

*Regulations 2025*  
*Curriculum and Syllabi*  
*(Approved as per 24<sup>th</sup> Academic Council -*  
*August 2025)*

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**B.Com.(International Accounting &  
Finance)**  
**Honours / Honours with Research**



## **REGULATIONS 2025**

### **CURRICULUM AND SYLLABI (I & II semesters)**

**(As approved by 24<sup>th</sup> Academic Council – August 2025)**

## **B.COM. (INTERNATIONAL ACCOUNTING AND FINANCE)**

### **HONOURS / HONOURS WITH RESEARCH**

**Learning Outcomes-based Curriculum Framework (LOCF)**

## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

### **MISSION**

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavours to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

## **VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**

### **VISION**

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

### **MISSION**

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

**PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)****PEO 1 Globally Relevant and Multidisciplinary Curriculum.**

To provide a globally benchmarked, flexible, and multidisciplinary curriculum that equips students with comprehensive knowledge in commerce, business, economics, and allied domains, preparing them for diverse international and national career opportunities.

**PEO 2 Core Competency and Conceptual Clarity.**

To enable students to gain strong theoretical foundations and domain-specific competencies in accounting, finance, taxation, and business management, fostering academic excellence and professional growth.

**PEO 3 Entrepreneurial and Professional Excellence.**

To develop entrepreneurial abilities, decision-making skills, and ethical business practices through experiential learning, internships, and active industry-academia collaboration, in line with NEP's vision of skill-based education.

**PEO 4 Ethics, Values, and Social Responsibility.**

To cultivate socially responsible, ethically driven, and nationally committed graduates who contribute meaningfully to community development and inclusive economic progress.

**PEO 5 Digital Fluency and Sustainable Thinking.**

To promote digital literacy, data-driven thinking, and an understanding of environmental and business sustainability, empowering students to respond innovatively to global and ecological challenges.

**PEO 6 Lifelong Learning and Research Orientation.**

To foster a culture of curiosity, continuous learning, and critical inquiry, encouraging students to engage in advanced research, higher studies, and lifelong personal and professional development.

## PROGRAMME OUTCOMES (POs)

Students will be able to,

- PO1      Disciplinary Knowledge Application**  
Apply in-depth knowledge of core commerce disciplines such as accounting, finance, taxation, business law, and economics to solve real-world business and financial problems.
- PO2      Professional Communication**  
Communicate complex business ideas and socio-economic issues clearly and effectively using oral, written, and digital communication tools suited to professional contexts.
- PO3      Critical Business Thinking**  
Analyze, interpret, and evaluate business situations logically and critically to make informed, data-driven decisions.
- PO4      Data-Driven Problem Solving**  
Use relevant business theories, tools, and analytical methods to identify problems, assess options, and recommend practical, evidence-based solutions.
- PO5      Business Research Proficiency**  
Conduct structured and objective research using reliable data sources to analyze business trends, test hypotheses, and present findings in professional formats.
- PO6      Digital Business Competency**  
Demonstrate the ability to work with digital tools and software to manage business processes, analyze financial data, and support strategic decision-making in a digital economy.
- PO7      Self-Regulated and Lifelong Learning**  
Engage in independent learning and skill development to adapt to evolving business environments and advance personal and professional growth.
- PO8      Ethical, Sustainable, and Social Responsibility**  
Identify ethical issues, apply responsible decision-making, and promote inclusive, sustainable business practices that balance economic growth with environmental and societal well-being.

## PROGRAMME SPECIFIC OUTCOMES (PSOs)

- PSO1      Global Competence in Accounting and Finance**  
Demonstrate strong knowledge and skills in international accounting, auditing, taxation, and financial management, preparing them for professional competence in global business environments.
- PSO2      Application of Analytical and Financial Techniques**  
Apply accounting, finance, and data analytics techniques to solve real-world business problems, enhanced through internships, case studies, and industry exposure in digital and global contexts.
- PSO3      Ethical Leadership and Professional Excellence**  
Develop ethical decision-making, research capabilities, and communication skills, enabling them to pursue professional excellence, entrepreneurship, and leadership roles in commerce and finance sectors worldwide.

**REGULATIONS – 2025**  
**B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES**  
**(Under Choice Based Credit System)**

**1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare, conduct of co-curricular, extra-curricular events and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.



## 2.0 ADMISSION REQUIREMENTS

- 2.1** Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.
- 2.2** The other conditions for admission such as marks obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by the Institution from time to time.

## 3.0 BRANCHES OF STUDY

- 3.1** The various programmes and their mode of study are as follows:

| Degree | Mode of Study |
|--------|---------------|
| B.A.   | Full Time     |
| BBA    |               |
| B.Com. |               |
| BCA    |               |
| B.Sc.  |               |

## 3.2 Programmes offered and Specialisation of study

The following are the details of specialization / streams offered in various programmes:

| S.No. | Program | Streams / Specialisation of Study  |
|-------|---------|--|
| 1.    | BCA     | i. Cloud Technology and Information Security<br>ii. Artificial Intelligence<br>iii. Cyber security<br>iv. Data science |
| 2.    | B.Sc.   | i. Computer Science<br>ii. Biotechnology<br>iii. Aviation  |
| 3.    | BBA     | i. General   |
| 4.    | B.Com   | i. General<br>ii. Accounts and Finance<br>iii. Professional Accounting   |

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|    |      |   |
|----|------|---|
|    |      | iv. International Accounting & Finance                  |
| 5. | B.A. | i. English<br>ii. Islamic Studies<br>iii. Public Policy |

### 3.3 Eligible entry qualifications for admission to programmes

| S. No. | Programme                                 | Eligibility Criteria   |
|--------|---|--|
| 1      | BCA                                       | 10+2 (Higher Secondary) with Mathematics as one of the subjects of study or equivalent subject |
| 2      | B.Sc. Computer Science                    | 10+2 (Higher Secondary) with Mathematics as one of the subjects of study or equivalent subject |
| 3      | B.Sc. Biotechnology                       | 10+2 (Higher Secondary) with Chemistry and Biology as subjects of study                        |
| 4      | B.Sc. Aviation                            | 10+2 (Higher Secondary) with Mathematics and physics as the subjects of study                  |
| 5      | BBA (General)                             | 10+2 (Higher Secondary)  |
| 6      | B.Com. (General)                          | 10+2 (Higher Secondary) with Commerce / Accountancy / Statistics as subjects of study.         |
| 7      | B.Com (Accounts and Finance)              |  |
| 8      | B.Com. International Accounting & Finance |  |
| 9      | B.Com. Professional Accounting            |  |
| 10     | B.A. English                              | 10 +2 (Higher Secondary)   |
| 11     | B.A. Islamic Studies                      |  |
| 12     | B.A. Public Policy                        |  |

### 4.0 STRUCTURE OF THE PROGRAMME

**4.1** The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)
- Value added courses
- Mandatory courses (MC)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

**4.1.1 Personality and Character Development**

All students shall enroll, on admission, in any of the following personality and character development programmes or in departmental societies:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

**4.1.2 Online Courses for Credit Transfer**

Students are permitted to undergo department approved online courses under SWAYAM up to 40% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective

courses.

#### **4.1.3 Value Added Courses**

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to the Dean (Academic Affairs) for approval. The students may also undergo the value added courses offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

#### **4.1.4 Industry Internship**

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training. In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

#### **4.1.5 Industrial Visit**

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

#### **4.2 Each course is normally assigned certain number of credits:**

- One credit per lecture period per week
- One credit per tutorial period per week
- One credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- One credit for two periods of seminar / project work per week
- One credit for two weeks of industrial training or 80 hours per semester.

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- 4.3** Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.
- 4.4** For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the respective programme of study.
- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

## **5.0 DURATION OF THE PROGRAMME**

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** Each semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

## **6.0 REGISTRATION AND ENROLLMENT**

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

### **6.2 Change of Elective Course**

A student can change an enrolled elective course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

### **6.3 Withdrawal from a Course**

A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

## **7.0 BREAK OF STUDY FROM PROGRAMME**

- 7.1** A student may be allowed / enforced to take a break of study for two

semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

**7.2** The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

**7.3** A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

**7.4** During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

## **8.0 CLASS ADVISOR AND FACULTY ADVISOR**

### **8.1 Class Advisor**

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

### **8.2 Faculty Advisor**

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

## **9.0 COURSE COMMITTEE**

**9.1** Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the course

faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

## **10.0 CLASS COMMITTEE**

A class committee is constituted branch wise and semester wise by the Head of the Department / Dean of the School shall normally comprise of faculty members handling the courses, student representatives and a senior faculty member not handling any courses for that class as chairman.

### **10.1** The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

### **10.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

### **10.3** During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi,

etc.

- 10.4** The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

### **11.0 CREDIT LIMIT FOR ENROLLMENT**

A student can enroll for a maximum of 38 credits during a semester including Redo / Predo courses.

### **12.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS**

- 12.1** Every theory course shall normally have a total of three assessments during a semester as given below:

| <b>Assessments</b>              | <b>Course Coverage in Weeks</b> | <b>Duration</b> | <b>Weightage of Marks</b> |
|---------------------------------|---------------------------------|-----------------|---------------------------|
| <b>Assessment 1</b>             | 1 to 6                          | 1.5 hours       | 25%                       |
| <b>Assessment 2</b>             | 7 to 12                         | 1.5 hours       | 25%                       |
| <b>Semester End Examination</b> | Full course                     | 3 hours         | 50%                       |

#### **12.2 Theory Course**

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

#### **12.3 Laboratory Course**

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

#### **12.4 Laboratory integrated theory (LIT) courses**



For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component (for a 4 credit LIT course). Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

| <b>Component</b>           | <b>Maximum Marks</b> | <b>Weightage for Final Grade</b> | <b>Mode of Assessment</b>                     |
|----------------------------|----------------------|----------------------------------|---|
| <b>Theory Component</b>    | 100                  | 75%                              | CAT1 (25%) + CAT2 (25%) + SEE (50%)           |
| <b>Practical Component</b> | 100                  | 25%                              | Continuous assessment only                    |
| <b>Final Grade Basis</b>   | Consolidated         | 100%                             | 75% Theory + 25% Practical                    |
| <b>Pass Requirement</b>    | -                    | -                                | Minimum 40% in Semester-End Theory Exam (SEE) |

Note:

1. Proportionate weightage shall be assigned to LIT courses based on their credit value, whether 2 or 3 credits.
2. In Lab-Integrated Professional Elective courses, the laboratory component shall be assessed by the course faculty.

**12.5** The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

**12.6 Industry Internship**

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of

marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

### **12.7 Project Work**

In the case of project work, the project shall be carried out individually or as a group activity, involving a maximum of three or four students.

A committee of faculty members, constituted by the Head of the Department / Dean of the School, shall conduct three periodic reviews during the semester to monitor and assess the progress of the project. At the end of the semester, students shall submit a project report, based on which a semester-end oral examination (viva voce) shall be conducted by an external examiner approved by the Controller of Examinations.

