.
- To provide information and analysis on the latest developments in the world of finance, and their implications for business strategies.
- To provide an understanding of the theories of General and monetary issues and apply them to real world situations.
- To enable learners to differentiate the models with capital flows and show their relevance to the global financial crisis.
- To understand the issues of international governance and management of financial flow.

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2 Relevance of the Program with Vivekananda Global University, Jaipur Mission and Goals

Vivekananda Global University (VGU) was established with a vision to become a University with commitment to excellence in education, research and innovation aimed towards human advancement.

The proposed programme is highly relevant to the VGU's mission i.e.

- Facilitate holistic education through knowledge sharing, skilling, research and entrepreneurial development.
- Integrate academic and industrial collaborations towards nation's development.
- Mentor students' physical, mental, emotional, secular and spiritual attributes to become a valued human resource as it aims to provide quality education to those aspiring candidates who are deprived of higher education due to the limited number of intake in the conventional mode of education in the Universities.

Moreover, to keep the quality intact the curriculum and syllabus has been designed at par with the conventional mode keeping in mind the specific needs and acceptability of the learners' online mode and in keeping with the aims and objectives of the University also ensuring the industry and future skills relevance. B.Com programme is suitable for students who are looking forward to a career in the modern business world. After successful completion, candidate may pursue career opportunities across General as specialist.

3 Nature of Prospective Target Group of Learners

The curriculum of B.COM is designed to provide relevant financial and managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. The students will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing. The program will target the learners who want to enhance their knowledge, skills and build careers in entrepreneurial and business world. The learners who are not bounded by a fixed schedule but want to enhance their knowledge along with learning flexibility will prefer to join this programme.

The target group of learners will be those students who are deprived of admission in the regular mode due to limited intake capacity, dropouts primarily due to social, financial, and economic

compulsions as well as demographic reasons, population of any age and those living in remote areas where higher education institutes are not easily accessible. Delivery through ODL and Online mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

4 Appropriateness of programme to be conducted in ODL mode to acquire specific skills and competence

The programme could be considered appropriate to be conducted in ODL mode to acquire specific skills and competence for the following reasons:

- All the courses in the programme are theory and/or problem based. So, no laboratory or experiment is needed to impart the skills and competence required for the programme.
- The specific skill and competencies required for a B.Com graduate can be imparted to a great extent through SLMs prepared by the experienced faculty of Department of Commerce with the approach of self-explanatory, self-contained, self-directed, self motivating and self-evaluating.

5 Instructional Design

5.1 Curriculum Design

The curriculum is designed by experts in the field of commerce and have taken into account to include relevant topics that are contemporary and create environmental awareness. It is approved by the Board of Studies, the Centre for Internal Quality Assurance, and the University Academic Council.

5.2 Programme structure and detailed syllabus

Programme Structure – B Com (Honors) in General Semester 1		
Course Type	Title	Credits
Core	Fundamentals of Management	3
Core	Business Accounting	4
Core	Business Law	4
Core	Environmental Science	3
SEC	Digital Marketing	2
DSE*	Entrepreneurship Development	3
DSE*	Elective 1	2
TOTAL		21

Semester 2		
Course Type	Title	Credits
Core	Managerial Economics	3
Core	Statistics for Business Decision	4
Core	Business Communication	3
Core	Management Accounting	4
Core	Corporate Law	4
Core	Taxation	4
DSE*	Elective 2	2
TOTAL		24
Semester 3		
Course Type	Title	Credits
Core	Financial Reporting	4
Core	International Business	3
Core	Audit & Assurance	4
Core	Financial Management	4
Core	Project Management	3
DSE*	Elective 3	2
DSE*	Elective 4	2
TOTAL		22
Semester 4		
Course Type	Title	Credits
Core	Financial Market & Institutions	3
Core	Cost Accounting	4
Core	Marketing Management	3
Core	HRM	3
Core	Business Environment	3
DSE*	Elective 5	2
DSE*	Elective 4	2
TOTAL		20
Semester 5		
Course Type	Title	Credits
Core	Money & Public Finance	3
Core	Business Research Methods	4
Core	Income Tax Law & Practice	3
Core	Risk Management	3

Core	Corporate A/c	3
DSE*	Elective 7	2
DSE*	Elective 8	2
TOTAL		20
Semester 6		
Course Type	Title	Credits
	International Business	3
	GST & Custom Law	4
	Cyber Laws	3
	Research Project	8
DSE*	Elective 9	2
DSE*	Elective 10	2
Total		22
Grand Total		129

Electives

Semester	B.Com General	Credits
I	System analysis & Design	2
II	Business Ethics	2
III	Investment Advisor	2
III	Banking	2
IV	E-Commerce	2
IV	Insurance	2
V	Business Analytics	2
V	Training & Development	2
VI	Basics of Securities Market & Investment	2
VI	Customer Relationship Management	2

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Arunal Kumar Singh

Director

Semester I

Fundamentals of Management

Course Outcomes:

CO1 The learners will be able to define the concept of Management & compare the concepts of Managements by different Experts.

CO2 Demonstrate planning decisions in an organization with the various methods of planning

CO3 Identify the organizations process, department, organization structure and span of control

CO4 Recognize the skills required to manage and control functions effectively

Unit 1: Introduction to Management: Meaning, Nature and Importance of Management, Management vs Administration, Levels of Management, Functions of Managers, Characteristics of Organizations.

Unit 2: Evolution of Management Thought: Classical Approach (Taylor & Fayol), Human Relations Approach, Systems Approach, Contingency Approach, Modern Trends in Management.

Unit 3: Principles of Management: Principles of Management by Henry Fayol, Scientific Management by F.W. Taylor, Techniques of Scientific Management, Relevance of Principles in Modern Business.

Unit 4: Planning: Meaning and Importance of Planning, Steps in Planning Process, Principles of Planning, Types of Plans (Strategic, Tactical, Operational), Limitations of Planning.

Unit 5: Objectives and MBO: Meaning and Importance of Objectives, Types of Objectives, Process of Setting Objectives, Concept of Management by Objectives (MBO), Advantages and Limitations of MBO.

Unit 6: Decision Making and Strategy: Concept and Process of Decision Making, Types of Decisions, Individual vs Group Decision Making, Concept of Strategy, Types of Business Strategies, Introduction to Policies.

Unit 7: Organizing: Meaning and Importance of Organizing, Departmentation (Types and Basis), Span of Control, Delegation of Authority, Centralization vs Decentralization, Line and Staff Relationships.

Unit 8: Controlling: Meaning and Importance of Controlling, Steps in Control Process, Techniques of Control (Traditional & Modern), Budgetary and Non-Budgetary Control, Role of IT in Controlling.

Unit 9: Contemporary Issues in Management: Globalization and Business Environment, Role of MNCs, Business Ethics and Corporate Social Responsibility (CSR), Workforce Diversity and Inclusion, Gender Issues and Workplace Challenges.

Readings:

1. Gupta, C. B. (2019). Fundamentals of Management (12th ed.). McGraw Hill Education. ISBN: 978-9389143703.
2. Robbins, S. P., & Coulter, M. (2019). Management (14th ed.). Pearson. ISBN: 978-9332586440.
3. Prasad, L. M. (2018). Principles and Practice of Management. Sultan Chand & Sons. ISBN: 978-8121939638.
4. Khan, Y. J. (2020). Management: Concepts and Practices. Oxford University Press. ISBN: 978-0190123610.
5. Bhat, R. (2017). Fundamentals of Management: Essential Concepts and Applications (2nd ed.). SAGE Publications. ISBN: 978-9352805214.

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Business Accounting

Course Outcomes:

CO1 Acquainted with the basic concept of Accounting, Bookkeeping and preparation of ledger.

CO2 Identifies events that need to be recorded in the books of accounting.

CO3 Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP

CO4 Equip with the knowledge of accounting process and preparation of final accounts

CO5 Analyze the impact of financial ratios on long term and short-term obligations.

Unit 1: Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations.

Unit 2: Users of Accounting Information. Generally Accepted Accounting Principles

Unit 3: The Accounting Equation. Recording Transactions in Journal.

Unit 4: Recording Transactions in Cash Book. An overview of Subsidiary books.

Unit 5: Preparation of Ledger Accounts, Depreciation Accounting, and Revenue Recognition.

Unit 6: Methods of charging Depreciation – Straight-line Method and Written-down-value Method. Bank Reconciliation Statement.

Unit 7: Preparation of Trial Balance. Adjustment Entries.

Unit 8: Post-adjusted Trial Balance. Preparation of Financial Statements

Unit 9: Preparing Trading Account, Profit & Loss Account and Balance Sheet.

Unit 10: Analyzing Financial Statements: Objectives of Financial Statement Analysis; Sources of Information.

Unit 11: Standards of Comparison; Techniques of Financial Statement Analysis - Horizontal Analysis, Vertical Analysis, and Ratio Analysis.

Unit 12: Meaning and Usefulness of Financial Ratios.

Unit 13: Analysis of Financial Ratios from Profitability Ratios, Solvency Ratios.

Unit 14: Liquidity Ratios, and Turnover Ratios; Limitations of Ratio Analysis.

Readings:

1. Gupta, R. L., & Radhaswamy, M. (2018). Advanced Accountancy Vol. 1. New Delhi, India: Sultan Chand & Sons. ISBN: 978-81-8281-648-7.
2. Maheshwari, S. N., & Mittal, S. (2017). Advanced Accountancy (Vol. I & II). New Delhi, India: Vikas Publishing House Pvt Ltd. ISBN: 978-93-259-3672-8.
3. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2019). Advanced Accountancy: Corporate Accounting (Vol. 2). New Delhi, India: S. Chand Publishing. ISBN: 978-93-5224-031-2.
4. Jain, S. P., & Narang, K. L. (2017). Principles of Accountancy (for Class XI). Gurgaon, India: V.K. (India) Enterprises. ISBN: 978-93-82838-49-2.
5. Arora, M. N., & Sharma, A. K. (2019). Advanced Accountancy: Corporate Accounting (Vol. 1). New Delhi, India: S. Chand Publishing. ISBN: 978-93-5224-030-5

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Business Law

Course Outcomes:

CO1 Discuss the basic aspects of contract and its attributes.

CO2 Solve the conflicts between parties with the discharge and remedies of breach in the contract.

CO3 Learners will have knowledge of special contracts

CO4 Identify critical issues of partnership business and recognize rights and duties of partners.

CO5 Develop critical thinking through the use of law cases.

Unit 1: The Indian Contract Act, 1872: General Principles of Contract, Contract – meaning, characteristics and kinds.

Unit 2: Essentials of a valid contract - Offer and acceptance, Consideration, Contractual capacity, Free consent, legality of objects, Void agreements.

Unit 3: Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

Unit 4: Contingent contracts, Quasi– contracts, The Indian Contract Act, 1872: Specific Contracts- Contract of Indemnity and Guarantee.

Unit 5: Contract of Bailment, Contract of Agency, Contract of Pledge

Unit 6: The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non- owner.

Unit 7: Performance of contract of sale, unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 8: Partnership Laws: The Partnership Act, 1932- Nature and Characteristics of Partnership, Registration of a Partnership Firms.

Unit 9: Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners.

Unit 10: Mode of Dissolution of Partnership, The Limited Liability Partnership Act, 2008- Salient Features of LLP.

Unit 11: Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners.

Unit 12: Incorporation Document, Incorporation by Registration, Partners and their Relationship.

Unit 13: The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments.

Unit 14: Promissory Note, Bill of exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque.

Readings:

1. Singh, Avtar. (2019). Business Laws. Pearson India. ISBN: 9789353432432.
2. Kapoor, N. D., & Suri, S. K. (2018). Business Law. Taxmann Publications. ISBN: 9789388750260.
3. Ghosh, S. R. (2020). Business Laws. Eastern Book Company. ISBN: 9789388822852.
4. Bhabhra, G. S. (2017). Business Laws. Bharat Law House. ISBN: 9789351394691.
5. Gulshan, S. S. (2019). Business Law in India. LexisNexis. ISBN: 9789388546775.

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For Vikramendra Global University, 20-

Environmental Science

Course Outcomes:

CO1 To create awareness about ecosystems, health and pollutants.

CO2 To apprise about biodiversity, its relevance and conservation in India.

CO3 To understand the problems, issues and challenges related to social issues.

CO4 To comprehend causes and impact of environmental pollution

CO5 Describe the efforts made by the govt. and industry to improve the environment and the quality of life.

Unit 1: Introduction and Natural Resources: Multidisciplinary nature of environmental science, public awareness, renewable and non-renewable resources, associated problems, forest, water, mineral, food, energy and land resources, conservation of natural resources and role of human beings.