The assessment weightage shall be as follows:

- Periodic Reviews – 50%
  - 25% by the Project Guide
  - 25% by the Review Committee
- Project Report – 20%
- Viva Voce Examination – 30%.

**12.8** Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

**12.9** **For the first attempt of the arrear theory examination**, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

**In case of laboratory integrated theory courses**, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. **There shall be no arrear or improvement examination for lab components.**

### **13.0 SUBSTITUTE EXAMINATIONS**

**13.1** A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment

tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

- 13.2** A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

#### **14.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

- 14.1** A student shall earn 100% attendance in the scheduled contact hours (such as lectures, tutorials, labs, etc.) for that course. However, a relaxation of up to 25% in attendance may be granted to account for valid reasons such as medical emergencies, participation in co-curricular or extracurricular activities with prior approval, or other genuine circumstances.

If a student's attendance falls below 75% in a particular course, even after considering the permissible relaxation, they will not be allowed to appear for the semester-end examination in that course. Instead, the student will be awarded an "I" grade (Incomplete) for the course.

- 14.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.
- 14.3** If a student's attendance in any course falls between 65% and 75% due to medical reasons (e.g., hospitalization, illness) or participation in institution-approved events, they may be granted exemption from the minimum attendance requirement and allowed to appear for the semester-end exam. The student must submit valid documents to the

class advisor upon rejoining, with approval from the HoD/Dean. Final approval for **condonation** will be granted by the Vice Chancellor based on the Dean (Academic Affairs)'s recommendation.

- 14.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall **repeat** all the courses of the semester in the subsequent academic year.
- 14.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 14.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to **redo** the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.
- 14.7** If a student with “U” grade, who **prefers to redo** any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

## **15.0 REDO / PRE-DO COURSES**

- 15.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 15.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is **no provision for any substitute examination and withdrawal from**

**a redo course.**

**15.3** A student shall be permitted to pre-do a course offered by the concerned department, provided it does not affect the regular semester class schedule. Such permission shall be granted based on the availability of faculty members, the maximum permissible credit limit of the semester, and the student's fulfillment of the necessary prerequisites for the course. The proposal shall be recommended by the Dean of the School and the Head of the Department, and shall require final approval from the Dean (Academic Affairs).

## **16.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

**16.1** All assessments of a course shall be made on absolute marks basis.

The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

| <b>Letter Grade</b> | <b>Grade Points</b> |
|---------------------|---------------------|
| S                   | 10                  |
| A                   | 9                   |
| B                   | 8                   |
| C                   | 7                   |
| D                   | 6                   |
| E                   | 5                   |
| U                   | 0                   |
| W                   | -                   |
| I                   | -                   |
| PA                  | -                   |
| FA                  | -                   |

**"W"**- denotes withdrawal from the course

**"I"** - denotes "Incomplete" ie. inadequate attendance in the course and prevention from appearance of semester end examination

**"U"** - denotes unsuccessful performance in the course.

“**PA**” - denotes the ‘Pass’ of the zero credit courses.

“**FA**” - denotes the ‘Fail’ of the zero credit courses.

**16.2** A student who earns a minimum of five grade points (‘E’ grade) in a course is declared to have successfully completed the course. Such a course cannot be **repeated by the student for improvement of grade.**

**16.3** Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examinations shall further approve and declare the results.

**16.4 Within one week** from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently, the Head of the Department / Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

**16.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from the first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If  $C_i$ , is the number of credits assigned for the  $i^{\text{th}}$  course and  $GP_i$  is the Grade Point in the  $i^{\text{th}}$  course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where  $n$  = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from first semester.

“I”, “W”, “PA” and “FA” grades are excluded for calculating GPA.

“U”, “I”, “W”, “PA” and “FA” grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

**16.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

| Classification               | CGPA   |
|------------------------------|--|
| First Class with Distinction | 8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters. |
| First Class                  | 6.50 and above, having completed within a period of eight semesters.   |
| Second Class                 | Others   |

#### 16.6.1 Eligibility for First Class with Distinction

- A student should not have obtained ‘U’ or ‘I’ grade in any course during his/her study
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

#### 16.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 7.1.1)

**16.6.3** The students who do not satisfy clause 16.6.1 and clause 16.6.2

shall be classified as second class.

**16.6.4** The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

## **17.0 SUPPLEMENTARY EXAMINATION**

**Final year students and passed out students** can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

## **18.0 DISCIPLINE**

- 18.1** Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.
- 18.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action.

## **19.0 MULTI ENTRY – MULTI EXIT (MEME) FRAMEWORK \***

In accordance with the provisions of the National Education Policy (NEP) 2020, the programme shall support a Multi Entry – Multi Exit (ME-ME) framework to provide flexibility in the academic pathway of students.

**\* At present (AY 2025-26), it is applicable only for BBA (General), B.Com. (General), B. Com (Accounts and Finance), B.Com. International Accounting & Finance, BA (Public Policy) and B.Sc. (Biotechnology)**

### **19.1 Exit Option:**

#### **19.1.1 Credit Requirement for Award of B.A. / BBA/ B.Com. / B.Sc. Degree**

To qualify for the award of a B.A. / BBA/ B.Com. / B.Sc. degree (applicable for NEP adopted programmes) from the Institute, a student



must successfully complete the total credit requirements as prescribed in the approved curriculum of the respective programme. The specific credit requirements are determined by the programme curriculum.

### 19.1.2 Provision for Multiple Exit

In alignment with NEP 2020 guidelines, the Institute provides students enrolled in undergraduate programmes with the option of multiple exits, as per the credit requirements and qualifications at different levels which is given in **section 19.3**.

#### a. Application for Exit

A student intending to exit must submit a formal written application in the prescribed format at least **eight weeks prior to the scheduled end of the academic year**.

#### b. Departmental Recommendation

1. Upon receipt of the application, the concerned Department shall evaluate the academic record of the student and recommend the award of a **Certificate, Diploma, Degree, or Honours/Honours with Research** as applicable, based on the credits earned.
2. In the case of arrear courses, the Certificate/Diploma will be conferred only after successful clearance of all pending arrears.

#### c. Notification of Completion

Once a student has fulfilled the requirements for the award of Certificate/Diploma/Degree/Honours or Honours with Research, the Department shall notify the same to Controller of Examinations for further processing and issuance.

### 19.1.3 Conditions Governing Exit

1. The multiple exit facility is intended strictly for **genuine and exceptional circumstances**, such as prolonged illness, or securing an employment opportunity necessitating a temporary withdrawal from the programme.
2. Students opting for a temporary exit after the first, second or third year must obtain **prior approval from the Registrar through Dean (Academics)**, based on the recommendation of the respective Head of the Department.

### 19.1.4 Expectation of Programme Continuity

While the option for multiple exits exists, it is generally expected that

students admitted to a B.A. / BBA/ B.Com. / B.Sc. programme shall pursue their studies continuously until completion of the final degree requirements.

### 19.2. Entry Option:

Students seeking re-entry into the programme (multi-entry) must submit an application through the proper channel at the beginning of the odd semester. Admission shall be subject to fulfilment of Institutional guidelines, credit mapping, and availability of seats.

### 19.3. Credit Requirements and Qualifications at Different Levels:

The level of the four years B.A. / BBA/ B.Com. / B.Sc. Programme shall be as per the NEP 2020. As per the guidelines, the number of credits to be earned at each level are as under:

| Level       | Nomenclature (qualifications within each level)  | Credit earned without exit option | Credit earned with exit option |
|-------------|--|-----------------------------------|--------------------------------|
| Level – 4.5 | Undergraduate Certificate for those who exit after successful completion of first year (two semesters) of the undergraduate programme    | 40*                               | 44                             |
| Level – 5   | Undergraduate Diploma for those who exit after successful completion of second year (four semesters) of the undergraduate programme      | 80*                               | 84                             |
| Level – 5.5 | Bachelor's Degree for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme | 120*                              | -                              |
| Level – 6   | Bachelor's Degree with Honours for those who have successfully completed four years (eight   | 160*                              | -                              |

|           |   |      |   |
|-----------|---|------|---|
|           | semesters) of the undergraduate programme   |      |   |
| Level – 6 | Bachelor's Degree with Research*<br>for those who have successfully completed four years (eight semesters) of the undergraduate programme | 160* | - |

\* The minimum number of credits that a student must earn (as per the respective curriculum) in order to get the above Certification/ Diploma/ Degree program as per the above levels.

Candidates who meet the minimum CGPA (Cumulative Grade Point Average) of 7.5 till Level 5.5 will be allowed to continue studies in the 4th year of B.A. / BBA/ B.Com. / B.Sc. Programme leading to B.A. / BBA/ B.Com. / B.Sc. (Bachelors' Degree – Research) – Level 6. Others can either exit after Level 5.5 acquiring the B.A. / BBA/ B.Com. / B.Sc. Degree or can pursue B.A. / BBA/ B.Com. / B.Sc. (Honours / Honours with Research) – Level 6.

## 20.0 ELIGIBILITY FOR THE AWARD OF DEGREE

**20.1** A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- Successfully completed the requirements of the enrolled professional development activity through various institute level clubs or department level membership in societies.
- No dues to the Institution, Library, Hostel, etc.
- No disciplinary action pending against him/her.

**20.2** The award of the degree must have been approved by the Institution.

## 21.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

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**B. S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND  
TECHNOLOGY**

**B.COM. (INTERNATIONAL ACCOUNTING & FINANCE)**

**HONOURS / HONOURS WITH RESEARCH**

**CURRICULUM & SYLLABI, REGULATIONS 2025**

**SEMESTER I**

| S. No.       | Course Category | Course Code | Course Name                     | L | T | P | C         |
|--------------|-----------------|-------------|---------------------------------|---|---|---|-----------|
| 1            | CC              | COE 1121    | Basics of Financial Accounting* | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 1122    | Business and Technology*        | 3 | 1 | 0 | 4         |
| 3            | CC              | COE 1123    | Financial Reporting*            | 3 | 1 | 0 | 4         |
| 4            | MDC             |             | Multi-Disciplinary Course-I     | 2 | 1 | 0 | 3         |
| 5            | AEC             |             | Ability Enhancement Course-I    | 2 | 1 | 0 | 3         |
| 6            | SEC             |             | Skill Enhancement Course-I      | 0 | 0 | 4 | 2         |
| <b>Total</b> |                 |             |                                 |   |   |   | <b>20</b> |

**SEMESTER II**

| S. No.       | Course Category | Course Code | Course Name                      | L | T | P | C         |
|--------------|-----------------|-------------|----------------------------------|---|---|---|-----------|
| 1            | CC              | COE 1221    | Advanced Financial Reporting*    | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 1222    | Corporate Legal Framework*       | 4 | 0 | 0 | 4         |
| 3            | CC              | COE 1223    | Basics of Cost Accounting*       | 3 | 1 | 0 | 4         |
| 4            | DSE             |             | Discipline Specific Elective - I | 3 | 1 | 0 | 4         |
| 5            | MDC             |             | Multi-Disciplinary Course -II    | 3 | 1 | 0 | 4         |
| 6            | AEC             |             | Ability Enhancement Course-II    | 0 | 0 | 2 | 1         |
| 7            | SEC             |             | Skill Enhancement Course-II      | 0 | 0 | 4 | 2         |
| <b>Total</b> |                 |             |                                  |   |   |   | <b>23</b> |

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### SEMESTER III

| S. No.       | Course Category | Course Code | Course Name                     | L | T | P | C         |
|--------------|-----------------|-------------|---------------------------------|---|---|---|-----------|
| 1            | CC              | COE 2121    | Financial Management*           | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 2122    | Income Tax *                    | 3 | 1 | 0 | 4         |
| 3            | CC              | COE 2123    | Strategic Business Leader*      | 3 | 1 | 0 | 4         |
| 4            | DSE             |             | Discipline Specific Elective-II | 3 | 1 | 0 | 4         |
| 5            | AEC             |             | Ability Enhancement Course-III  | 0 | 0 | 2 | 1         |
| 6            | SEC             |             | Skill Enhancement Course-III    | 0 | 0 | 4 | 2         |
| 7            | VAC             |             | Value Added Course-I            | 0 | 0 | 2 | 1         |
| 8            | VAC             |             | NSS/NCC                         | - | - | - | 0         |
| <b>Total</b> |                 |             |                                 |   |   |   | <b>20</b> |

### SEMESTER IV

| S. No.       | Course Category | Course Code | Course Name                      | L | T | P | C         |
|--------------|-----------------|-------------|----------------------------------|---|---|---|-----------|
| 1            | CC              | COE 2221    | Advanced Financial Management *  | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 2222    | Indirect Taxation and GST*       | 3 | 1 | 0 | 4         |
| 3            | DSE             |             | Discipline Specific Elective-III | 3 | 1 | 0 | 4         |
| 4            | DSE             |             | Discipline Specific Elective-IV  | 3 | 1 | 0 | 4         |
| 5            | AEC             |             | Ability Enhancement Course-IV    | 0 | 0 | 2 | 1         |
| 6            | SEC             |             | Skill Enhancement Course-IV      | 0 | 0 | 4 | 2         |
| 7            | VAC             |             | Value Added Course-II            | 0 | 0 | 2 | 1         |
| <b>Total</b> |                 |             |                                  |   |   |   | <b>20</b> |

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### SEMESTER V

| S. No.       | Course Category | Course Code | Course Name                                 | L | T | P | C         |
|--------------|-----------------|-------------|---|---|---|---|-----------|
| 1            | CC              | COE 3121    | Strategic Business Reporting*               | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 3122    | Management Accounting*                      | 3 | 1 | 0 | 4         |
| 3            | CC              | COE 3123    | Governance, Ethics and Professional Skills* | 3 | 1 | 0 | 4         |
| 4            | DSE             |             | Discipline Specific Elective-V              | 2 | 1 | 0 | 3         |
| 5            | MDC             |             | Multi-Disciplinary Course-III               | 2 | 0 | 0 | 2         |
| 6            | SEC             | COE 3104    | Summer Internship**                         | 0 | 0 | 0 | 2         |
| 7            | VAC             |             | Value Added Course-III                      | 0 | 0 | 4 | 2         |
| <b>Total</b> |                 |             |   |   |   |   | <b>21</b> |

### SEMESTER VI

| S. No.       | Course Category | Course Code | Course Name                      | L | T | P | C         |
|--------------|-----------------|-------------|----------------------------------|---|---|---|-----------|
| 1            | CC              | COE 3221    | Advanced Performance Management* | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 3222    | Audit and Assurance*             | 3 | 1 | 0 | 4         |
| 3            | DSE             |             | Discipline Specific Elective-VI  | 2 | 1 | 0 | 3         |
| 4            | DSE             |             | Discipline Specific Elective-VII | 2 | 1 | 0 | 3         |
| 5            | AEC             |             | Ability Enhancement Course-V     | 0 | 0 | 4 | 2         |
| 6            | PROJ            | COE 3205    | Mini Project                     | 0 | 0 | 4 | 2         |
| 7            | VAC             |             | Value Added Course-IV            | 0 | 0 | 4 | 2         |
| <b>Total</b> |                 |             |                                  |   |   |   | <b>20</b> |

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### SEMESTER VII

| S. No.       | Course Category | Course Code | Course Name                                | L | T | P | C         |
|--------------|-----------------|-------------|--|---|---|---|-----------|
| 1            | CC              | COE 4121    | Security Analysis and Portfolio Management | 3 | 1 | 0 | 4         |
| 2            | CC              | COE 4101    | Research Methodology                       | 3 | 1 | 0 | 4         |
| 3            | CC              | COE 4103    | Research and Publications Ethics           | 2 | 0 | 0 | 2         |
| 4            | CC              | COE 4104    | Statistical Package for Data Analysis      | 0 | 0 | 4 | 2         |
| 5            | DSE             |             | Discipline Specific Elective-VIII          | 3 | 1 | 0 | 4         |
| 6            | DSE             |             | Discipline Specific Elective-IX            | 3 | 1 | 0 | 4         |
| <b>Total</b> |                 |             |  |   |   |   | <b>20</b> |

### SEMESTER VIII

| S. No.                       | Course Category | Course Code | Course Name                    | L | T | P  | C         |
|------------------------------|-----------------|-------------|--------------------------------|---|---|----|-----------|
| 1                            | CC              | COE 4221    | Project Management             | 3 | 1 | 0  | 4         |
| 2                            | DSE             |             | Discipline Specific Elective-X | 3 | 1 | 0  | 4         |
|                              | PROJ            | COE 4203    | Project Work /                 | 0 | 0 | 15 | 12        |
| <b>Optional Core Courses</b> |                 |             |                                |   |   |    |           |
| 3                            | OC              | COE 4206    | i. Capstone Project            | 0 | 0 | 12 | 4         |
|                              |                 |             | ii. Optional Core Course – I   | 3 | 1 | 0  | 4         |
|                              |                 |             | iii. Optional Core Course – II | 3 | 1 | 0  | 4         |
| <b>Total</b>                 |                 |             |                                |   |   |    | <b>20</b> |

**Total Credits: 164**

#### Note:

\* Syllabus is mapped as per the guidelines of ACCA.

\*\* Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

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### Discipline Specific Elective Courses

| Course Code  | Course Title   | Hours |   |   | Credits |
|--|--|-------|---|---|---------|
|  |  | L     | T | P |         |
| Discipline Specific Elective –I(Semester-II) - Marketing                   |  |       |   |   |         |
| COEX 601   | Services Marketing                                     | 3     | 1 | 0 | 4       |
| COEX 602   | Digital Marketing                                      | 3     | 1 | 0 | 4       |
| COEX 603   | Brand Management                                       | 3     | 1 | 0 | 4       |
| Discipline Specific Elective –II(Semester-III) -Enterprise Operations      |  |       |   |   |         |
| COEX 611   | Enterprise Resource Planning                           | 3     | 1 | 0 | 4       |
| COEX 612   | Logistics & Supply Chain Management                    | 3     | 1 | 0 | 4       |
| COEX 613   | Operations Management                                  | 3     | 1 | 0 | 4       |
| Discipline Specific Elective –III(Semester-IV) -Human Resources            |  |       |   |   |         |
| COEX 621   | Principles of Human Resource Management                | 3     | 1 | 0 | 4       |
| COEX 622   | Human Resource Analytics                               | 3     | 1 | 0 | 4       |
| COEX 623   | Organizational Behaviour                               | 3     | 1 | 0 | 4       |
| Discipline Specific Elective –IV (Semester-IV) -Entrepreneurship           |  |       |   |   |         |
| COEX 631   | Entrepreneurship Skills & Digital Marketing Strategies | 3     | 1 | 0 | 4       |
| COEX 632   | Innovation & Start-up Management                       | 3     | 1 | 0 | 4       |
| COEX 633   | Social Entrepreneurship                                | 3     | 1 | 0 | 4       |
| Discipline Specific Elective –V (Semester-V) -Financial Services           |  |       |   |   |         |
| COEX 641   | Corporate Restructuring of Banks                       | 2     | 1 | 0 | 3       |
| COEX 642   | Banking & Insurance                                    | 2     | 1 | 0 | 3       |
| COEX 643   | Risk Management in Banking                             | 2     | 1 | 0 | 3       |
| Discipline Specific Elective –VI (Semester-VI) -Forensic & Applied Finance |  |       |   |   |         |
| COEX 651   | Forensic Accounting & Fraud Detection                  | 2     | 1 | 0 | 3       |
| COEX 652   | Econometrics for Finance                               | 2     | 1 | 0 | 3       |
| COEX 653   | Financial Modeling                                     | 2     | 1 | 0 | 3       |



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**Discipline Specific Elective –VII (Semester-VI)- FinTech& Analytics**

|          |                                     |   |   |   |   |
|----------|-------------------------------------|---|---|---|---|
| COEX 661 | Risk Management using AI            | 2 | 1 | 0 | 3 |
| COEX 662 | Financial Analytics                 | 2 | 1 | 0 | 3 |
| COEX 663 | Artificial Intelligence in Business | 2 | 1 | 0 | 3 |

**Discipline Specific Elective –VIII(Semester-VII)- Sustainability & ESG**

|          |                                     |   |   |   |   |
|----------|-------------------------------------|---|---|---|---|
| COEX 671 | ESG Reporting & Analytics           | 3 | 1 | 0 | 4 |
| COEX 672 | Sustainable Supply Chain Management | 3 | 1 | 0 | 4 |
| COEX 673 | Carbon & Climate Finance            | 3 | 1 | 0 | 4 |

**Discipline Specific Elective –IX(Semester-VII) -Investment & Financial Markets**

|          |   |   |   |   |   |
|----------|---|---|---|---|---|
| COEX 681 | FOREX Management                        | 3 | 1 | 0 | 4 |
| COEX 682 | Investment Management                   | 3 | 1 | 0 | 4 |
| COEX 683 | Equity Analysis & Investment Strategies | 3 | 1 | 0 | 4 |

**Discipline Specific Elective -X (Semester-VIII) -Leadership & Personal Development**

|          |                                     |   |   |   |   |
|----------|-------------------------------------|---|---|---|---|
| COEX 691 | Stress Management                   | 3 | 1 | 0 | 4 |
| COEX 692 | HRD: Strategies and Systems         | 3 | 1 | 0 | 4 |
| COEX 693 | Leadership and Personal Development | 3 | 1 | 0 | 4 |