Unit 2: Ecosystem: Ecological concepts, concept and types of ecosystems, structure and functioning of ecosystem, energy flow, food chains and food webs, ecological pyramids.

Unit 3: Biodiversity: Definition, genetic, species and ecosystem diversity, biogeographical classification of India, value of biodiversity at national and local levels.

Unit 4: Conservation of Biodiversity: India as a mega-diversity nation, threats to biodiversity, endangered and endemic species of India, need for conservation of biodiversity.

Unit 5: Environmental Pollution (Part I): Definition, causes, effects and control of air pollution, water pollution, soil pollution, marine pollution and noise pollution.

Unit 6: Environmental Pollution (Part II): Thermal pollution, electromagnetic pollution, nuclear hazards, causes, effects and control measures.

Unit 7: Environmental Management and Disaster Management: Role of human beings in prevention of pollution, solid waste management, disaster management including floods, earthquakes, cyclones and landslides, firework safety, combustion and pollution, heavy metal toxicity and health effects.

Unit 8: Social Issues and Environment: Sustainable development, urban problems related to energy and water conservation, environmental issues, population explosion, family welfare programmes.

Unit 9: Environmental Legislation and Human Health: Environment Protection Act, Wildlife Protection Act, Forest Conservation Act, environmental health, HIV awareness, women and child welfare, role of information technology in environment and human health.

Readings:

1. Chandra, S. (2019). Environmental Studies (2nd ed.). New Delhi, India: New Age International. ISBN: 978-9353165233.
2. Kaushik, A., & Kaushik, C. P. (2019). Concepts of Environmental Science and Engineering. New Delhi, India: CRC Press. ISBN: 978-0367236176.
3. Pandey, D. N., & Bhunia, G. S. (Eds.). (2018). Environmental Science and Engineering. New Delhi, India: Springer. ISBN: 978-9811314217.
4. Agarwal, A. K. (2017). Environmental Studies (2nd ed.). New Delhi, India: Dhanpat Rai & Co. ISBN: 978-9385880404.
5. Sharma, B. K. (2018). Environmental Chemistry (4th ed.). New Delhi, India: Goel Publishing House. ISBN: 978-8170814852

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Digital Marketing

Course Outcomes (COs)

CO1: Define the basic concepts, terminology, and scope of digital marketing. (*Remembering*)

CO2: Explain the functionalities of major digital marketing channels.

CO3: Apply digital marketing techniques to align with consumer behavior.

CO4: Analyze digital strategies based on performance metrics.

CO5: Design a digital marketing plan for a business.

Unit 1: Introduction to Marketing: Introduction to market and marketing, selling concept, marketing concept and social marketing concept, need and significance of marketing in business, marketing environment, market segmentation and basis for segmentation.

Unit 2: Product and Pricing Decisions: Product and product lines, product hierarchy, product classification, product mix and product line decisions, branding and brand decisions, packaging and labelling decisions, product life cycle and related strategies, pricing concepts, pricing process, pricing methods and strategies.

Unit 3: Marketing Channels: Meaning and importance of marketing channels, channel design decisions, channel management decisions, channel conflict including types, causes and management.

Unit 4: Introduction to Digital Marketing: Meaning, definition and need of digital marketing, scope and history, concepts and approaches, examples of digital marketing practices.

Unit 5: Digital Marketing Tools: Email marketing concepts, need for emails, types of emails, options in email advertising, mobile marketing overview, B2B and B2C mobile marketing.

Unit 6: Blogging and Content Marketing: Blogging fundamentals, importance of blogs, personal and corporate blogs, popular blog platforms, blog management, tags and widgets, blog optimization and blog statistics.

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Entrepreneurship Development

Course Outcomes:

- CO1 Describe the entrepreneurship.
- CO2 Identify the government policies and incentives to the small enterprises
- CO3 To apprise the govt. policies for entrepreneurs.
- CO4 Create and present a business plan.
- CO5 Compare different sources of finance.

Unit 1: Introduction to Entrepreneurship: Concept and scope of entrepreneurship, importance and role of entrepreneurs, charms of becoming an entrepreneur, scope in local and global markets.

Unit 2: Entrepreneurial Traits and Business Setup: Traits of successful entrepreneurs, steps in setting up a business, identification of business opportunities.

Unit 3: Product and Innovation Planning: Selection of product/service, core competence, product life cycle, new product development process, creativity and innovation in product development and modification.

Unit 4: Process and Technology Planning: Process selection, technology life cycle, forms and cost of transformation, factors affecting process selection.

Unit 5: Location and Capacity Planning: Factors affecting selection of location for industry, importance of material handling, facility planning, plant capacity, economies of scale and flexibility in capacity.

Unit 6: MSME and Support Agencies: Categorization of MSMEs, ancillary industries, support agencies for entrepreneurship guidance, training, registration, technical consultation, technology transfer, quality control, marketing and finance support.

Unit 7: Financial and Resource Management: Sources of finance, types with advantages and disadvantages, cost control methods, working capital management.

Unit 8: Operations and Information Management: Materials management (MRP, JIT), time management, development of suitable information systems.

Unit 9: Project Planning and Business Strategy: Preparation of business plan, techno-economic



feasibility study, break-even analysis, return on investment and return on sales, identifying USP, marketing plan, supply chain planning, risk management, role of angel investors and incubation centers.

Readings:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2017). Entrepreneurship (10th ed.). McGraw-Hill Education. ISBN-13: 978-1259586127
2. Kuratko, D. F., & Hodgetts, R. M. (2017). Entrepreneurship: Theory, process, practice (10th ed.). Cengage Learning India. ISBN-13: 978-8131528313
3. Rao, C. S. (2016). Entrepreneurship Development: A Guide to Successful Business Venture (1st ed.). PHI Learning Private Limited. ISBN-13: 978-8120352817
4. Desai, V. (2015). Entrepreneurship: Concepts and Cases (1st ed.). Himalaya Publishing House. ISBN-13: 978-9351344036
5. Gupta, R. C. (2016). Entrepreneurship Development and Management (1st ed.). Ramesh Publishing House. ISBN-13: 978-9350123865

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Semester II

Managerial economics

Course Outcomes:

CO1 Acquainted with the basic concepts of managerial economics.

CO2 To distinguish between different types of elasticity of demand.

CO3 Compare cardinal and ordinal utility.

CO4 To establish correlation between cost and production.

CO5 Analyse different competitive situations.

Unit 1: Introduction to Managerial Economics

Introduction to Managerial Economics; Nature, Significance, and Scope of Managerial Economics.

Unit 2: Economics in Decision Making

Role of Economics in Business Decision Making; Microeconomics vs. Macroeconomics.

Unit 3: Demand Analysis and Market Equilibrium

Law of Demand; Individual Demand; Market Demand; Market Equilibrium.

Unit 4: Supply Analysis

Law of Supply; Individual Supply; Market Supply; Determination of Market Equilibrium.

Unit 5: Elasticity of Demand

Price Elasticity of Demand; Income Elasticity of Demand; Cross Price Elasticity of Demand.

Unit 6: Theory of Consumer Behaviour

Cardinal Utility Theory; Ordinal Utility Theory; Indifference Curves; Budget Line; Consumer Choice.

Unit 7: Consumer Equilibrium and Effects

Price Effect; Substitution Effect; Income Effect (Normal, Inferior, and Giffen Goods); Revealed Preference Theory.

Unit 8: Production and Cost Theory

Introduction to Production; Law of Variable Proportions (Statement and Assumptions); Law of Returns to Scale; Concepts of Cost; Short-run and Long-run Costs; Economies and Diseconomies of Scale (Real and Pecuniary).

Unit 9: Market Structure and Pricing

Classification of Markets; Perfect Competition (Features); Monopoly (Features); Monopolistic Competition (Features); Oligopoly (Features, Kinked Demand Curve, Cartel).

Readings:

1. Dwivedi, D. N. (2018). Managerial Economics: Theory, Applications, and Cases (4th ed.). Vikas Publishing House Pvt. Ltd. ISBN: 978-9325985266
2. Mithani, D. M. (2018). Managerial Economics (3rd ed.). Himalaya Publishing House. ISBN: 978-9352607420
3. Gupta, G. S. (2019). Managerial Economics (2nd ed.). McGraw Hill Education. ISBN: 978-9388719491
4. Atmanand. (2019). Managerial Economics (2nd ed.). Excel Books. ISBN: 978-9353169673
5. Goyal, S. K., & Gupta, M. (2018). Managerial Economics: Concepts and Cases (2nd ed.). McGraw Hill Education. ISBN: 978-9387067472


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Statistics for Business Decisions

Course Outcomes:

CO1 To impart knowledge about statistical tools and its applications

CO2 Select and deploy the correct statistical method for a given data analysis

CO3 Learners will gain knowledge of measures of central value.

CO4 Develops the skill of performing the calculations required to data analysis.

CO5 Solve numerical problems of correlation and regression

Unit 1 Introduction to Statistics: Origin and Growth of Statistics, Applications of Statistics collection of Data.

Unit 2 Sampling: Census and Sample Method, Theoretical Basis of Sampling, Size of Sample, Merits and Limitations of Sampling, Sampling and Non-Sampling Errors.

Unit 3 Classifications and Tabulation of data: Meaning and Objectives of Classification, Types of Classification.

Unit 4 Formation of Discrete and Continuous Frequency Distribution, Tabulation of Data, Parts of Table, Rules of Tabulation, Types of Tables.

Unit 5 Diagrammatic and Graphic Presentations: Significance of Diagrams and Graphs, rules for Construction of Diagrams, Graphs.

Unit 6 Techniques of Constructing Graphs, Graphs of Frequency Distribution, Limitations of Diagrams and Graphs.

Unit 7 Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode.

Unit 8 Harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages.

Unit 9 Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range.

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Unit 10

Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

Unit 11

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation.

Unit 12

Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.

Unit 13

Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression.

Unit 14

Regression lines (X on Y, Y on X) and Standard error of estimate.

Readings:

1. Levine, D. M., Stephan, D. F., & Szabat, K. A. (2018). Statistics for Managers Using Microsoft Excel (8th ed.). Pearson Education India. ISBN: 978-9332559657
2. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2018). Statistics for Business & Economics (14th ed.). Cengage Learning India Pvt. Ltd. ISBN: 978-9387396181
3. Sharma, J. K., & Sharma, K. K. (2018). Business Statistics (2nd ed.). Pearson Education India. ISBN: 978-9332584475
4. Berenson, M. L., Levine, D. M., & Krehbiel, T. C. (2018). Basic Business Statistics: Concepts and Applications (13th ed.). Pearson Education India. ISBN: 978-9332584536
5. Bowerman, B. L., O'Connell, R. T., & Orris, J. B. (2019). Essentials of Business Analytics (3rd ed.). Cengage Learning India Pvt. Ltd. ISBN: 978-9389665653

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Business Communication

Course Outcomes:

CO1 Learners will be able to identify the elements of the business communication process.

CO2 Learners will learn about grammar and vocabulary.

CO3 Learners will be able to write effective business documents, including memos, email, letters, and reports.

CO4 Learners will be able to crack group discussion.

CO5 Develop the skills of making effective presentations and learn to present it

Unit 1: Fundamentals of Communication: Introduction, definition, process and importance of communication, forms and purposes of communication, barriers to communication.

Unit 2: Types of Communication: Organizational communication, interpersonal communication.

Unit 3: Grammar Basics: Tenses and concept of time, verb types.

Unit 4: Advanced Grammar: Active and passive voice, narration, prepositions, conditionals.

Unit 5: Vocabulary and Usage: Modal auxiliaries, conjunctions, one-word substitutions, synonyms and antonyms.

Unit 6: Professional Writing: Official correspondence, drafting e-mails, memorandum, notice, agenda, minutes and circulars.

Unit 7: Business Correspondence: Business letter writing, sales letters, enquiry letters and replies to enquiries, quotations, placing orders and replies.

Unit 8: Report and Proposal Writing: Report writing (general and technical), definition, types and structure, technical proposals (definition, types and format).

Unit 9: Group Discussion and Presentation Skills: Introduction to group discussion, types, roles and functions, difference between GD and debate, preparation strategy, presentation fundamentals, audience analysis, organizing material, visual aids, body language, effective delivery and question-answer session.

Readings:

1. Kapoor, S. (2019). Business Communication: Concepts, Cases, and Applications. New Delhi, India: McGraw Hill Education. ISBN: 978-9389140351.
2. Bovee, C. L., & Thill, J. V. (2018). Business Communication Essentials: A Skills-Based Approach. Mumbai, India: Pearson Education India. ISBN: 978-9332587943.
3. Chhabra, T. N. (2017). Business Communication: A Practical Approach. New Delhi, India: Vikas Publishing House Pvt Ltd. ISBN: 978-9325975322.
4. Lesikar, R. V., Flatley, M. E., & Rentz, K. (2015). Business Communication: Theory and Application. New Delhi, India: Tata McGraw-Hill Education. ISBN: 978-1259024953.
5. Krishnaswamy, N. (2016). Business Communication: Strategies and Skills. New Delhi, India: Oxford University Press. ISBN: 978-0199450551.

Management Accounting

Course Outcomes:

CO1 Define the basic management accounting concepts and its relation with financial accounting and cost accounting

CO2 Explain the basic concept of Cost Accounting and preparation of Cost Sheet.

CO3 Analyze cost-volume-profit techniques to determine optimal managerial decisions.

CO4 Interpret the budgets as an effective tool to control of funds, materials and others.

CO5 Acquainted with concepts of standard costing and various types of variances and their uses.

Unit 1: Nature and Scope of Management Accounting – Meaning, definition, nature and scope of management accounting, comparison with cost accounting and financial accounting.

Unit 2: Cost Accounting Basics – Meaning, scope, objectives and importance of cost accounting, cost, costing, cost control and cost reduction.

Unit 3: Elements of Cost – Elements of cost, components of total cost.

Unit 4: Cost Sheet – Preparation and importance of cost sheet.

Unit 5: Classification of Costs (Part I) – Fixed, variable, semi-variable and step costs, product and period costs.

Unit 6: Classification of Costs (Part II) – Direct and indirect costs, relevant and irrelevant costs, shut-down and sunk costs.

Unit 7: Classification of Costs (Part III) – Controllable and uncontrollable costs, avoidable and unavoidable costs.

Unit 8: Special Cost Concepts – Imputed/hypothetical costs, out-of-pocket costs, opportunity costs, expired and unexpired costs, conversion cost.

Unit 9: Cost Ascertainment – Cost unit and cost center, introduction to overhead allocation, apportionment and absorption.

Unit 10: Cost-Volume-Profit Analysis – Contribution, profit-volume ratio, margin of safety, break-even point, composite and cash break-even point, key factor and break-even analysis.

Unit 11: Decision Making – Relevant costs and decision making: pricing, product profitability, make or buy, exploring new markets, export order, sell or process further, shutdown decisions.

Unit 12: Budgeting and Budgetary Control – Meaning, types of budgets, steps in budgetary control, fixed and flexible budgeting, cash budget.

Unit 13: Responsibility Accounting – Concept, significance, responsibility centers, divisional performance, financial measures, transfer pricing.

Unit 14: Standard Costing and Modern Techniques – Standard costing and variance analysis (material, labor, overhead, sales variances), introduction to target costing, life cycle costing, quality costing and activity-based costing.

Readings:

1. Gupta, S. P., & Sharma, R. K. (2019). Management Accounting: Concepts, Techniques & Controversial Issues. New Delhi: Sultan Chand & Sons. ISBN: 978-81-86880-46-4
2. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw-Hill Education. ISBN: 978-93-87082-65-0
3. Maheshwari, S. N., & Mittal, S. N. (2018). Management Accounting and Financial Control. New Delhi: Vikas Publishing House. ISBN: 978-93-259-1532-0
4. Muthuswamy, B. (2016). Management Accounting: A Strategic Focus. Mumbai: Himalaya Publishing House. ISBN: 978-93-5142-004-4
5. Paresh, S. (2019). Management Accounting: Principles and Practice. Mumbai: Taxmann Publications Pvt. Ltd. ISBN: 978-93-89792-82-1

Corporate law

COURSE OUTCOME

The student would be able:

CO1: Identify the essential elements of the legal system, including the main sources of law

CO2: Recognize and apply the appropriate legal rules relating to the law of obligations.

CO3: Explain and apply the law relating to employment relationships.

CO4: Distinguish between alternative forms and constitutions of business organizations.

CO5: Recognize and compare types of capital and the financing of companies

Unit 1: Contracts Agreements Contracts

Unit 2: Capacity to Contract

Unit 3: Free Consent Limitations on Freedom to Contract Discharge of Contract

Unit 4: Remedies for breach of Contract

Unit5: The formation and constitution of various business organizations

Unit 6: Partnership Social Organizations Limited Liability Partnerships

Unit 7: Private Limited Company Public Limited Company

Unit8: Capital and the financing of companies Share capital Loan capital

Unit 9: Capital maintenance and dividend law

Unit 10: Management, administration and the regulation of companies

Unit 11: Company directors Other company officers

Unit 12: Company meetings and resolutions Accounts and business Operations Articles and Memorandum of Association

Unit 13: Winding up of Company Insolvency Insolvency and administration

Unit 14: Corporate fraudulent and criminal behavior

Readings:

1. Indian Contract Act 1872
2. Indian Companies Act 2013
3. Limited Liability Partnership Act 2008
4. The Partnership Act 1932

Taxation

COURSE OUTCOMES (COs)

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

CO1: Analyze and interpret current tax laws and regulations.

CO2: Apply tax planning strategies to optimize financial outcomes for individuals and businesses.

CO3: Evaluate the ethical implications of tax decisions and compliance.

CO4: Demonstrate proficiency in preparing tax returns for various entities and individuals.

CO5: Communicate effectively about tax issues, laws, and strategies to diverse stakeholders

Unit 1: Introduction to Taxation

Definition and objectives of taxation, history and evolution of taxation, principles and theories of taxation.

Unit 2: Tax Structure in India

Direct taxes: Income tax, corporate tax, wealth tax. Indirect taxes: GST, tax structure and administration in India, central and state taxes, tax authorities and their roles, tax reforms in India.

Unit 3: Basics of Income Tax

Understanding tax slabs, calculation of tax on income, surcharge and marginal relief.

Unit 4: Residential Status and Scope of Income

Determination of residential status of individuals and other persons, scope of income and taxable income.

Unit 5: Income from House Property

Computation of income from house property, gross annual value, net annual value, deductions under Section 24.

Unit 6: Capital Gains

Capital assets and transfers, long-term and short-term capital gains, exemptions, slump sale, Sections 111A and 112A.

Unit 7: Income from Other Sources and Business Income

Taxability of gifts under Section 56, other sources of income, business income under Section 28, deductions of expenses.

Unit 8: Tax Audit and Presumptive Taxation

Applicability of tax audit, concepts and provisions of presumptive taxation.

Unit 9: Salary Income

Components of salary: perquisites, allowances, deductions, computation of taxable salary.

Unit 10: TDS, TCS and Deductions

Concepts of TDS and TCS, rates and transactions, TDS returns and tax liability, deductions under Chapter VI-A.

Unit 11: Advance Tax and Filing of Returns

Computation of advance tax liability and filing of income tax returns.

Unit 12: Goods and Services Tax (GST)

History and evolution of GST, basic concepts, concept of supply, time of supply, place of supply, value of supply.

Unit 13: International Taxation and Tax Planning

Basic concepts of international taxation, DTAA, tax planning and management, strategies for tax compliance.

Unit 14: Recent Developments in Taxation

Recent tax reforms, future trends in taxation and their implications.

Readings:

1. *Direct Taxes Law and Practice* – Vinod K. Singhania
2. *Students' Guide to Income Tax* – Vinod K. Singhania
3. *Indirect Taxes (GST) Law and Practice* – V. S. Datey
4. *Goods and Services Tax* – M. Govindrajan
5. *Systematic Approach to Income Tax* – Girish Ahuja & Ravi Gupta

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Director

Semester III

Financial reporting

Course Outcome:

The student should be able to:

CO1: Define integrated reporting (IR), integrated thinking, and the integrated report and demonstrate an understanding of the relationship between them.

CO2: Explain the fundamental concepts of value creation, the six capitals, and the value creation process.

CO3: Identify elements of an integrated report; i.e., organizational overview and external environment, governance, business model, risks and opportunities, strategy and resource allocation, performance, outlook, and basis of preparation and presentation.

CO4: Identify and explain the benefits and challenges of adopting IR Part 1 - Section A.2. Recognition, measurement, valuation, and disclosure

Unit 1: Introduction to Financial Statements

Meaning and Importance of Financial Statements; Objectives and Users of Financial Statements.

Unit 2: Balance Sheet

Structure and Components of Balance Sheet; Assets, Liabilities, and Equity.

Unit 3: Income Statement

Revenue and Expenses; Profit Determination.

Unit 4: Statement of Changes in Equity

Equity Components; Movements in Equity.

Unit 5: Statement of Cash Flows

Operating, Investing, and Financing Activities.

Unit 6: Integrated Reporting

Concept and Importance of Integrated Reporting; Elements of Integrated Reporting.

Unit 7: Recognition Principles

Meaning of Recognition; Criteria for Recognition of Elements.

Unit 8: Measurement in Accounting

Historical Cost; Fair Value; Other Measurement Bases.

Unit 9: Asset Valuation

Methods of Valuing Assets; Impairment and Revaluation.

Unit 10: Valuation of Liabilities

Types of Liabilities; Measurement and Recognition.

Unit 11: Equity Transactions

Issue of Shares; Dividends; Reserves and Surplus.

Unit 12: Revenue Recognition

Principles and Timing; Recognition Criteria.

Unit 13: Income Measurement

Matching Concept; Accrual vs Cash Basis.

Unit 14: Accounting Standards (US GAAP vs IFRS)

Overview of US GAAP; Overview of IFRS; Key Differences.

Reading:

Financial Accounting – by Robert Libby, Patricia Libby, and Frank Hodge

Financial Accounting: An Introduction to Concepts, Methods and Uses – by Clyde P. Stickney and Roman L. Weil

Financial Accounting for Management – by Paresh Shah

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International Business

Course Outcomes:

- CO1 Explain the concept and theories of international trade
- CO2 Able to learn various modes of international business
- CO3 Awareness of the global business environment and its impacts on businesses.
- CO4 Identify how marketing practices takes place in international business
- CO5 Knowledge of various procedures and documentation related to international trade and EXIM policy.

Unit 1: Introduction to International Business: Meaning, definition and nature of international business, forms of international business, overview of economic theories of international trade.

Unit 2: Theories of International Trade: Classical and modern theories of international trade, relevance in global business environment.

Unit 3: Modes of Entry into International Business (Part I): Exporting, licensing, franchising, contract manufacturing, turnkey projects.

Unit 4: Modes of Entry into International Business (Part II): Foreign direct investment, mergers, acquisitions and joint ventures, comparison of different modes of entry.

Unit 5: Globalization: Meaning, features and stages of globalization, production, investment and technology in globalization.

Unit 6: Impact of Globalization: Advantages and disadvantages of globalization, methods and essential conditions for globalization.

Unit 7: Multinational Corporations (MNCs): Definitions, distinction between Indian companies, MNCs, global companies and TNCs, organizational transformations, merits and demerits of MNCs in India.

Unit 8: International Marketing and Trade Procedures: International marketing intelligence, sources of information, international marketing information system and research, export trade procedures, steps and documentation, export financing and export marketing.

Unit 9: Import Trade and EXIM Policy: Import trade procedures, steps, documentation and problems, EXIM policy, balance of payments, disequilibrium and corrective measures, institutions connected with EXIM trade.

Readings:

1. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). International Business: Environments and Operations (16th ed.). Pearson Education India. ISBN: 978-9332585137
2. Hill, C. W. L., Hult, G. T. M., & McKaig, T. (2019). International Business: Competing in the Global Marketplace (13th ed.). McGraw-Hill Education. ISBN: 978-1259929434
3. Rugman, A. M., & Collinson, S. (2019). International Business (7th ed.). Pearson Education India. ISBN: 978-1292223751
4. Cavusgil, S. T., Knight, G., Riesenberger, J. R., Rammal, H. G., & Rose, E. L. (2019). International Business: The New Realities (5th ed.). Pearson Education. ISBN: 978-0134324113
5. Gupta, A. K. (2018). International Business (5th ed.). McGraw Hill Education. ISBN: 978-9353168461

Audit and assurance

COURSE OUTCOMES (COs)

The student would be able:

- CO1: Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
- CO2: Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements.
- CO3: Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit.
- CO4: Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs).
- CO5: Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review and report

Unit 1: Introduction to Audit

Concept of Audit; Assurance Engagements.

Unit 2: Types of Audits and Governance

External Audits; Corporate Governance.

Unit 3: Professional Ethics

ACCA Code of Ethics and Conduct.

Unit 4: Internal Audit

Internal Audit vs External Audit; Scope of Internal Audit; Outsourcing and Assignments.

Unit 5: Audit Engagements

Obtaining and Accepting Audit Engagements.

Unit 6: Risk Assessment

Assessing Audit Risks.

Unit 7: Understanding the Entity

Business Environment; Fraud; Laws and Regulations.