**Optional Core Courses (Semester –VIII)**

| Course Code              | Course Title                            | Hours |   |   | Credits |
|--------------------------|---|-------|---|---|---------|
|                          |   | L     | T | P |         |
| Optional Core Course – I |   |       |   |   |         |
| COE 4223                 | AI in Accounting                        | 3     | 1 | 0 | 4       |
| COE 4224                 | Fintech: Foundation and Applications    | 3     | 1 | 0 | 4       |
| COE 4225                 | Financial Derivatives & Risk Management | 3     | 1 | 0 | 4       |

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### Optional Core Course – II

|          |  |   |   |   |   |
|----------|--|---|---|---|---|
| COE 4226 | Investment Banking                           | 3 | 1 | 0 | 4 |
| COE 4227 | E-Commerce                                   | 3 | 1 | 0 | 4 |
| COE 4228 | Global Strategies to Sustainable Development | 3 | 1 | 0 | 4 |

**Note:** Above Disciplinary Courses are applicable to only Honours students

### Multi-Disciplinary Courses

| Course Code | Course Title | Hours |   |   | Credits |
|-------------|--------------|-------|---|---|---------|
|             |              | L     | T | P |         |

#### Multi-Disciplinary Courses -I (Semester -I)

|          |                                |   |   |   |   |
|----------|--------------------------------|---|---|---|---|
| COEX 701 | Managerial Economics           | 2 | 1 | 0 | 3 |
| COEX 702 | Foundations of Macro Economics | 2 | 1 | 0 | 3 |
| COEX 703 | Economics and Society          | 2 | 1 | 0 | 3 |

#### Multi-Disciplinary Courses -II (Semester -II)

|          |  |   |   |   |   |
|----------|--|---|---|---|---|
| COEX 91  | Business Mathematics and Statistics            | 3 | 1 | 0 | 4 |
| COEX 711 | Business Statistics and Analysis               | 3 | 1 | 0 | 4 |
| COEX 712 | Quantitative Techniques for Business Decisions | 3 | 1 | 0 | 4 |

#### Multi-Disciplinary Courses -III (Semester -V)

|          |                                     |   |   |   |   |
|----------|-------------------------------------|---|---|---|---|
| COEX 721 | Knowledge Management                | 2 | 0 | 0 | 2 |
| COEX 722 | Introduction to Operations Research | 2 | 0 | 0 | 2 |
| COEX 723 | Environmental Studies               | 2 | 0 | 0 | 2 |

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### Ability Enhancement Courses

| Course Code                                    | Course Title                                    | Hours |   |   | Credits |
|--|---|-------|---|---|---------|
|  |   | L     | T | P |         |
| Ability Enhancement Course- I (Semester -I)    |   |       |   |   |         |
| COEX 731                                       | Corporate Journalism                            | 2     | 1 | 0 | 3       |
| COEX 732                                       | Office Management                               | 2     | 1 | 0 | 3       |
| COEX 733                                       | Business Correspondence and Report Writing      | 2     | 1 | 0 | 3       |
| Ability Enhancement Course- II(Semester-II)    |   |       |   |   |         |
| COEX 741                                       | Ethics and Human Values                         | 0     | 0 | 2 | 1       |
| COEX 742                                       | Indian Constitution                             | 0     | 0 | 2 | 1       |
| COEX 743                                       | Professional Ethics and Social Responsibility   | 0     | 0 | 2 | 1       |
| Ability Enhancement Course- III (Semester-III) |   |       |   |   |         |
| COEX 751                                       | Emotional Intelligence                          | 0     | 0 | 2 | 1       |
| COEX 752                                       | Personal and Professional Growth                | 0     | 0 | 2 | 1       |
| COEX 753                                       | Time & Stress Management                        | 0     | 0 | 2 | 1       |
| Ability Enhancement Course- IV (Semester-IV)   |   |       |   |   |         |
| COEX 761                                       | Introduction to Blockchain Technologies         | 0     | 0 | 2 | 1       |
| COEX 762                                       | Behavioral Finance                              | 0     | 0 | 2 | 1       |
| COEX 763                                       | Investment Basics for Young Adults              | 0     | 0 | 2 | 1       |
| Ability Enhancement Course- V (Semester-VI)    |   |       |   |   |         |
| COEX 771                                       | Tax Return Filing (ITR & GST)                   | 0     | 0 | 4 | 2       |
| COEX 772                                       | Cyber Security Case Laws                        | 0     | 0 | 4 | 2       |
| COEX 773                                       | Compliance & Regulatory Essentials for Startups | 0     | 0 | 4 | 2       |

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### Skill Enhancement Courses

| Course Code                                 | Course Title                               | Hours |   |   | Credits |
|---|--|-------|---|---|---------|
|   |  | L     | T | P |         |
| Skill Enhancement Course- I (Semester-I)    |  |       |   |   |         |
| COEX 781                                    | Excel & Access for Decision Making         | 0     | 0 | 4 | 2       |
| COEX 782                                    | Introduction to Database Management System | 0     | 0 | 4 | 2       |
| COEX 783                                    | SQL for Beginners                          | 0     | 0 | 4 | 2       |
| Skill Enhancement Course- II (Semester-II)  |  |       |   |   |         |
| COEX 791                                    | Creative Thinking and Problem Solving      | 0     | 0 | 4 | 2       |
| COEX 792                                    | Office Automation                          | 0     | 0 | 4 | 2       |
| COEX 793                                    | Fundamentals of Stock Market               | 0     | 0 | 4 | 2       |
| Skill Enhancement Course- II (Semester-III) |  |       |   |   |         |
| COEX 801                                    | Python for Beginners                       | 0     | 0 | 4 | 2       |
| COEX 802                                    | Power BI for Visualization                 | 0     | 0 | 4 | 2       |
| COEX 803                                    | Introduction to R for Business Analytics   | 0     | 0 | 4 | 2       |
| Skill Enhancement Course- III (Semester-IV) |  |       |   |   |         |
| COEX 811                                    | Tally with GST                             | 0     | 0 | 4 | 2       |
| COEX 812                                    | Python for Data Analysis                   | 0     | 0 | 4 | 2       |
| COEX 813                                    | Advanced Excel with Macros & Dashboards    | 0     | 0 | 4 | 2       |

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### Value Added Courses

| Course Code                         | Course Title  | Hours |   |   | Credits |
|-------------------------------------|---|-------|---|---|---------|
|                                     |   | L     | T | P |         |
| Value Added Course-I (Semester-III) |   |       |   |   |         |
| COEX 821                            | Aptitude and Reasoning Ability Skills (Compulsory Course) | 0     | 0 | 2 | 1       |
| COEX 822                            | NSS/Social Work (Compulsory Course)                       | 0     | 0 | 0 | 0       |
| COEX 823                            | Soft Skill Development (NPTEL Course)                     | 0     | 0 | 2 | 1       |
| Value Added Course-II (Semester-IV) |   |       |   |   |         |
| COEX 831                            | Communication Skills (Compulsory Course)                  | 0     | 0 | 2 | 1       |
| COEX 832                            | Blogging  | 0     | 0 | 2 | 1       |
| COEX 833                            | Business Etiquette & Professional Grooming                | 0     | 0 | 2 | 1       |
| Value Added Course-III (Semester-V) |   |       |   |   |         |
| COEX 841                            | IFRS and IND AS   | 0     | 0 | 4 | 2       |
| COEX 842                            | Forensic Accounting                                       | 0     | 0 | 4 | 2       |
| COEX 843                            | Corporate Financial Modelling (using Excel)               | 0     | 0 | 4 | 2       |
| Value Added Course-IV (Semester-VI) |   |       |   |   |         |
| COEX 851                            | XBRL for Reporting  | 0     | 0 | 4 | 2       |
| COEX 852                            | Tally for Beginners                                       | 0     | 0 | 4 | 2       |
| COEX 853                            | Business Analytics (using Excel)                          | 0     | 0 | 4 | 2       |

### SEMESTER – I

|                 |                                       |          |          |          |          |
|-----------------|---------------------------------------|----------|----------|----------|----------|
| <b>COE 1121</b> | <b>BASICS OF FINANCIAL ACCOUNTING</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   |                                       | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

#### **COURSE OBJECTIVES:**

- COB1:** To develop an understanding of the fundamental principles and purpose of bookkeeping and financial reporting.
- COB2:** To enable learners to record and manage various business transactions using standard accounting systems.
- COB3:** To equip students with the skills to prepare and reconcile trial balances and correct accounting errors.
- COB4:** To provide the knowledge required to prepare accurate financial statements from accounting records.
- COB5:** To develop the ability to analyze and interpret financial statements for informed decision-making.

#### **MODULE I INTRODUCTION TO BOOKKEEPING AND ACCOUNTING PRINCIPLES L: 10 T: 3 P:0**

The scope and purpose of financial statements for external reporting - Stakeholders' needs - The main elements of financial reports - The regulatory framework - Duties and responsibilities of those charged with governance - The qualitative characteristics of financial information - Qualitative characteristics of useful financial information - Double-entry bookkeeping principles including the maintenance of accounting records= General ledger accounts and journal entries

#### **MODULE II BOOKKEEPING-SYSTEMS-RECORDING L: 8 T: 3 P:0 TRANSACTIONS AND EVENTS**

Sales and purchases - Cash - Inventories - Tangible non-current assets and depreciation - Intangible non-current assets and amortization - Accruals expenses (accruals), prepaid expenses (prepayments), accrued income, and deferred income - Receivables and payables - Provisions and contingencies - Capital structure and finance costs

#### **MODULE III RECONCILIATIONS AND TRIAL BALANCE PREPARATION L: 9 T: 3 P:0**

|        |   |                  |
|--------|---|------------------|
| B.Com. | International Accounting and Finance<br>(Honours / Honours with Research) | Regulations 2025 |
|--------|---|------------------|

Bank reconciliations - Payables account reconciliations - Trial balance -  
Correction of errors - Suspense accounts

**MODULE IV                      PREPARATION OF FINANCIAL                      L: 9    T: 3    P: 0**  
**STATEMENTS**

Statement of financial position - Statement of profit or loss and other  
comprehensive income - Disclosure notes - Events after the reporting period -  
Statement of cash flows (excluding partnerships) - Incomplete records

**MODULE V                      INTERPRETATION OF FINANCIAL                      L: 9    T: 3    P: 0**  
**STATEMENTS**

Preparing basic consolidated financial statements: subsidiaries and associates -  
Importance and purpose of analysis of financial statements - Ratios - Analysis of  
financial statements

**L – 45; T – 15; P – 0; Total Hours:60**

**TEXT BOOKS:**

1. ACCA, Financial Accounting, Kaplan Publishing,UK, 2025
2. Jain &Narang, 'Financial Accounting', Kalyani Publishers, New Delhi 2016