Unit 8: Audit Planning

Audit Planning; Audit Documentation.

Unit 9: Internal Control Systems

Internal Controls; Evaluation of Internal Control Systems.

Unit 10: Tests of Control

Testing of Controls; Communication of Control Weaknesses.

Unit 11: Audit Evidence – Basics

Assertions; Audit Procedures.

Unit 12: Audit Evidence – Advanced

Sampling Techniques; Audit of Specific Items; CAATs (Computer-Assisted Audit Techniques);

Work of Others; Audit of Not-for-Profit Organizations.

Unit 13: Audit Completion

Subsequent Events; Going Concern; Written Representations.

Unit 14: Audit Reporting

Final Review; Audit Reports.

Readings:

1. ACCA Audit and Assurance Study Text – by Kaplan Publishing
2. ACCA Audit and Assurance Study Text – by BPP Learning Media
3. ACCA Advanced Audit and Assurance – by Becker Professional Education



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Financial management

COURSE OUTCOMES (COs)

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

CO1: Describe the meaning, scope, and objectives of financial management and distinguish between profit and wealth maximization goals.

CO2: Interpret financial statements and analyze the financial health of businesses; explain financial markets, institutions, and services.

CO3: Apply time value of money techniques to evaluate future and present values, annuities, and perpetuities.

CO4: Analyze the relationship between risk and return for individual securities and portfolios using CAPM and APT.

CO5: Evaluate investment decisions using capital budgeting techniques and cash flow estimation.

Unit 1: Meaning, scope and objectives of financial management.

Unit 2: Role and functions of financial manager in decision-making.

Unit 3: Profit maximization vs. wealth maximization, agency problem and ethical issues.

Unit 4: Financial markets – money market and capital market, primary and secondary market.

Unit 5: FOREX market, derivative market, developmental financial institutions.

Unit 6: Banking and non-banking institutions, financial services.

Unit 7: Time line conventions, future value and compounding.

Unit 8: Present value and discounting, annuities and perpetuities.

Unit 9: Risk and return – concept and risk-return of a single asset.

Unit 10: Portfolio risk and return, portfolio selection.

Unit 11: CAPM and APT models.

Unit 12: Investment decisions, types of investment projects.

Unit 13: Cash flow estimation and capital budgeting process.

Unit 14: Capital budgeting techniques (NPV, IRR, Payback, etc.).

Readings:

1. *Financial Management* – Prasanna Chandra
2. *Financial Management* – M. Y. Khan & P. K. Jain
3. *Principles of Corporate Finance* – Richard Brealey & Stewart Myers
4. *Financial Management* – I. M. Pandey
5. *Advanced Financial Management* – Sudhindra Bhat


Registrar

Project Management

Course Outcomes:

- CO1 Compare different types of project.
- CO2 Describe the importance of project planning
- CO3 Interpret the role of forecasting in project management
- CO4 Practical application of various project tools and techniques
- CO5 Knowledge of project evaluation and audit

Unit 1: Introduction to Project Management: Definition of a project, need for project management, project life cycle, project management maturity, project selection and criteria, nature of project selection models.

Unit 2: Project Selection and Manager: Types of project selection models, project portfolio process, project proposals, role of project manager.

Unit 3: Project Manager and Organization: Project manager's role and responsibilities, special demands on the project manager, selection of project manager, cultural differences, impact of institutional environment, project organization.

Unit 4: Types of Project Organization: Functional organization, pure project organization, matrix organization.

Unit 5: Planning Process: Introduction, meaning, definition, characteristics and objectives of planning, nature, importance, advantages, steps in planning process.

Unit 6: Planning Techniques and Forecasting: Methods of planning, limitations, essentials of good planning, obstacles, planning premises and classification, forecasting – meaning, process, importance, techniques and methods.

Unit 7: Budgeting and Scheduling: Initial project coordination, negotiation, partnering, conflict management, estimating project budgets, improving cost estimation, network techniques (PERT and CPM), critical path and project crashing.

Unit 8: Resource Allocation and Control: Resource allocation problems, resource loading, leveling, constrained allocation, planning-monitoring-controlling cycle, reporting process, earned value analysis, types of control processes.

Unit 9: Project Evaluation and Termination: Project evaluation, project audit, audit report, audit life cycle, essentials of evaluation, project termination, termination process and types.

Readings:

1. Verma, V. (2018). Project Management: A Managerial Approach (2nd ed.). Pearson Education India. ISBN: 978-9332575046
2. Bhattacharya, A. (2019). Project Management: A Strategic Managerial Approach. McGraw Hill Education. ISBN: 978-9387572807
3. Khanna, V. (2018). Project Management: A Practical Guide. Dorling Kindersley (India) Pvt. Ltd. ISBN: 978-9387779277
4. Joshi, R., & Verma, R. (2019). Project Management: Planning, Scheduling, and Controlling. Himalaya Publishing House. ISBN: 978-9353164951
5. Chitale, A. K., & Gupta, H. (2018). Project Management: A Practical Approach. Macmillan Publishers India Ltd. ISBN: 978-9353168133

Semester 4

Financial Market & Institutions

Course Outcome (CO)

At the end of course, the students will be able to

CO 1 Understand the various types of financial services

CO 2 Demonstrate the function of merchant banking.

CO 3 Know the role of venture capital.

CO 4 Get aware of credit rating agencies.

CO 5 Gain the knowledge of mutual funds & insurance

Unit 1: Financial Services: Concept, Nature and Scope of Financial Services. Financial Markets: Capital Markets and Money Markets and Financial Instruments.

Unit 2: Issue Management: Concept, Categories of securities issue: Right Issue, Public Issue: Private Placement and its features, Prospectus, IPOs / Offer for sales,

Unit 3: Pricing of issue, Book Building, Allotment Procedure, Green shoe Option. Underwriting and concept of Merchant Banking.

Unit 4: Venture Capital –Concepts and Types, Growth of Venture Capital in India – Financing Pattern under Venture Capital.

Unit 5: Lease financing: Concepts and Type, Advantages and Limitations, Financial Lease Evaluation. Hire purchasing,

Unit 6: Factoring, Forfeiting and Bill Discounting, Credit Rating: Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE.

Unit 7 : Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Role of AMFI.

Unit 8: Debt Securitisation – Concept and Application, Loans offering by Non-Banking financial Institutions, Insurance: Concept, Purpose and need of insurance, insurance contracts, Type of

Insurance: Life Insurance and General Insurance.

Unit 9: FinTech innovations in financial services: P2P lending, robo-advisors, neobanks.

REITs and INVITs as emerging investment instruments, **web-based platforms** for mutual fund analysis (e.g., Moneycontrol, Value Research Online).

Case studies according to the Units have to be discussed.

Readings:

1. Bhole, L. M. (2019). Financial Institutions and Markets: Structure, Growth and Innovations (6th ed.). Tata McGraw-Hill Education. ISBN: 978-9353162043
2. Khan, M. Y., & Jain, P. K. (2019). Financial Services (5th ed.). Tata McGraw-Hill Education. ISBN: 978-9388717768
3. Sinha, R. K., & Sinha, S. (2018). Indian Financial System: Markets, Institutions, and Services (5th ed.). PHI Learning Private Limited. ISBN: 978-9388028705
4. Machiraju, H. R., & Reddy, P. N. (2016). Financial Services (3rd ed.). McGraw-Hill Education. ISBN: 978-9385965912
5. Varshney, P., & Sinha, R. K. (2018). Financial Markets and Services in India: Text and Cases (2nd ed.). PHI Learning Private Limited. ISBN: 978-9388028163

Cost Accounting

COURSE OUTCOMES (COs)

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

CO1: Understand the meaning, scope, objectives and importance of cost accounting and distinguish it from financial accounting.

CO2: Apply the concepts of materials control, purchasing procedures and inventory management.

CO3: Analyze labour cost systems and manage direct labour cost effectively.

CO4: Classify and control different types of overheads in cost accounting.

CO5: Apply methods of overhead distribution and evaluate over and under-absorption of overheads.

Unit 1: Introduction to Cost Accounting

Meaning and scope of cost accounting, objectives, importance, objections to cost accounting.

Unit 2: Cost Accounting Framework

Cost accounting vs financial accounting, elements of cost, components of total cost.

Unit 3: Costing Systems and Methods

Installation of costing system, methods, techniques and systems of costing.

Unit 4: Materials Control

Concept and importance of materials control.

Unit 5: Purchasing and Receiving

Purchasing of materials, receiving and inspection of materials.

Unit 6: Storage and Issue of Materials

Storage of materials, issuing procedures, inventory records (incoming and outgoing materials).

Unit 7: Labour Cost Basics

Direct and indirect labour, control over labour costs.

Unit 8: Labour Cost Control Departments

Personnel department, engineering and works study department, time-keeping department, pay-
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master's department, cost accounting department.

Unit 9: Labour Cost Treatment

Treatment of holiday pay, idle time, overtime, labour turnover, direct expenses.

Unit 10: Introduction to Overheads

Meaning and classification of overheads.

Unit 11: Overheads – Factory and Administration

Factory overheads, office and administrative overheads.

Unit 12: Overheads – Selling and Distribution

Selling and distribution overheads.

Unit 13: Overhead Distribution

Stages of overhead distribution, distribution of factory overheads, office and administration overheads.

Unit 14: Absorption of Overheads

Actual vs predetermined overhead rates, over and under-absorption of overheads.

Readings:

1. *Cost Accounting: Principles and Practice* – M. N. Arora
2. *Cost Accounting: A Managerial Emphasis* – Charles T. Horngren, Srikant M. Datar & Madhav V. Rajan

Marketing Management

COURSE OUTCOMES (COs)

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

CO1: Understand the core concepts, scope and philosophies of marketing.

CO2: Apply marketing strategies to identify target markets and create value propositions.

CO3: Analyze consumer behavior and market dynamics.

CO4: Evaluate elements of the marketing mix to deliver customer value.

CO5: Develop sustainable marketing strategies including global and rural marketing.

Unit 1: Fundamentals of Marketing Management:

Concept and scope of marketing, role of marketing in organization, marketing environment, major market forces, concept of holistic marketing, organizing and managing the marketing department.

Unit 2: Marketing Strategy and Value Creation:

Marketing strategy, identifying target market (5C framework), developing value proposition (3V principle), designing marketing tactics, developing market offerings.

Unit 3: Consumer Behaviour and Market Segmentation:

Consumer market analysis, consumer characteristics, consumer psychology, buying decision process, factors affecting consumer behaviour, market segmentation and targeting.

Unit 4: Positioning and Marketing Research:

Positioning strategies, aligning point of purchase, point on demand and frame of reference, marketing research and marketing information systems.

Unit 5: Product and Branding Decisions:

Product planning and development, product life cycle, new product development, packaging and labelling, product differentiation, product portfolio and product lines, branding, brand equity and brand management.

Unit 6: Pricing and Promotion Strategies:

Pricing objectives, pricing methods, pricing strategies, price discrimination, promotion mix, integrated marketing communication, digital marketing.

Unit 7: Distribution and Channel Management:

Role and functions of distribution channels, channel levels, distribution strategies, channel partnerships and management.

Unit 8: Managing Growth and Customer Relationships:

Competitive strategies, product life cycle strategies, customer relationship management, building customer loyalty, global marketing strategies, socially responsible marketing, ethical issues.

Unit 9: Services and Rural Marketing:

Services marketing – definition, features, marketing mix, service quality and productivity, rural market scenario in India, challenges and strategies of rural marketing, social media marketing, green marketing.

Readings:

1. *Marketing Management* – Philip Kotler
2. *Marketing Management: A South Asian Perspective* – Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha
3. *Marketing: Planning, Implementation and Control* – V. S. Ramaswamy & S. Namakumari

Human Resource Management

Course Outcomes:

CO1 Learners will be able to identify the concept of human resource and define the different aspects of HR.

CO2 Learners will be able to understand the planning process of HR and to articulate its different elements accurately.

CO3 Learners will be able to prioritize the training related needs and to apply the methods accordingly and define the meaning and methods of performance appraisal

CO4 Develop relevance of performance appraisal and compensation system to meet individual and organizational strategic needs.

CO5 Effectively handle disciplinary and grievance mechanisms to ensure stability and smooth functioning of the organization.

Unit 1: Introduction to Human Resource Management:

Concept, functions, roles, skills and competencies of HRM, HRD – definition, goals and challenges.

Unit 2: Changing Environment of HRM:

Globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirements, work-life balance, HRM support for improvement programs.

Unit 3: Strategic HRM:

Role of HR in strategy formulation, gaining competitive advantage, HRM issues in Indian organizations.

Unit 4: Human Resource Planning:

Process of HRP, forecasting demand and supply, skill inventories, Human Resource Information System (HRIS), succession planning.

Unit 5: Job Analysis and HR Accounting:

Job analysis – uses and methods, job description and job specification, HR audit concept, HR accounting

Unit 6: Recruitment, Selection and Training:

Recruitment (internal and external sources, e-recruitment), selection process, orientation, training – concept, need, methods, management development.

Unit 7: Performance and Career Management:

Performance management system, appraisal methods, factors affecting appraisal, appraisal interview, career planning, career anchors, career life stages.

Unit 8: Compensation Management:

Steps in determining compensation, job evaluation, pay structure, factors influencing compensation, wage differentials, incentives, profit sharing, gain sharing, ESOPs, social security benefits.

Unit 9: Industrial Relations:

Concept of industrial relations, trade unions (role, types, functions), industrial disputes (concept, causes, settlement machinery), grievance redressal, discipline, collective bargaining (concept, types, process, problems).

Readings:

1. Gupta, C. B. (2019). Human Resource Management. Sultan Chand & Sons. ISBN: 978-8121936372
2. Rao, V. S. P., & Rao, T. V. (2019). Human Resource Management: Text and Cases. Excel Books. ISBN: 978-9353160663
3. Kothari, S., & Mishra, S. (2020). Human Resource Management: A Comprehensive Approach. McGraw Hill Education. ISBN: 978-9389747915
4. Mamoria, C. B., & Gankar, S. V. (2019). Dynamics of Human Resource Management in India. Himalaya Publishing House. ISBN: 978-9390242346
5. Aswathappa, K. (2019). Human Resource Management: Text and Cases. McGraw Hill Education. ISBN: 978-9389647307

Business Environment

Course Outcomes:

- CO 1. Explain the concept of the various constituents of environment and their impact on businesses.
- CO 2. To know the minor and major factors affecting the business in various streams
- CO 3. Analyse various political, technological and economic environment in the business
- CO 4. To acquire in-depth knowledge about recent development in environment in India
- CO 5. Business environment analysis helps to forecast the future prospects of the business concern.

Unit 1: Nature of Business Environment:

Concept, nature and significance of business environment, internal environment and its components, management of organizational resources, economic structure.

Unit 2: Economic Policies and Government Role:

Industrial policy, monetary policy, fiscal policy, foreign trade policy, role of RBI and Ministry of Finance, national income and per capita income, economic reforms and their consequences.

Unit 3: Environmental Scanning and Socio-Cultural Environment:

Environmental scanning, socio-cultural environment, cross-cultural management, social responsibility of business.

Unit 4: MSME and Technological Environment:

Introduction to MSME, reforms in MSME sector, government guidelines for technological upgradation (STPs).

Unit 5: Business Ethics and Social Audit:

Business ethics, analysis and assessment of cultural environment, social audit.

Unit 6: Indian Business Environment Developments:

Recent developments in India, market freedom, privatization, globalization, role of NITI Aayog, BRICS, Make in India initiative.

Unit 7: Trade and Sustainability:

Trade corridors, carbon credit in India, sustainable business practices.

Unit 8: Global Business Environment:

Routes of globalization, recent FDI norms, WTO – benefits and problems for India.

Unit 9: Environmental Analysis Techniques:

Global environmental analysis – scanning, monitoring, forecasting and assessing, PESTEL analysis.



Registrar

Semester V

Money & Public Finance

Course Outcomes:

CO1 To understand the economics of government expenditure and taxation.

CO2 To analyze public goods, externalities, and information asymmetries market failures resulting. CO3 From these conditions and policies to address those market failures, taxes and expenditures.

CO4 To analyze policy applications including welfare assistance, education, healthcare spending, and tax policies such as income taxes and consumption taxes.

CO5 To critically analyze fiscal policies and its implication in Indian Economy.

Unit 1: Introduction to Money

Meaning and Definitions of Money; Functions of Money; Classification of Money; Money and Near Money.

Unit 2: Demand and Supply of Money

Determinants of Demand for Money; Supply of Money; High-Powered Money; Money Multiplier.

Unit 3: Value of Money – Theories

Meaning of Value of Money; Quantity Theory of Money – Fisher's Theory and Cambridge Equations; Friedman's Restatement of the Quantity Theory.

Unit 4: Measurement of Value of Money and Inflation

Index Numbers – Meaning, Types, and Uses; Inflation – Meaning, Types, Causes, Effects, and Remedies; Stagflation.

Unit 5: Business Cycles and National Income

Meaning, Features, and Phases of Business Cycles; Causes – Hawtrey's Theory, Hicks' Theory, Schumpeter's Theory; Measures to Control Business Cycles; National Income – Concept and Measurement.

Unit 6: Commercial Banking

Functions of Commercial Banks; Investment Policy of Banks; Modern Banking Instruments – ATM, Debit Card, Credit Card, E-Banking; Non-Banking Financial Institutions (NBFIs).

Unit 7: Central Banking and Monetary Policy

Functions of Central Bank; Meaning of Monetary Policy; Instruments of Monetary Policy – Quantitative and Qualitative Methods of Credit Control.

Unit 8: International Financial Institutions

International Monetary Fund (IMF) – Structure, Objectives, Organization, and Functions; International Bank for Reconstruction and Development (IBRD) – Structure, Objectives, Organization, and Functions.

Unit 9: Contemporary Issues in Monetary Economics

Role of Money in Economic Development; Financial Inclusion; Digital Payments and Emerging Trends in Banking.

Readings:

1. F.S. Mishkin and S.G. Eakins, Financial Markets and Institutions, Pearson Education.
2. F.J. Fabozzi, Modigliani, F.J. Jones, M.G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education.
3. L.M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.
4. M.Y. Khan, Indian Financial System, Tata McGraw Hill.
5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan.

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Arvind Kumar Singh

Director

Business Research Methods

Course Outcomes:

CO1 Learner will learn the about the research process.

CO2 Identifies the sources of primary and secondary data.

CO3 Acquaint with the methods of collecting data and identify the overall process of designing a research study from its inception to its report.

CO4 Compare various scaling methods.

CO5 Apply research tools and their application in business management.

Unit 1

Nature and Scope of Marketing Research – Role of Marketing Research indecision making.

Applications of Marketing Research – marketing research;

Unit 2

The Research process – Steps in the research process; the research proposal;

Unit 3

Problem Formulation: Management decision problem Vs. Marketing Research problem.

Unit 4

Research Design: Exploratory, Descriptive, Causal.

Unit 5

Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources

Unit 6

Secondary sources of data in Indian Context, Syndicated Research (in India)

Unit 7

Primary Data Collection: Survey Vs. Observations. Comparison of self-Administered, telephone, mail, emails techniques.

Unit 8

Qualitative Research Tools: Depth Interviews focus groups and projective techniques;

Unit 9

Measurement & Scaling: Primary scales of Measurement -Nominal, Ordinal, and Interval & Ratio.

Unit 10

Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale;

Unit 11

Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size;

Unit 12

Data Analysis: Z test (mean, diff. of mean, diff. of proportion)

Unit 13

t test (mean), paired t test, Chi square test,

Unit 14

Introduction to theoretical concept of ANOVA, U Test, Runs test.

Readings:

1. Sekaran, U. (2017). Research Methods for Business: A Skill-Building Approach (7th ed.). Wiley India Pvt. Ltd. ISBN: 978-8126561020
2. Cooper, D. R., & Schindler, P. S. (2017). Business Research Methods (13th ed.). McGraw-Hill Education. ISBN: 978-9339220666
3. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2019). Business Research Methods (10th ed.). Cengage Learning India Pvt. Ltd. ISBN: 978-0357108768
4. Ghauri, P., & Gronhaug, K. (2019). Research Methods in Business Studies: A Practical Guide (5th ed.). Pearson Education India. ISBN: 978-1292088487
5. Blumberg, B., Cooper, D. R., & Schindler, P. S. (2019). Business Research Methods (5th ed.). McGraw-Hill Education. ISBN: 978-1260091921

Income Tax Law & Practice

Course Outcomes:

CO1 Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons. CO2 Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.

CO3 Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income.

CO4 Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF.

CO5 Comprehend the provisions relating to filing of return of income.

Unit 1: Introduction to Taxation

Concept of Tax; Types of Taxes – Direct and Indirect; Canons of Taxation; Need, Features, and Basis of Charge of Direct Taxes.

Unit 2: Basic Concepts of Income Tax

Income Tax Act, 1961 (as amended); Basic Concepts; Residential Status; Scope of Total Income; Heads of Income; Income Exempt from Tax; Agricultural Income and its Taxability.

Unit 3: Income from Salary

Meaning of Salary; Basis of Charge; Conditions of Chargeability; Allowances; Perquisites; Deductions and Exemptions; Computation of Taxable Income from Salary.

Unit 4: Income from House Property

Basis of Charge; Determinants of Annual Value; Deductions and Exemptions; Computation of Taxable Income from House Property.

Unit 5: Profits and Gains from Business or Profession

Meaning of Business Income; Methods of Accounting; Deductions and Disallowances under the Act; Presumptive Taxation; Computation of Taxable Income from Business and Profession.

Unit 6: Capital Gains

Meaning of Capital Asset; Basis of Charge; Meaning of Transfer; Exemptions Related to Capital Gains; Computation of Taxable Capital Gains.

Unit 7: Income from Other Sources

Basis of Charge; Income such as Dividends, Interest on Securities, Winnings from Lotteries, Crossword Puzzles, Horse Races, Card Games, etc.; Permissible and Impermissible Deductions.

Unit 8: Computation of Total Income and Tax Liability

Clubbing of Income; Aggregation of Income; Set-off and Carry Forward of Losses; Deductions

from Gross Total Income; Rebates and Reliefs; Computation of Total Income and Tax Liability of Individuals and HUF.

Unit 9: Filing of Return of Income

Preparation and Filing of Returns; Manual and Online Filing of Returns of Income; TDS (Tax Deducted at Source); Provisions and Procedures of Compulsory Online Filing for Specified Assessees.

Readings:

1. Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
3. Gaur, V. P., Narang, D. B., & Gaur, P. Income Tax Law and Practice. New Delhi: Kalyani Publishers.
4. Study material of ICAI Intermediate Paper 4A: Income-tax Law.

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Director

Risk Management

CO1: Understand the fundamental concepts, definitions, and approaches to risk, and evaluate the impact of risk on organizations.

CO2: Identify and explain different types of risk along with the key principles and objectives of risk management.

CO3: Analyze standard risk management frameworks and models used in organizational contexts.

CO4: Evaluate alternative risk management approaches and tools for effective decision-making under uncertainty.

CO5: Establish and design the risk management context within an organization, including internal and external factors.

Unit 1: Introduction to Risk

Meaning and Definition of Risk; Nature and Characteristics of Risk.

Unit 2: Approaches to Risk and Its Impact

Different Approaches to Defining Risk; Modern vs Traditional Views; Financial and Operational Impact; Strategic Implications.

Unit 3: Types of Risk

Business Risk; Financial Risk; Operational Risk; Market Risk; Credit Risk.

Unit 4: Evolution and Principles of Risk Management

Evolution of Risk Management Practices; Need for Risk Management; Principles and Objectives of Risk Management.

Unit 5: Risk Management Standards and Frameworks

Overview of Global Risk Management Standards; Framework-Based Approaches; Structure and Components of Risk Management Frameworks; Practical Application.

Unit 6: Alternative Risk Management Approaches

Qualitative vs Quantitative Approaches; Emerging Practices in Risk Management.

Unit 7: Enterprise Risk Management (ERM)

Concept and Definition of ERM; Importance of ERM in Organizations.

Unit 8: ERM Implementation and Case Studies

Steps in Implementing ERM; Organizational Integration; ERM Frameworks; Case Studies and Real-World Examples; Challenges in Implementation.

Unit 9: Risk Assessment and Management Context

Establishing Risk Management Context (Internal and External Environment, Organizational Structure and Culture); Risk Appetite and Risk Tolerance; Risk Assessment Process; Communication and Consultation.

Readings:

1. Risk Management: Concepts and Guidance – by Carl L. Pritchard
2. Risk Management in Banking – by Joel Bessis
3. Risk Management: A Modern Perspective – by Dr. Rajesh Kothari
4. Managing Risks in Commercial and Retail Banking – by Dr. Amalendu Ghosh
- 5.

Corporate A/c

Course Outcomes:

CO1 Prepare consolidated balance sheet of holding company with one subsidiary.

CO2 Make accounting entries related to winding up of a company.

CO3 Prepare financial statements of banking companies and insurance companies.

CO4 Provide services to corporate investors in preparing necessary accounts relating to investment in securities.

Unit 1: Introduction to Share Capital

Equity Shares and Preference Shares; Nature and Types of Share Capital.