**REFERENCES:**

1. R.L Gupta &V.K.Gupta, 'Advanced Accounting' , Sultan Chand & Sons, New Delhi, 2015.
2. Dr. S.N. Maheshwari& S.K. Maheshwari, Fundamentals of Accounting, Vikas Publishing, 2022
3. Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Accounting Principles, Wiley 2018
4. RajniSofat, Preeti Hiro, Basic Accounting, PHI Learning, 2016
5. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning, 2017
6. K.R. Subramanyam, Financial Statement Analysis, McGraw-Hill, 2020

**COURSE OUTCOMES:**

By end of the course, learner's will able to

- CO1:** Demonstrate a clear understanding of the purpose, scope, and fundamental principles of bookkeeping and financial reporting.
- CO2:** Accurately record, classify, and summarize a wide range of financial transactions using appropriate accounting systems.
- CO3:** Prepare and reconcile trial balances, identifying and correcting errors through systematic procedures.
- CO4:** Construct complete financial statements in compliance with standard accounting practices and reporting requirements.
- CO5:** Evaluate financial statements using key analytical tools to support informed decision-making and performance assessment.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | L   | L   | L   |     | L   | L   | M   | H    |      |      |
| CO2 | M   | H   | L   | L   |     | L   | L   | M   | H    |      |      |
| CO3 | H   | M   | L   | L   |     | L   | L   | L   | H    |      |      |
| CO4 | M   | H   | L   | L   |     | L   | L   | M   | H    |      |      |
| CO5 | M   | M   | H   | H   |     | L   | L   | H   | H    |      |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8: Decent Work and Economic Growth**

This course supports sustainable economic development by fostering financial literacy, promoting transparency, and enhancing decision-making skills.



|                 |                                |          |          |          |          |
|-----------------|--------------------------------|----------|----------|----------|----------|
| <b>COE 1122</b> | <b>BUSINESS AND TECHNOLOGY</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG:8</b>    |                                | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

### **COURSE OBJECTIVES:**

- COB1:** To develop understanding of business organization types, their purposes, and the influence of internal and external stakeholders on decisions.
- COB2:** To explain organizational structures, the role of culture and governance, and assess their impact on performance and sustainability.
- COB3:** To provide knowledge of core business functions, the role of accounting, and the importance of internal controls and IT in asset protection.
- COB4:** To introduce leadership and management theories, styles, and team dynamics for effective motivation and performance management.
- COB5:** To enhance personal effectiveness through communication skills, ethical awareness, and conflict resolution strategies in business settings.

### **MODULE I BUSINESS ORGANISATION & STAKEHOLDER ENVIRONMENT L:12 T:4 P:0**

Definition and purpose of business organizations - Types of organizations: profit-oriented, not-for-profit, NGOs, cooperatives, public sector - Stakeholders: internal and external - Stakeholder objectives and satisfaction - Mendelow matrix for stakeholder analysis - Political, legal, economic, technological, social, environmental, and competitive factors affecting business.

### **MODULE II ORGANISATIONAL STRUCTURE, CULTURE & GOVERNANCE L:10 T: 3 P:0**

Formal and informal organizational structures - Types of structures: functional, divisional, matrix, boundary-less - Organizational culture and its impact - Business governance principles - Separation of ownership and management -

Hierarchical levels in organizations - Centralization vs decentralization - Shared services, offshoring, outsourcing - Sustainable business practices and corporate social responsibility (CSR).

**MODULE III BUSINESS FUNCTIONS, SYSTEMS, L:8 T: 3 P:0  
& INTERNAL CONTROL**

Business functions: HR, marketing, R&D, production, finance, administration - Relationship between accounting and other business functions - Accounting and finance roles in organizations - Financial systems and IT in business - Accounting and auditing regulations - Internal control systems and their importance - Financial reporting: internal and external - Fraud prevention and detection.

**MODULE IV LEADERSHIP, MANAGEMENT & L: 8 T: 3 P:0  
TEAM DYNAMICS**

Difference between leadership and management - Levels of management - Management theories (Taylor, Fayol, Mayo, Mintzberg, Drucker) - Leadership theories (Adair, Fiedler, Kotter, Bennis, Blake & Mouton, Heifetz) - Leadership styles and applications - Team formation and management - Individual and group behaviour - Motivation theories - Performance appraisal.

**MODULE V ETHICS & PERSONAL L: 7 T:2 P:0  
EFFECTIVENESS**

Personal effectiveness and time management - Business communication: verbal, written, digital - Sources of conflict and resolution techniques - Principles of ethics in business - Ethical conflicts, and dilemmas - Role of regulatory and professional bodies - Corporate codes of conduct - Promoting ethical behaviour in professional practice.

**L – 45; T – 15; P – 0; Total Hours:60**

**TEXT BOOK:**

1. Kaplan Publishing, ACCA 'Business and Technology: Study Text', Kaplan Publishing, Latest edition, 2025.

**REFERENCES:**

1. BPP Learning Media, ACCA Business and Technology (BT/FBT) – Study Text, BPP Learning Media, Latest Edition, London, 2024.

2. Robbins, Stephen P. and Mary Coulter, Management, Pearson Education, 14th Edition, New Jersey, 2018.
3. Robbins, Stephen P. and Timothy A. Judge, Organizational Behavior, Pearson Education, 18th Edition, New Jersey, 2019.
4. Wood, Frank and Alan Sangster, Business Accounting Volume 1, Pearson Education, 13th Edition, London, 2018.
5. Ghosh, B. N., Fundamentals of Business Organisation and Management, Sultan Chand & Sons, 2016, New Delhi.

### **COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:** Identify and classify at least four types of business organizations and analyze stakeholder interests using the Mendelow matrix
- CO2:** Explain governance principles, and assess the effects of organizational culture on business performance
- CO3:** Describe key business functions and internal control measures, and evaluate the role of financial systems in preventing fraud through practical case studies
- CO4:** Illustrate three leadership theories and apply appropriate leadership styles to manage team scenarios, demonstrating effective decision-making
- CO5:** Demonstrate effective verbal and written business communication, identify ethical dilemmas, and propose appropriate resolutions in case studies

### **Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

### **Academic Council:**

24th AC held on 26th August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | H   | M   |     |     |     | H   | H    | M    |      |
| CO2 | M   | M   | H   | M   |     |     |     | M   | M    | M    | H    |
| CO3 | H   | M   | H   | H   | M   | M   | M   | M   | H    | H    | M    |
| CO4 | M   | M   | H   | H   | M   | H   |     | M   | M    | M    | M    |
| CO5 | M   | H   | M   | M   |     |     | H   | H   | L    | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### **SDG 8 – Decent Work and Economic Growth**

The syllabus equips students with essential knowledge of business organizations, governance, leadership, ethics, and internal controls that drive sustainable economic growth.

|                 |                            |          |          |          |          |
|-----------------|----------------------------|----------|----------|----------|----------|
| <b>COE 1123</b> | <b>FINANCIAL REPORTING</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 17</b>  |                            | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

**COURSE OBJECTIVES:**

- |              |  |
|--------------|--|
| <b>COB1:</b> | To provide an understanding of the application and relevance of IFRS and AS in financial reporting.                                |
| <b>COB2:</b> | To explain the conceptual framework underlying financial reporting and its relevance to various corporate transactions.            |
| <b>COB3:</b> | To impart knowledge of the principles and practices of revenue recognition in accordance with financial reporting standards.       |
| <b>COB4:</b> | To train students in the preparation and presentation of financial statements as per IFRS and Ind AS.                              |
| <b>COB5:</b> | To equip students with analytical skills for evaluating and interpreting financial statements using standard tools and techniques. |

**MODULE I                      CONCEPTUAL FRAMEWORK                      L:8    T:0    P:0**

IFRS-Meaning-History of IFRS -Understand the application of IFRS in India—  
– the list of IFRS – Process of transition to IFRS for the first time.

|                  |                                |                     |
|------------------|--------------------------------|---------------------|
| <b>MODULE II</b> | <b>APPLICATION OF IFRS FOR</b> | <b>L:12 T:3 P:0</b> |
|                  | <b>TRANSACTIONS</b>            |                     |

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies.

**MODULE III                      REVENUE RECOGNITION                      L:9    T:4    P:0**

Understand the principles of IFRS 15 recognizing revenue of the contract business – revenue recognition for goods services, interest and dividends – concept of deferred income and accounting thereof.

**MODULE IV      PREPARATION & PRESENTATION      L:8    T:4    P:0**  
**OF FINANCIAL STATEMENTS**

Preparation & presentation of financial statements by incorporating the effects of the IFRS - statement of income and other comprehensive income – statement of financial position

**MODULE V                      ANALYSIS OF FINANCIAL                      L:8   T:4   P:0**  
**STATEMENTS**

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

**L – 45; T – 15; P – 0 ; Total Hours:60**

**TEXT BOOK:**

1. ACCA, Financial Reporting, Kaplan Publishing, 2024.

**REFERENCES:**

1. <https://learningmedia.bpp.com/products/acca-strategic-business-reporting?srsId=AfmBOoraOKb1otFe48W2HMECoiAzw3ExAUExaebT-HB7lOnqshZ0mrQ0>
2. <https://www.iasplus.com/en/standards>

**COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:** Explain the use of IFRS & AS and various accounting concepts.
- CO2:** Apply the IFRS and AS for various transactions in corporate entities.
- CO3:** Identify the principles of recognizing revenue of the business.
- CO4:** Prepare and present financial statements by incorporating the effects of the accounting standards.
- CO5:** Proficiently apply various tools and techniques for the analysis & interpretation of financial statements.

**Board of Studies (BoS):**

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Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| CO1 | H   | M   |     | M   | M   | M   |     | M   | H    | M    |
| CO2 | H   | M   | H   | H   |     | M   |     | M   | H    | H    |
| CO3 | H   |     | H   | M   |     | M   |     | M   | H    | M    |
| CO4 | H   |     | H   | H   | M   | M   | M   | M   | H    | H    |
| CO5 | H   | M   | H   | H   | M   | M   | M   | M   | H    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 17: Partnership for Goals**

The knowledge of financial reporting provides the holistic knowledge about the goals of partnership business.

## SEMESTER – II

|                 |                           |          |          |          |          |
|-----------------|---------------------------|----------|----------|----------|----------|
| <b>COE 1221</b> | <b>ADVANCED FINANCIAL</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
|                 | <b>REPORTING</b>          |          |          |          |          |
| <b>SDG: 17</b>  |                           | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

### COURSE OBJECTIVES:

- COB1:** To help students understand key accounting standards and the conceptual framework under IFRS and IND AS.
- COB2:** To teach students how to prepare financial statements for a single company.
- COB3:** To introduce students to group accounting, including parent, subsidiary, and associate companies.
- COB4:** To guide students in preparing consolidated financial statements.
- COB5:** To provide insights into current trends and new developments in financial accounting.

### **MODULE I      APPLICATION OF ACCOUNTING      L:5   T:2   P:0** **STANDARDS**

Standards related to Income taxes, cash flow statement, Government grants, Effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, earnings per share, investment property, non-current assets held for sale.