Unit 2: Issue of Shares

Issue of Equity and Preference Shares; Concept and Process of Book Building.

Unit 3: Forfeiture and Reissue of Shares

Forfeiture of Shares; Reissue of Forfeited Shares.

Unit 4: Rights, Bonus, and Buy-back of Shares

Issue of Rights Shares; Issue of Bonus Shares; Buy-back of Shares.

Unit 5: Debentures : Concept of Debentures; Issue of Debentures; Process of Book Building.

Unit 6: Redemption of Debentures and Preference Shares

Methods of Redemption of Debentures; Redemption of Preference Shares.

Unit 7: Valuation of Goodwill and Shares

Concepts and Methods of Valuation of Goodwill; Valuation of Shares; Simple Numerical Problems.

Unit 8: Amalgamation of Companies

Concept of Amalgamation; Accounting Treatment as per Accounting Standard 14 (ICAI) (Excluding Inter-company Holdings).

Unit 9: Final Accounts of Companies

Preparation of Profit and Loss Account; Preparation of Balance Sheet of Corporate Entities (Excluding Calculation of Managerial Remuneration).

Readings:

1. J.R. Monga, Basic Corporate Accounting, MayurPaperbacks.

2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practice, Ane Books Pvt Ltd.

3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co.

4. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication.

5. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill.

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Director

Semester 6

International Business

Course Outcomes:

- CO1 Explain the concept and theories of international trade
- CO2 Able to learn various modes of international business
- CO3 Awareness of the global business environment and its impacts on businesses.
- CO4 Identify how marketing practices takes place in international business
- CO5 Knowledge of various procedures and documentation related to international trade and EXIM policy.

Unit 1: Introduction to International Business:

Meaning, definition and nature of international business, forms of international business, overview of economic theories of international trade.

Unit 2: Theories of International Trade:

Classical and modern theories of international trade, relevance in global business environment.

Unit 3: Modes of Entry into International Business (Part I):

Exporting, licensing, franchising, contract manufacturing, turnkey projects.

Unit 4: Modes of Entry into International Business (Part II):

Foreign direct investment, mergers, acquisitions, joint ventures, comparison of different modes of entry.

Unit 5: Globalization:

Meaning, features and stages of globalization, production, investment and technology.

Unit 6: Impact of Globalization:

Advantages and disadvantages of globalization, methods and essential conditions for globalization.

Unit 7: Multinational Corporations (MNCs):

Definitions, distinction between Indian companies, MNCs, global companies and TNCs, organizational transformations, merits and demerits of MNCs in India.

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Unit 8: International Marketing and Export Trade:

International marketing intelligence, sources of information, marketing information system and research, export trade procedures, steps and documentation, export financing, export marketing.

Unit 9: Import Trade and EXIM Policy:

Import trade procedures, steps, documentation and problems, EXIM policy, balance of payments, disequilibrium and corrective measures, institutions connected with EXIM trade.

Readings:

1. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). International Business: Environments and Operations (16th ed.). Pearson Education India. ISBN: 978-9332585137
2. Hill, C. W. L., Hult, G. T. M., & McKaig, T. (2019). International Business: Competing in the Global Marketplace (13th ed.). McGraw-Hill Education. ISBN: 978-1259929434
3. Rugman, A. M., & Collinson, S. (2019). International Business (7th ed.). Pearson Education India. ISBN: 978-1292223751
4. Cavusgil, S. T., Knight, G., Riesenberger, J. R., Rammal, H. G., & Rose, E. L. (2019). International Business: The New Realities (5th ed.). Pearson Education. ISBN: 978-0134324113
5. Gupta, A. K. (2018). International Business (5th ed.). McGraw Hill Education. ISBN: 978-9353168461

GST & Custom Law

Course Outcomes:

CO1 Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST.

CO2 Describe the provisions relating to levy of GST.

CO3 Identify exemptions for different types of goods and services and examine the various provisions of input tax credit.

CO4 Analyze provisions regarding penalties and interest and to prepare and file GST return on-line.

CO5 Understand the significant provisions of the customs law.

Unit 1: Introduction to Indirect Taxes

Concept and Features of Indirect Taxes; Difference between Direct and Indirect Taxes.

Unit 2: Introduction to GST

Concept of GST; Relevant Definitions under GST Law; Constitutional Aspects of GST.

Unit 3: GST Council

Constitution, Structure, and Functioning of the GST Council.

Unit 4: Concept of Supply

Meaning of Supply; Composite and Mixed Supply; Significance of Consideration.

Unit 5: Time, Place, and Value of Supply

Time of Supply; Place of Supply; Value of Taxable Supply.

Unit 6: Levy of GST

Basis of Charge of GST; Inter-State Supply; Intra-State Supply.

Unit 7: GST Rates and Reverse Charge

GST Rates for Goods and Services; Reverse Charge Mechanism.

Unit 8: Composition Scheme and Exemptions

Composition Levy; Exemptions from GST; Power to Grant Exemptions; Exempted Goods and

Services.

Unit 9: Input Tax Credit

Concept of Input Tax Credit; Conditions and Restrictions for Availment.

Unit 10: Registration under GST

Registration Provisions under GST Law.

Unit 11: GST Documentation and Returns

Tax Invoice; Credit and Debit Notes; Different GST Returns.

Unit 12: GST Ledgers and Assessment

Electronic Liability Ledger; Electronic Credit Ledger; Electronic Cash Ledger; Types of Assessment under GST.

Unit 13: Interest, Penalty, and Other Provisions

Interest under GST; Penalties; E-Way Bill Provisions; TDS and TCS under GST; Audit under GST.

Unit 14: Customs Law

Concept of Customs Law; Territorial Waters and High Seas; Levy and Types of Customs Duty; Valuation; Baggage Rules and Exemptions.

Readings:

1. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
2. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

Cyber Crimes and Law

Course Outcomes:

- CO1 Explain the concept of cyber law and web technology.
- CO2 Apprise about the regulatory framework and protection from cyber fraud.
- CO3 Able to learn about the electronic evidences for personal and professional use
- CO4 Examine various electronic documents and its safety.
- CO5 Assess the impact of E-Contract on business.

Unit 1: Introduction to Cyber Law:

Overview of computer and web technology, need for cyber law, cyber jurisprudence at international and Indian level.

Unit 2: Jurisdiction in Cyber Law:

Issues of jurisdiction in cyberspace, types of jurisdiction, prerequisites of jurisdiction.

Unit 3: Cyber Crimes – Concepts:

Introduction to cyber crimes, cyber crimes vs conventional crimes, reasons for cyber crimes and cyber criminals.

Unit 4: Types of Cyber Crimes:

Cyber crimes against individuals, institutions and state, hacking, digital forgery, cyber stalking/harassment, cyber pornography, identity theft and fraud, cyber terrorism.

Unit 5: Advanced Cyber Offences and Privacy:

Cyber defamation, salami attacks, web jacking, denial of service attacks, right to privacy and data protection on internet.

Unit 6: Privacy and IT Act:

Concept of privacy, threats to privacy on the internet, confidentiality of information, breach of sensitive personal information, provisions and penalties under IT Act, 2000.

Unit 7: Digital and Electronic Signatures:

Concept of digital signature and electronic signature, public key and private key, certification authorities and their role, authentication and electronic signature certificates.

Unit 8: E-Governance and E-Contracts:

Electronic governance, electronic records and signatures, e-contracts – features, formation and types, e-mail contracting, Indian legal approach.

Unit 9: Case Studies in Cyber Law:

Case studies on cyber law violations, analysis of breaches and regulatory measures.

Readings:

1. Singh, Y. K. (2019). Cyber Crime and Laws. New Age International Pvt Ltd Publishers. ISBN: 978-9389312764
2. Verma, A. (2018). Cyber Law and Cyber Crime. Central Law Publications. ISBN: 978-9387513395

System Analysis and Design

Course Outcomes:

CO1 Learners will know about basic hardware components of computer, software, number system and usage of internet.

CO2 Learners will be able to learn about the concept and usage of information systems.

CO3 Learners will gain knowledge about different types of information processing systems.

CO4 Learners can design system components and environments.

CO5 Learners will be able to define basic concepts of system analysis and design.

Unit 1: Introduction to Computers: Hardware (input/output devices, storage devices, memory), software (system and application software), compilers, interpreters and assemblers, computer languages, levels and generations of languages with their features.

Unit 2: Number System: Introduction to number systems, binary, decimal and hexadecimal systems, inter-conversion of number systems, uses in computer systems.

Unit 3: Internet Fundamentals: Internet concepts and services, hardware and software requirements, types of internet connections.

Unit 4: Information Systems: Definition of information systems, information systems and society, business as a system, information processing concepts, information systems concepts and identification of information systems.

Unit 5: Types of Information Systems: Transaction processing systems, office automation systems, knowledge work systems, management information systems, decision support systems and executive support systems.

Unit 6: System Development and Design: Information systems environment, system development life cycle (SDLC) including need recognition, feasibility study, analysis, design and implementation, role of system analyst, system analysis tools (DFDs, data dictionary, decision trees, decision tables), feasibility study and cost-benefit analysis, system design (input/output design, file organization, database design, program design).

Readings:

1. Sommerville, I. (2015). Software Engineering (10th ed.). Pearson Education India. ISBN: 978-93-325-8526-4.
2. Awad, E. M. (2018). Systems Analysis and Design (5th ed.). Galgotia Publications Pvt Ltd. ISBN: 978-81-85996-68-8.
3. Rajaraman, V. (2019). Systems Analysis and Design. Prentice-Hall of India Pvt. Ltd. ISBN: 978-93-325-4281-6.
4. Seema, K., & Patil, B. (2017). System Analysis and Design: A Comprehensive Approach. PHI Learning Pvt. Ltd. ISBN: 978-93-391-3205-0.
5. Prasad, L. M. (2016). Systems Analysis and Design: Methods and Techniques (3rd ed.). PHI Learning Pvt. Ltd. ISBN: 978-93-392-2046-7.

Business Ethics

COURSE OUTCOMES (COs)

CO1: Understand the role and responsibilities of an investment advisor in financial planning.

CO2: Analyze various investment products and determine their suitability based on client goals.

CO3: Evaluate and construct diversified portfolios based on risk and return considerations.

CO4: Apply regulatory frameworks governing the investment advisory sector.

CO5: Develop ethical investment advice aligned with client interests.

Unit 1: Introduction to Investment Advisory:

Financial markets overview, role and scope of investment advisors, understanding clients' financial situations, risk profiles and investment objectives.

Unit 2: Investment Products and Asset Classes:

Equity markets and fundamental analysis, bonds and fixed income instruments, mutual funds and SIPs, alternative investments such as commodities, real estate and private equity.

Unit 3: Portfolio Construction and Management:

Asset allocation strategies (strategic and tactical), risk-return relationship, portfolio diversification, portfolio optimization, monitoring and rebalancing.

Unit 4: Financial Planning and Goal Setting:

Short-term and long-term financial planning, retirement planning, tax-saving investment strategies, insurance planning and estate management.

Unit 5: Regulatory Framework:

SEBI regulations for investment advisors, legal aspects of advisory services, compliance requirements.

Unit 6: Ethics in Investment Advisory:

Ethical considerations, best practices, managing conflicts of interest, client confidentiality.

Readings:

1. *Investment Analysis and Portfolio Management* – Prasanna Chandra

2. *Financial Planning and Wealth Management* – S. K. Singh

3. *The Intelligent Investor* – Benjamin Graham



Investment Advisor

Course Outcome:

CO1: Understand the role and responsibilities of an investment advisor in the financial planning process.

CO2: Analyze various investment products and assess their suitability based on client goals and risk profiles.

CO3: Evaluate and construct diversified investment portfolios aligned with risk tolerance and financial objectives.

CO4: Apply relevant regulatory frameworks governing the investment advisory industry.

CO5: Develop and deliver ethical investment advice in alignment with client interests and professional standards.

Unit 1: Introduction to Investment Advisory and Financial Markets

Meaning and Importance of Investment Advisory; Overview of Financial Markets; Role of Investment Advisors; Scope and Responsibilities; Advisory Process and Client Interaction.

Unit 2: Client Profiling and Regulatory Framework

Understanding Client Profiles – Financial Situation Assessment, Risk Profiling, Investment Objectives; Regulatory Framework for Advisory; Overview of Regulations; Professional Standards.

Unit 3: Financial Instruments and Investment Avenues

Equity Markets – Basics and Fundamental Analysis; Fixed Income Securities – Bonds, Features, Risk and Return; Mutual Funds and SIPs; Alternative Investments – Commodities, Real Estate, Private Equity.

Unit 4: Portfolio Construction and Optimization

Portfolio Construction Basics; Asset Allocation – Strategic and Tactical; Portfolio Optimization; Risk-Adjusted Returns; Diversification Techniques.

Unit 5: Portfolio Management and Financial Planning

Portfolio Monitoring and Rebalancing; Performance Evaluation; Financial Planning – Short-term and Long-term Planning; Retirement and Pension Planning.

Unit 6: Taxation, Insurance, and Ethics in Advisory

Tax-Saving Investment Strategies; Insurance Planning; Estate Management; SEBI Regulations; Ethical Practices in Advisory; Legal Implications; Conflict of Interest and Confidentiality.

Readings:

1. Investment Analysis and Portfolio Management – by Prasanna Chandra
2. Financial Planning and Wealth Management – by S.K. Singh
3. The Intelligent Investor – by Benjamin Graham

Banking

COURSE OUTCOMES (COs)

CO1: Understand the structure, functions, and evolution of the banking system in India.

CO2: Explain the roles of commercial banks, RBI, and financial institutions.

CO3: Analyze bank deposits, loans, and credit creation mechanisms.

CO4: Evaluate credit appraisal, lending principles, and risk management in banking.

CO5: Understand regulatory framework and monetary policies governing banking operations.

CO6: Demonstrate knowledge of digital banking and electronic payment systems.

CO7: Apply banking concepts through case studies and real-life scenarios.

Unit 1: Introduction to Banking:

Definition of bank, functions of banker, banking system in India, commercial banks, public sector banks, private sector banks, foreign banks, regional rural banks, cooperative banks, RBI.

Unit 2: Banker and Customer:

Relationship between banker and customer, types of customers, retail and wholesale banking, types of accounts (savings, current, fixed deposits), KYC, nomination, passbook, minor accounts, partnerships and companies.

Unit 3: Employment of Bank Funds:

Cash and liquid assets, investment in securities, loans and advances, secured and unsecured lending, term loans, cash credit, overdraft, discounting of bills, securities and charges.

Unit 4: Negotiable Instruments:

Cheques, bills of exchange, promissory notes, crossing, endorsements, collection and payment of cheques, liabilities of parties.

Unit 5: Communication and Practical Banking Skills:

Business communication, BFSI sector overview, communication tools in banking, report writing, project report preparation.

Readings:

1. *Banking Theory, Law and Practice* – K. P. M. Sundaram & P. N. Varshney
2. *Principles and Practice of Banking* – Vasant Desai
3. *Indian Banking System* – R. K. Uppal

E-Commerce

Course Outcomes:

CO1 Explain about the types of E-commerce and process to build E-commerce business

CO2 Able to learn about the basic network architecture

CO3 Identify the key security threats involve in E-commerce.

CO4 Identify various modes of electronic payments.

CO5 Examine the models of E-retailing.

Unit 1: Introduction to E-Commerce: Meaning and concept of e-commerce, e-commerce vs e-business, advantages and disadvantages of e-commerce, Porter's value chain model, competitive advantage and competitive strategy.

Unit 2: E-Commerce Models: Types of e-commerce – B2B, B2C, C2C, C2B, G2C, business models and concepts of e-commerce.

Unit 3: Internet and Web Technology: Overview of internet, basic network architecture, layered model, internet architecture, network hardware and software, intranets and extranets, World Wide Web.

Unit 4: Web Infrastructure: Web system architecture, ISP, URLs and HTTP, cookies, building and hosting websites, domain name registration, web promotion and internet marketing techniques.

Unit 5: Security and Cryptography in E-Commerce: Security in cyberspace, types of threats and crimes, frauds and scams, basic cryptography, encryption (public and private key), digital signatures, digital certificates, VPN, firewalls, SSL.

Unit 6: Payment Systems, E-Retailing and E-Services: Internet payment systems, electronic money, payment gateways, e-wallets, e-cash, debit/credit cards, EFT, NEFT, RTGS, IMPS, e-retailing models, success factors, e-services including e-entertainment, auctions, information services and matchmaking services.

Readings:

1. Chaffey, D., Mayer, R., Johnston, K., & Ellis-Chadwick, F. (2019). E-Business and E-Commerce Management: Strategy, Implementation and Practice (6th ed.). Pearson Education India. ISBN: 978-1292212342
2. Kalakota, R., & Whinston, A. B. (2016). Frontiers of Electronic Commerce. Pearson Education India. ISBN: 978-9332543922

Insurance

COURSE OUTCOMES (COs)

CO1: Understand basic concepts and history of insurance in India.

CO2: Explain objectives and types of life insurance policies.

CO3: Analyze annuities and unit-linked insurance policies.

CO4: Understand post-issue matters like lapse, revival, surrender, claims.

CO5: Apply communication skills in insurance services.

Unit 1: Introduction to Insurance

Concept, need, history of insurance in India, Insurance Act 1938, nationalization, IRDA formation.

Unit 2: Life Insurance Basics

Types of life insurance policies, objectives, insurable interest, utmost good faith, policy procedures.

Unit 3: Life Insurance Operations

Premium calculation, proposal form, policy clauses, agents and bancassurance.

Unit 4: Annuities and ULIPs

Concept, types, objectives, procedures for annuity and unit-linked insurance policies.

Unit 5: Post-Issue Matters

Lapse, revival, surrender, assignment, claim settlement procedures.

Unit 6: Communication Skills in Insurance

Customer handling, verbal/non-verbal communication, BFSI communication tools.

Readings:

- *Insurance Principles and Practice* – M. N. Mishra
- *Life Insurance Principles and Practice* – M. N. Arora
- *General Insurance* – S. S. Grewal

Business Analytics

COURSE OUTCOMES (COs)

- CO1: Define the basics of business analytics.
- CO2: Assess applicability of descriptive analytics.
- CO3: Interpret predictive analytics techniques.
- CO4: Evaluate prescriptive analytics models.
- CO5: Demonstrate programming using R software.

Unit 1: Introduction to Business Analytics

Definition, scope, importance of business analytics, categories of analytical models.

Unit 2: Big Data and Data Types

Business analytics in practice, Big Data overview, types of data, data-driven decision making.

Unit 3: Descriptive Analytics

Descriptive statistics, measures of central tendency, variability, data summarization.

Unit 4: Data Visualization & Dashboards

Tables, cross-tabulation, charts, dashboards using MS Excel and SPSS.

Unit 5: Predictive Analytics

Trend lines, regression analysis (linear and multiple), forecasting techniques, data mining concepts, data exploration and reduction, classification, association, cause-effect modeling.

Unit 6: Prescriptive Analytics & R Programming

Linear and non-linear optimization, integer programming, decision analysis (risk and uncertainty), R environment, packages, functions, data handling in R, control statements, data frames and subsets.

Readings:

1. *Business Intelligence, Analytics, and Data Science* – Ramesh Sharda, Dursun Delen & Efraim Turban
2. *Regression Analysis by Example* – Samprit Chatterjee & Ali S. Hadi
3. *Business Analytics: Insights from Business Leaders* – James R. Evans & B. H. Wixom
4. *Introduction to Business Analytics* – James R. Evans & David J. Olson

Training and Development

Course Outcome (CO)

At the end of course, the students will be able to

- CO 1 Analyze the role of training & development in HRM
- CO 2 Design the training program as per the need
- CO 3 Understand the various training methods & techniques for conducting effective training programs.
- CO 4 Evaluate the training program and understand the emerging trends and new perspective on training.
- CO 5 Understand the concept & strategies barriers, framework of HRD.

Unit 1: Introduction to Training and Training Process

Concept, meaning and rationale of training, training process, role of stakeholders, organization and management of training function.

Unit 2: Training Needs Analysis and Competency Mapping

Training needs assessment: organizational, operational and person analysis, competency mapping.

Unit 3: Training Design and Learning Process

Designing training programmes, learning process in training, factors influencing learning, learning styles.

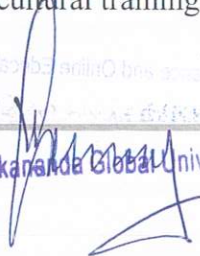
Unit 4: Training Methods and Techniques

Role play, business games, in-basket exercises, case studies, seminars, group discussions, lecture method, programmed instruction, brainstorming, mind mapping, creative problem solving.

Unit 5: Training Evaluation and Emerging Trends

Need and principles of evaluation, evaluation criteria and approaches, ROI in training, e-learning, cross-cultural training, knowledge management.

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For Vivekananda Global University, Jaipur



Registrar

Centre for Distance and Online Education-VGU

Arvind Kumar Singh

Director


Unit 6: Human Resource Development (HRD)

HRD framework, objectives, HRD vs HRM, HRD culture, mechanisms, subsystems, barriers, executive development, career planning, succession planning, counseling, HRD in India.

Readings:

1. *Employee Training and Development* – Raymond A. Noe & Christopher Winkler
2. *Training and Development: The Indian Scenario* – T. V. Rao
3. *Training in Organizations* – Irwin L. Goldstein & Judith K. Ford
4. *Training and Development: Text and Cases* – S. K. Gupta
5. *Human Resource Management* – Gary Dessler


Vivekananda Global University, Jaipur
Registrar

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Director

Basics of Securities Market & Investments

Course Outcomes (COs)

- **CO1:** Understand basic concepts of finance including savings, investment, budgeting, and inflation.
- **CO2:** Gain knowledge about government schemes related to financial investments.
- **CO3:** Understand structure and functioning of securities markets (primary & secondary markets).
- **CO4:** Analyze roles of stock exchanges, depositories, and regulatory bodies.
- **CO5:** Evaluate investment risks and apply risk management techniques like diversification and hedging.

Unit 1: Basic Concepts of Finance

Savings, Investment, Budgeting, Inflation and its impact on investments

Unit 2: Government Schemes

Overview of government schemes related to savings and investments

Unit 3: Structure of Securities Markets

Primary Market (IPOs, FPOs), Secondary Market, Stock Exchanges

Unit 4: Market Institutions

Stock exchanges, Depositories, Regulatory bodies and their roles

Unit 5: Investment Risks and Risk Management

Types of risk, hedging, diversification, investor protection, disclosure norms

Readings:

1. The Intelligent Investor – Benjamin Graham
2. A Random Walk Down Wall Street – Burton G. Malkiel
3. Common Stocks and Uncommon Profits – Philip Fisher

Customer Relationship Management

Course Outcomes:

CO1 Describe the evolution of customer relationship management

CO2 Acquaint with the CRM concepts to build and retain the customers with business.

CO3 Discuss the steps involved in CRM Planning.

CO4 Able to Align CRM with marketing strategy.

CO5 Issues and challenges in CRM Implementation.

Unit 1

EVOLUTION OF CUSTOMER RELATIONSHIP: CRM – Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM Process, Framework of CRM, Benefits of CRM,

Unit 2

Types of CRM, Scope of CRM, and Customer Profitability. CRM CONCEPTS: Customer Value, Customer Expectation, Customer Satisfaction, Customer Acquisition, Customer Retention, Customer Loyalty, And Customer Lifetime Value.

Unit 3

Customer Experience Management, Customer Profitability. PLANNING FOR CRM: Steps in Planning – Building Customer Centricity, Setting CRM Objectives

Unit 4

Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM Plan

Unit 5

.CRM Strategy: The Strategy Development Process CRM AND MARKETING STRATEGY: CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM. CRM in Consumer Markets, CRM in Services Sector.

Unit 6

CRM PROBLEMS IN IMPLEMENTATION: Issues and Problems in Implementing CRM, Information Technology Tools in CRM, And Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM).

Readings:

1. Sheth, J. N., & Parvatiyar, A. (2017). Handbook of relationship marketing. SAGE Publications India. ISBN: 978-9351508766
2. Rajagopal, P. (2014). Customer Relationship Management: Concepts and Technologies. PHI Learning Pvt. Ltd. ISBN: 978-8120349333
3. Parvatiyar, A., & Sheth, J. N. (2002). Customer relationship management: Emerging practice, process, and discipline. Pearson Education India. ISBN: 978-8131725564
4. Kumar, V. (2008). Customer Relationship Management: A Databased Approach. Wiley India Pvt Ltd. ISBN: 978-8126518474
5. Dash, S., & Dash, N. R. (2010). Customer Relationship Management: A Strategic Approach to Marketing. Excel Books India. ISBN: 978-8174468741

5.3 Duration of Programme

Programme	Level	Duration	Maximum duration for completion	Credits
B. COM	Bachelor's Degree	3 years	6 years	129 Credits

5.4 Faculty and support staff requirement

Academic Staff	Number available to meet the required delivery norms
Programme Coordinator	1
Course Coordinator	Unique as per courses
Course Mentor	1 (If Batch size is more than 250)

Administrative staff strength

Admin and other support staff	Number required in HEI Campus
Deputy Registrar	1
Assistant Registrar	1
Section Officer	1
Assistants	2
Computer Operators	2
Multi-Tasking Staff	2

***Note: - This administrative requirement will be common for all the programme.**

5.5 Instructional delivery mechanisms

After identifying the needs, requirement, preferences and expectations of learners and meeting out the regulatory requirement and its recommendation we have selected the appropriate type of instructional delivery mechanism for the content development of the programme, keeping in mind the pedagogical principles, methods, and strategies that will support the learning process. Self-learning material (SLM) will be prepared by in-house by the faculty of the Vivekananda Global University where content is prepared to fulfil the learning objectives and program outcomes. The prepared learning material will be hosted through learning management platform (LMS) of university and provision for circulation of printed copies is also available to facilitate the knowledge sharing. In content development process coverage of course syllabus, mapping of content to assessment criteria, and proper feedback mechanisms is followed by University however Learner are advised to make use of the reference books in the list of books mentioned

with the syllabus and also go through all the addition reference material in form of e-books, pre-recorded a/v content.