### **MODULE II      PREPARATION OF SINGLE ENTITY      L:10   T:3   P:0** **FINANCIAL STATEMENTS**

Preparation of statement of income, financial position, changes in equity and cash flow statements for a single entity, with adjustments pertaining to the standards.

### **MODULE III      GROUP ACCOUNTS , BASICS      L:10   T:5   P:0**

Concept of group – concepts of parent, subsidiary, associate and joint venture – concept of parent over subsidiary – concept of non controlling interest –



Basics of consolidation – identify which entity should prepare consolidated financial statements.

#### **MODULE IV PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS L:10 T:5 P:0**

Consolidated financial statements with one subsidiary and/or one associate – computation of fair value of net assets, goodwill, effects of intra-group trading and Non-Controlling Interest (NCI) on date of acquisition, computation of group reserves on date of consolidation – fair value adjustments on consolidation, effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements.

#### **MODULE V CURRENT DEVELOPMENTS IN FINANCIAL ACCOUNTING L:10 T:0 P:0**

Integrated reporting-Uses of integrated reporting by Business House, principles of integrated reporting, Reporting Format.

**L – 45; T – 15; P – 0; Total Hours:60**

#### **TEXT BOOK:**

1. ACCA, Financial Reporting, Kaplan Publishing, 2024

#### **REFERENCES:**

2. Financial Reporting, Becker Educational Development Corp., 2016.
3. Financial Reporting, BPP Learning Media LTD, 2016.
4. David Pen drill and Richard Lewis, „Advanced Financial Accounting“, Pearson Education Limited, 2003
5. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, „Financial Reporting and Analysis“, Pearson Publications, 2018
6. <https://learningmedia.bpp.com/products/acca-strategic-business-reporting?srsId=AfmBOoraOKb1otFe48W2HMECoIAzw3ExAUExaebT-HB7lOngshZ0mrQ0>
7. <https://www.iasplus.com/en/standards>

#### **COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:** Apply accounting standards such as those for government grants and other key areas.

- CO2:** Prepare financial statements for a single company as per IFRS requirements.
- CO3:** Explain the structure and relationships within a group of companies.
- CO4:** Prepare basic consolidated financial statements involving a parent, subsidiary, and/or associate.
- CO5:** Explain the concept and benefits of integrated reporting.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   |     | M   | M   | M   |     | M   | H    | M    |      |
| CO2 | H   | M   | H   | H   |     | M   |     | M   | H    | H    |      |
| CO3 | H   |     | H   | M   |     | M   |     | M   | H    | M    |      |
| CO4 | H   |     | H   | H   | M   | M   | M   | M   | H    | H    |      |
| CO5 | H   | M   | H   | H   | M   | M   | M   | M   | H    | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 17: Partnership for Goals**

The knowledge of financial reporting provides the holistic knowledge about the goals of partnership business.

**COE 1222      CORPORATE LEGAL FRAMEWORK      L      T      P      C**

SDG: 16 4 0 0 4

**COURSE OBJECTIVES:**

**COB1:** To understand the basic principles and elements of contracts under Indian law.

**COB2:** To learn the rules governing partnerships and sale of goods in business.

**COB3:** To understand the legal aspects of negotiable instruments and agency relationships.

**COB4:** To gain knowledge about company formation, management, and limited liability partnerships.

**COB5:** To introduce consumer rights and laws related to cybercrime and digital business.

**MODULE I      INDIAN CONTRACT ACT, 1872      L: 12   T:0   P: 0**

Definition and essentials of a contract – Agreement, offer, and acceptance – Consideration and capacity to contract – Free consent – Types of contracts: void, voidable, contingent, quasi-contracts – Performance and discharge of contracts – Breach of contract and remedies – Specific performance and injunction.

**MODULE II      SPECIAL BUSINESS CONTRACTS      L: 12   T: 0   P: 0**

Partnership Act, 1932: Essentials of partnership – Rights and duties of partners – Types of partners – Dissolution of partnership.

Sale of Goods Act, 1930: Sale and agreement to sell – Conditions and warranties – Transfer of property – Finder of goods – Performance of contract of sale – Rights of an unpaid seller.

**MODULE III      NEGOTIABLE INSTRUMENTS &      L: 12 T:0    P: 0**  
**AGENCY LAW**

Negotiable Instruments Act, 1881: Promissory notes – Bills of exchange – Cheques – Dishonour and legal consequences – Legal provisions relating to negotiable instruments. Contract of Agency: Essentials of agency – Creation and types of agents – Authority and liability – Rights and duties of agents and principals – Delegation and sub-agents – Termination of agency.

#### **MODULE IV                      COMPANY LAW & LLP                      L: 12 T: 0 P: 0**

Companies Act, 2013: Introduction and types of companies – Formation – Memorandum and Articles of Association – Prospectus – Shares and debentures – Directors: appointment, powers, and duties – Company meetings and proceedings – Management – Accounts and audit – Oppression and mismanagement – Winding up.

LLP Act, 2008: Meaning and features – Incorporation process – Rights and duties of partners – Distinction between LLP and partnership firms.

#### **MODULE V                      CONSUMER PROTECTION & CYBER                      L:12 T: 0 P:0 LAW**

Consumer Protection Act, 2019: Rights of consumers – Key definitions – Complaint mechanisms – Redressal forums: District, State, and National – Powers of the Central Consumer Protection Authority (CCPA).

Information Technology Act, 2000: Scope and applicability – Cybercrime: types and examples – Data protection and penalties – Ethical responsibilities of businesses in digital transactions.

**L – 60; T – 0; P – 0 ; Total Hours: 60**

#### **TEXT BOOKS:**

1. Kapoor N.D., "Elements of Mercantile Law", Sultan Chand & Sons, 2024
2. Avtar Singh, "Business Law", Eastern Book Company, 2024
3. S.S. Gulshan, "Business Law", New Age International Publishers, 2023

#### **REFERENCES:**

1. M.C. Kuchhal, "Business Law", Vikas Publishing, 2018
2. S.N. Maheshwari, "Business Law", Himalaya Publishing, 2018

#### **COURSE OUTCOMES:**

By the end of Course, learners will be able to

**CO1:** Explain the formation, types, and remedies related to contracts

- CO2:** Describe the rights and duties of partners and apply the Sale of Goods Act provisions.
- CO3:** Explain negotiable instruments and the roles and responsibilities of agents and principals.
- CO4:** Describe company structures, director duties, and LLP features.
- CO5:** Identify consumer protection mechanisms and basic cyber law concepts.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO<br>1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------|------|------|
| CO1 | H   |     |     |     |     |     |     |     |          |      | M    |
| CO2 | M   |     | M   |     |     |     |     |     |          | M    |      |
| CO3 | H   |     |     | M   |     |     |     |     | M        |      |      |
| CO4 |     |     |     | M   |     |     |     |     |          |      | H    |
| CO5 |     | M   |     |     |     |     |     |     |          | L    |      |

**Note:** L - Low Correlation      M - Medium Correlation      H - High Correlation

**SDG 16: Peace, Justice, and Strong Institutions**

This course equips students with the knowledge of contracts, business laws, and ethical governance to promote fairness, accountability, and transparent legal systems in both business and society.

SDG: 8 3 1 0 4

**COB5:** To develop a clear understanding of standard costing and budgeting for planning and control.

Nature and purpose of cost accounting – Sources of cost data – Concept and classification of cost – Elements of cost – Cost behavior – High-Low Method – Cost objects, cost units, and cost centers.

Procedures for ordering, receiving, storing, and issuing materials – Inventory control – Valuation methods: FIFO, Weighted Average, LIFO – Economic Order Quantity (EOQ) and inventory levels – Direct and indirect labour costs – Remuneration methods (time-based, piece rates, individual and group incentives) – Labour cost accounting entries – Labour turnover – Labour efficiency, capacity, and volume ratios – Overtime and idle time.

Classification and treatment of overheads – Allocation of overheads – Apportionment of service department overheads – Production overhead absorption rates – Bases for absorption – Accounting entries for overheads – Under- and over-absorption of overheads.

**MODULE IV                      COSTING METHODS                      L: 8    T:2    P: 0**

Job costing – Batch costing – Process costing (including joint and by-products, equivalent units) – Service/operation costing – Absorption costing – Marginal costing – Alternative costing principles (Activity-Based Costing, target costing, life cycle costing).

**MODULE V                      STANDARD COSTING & VARIANCE    L: 8    T:2    P:0  
ANALYSIS**

Standard costing principles – Setting standard costs – Budgets and control – Flexible budgeting – Variance calculation and analysis – Reconciliation of budgeted and actual profit – Variance interpretation and control.

**L – 45; T – 15; P – 0 ; Total Hours: 60**

**TEXT BOOKS:**

1. ACCA, Management Accounting, Kaplan Publishing, 2024
2. Cost Accounting, Jain S.P. and Narang K.L, Kalyani Publishers , 2018.

**REFERENCES:**

1. Elements of Cost Accounting, Dr.S.N.Maheshwari&Mittal.Mahavir publication, 2021
2. Cost Accounting, Shukla, Grewal & Gupta, S Chand & Co, 2007.
3. Cost Accounting, Saxena and Vashist , Sultan Chand and Sons , 2014.
4. Cost Accounting: Principles and Practice, M N Arora, Vikas publishing house, 2024

**COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:** Describe the different elements of non-production costs – administrative, selling, distribution and finance.
- CO2:** Calculate the value of closing inventory and material issues using LIFO, FIFO and average methods.
- CO3:** Explain the different treatment of direct and indirect expenses.
- CO4:** Prepare cost records and accounts in job and batch costing situations.

**CO5:** Identify situations where fixed or flexible budgetary control would be appropriate.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|            | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO 3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|-------|
| <b>CO1</b> | H   | M   | M   | L   | L   | L   | L   | M   | H    | M    | L     |
| <b>CO2</b> | H   | L   | M   | H   | M   | M   | L   | L   | H    | H    | L     |
| <b>CO3</b> | H   | M   | H   | M   | L   | L   | M   | M   | H    | M    | M     |
| <b>CO4</b> | H   | L   | M   | H   | M   | M   | L   | L   | H    | H    | M     |
| <b>CO5</b> | H   | M   | H   | M   | L   | L   | M   | M   | M    | H    | M     |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8: Decent Work and Economic Growth**

This course equips learners with cost accounting skills that enhance business efficiency, promote fair labour practices, and contribute to sustainable economic performance.



|        |   |                  |
|--------|---|------------------|
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|--------|---|------------------|

### DISCIPLINE SPECIFIC ELECTIVE- I

|                 |                           |          |          |          |          |
|-----------------|---------------------------|----------|----------|----------|----------|
| <b>COEX 601</b> | <b>SERVICES MARKETING</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   |                           | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

#### COURSE OBJECTIVES:

- COB1:** To help students understand the fundamental concepts and characteristics of services marketing.
- COB2:** To guide students in exploring consumer behavior in services, focusing on customer expectations and decision-making processes.
- COB3:** To enable students to identify and apply service quality concepts, and communicate strategies to meet customer expectations.
- COB4:** To provide students with the ability to analyze the extended marketing mix (7Ps) in the context of services.
- COB5:** To develop students' skills in relationship marketing, service recovery, and CRM using modern technology.

#### **MODULE I INTRODUCTION TO SERVICES MARKETING L:10 T: 2 P:0**

Concept of service, Nature and Characteristics of services, Classification of services, Importance's and Challenges in service marketing, Factors responsible for Growth of Services Sector, Four I's of services (Intangibility, Inconsistency, Inseparability and Inventory), and Goods vs services marketing

#### **MODULE II CONSUMER BEHAVIOR IN SERVICES L:8 T: 2 P:0**

Overview on consumer behavior in services, Relevance and expectations of consumer behavior, Consumer decision-making process, Factors influencing customer expectation, Customer perceptions and satisfaction in Services.

#### **MODULE III SERVICE QUALITY AND SERVICE DESIGN L: 10 T: 2 P:0**

Delivering quality service, causes of service quality gaps, positioning of services, designing service delivery systems. The customer expectations versus perceived service gap. Factors and techniques to resolve these gaps in service. Developing appropriate and effective communication about service quality

**MODULE IV      MARKETING MIX FOR SERVICES      L: 10      T: 5      P:0**

Product, Price, Place, Promotion in services, People, Process, Physical Evidence, Managing demand and capacity, Pricing strategies for services service product, service design: A general framework, service quality issues and the human dimension in services. Customer loyalty and profitability.

**MODULE V      RELATIONSHIP MARKETING AND SERVICE RECOVERY      L: 7      T: 4      P:0**

Building customer relationships and loyalty, Complaint handling and service recovery, CRM in service industries, Technology in service delivery (AI, self-service tech, chat bots), developing appropriate and effective communication about service quality, customer relationship management. Targeting customers and building relationships.

**L – 45; T – 15; P – 0; Total Hours:60**

**TEXT BOOKS:**

1. Zeithaml, Valarie A., Bitner, Mary Jo, Gremler, Dwayne D., Services Marketing: Integrating Customer Focus Across the Firm (8th Edition), McGraw-Hill Education, 2024.
2. John Wirtz & Christopher Lovelock, Services Marketing: People, Technology, Strategy (Eighth Edition), World Scientific Publishing Company, 2016.

**REFERENCES:**

1. Yong, SheeMun, 4th Industry Revolution Digital Marketing Adoption Challenges in SMEs and its Effect on Customer Responsiveness, 2023.
2. Ighomereho, Salome O., Ojo, Afolabi A., Omoyele, Samuel O., From Service Quality to E-Service Quality: Measurement, Dimensions and Model, 2022.
3. Joshi, Yogesh K., Lim, Weng Marc, Jagani, Kiran, Social Media Influencer Marketing: Foundations, Trends, and Ways Forward, 2023.
4. Shajahan, S., Services Marketing, Himalaya Publishing House, 2020.

**COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:**      Assess the importance of the service sector and its impact on the economy.

- CO2:** Examine consumer behaviour in services, including factors influencing customer expectations and decision-making.
- CO3:** Evaluate service quality gaps and apply strategies to close them.
- CO4:** Classify and apply the extended marketing mix for services, including service design and pricing strategies.
- CO5:** Illustrate the relationship in marketing strategies and service recovery techniques to enhance customer loyalty.

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**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | L   | M   |     |     | H   |      |      | H    |
| CO2 | M   | H   | H   | M   | L   |     |     | M   | M    |      | M    |
| CO3 | M   |     | H   | H   | M   |     |     | M   |      |      | M    |
| CO4 | M   |     | H   | H   | M   | M   |     |     | H    |      | M    |
| CO5 | M   | M   | M   | H   | M   | H   | M   | M   | M    |      | M    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8 – Decent Work and Economic Growth**

This course supports by equipping students with skills and strategies to enhance service sector performance, contributing to inclusive and sustainable economic growth.

|        |   |                  |
|--------|---|------------------|
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|--------|---|------------------|

|                 |                          |          |          |          |          |
|-----------------|--------------------------|----------|----------|----------|----------|
| <b>COEX 602</b> | <b>DIGITAL MARKETING</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 09</b>  |                          | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

#### **COURSE OBJECTIVES:**

- COB1:** To help students understand the foundational concepts, evolution, and relevance of digital marketing in the modern business landscape.
- COB2:** To guide students in identifying and applying digital marketing tools and automation platforms used in industry.
- COB3:** To enable students to explore digital marketing channels such as email, mobile, blogs, and influencer platforms for campaign development.
- COB4:** To support students in analyzing the effectiveness of digital content, lead generation techniques, and performance metrics.
- COB5:** To develop students' ability to design and manage digital marketing campaigns suitable for both B2B and B2C environments.

#### **MODULE I INTRODUCTION TO DIGITAL MARKETING L: 9 T: 3 P: 0**

Meaning, definition, and importance of Digital Marketing (DM) – Traditional vs Digital Marketing – Evolution and Scope – Key terms – Examples of successful DM strategies.

#### **MODULE II MARKETING AUTOMATION L: 9 T: 3 P: 0**

Definition – Benefits – CRM and sales automation – Customer Experience (CX) tools – Software like Salesforce, HubSpot, Zoho – Analytics and reporting dashboards.

#### **MODULE III DIGITAL CHANNELS AND STRATEGIES L: 9 T: 3 P: 0**

Digital Marketing Mix – Lead generation – Online advertising – Content and copywriting – Social media platforms – Influencer marketing vs celebrity endorsement – Case-based strategy planning.

#### **MODULE IV EMAIL AND MOBILE MARKETING L: 9 T: 3 P: 0**

Email marketing strategies – Types and structure of email ads – Tools (MailChimp, Constant Contact) – Mobile marketing trends – SMS and App marketing – Personalization and campaign automation.

#### **MODULE V BLOGS AND OPTIMIZATION L: 9 T: 3 P: 0**

Blog creation and management – Personal vs corporate blogs – Platforms (WordPress, Blogger) – Tags, widgets, SEO integration – Traffic tracking and performance metrics.

**L – 45; T – 15; P – 0; Total Hours: 60**

#### **TEXT BOOKS:**

1. Chaarlas L J , Patrick Joseph Susairaj, "Essentials of Digital Marketing", Vijay Nicole Imprints Pvt Ltd, August 2024.
2. Nitin C Kamat, Dr.Shilpa Kulkarni, Dr.Abhay S. Kinikar, PramodJejurikar, Prakash Narke, Deepak
3. Majgaonkar, Digital Marketing – II, Effective from June 2019.
4. Seema Gupta, "Digital Marketing" -McGraw Hill Education (India), 3rd edition 2020.
5. Dave Chaffey & Fiona Ellis-Chadwick, "Digital Marketing (8th Edition)" - Pearson Education, 2022.
6. Rajan Gupta, Supriya Madan, Digital Marketing, BPB Publications, March 2024.

#### **REFERENCES:**

1. Ryan Deiss & Russ Henneberry, "Digital Marketing for Dummies" -Wiley publisher, July 2020.
2. Tracy L. Tuten & Michael R. Solomon, "Social Media Marketing (4th Edition): - Sage Publications, 2023.
3. Chuck Hemann & Ken Burbary, "Digital Marketing Analytics" - Pearson FT Press, 2022.
4. Sanjay Mohapatra, "E-Commerce Strategy: Text and Cases in Indian Context" –Springer India, 2024.
5. Prof. Nidhi Arora, "Fundamentals of Digital Marketing" -Taxmann Publications, 2022.

### COURSE OUTCOMES:

By the end of Course, learners will be able to

- CO1:** Explain key concepts, evolution, and trends in digital marketing with relevant examples.
- CO2:** Illustrate operating uses of digital marketing tools such as CRM systems, automation platforms, and analytics dashboards.
- CO3:** Develop integrated digital marketing campaigns using influencer strategies and blog-based content.
- CO4:** Evaluate the impact of email and mobile marketing techniques using industry tools and metrics.
- CO5:** Create, publish, and optimize blog content for SEO and user engagement using appropriate platforms.

#### Board of Studies (BoS):

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#### Academic Council:

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   |     |     |     |     |     |     |      | M    |      |
| CO2 | M   |     | M   | H   |     | H   |     |     |      | H    |      |
| CO3 | H   | H   | M   |     |     | M   |     |     |      | H    | M    |
| CO4 | M   |     | H   | H   |     | H   |     |     |      | M    | M    |
| CO5 |     | H   | M   | M   |     | H   |     |     |      | M    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 9 – Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.**

It encourages us to build strong and reliable infrastructure, support industries that are fair and environmentally friendly, and promote new ideas and technologies so that everyone can benefit and our planet can stay healthy.

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|                 |                         |          |          |          |          |
|-----------------|-------------------------|----------|----------|----------|----------|
| <b>COEX 603</b> | <b>BRAND MANAGEMENT</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   |                         | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

#### **COURSE OBJECTIVES:**

- COB1:** To help students understand the fundamental concepts of branding, including brand equity and its strategic importance in business.
- COB2:** To guide students in analysing how branding influences consumer perception and contributes to competitive advantage.
- COB3:** To enable students to explore and apply tools and frameworks for developing, positioning, and managing brands effectively.
- COB4:** To expose students to evolving trends in digital branding, co-branding, and global branding strategies.
- COB5:** To train students to evaluate brand performance using appropriate metrics and make strategic branding decisions.

#### **MODULE I INTRODUCTION TO BRAND MANAGEMENT L: 10 T: 3 P: 0**

Definition and importance of branding – Brand vs. Product – Strategic brand management process – Brand elements – Brand identity and image – Customer-based brand equity – Corporate branding.

#### **MODULE II BRAND POSITIONING AND VALUE L: 10 T: 3 P: 0**

Identifying and establishing brand positioning – Value proposition – Brand resonance model – Points of parity vs. points of difference – Brand value chain – Brand mantra development – Brand differentiation.

#### **MODULE III BRAND STRATEGIES AND ARCHITECTURE L: 8 T: 3 P: 0**

Branding strategies: Line extension, brand extension, multi-brands, new brands – Brand portfolio – Brand hierarchy – House of brands vs. branded house – National vs. international branding – Brand revitalization.

#### **MODULE IV MEASURING AND MANAGING BRAND EQUITY L: 8 T: 3 P: 0**



|        |   |                  |
|--------|---|------------------|
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Brand audits – Measuring brand awareness, loyalty, and associations – Brand tracking studies – Brand valuation methods – Return on branding investment – Brand repositioning and reinforcement.

**MODULE V      BRANDING IN THE DIGITAL AND      L: 9      T: 3      P: 0**  
**GLOBAL ERA**

Digital branding – social media and content strategy – Co-branding and brand partnerships – Global brand management – Brand ethics and sustainability – Managing brand crises and reputation.