Personal Contact Programme (PCP): There will be a personal contact programme for a minimum duration of 12 days for 4 credit course (1 hour each day). A minimum of 12 days for instruction by experienced and scholarly faculties **of the conventional mode of the University, faculties of CDOE department and subject matter expert** will be arranged for each course of the programme. There shall be interaction built around lectures, discussions, individual and group activities. Proper evaluation to be conducted for checking the **learners'** understandings at the end of the personal contact programme.

5.6 Identification of media-print, audio, or video, online, computer aided

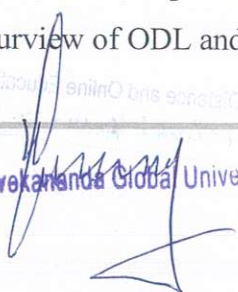
Along with conduction of PCPs in physical mode and availability of Self learning material in printed version, Academic delivery will be hosted through the Learning Management Platform. LMS provides for all the learning materials which consists of e- learning material in form of downloadable PDFs, reference link, practice quizzes, and other pre-recorded audio-visual learning content. Dashboard will give the progress of their learning, regular notifications regarding Assignments, personal contact program and Examinations. It also provides an opportunity for raising queries if any, and seek answers to the same by course coordinators and mentors.

5.7 Student Support Services

Students would have the access to connect with university team for support services in case of any queries during the learning process. A complete grievance mechanism process including a google form is available on the CDOE website. This would help the learner to connect with the university team for support services. A help desk for students would help the students to call / email and connect with our support team or communicate through ticketing system.

6 Procedure for Admission, Curriculum Transaction and Evaluation

The proposed programme in ODL mode will be conducted by VGU-CDOE with the support of various departments of the University. Eligibility criteria, course structure, detailed curriculum, duration of programme and evaluation criteria shall be approved by Board of Studies and Academic Council, VGU, Jaipur which are based on UGC guidelines for the programmes which comes under the purview of ODL and Online mode for award of Degree.



Details of Procedure for admission in which eligibility criteria for admission and fee structure of the course, Curriculum includes Program delivery, norms for delivery of courses in ODL mode, use of IT services to academic support services, course design academic calendar and Evaluation which includes Distribution of Marks in Continuous internal assessments, Minimum Passing criteria and system of Grading formats are given in detail as under.

6.1 Procedure for Admission

Students who will seek admission in B.COM (ODL Mode) Programme to apply through its website.

6.2 Minimum Eligibility Criteria for Admission

The minimum eligibility criteria for admission to the ODL B.Com. Programme is successful completion of the 10+2 (Senior Secondary) examination or its equivalent from a recognized Board.

6.3 Programme Fee and Financial Assistance Policy

Program fees for students for proposed B.COM offered by CDOE-VGU Jaipur is ₹48000 for the complete three years with e-SLMs (without printed study materials), and with printed study materials, the fee is ₹62,400. The complete fee breakup is as follows:-

Sr. No.	Fee Component	First Year		Second Year		Third Year	
		I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem
1	Registration	1000	Nil	Nil	Nil	Nil	Nil
2	Tuition fee which includes the PCP conduction charges	8000	8000	8000	8000	8000	8000
3	Examination	1500	1500	1500	1500	1500	1500
4	Study materials in printed form (if required)	2400	2400	2400	2400	2400	2400
Total with study materials charges		12900	11900	11900	11900	11900	11900
Total without study materials charges		10500	9500	9500	9500	9500	9500

6.4 Curriculum Transactions

6.4.1 Programme Delivery

The curriculum will be delivered through the Self Learning Materials (SLMs) supported by various learning resources including audio-video aids through ICT.

6.4.2 Proposed Academic Calendar

1. For January session

Sr no	Name of the Activity	Tentative months schedule (specify months) during Year	
		From (Month)	To (Month)
1	Admission (complete process including necessary counselling)	Jan	Feb
2	Distribution of SLM (After conformation of admission)	Jan	Feb
3	Personal Contact Programmes (for academic queries, counselling, practical etc.)	April	June
2	Assignment Submission (if any)	May	June
3	Evaluation of Assignment	May	June
4	Examination	June	Jul
5	Declaration of Result	July	August
6	Re-registration	August	Sep

2. For July session

Sr no	Name of the Activity	Tentative months schedule (specify months) during Year	
		From (Month)	To (Month)
1	Admission	Jul	Sep
2	Distribution of SLM (After conformation of admission)	Jul	Sep
3	Personal Contact Programmes (for academic queries, counselling, practical etc.)	Oct	Dec
4	Assignment Submission (if any)	Oct	Nov
5	Evaluation of Assignment	Nov	Dec
6	Examination	Dec	Jan
7	Declaration of Result	Jan	Feb
8	Re-registration	Jan	Feb

6.5 Evaluation

The evaluation shall include two types of assessments- 1. continuous assessment in the form of assignments which will carry 30% weightage of total assessment value and 2. summative assessment in the form of end semester examination carry 70% weightage of total assessment value. End semester examination will be held with proctored examination tool technology and shall be conducted from university premises only.

6.5.1 Passing Minimum

The students are considered as eligible for degree if they score more than 5 CGPA and acquire requisite minimum credits.

6.5.2 Grades & Grade Points

1. At the end of the Semester / Year every student is assigned a 'Letter Grade' based on his/her performance over the semester in all courses for which he/she had registered.
2. The letter grade and grade point indicate the results of quantitative and qualitative assessment of the student's performance in a course.
3. There are seven letter grades: **O, A+, A, B+, B, C and E** that have grade points with values distributed on a 10-point scale. The letter grades and the corresponding grade points on the 10-point scale are as given in the following table. In addition to these, the letters in grades cards **I, W, and GA** are used which stand for Incomplete, Withdrawal and Grade Awaited, respectively. The grades for Audit Course shall be S (Satisfactory) or X (Not satisfactory).

STATISTICAL METHOD OF RELATIVE GRADING			
Lower Range of Marks	Grade Awarded	Grade Point	Upper Range of Marks
$\geq \text{Mean} + 1.5 \sigma$	O	10	-
$\geq \text{Mean} + 1.0 \sigma$	A+	9	$< \text{Mean} + 1.5 \sigma$
$\geq \text{Mean} + 0.5 \sigma$	A	8	$< \text{Mean} + 1.0 \sigma$
$\geq \text{Mean}$	B+	7	$< \text{Mean} + 0.5 \sigma$
$\geq \text{Mean} - 0.5 \sigma$	B	6	$< \text{Mean}$
$\geq \text{Mean} - 1.0 \sigma$	C	5	$< \text{Mean} - 0.5 \sigma$
-	E	2	$< \text{Mean} - 1.0 \sigma$
-	I (Incomplete)	0	-
-	W (Withdrawal)	0	-
-	GA (Grade Awaited)	0	-
-	S (Satisfactory)	-	-
-	X (Not Satisfactory)	-	-

7 Requirement of the Laboratory Support and Library Resources

7.1 Laboratory Support

B..COM (Honors) Programme in ODL Mode does not require any Laboratory Support

7.2 Library Resources

VGU-CDOE has excellent library with all the books required for the course learning and reference books for the course of B..COM. Adequate online learning links and e-learning materials will also be provided to students which will support students in their learning cycle.

8 Cost Estimate of the Programme and the Provisions

The Estimate of Cost & Budget could be as follows (all figures on Annual basis) :

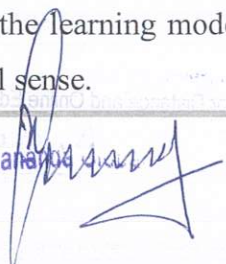
Recurring Expenses (A)	
Number of Courses	41
Number of Counseling Sessions	10 per course
Cost Per Counselling Session	Rs.1200.00/hour/Session
Cost for all Course – Counselling Charges	12,000
Total cost of Counseling Sessions for all courses	4,92,000
Administrative Expenditure per Semester	30,000/month
Total Administrative Expenditure for the duration of the Programme	12,30,000
Total Recurring Expenses (A)	17,22,000
Fixed Cost (B) Study Material Development	
Course Development /Course	1,10,000
Course Development for 41 courses (Writing/editing/vetting Cost)	45,10,000

9 Quality assurance mechanism and expected Programme Outcomes

The quality of the program depends on the course curriculum and syllabus which meets the requirement of the industry and creates the skillful learning in the students. The ultimate aim of B..COM program in ODL Mode is to enhance skills of the learners as managers, entrepreneurs and seeing them excel in their profession and meeting global standards too by upgrading their career opportunities.

The VGU-CDOE has constituted Centrefor Internal Quality Assurance (CIQA) . The CIQA will do periodic assessment of the online learning course material and audio video tutorials and will assure that the quality of learning is maintained and time to time changes are made as per the requirement of the course. The CIQA will also access the quality of assignments, quizzes and end term assessment time to time and required changes will be assured by them to maintain the quality of the learning program. CIQA will assure that the learning is made a truly global experience for the learner along with inculcation of required skills in the learner as expected program outcome with VGU-CDOE, Jaipur.

The university will work continuously for the betterment of processes, assessments, teaching methodology, e-learning material improvisation as per four quadrant approach and implementation of the same as per New Education Policy. The University is committed to deliver the best education in all the learning modes with adherence to NEP, UGC and other regulatory guidelines in truly Global sense.



10 Feedback form

To monitor quality of Student Support Services provided to the learners, it is proposed to obtain Feedback annually as per the details given below:

ACADEMIC SESSION: _____

S No	Feedback Questions	Answers & Remarks
1	Your Name	
2	Your Programme	
3	Your Enrollment Number	
4	Year of Study: Mention – I, II, III, IV, V, VI Semester / 1 st , 2 nd , 3 rd Year	
5	Your Mobile Number:	
6	Your Email ID	
7	Are you in service / employed? Mention – Yes / No	
8	Have you received your Identity Card in time? Mention - Yes / No	
9	Have you received your study material in time? Mention - Yes / No	
10	How do you rate quality of the study material? Mention - Excellent / Good / Poor:	
11	Have you attended the counselling session? Mention - Yes / No:	
12	How do you rate quality of the counselling sessions conducted? Mention - Excellent / Good / Poor:	
13	Have you submitted Assignments / Projects? Mention - Yes / No	
14	Are you satisfied with the evaluation of your Assignments / Projects? Mention - Yes / No	
15	Are you receiving feedback from your academic counsellors on your assignment responses? Mention – Yes / No	
16	Have you availed Library Services of VGU? Mention - Yes / No	
17	If Yes, how do you rate the quality of library services Mention - Excellent / Good / Poor	
18	Have you appeared in the examinations conducted by CDOE-VGU? Mention - Yes / No	

19	If Yes, mention the quality of conduct of the examinations. Mention - Excellent / Good / Poor	
20	Are you satisfied with evaluation of your examination papers? Mention - Yes / No	
21	If No, mention reason thereof!	
22	Are you getting result in time?Mention - Yes / No	
23	Are you receiving your mark sheets in time? Mention - Yes / No	
24	Are your grievances redressed satisfactorily at CDOE-VGU? Mention Yes / No	
25	How do you rate the quality of responses given to you at CDOE-VGU? Mention - Excellent / Good / Poor	
26	How do you rate the information given on the website about your studies? Mention - Excellent / Good / Poor	
27	Are you satisfied studying at CDOE-VGU – Yes / No	
28	Will you recommend your friends and relatives to get enrolled for OL Programme of VGU? Mention – Yes / No	
		2.
		3.
		4.
		5.

GENERAL REMARKSAND SUGGESTIONS FOR IMPROVEMENT: (Attach additional sheet, if required)

Date: _____

SIGNATURE OF THE STUDENT


 Registrar

Centre for Distance and Online Education-VGU
 Arvind Kumar Singh
 Director