**L – 45; T – 15; P – 0; Total Hours: 60**

**TEXT BOOKS:**

1. Chandar, S., &Jeyalakshmi, R., Essentials of Digital Marketing, Margham Publications, 2023.
2. Jain, Ruchi, &Choudhary, Dinesh, Digital Marketing, Thakur Publication Pvt. Ltd., 2023.
3. Kamat, V., &Kamat, A., Digital Marketing, Himalaya Publishing House, 2022.
4. Gupta, Seema, Digital Marketing, McGraw-Hill Education (India), 2022.
5. Chaffey, Dave, & Ellis-Chadwick, Fiona, Digital Marketing (8th Edition), Pearson Education, 2022.

**REFERENCES:**

1. Deiss, Ryan, &Henneberry, Russ, Digital Marketing for Dummies, Wiley Publisher, 2020.
2. Tuten, Tracy L., & Solomon, Michael R., Social Media Marketing (4th Edition), Sage Publications, 2021.
3. Hemann, Chuck, &Burbary, Ken, Digital Marketing Analytics, Pearson FT Press, 2020.
4. Mohapatra, Sanjay, E-Commerce Strategy: Text and Cases in Indian Context, Springer India, 2015.
5. Arora, Nidhi, Fundamentals of Digital Marketing, Taxmann Publications, 2022.
6. Kumar, S. Ramesh, Brand Management, IIM Bangalore, NPTEL–SWAYAM, <https://onlinecourses.nptel.ac.in/noc23-mg52>.
7. Faculty, Department of Management Studies, Consumer Behaviour, IIT Kharagpur, NPTEL–SWAYAM.
8. Faculty, IIM Bangalore, Digital Marketing, NPTEL–SWAYAM.
9. Faculty, IIM Bangalore, Marketing Management – I, NPTEL–SWAYAM.

### COURSE OUTCOMES:

By the end of Course, learners will be able to

- CO1:** Explain core concepts such as brand equity
- CO2:** Analyse and construct effective brand positioning statements
- CO3:** Design suitable branding strategies including extensions
- CO4:** Evaluate brand performance using audits
- CO5:** Apply digital and global branding techniques

#### Board of Studies (BoS):

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|            | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b> | H   | M   | M   |     |     | M   | H   | M   | H    | M    | M    |
| <b>CO2</b> | H   | H   | M   | M   |     |     | M   | M   | H    | H    | M    |
| <b>CO3</b> | H   | H   | M   | M   |     |     | M   | M   | H    | H    | M    |
| <b>CO4</b> | H   | M   | M   | H   | M   | M   | M   | H   | H    | M    | M    |
| <b>CO5</b> | H   | M   | L   | M   | H   | M   | L   | H   | H    | M    | L    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 8: Decent Work and Economic Growth

This course fosters innovation and strategic thinking in branding, contributing to employment opportunities and business development, aligning with SDG 8: Decent Work and Economic Growth.

### MULTI-DISCIPLINARY COURSES -I

|                 |                             |          |          |          |          |
|-----------------|-----------------------------|----------|----------|----------|----------|
| <b>COEX 701</b> | <b>MANAGERIAL ECONOMICS</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   |                             | <b>2</b> | <b>1</b> | <b>0</b> | <b>3</b> |

#### COURSE OBJECTIVES:

- COB1:** Help students understand the basic ideas and importance of managerial economics.
- COB2:** Teach students how demand and supply work and how to measure changes in demand.
- COB3:** Explain how production and costs work in a business.
- COB4:** Enable students to evaluate various market structures and pricing strategies, fostering strategic thinking in competitive environments.
- COB5:** Make students aware of national income, economic changes, and policies that affect growth and sustainability.

#### **MODULE I INTRODUCTION TO MANAGERIAL ECONOMICS L:7 T:2 P:0**

Managerial Economics - Meaning, Nature & scope, Methods, Definition of Micro-Macro Economics, Merits & Demerits, Objectives of a firm, Principles of managerial decision analysis-scarcity and efficiency in economics – production possibility curve.

#### **MODULE II DEMAND AND SUPPLY ANALYSIS L:7 T:2 P:0**

Introduction- Law of demand – types, factors and determinants, concept – elasticity of demand, types, and measurement. Law of supply – types - market demand and supply curves. Cardinal and ordinal approach, indifference curve and properties, Demand forecasting, objectives and methods, Law of diminishing marginal utility – market equilibrium.

#### **MODULE III PRODUCTION AND COST ANALYSIS L:7 T:2 P:0**

Production function – Definition and types, Law of variable proportions, Return to scale, Law of diminishing marginal utility, Economies and Diseconomies of scale, Cost concept and types, Cost- output relationship between short run and long run cost curves.

**MODULE IV    PRICE DETERMINATION AND MARKET    L:7    T:2    P:0**  
**STRUCTURE**

Market – concept and classification, price determination under different market structures, price discrimination- meaning, types and conditions, pricing methods and strategies. Revenue curves of firm.

**MODULE V        NATIONAL INCOME AND ECONOMIC        L:7    T:2    P:0**  
**DEVELOPMENT**

National income – meaning, methods and measurement, Business cycle phases and causes, Meaning of inflation & deflation – causes and remedies, Objectives of monetary & fiscal policies, Concept of sustainable development.

**L – 35 ; T – 10; P –0 ; Total Hours:45**

**TEXT BOOKS:**

1. D.M.Mithani “Managerial Economics theory and application” , Himalaya publishing, 2017
2. Dominik Salvatore, “Managerial Economics”, Oxford University Press, 2008
3. W. Bruce Allen “Managerial Economics: Theory, Applications, and Cases”, 2022
4. Michael Baye, Jeff Prince “Managerial Economics and Business Strategy”, 2022

**REFERENCES:**

1. Mark Hirschey, “ Managerial Economics” – An integrative approach”, 2008
2. Craig H.Peterson, W.Cris Lewis “ Managerial Economics”, Person education, 2008
3. Yogeshmageheswari “Managerial Economics”, 2005.
4. Lila J. Truett& Dale B. Truett “Managerial Economics: Analysis, Problems, Cases” Wiley Publisher, 2022

5. D.N. Dwivedi, "Managerial Economics (Indian Context)", Vikas publishing, 2023

### COURSE OUTCOMES:

By the end of course, learners will be able to

- CO1:** Explain the meaning, scope, and methods of managerial economics and the goals of a firm.
- CO2:** Analyse demand and supply factors, including elasticity and forecasting techniques.
- CO3:** Describe production functions and analyse costs in the short and long term.
- CO4:** Elaborate market structures and explain how prices and revenues are determined.
- CO5:** Illustrate national income measurement, business cycles, inflation, and the role of economic policies in development.

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | L   | L   | L   | M   | M   | M    | L    | L    |
| CO2 | H   | M   | H   | H   | M   | M   | M   | M   | H    | H    | L    |
| CO3 | H   | L   | M   | H   | L   | M   | M   | M   | M    | H    | L    |
| CO4 | H   | M   | H   | H   | M   | M   | M   | M   | H    | H    | L    |
| CO5 | H   | M   | H   | M   | H   | M   | M   | H   | H    | M    | M    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 8: Decent Work and Economic Growth

This course focuses on understanding economic principles, market behavior, and policies that support sustainable economic development, business growth, and responsible management—all crucial for promoting inclusive and sustained economic growth, productive employment, and decent work for all.

|                 |   |          |          |          |          |
|-----------------|---|----------|----------|----------|----------|
| <b>COEX 702</b> | <b>FOUNDATIONS OF MACRO<br/>ECONOMICS</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   |   | <b>2</b> | <b>1</b> | <b>0</b> | <b>3</b> |

**COURSE OBJECTIVES:**

- COB1:** To help students understand basic concepts and structure of the overall economy.
- COB2:** To learn how national income and employment are determined using economic theories.
- COB3:** To understand the role of money, banking, and how monetary policy works.
- COB4:** To study inflation and unemployment with real-world examples and trends.
- COB5:** To explore government budgeting, fiscal policies, and international trade and their impact on the economy.

|                 |   |            |            |            |
|-----------------|---|------------|------------|------------|
| <b>MODULE I</b> | <b>INTRODUCTION TO<br/>MACROECONOMICS</b> | <b>L:7</b> | <b>T:2</b> | <b>P:0</b> |
|-----------------|---|------------|------------|------------|

Nature and scope of macroeconomics-Difference between micro and macroeconomics - Circular flow of income-Concepts of GDP, GNP, NDP, NNP at market and factor cost-Real vs Nominal GDP-Income measurement methods.

|                  |  |            |            |            |
|------------------|--|------------|------------|------------|
| <b>MODULE II</b> | <b>THEORIES OF NATIONAL INCOME<br/>DETERMINATION</b> | <b>L:7</b> | <b>T:2</b> | <b>P:0</b> |
|------------------|--|------------|------------|------------|

Classical theory of employment – Say's Law-Keynesian theory of income and employment - Consumption function and investment function - Multiplier and accelerator-Paradox of thrift.

|                   |                          |            |            |            |
|-------------------|--------------------------|------------|------------|------------|
| <b>MODULE III</b> | <b>MONEY AND BANKING</b> | <b>L:7</b> | <b>T:2</b> | <b>P:0</b> |
|-------------------|--------------------------|------------|------------|------------|

Functions and types of money-Demand and supply of money-Theories of money – Quantity theory (Fisher), Keynesian liquidity preference - Functions of central bank (RBI)-Monetary policy tools.

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- CO1:** Explain macroeconomic concepts such as GDP, national income, and the circular flow of income.
- CO2:** Analyze national income and employment theories using classical and Keynesian frameworks.
- CO3:** Evaluate money, banking, and monetary policy functions, particularly in the Indian context.
- CO4:** Interpret inflation and unemployment trends and the effectiveness of related policies.
- CO5:** Examine fiscal policy tools, government budgets, and global economic interactions.

**Board of Studies (BoS):**

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | M   | L   | L   | L   | M   | M    | M    | L    |
| CO2 | H   | M   | H   | H   | M   | L   | M   | M   | H    | H    | M    |
| CO3 | H   | M   | H   | H   | M   | M   | M   | M   | H    | H    | M    |
| CO4 | H   | M   | H   | H   | M   | M   | M   | H   | M    | H    | M    |
| CO5 | H   | M   | H   | H   | M   | M   | M   | H   | H    | H    | M    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8 – Decent Work and Economic Growth**

This course supports SDG 8 by enabling students to understand how macroeconomic principles, such as national income, employment, inflation, fiscal and monetary policies, and international trade, contribute to stable and inclusive economic growth and productive employment at national and global levels.

|                 |                              |          |          |          |          |
|-----------------|------------------------------|----------|----------|----------|----------|
| <b>COEX 703</b> | <b>ECONOMICS AND SOCIETY</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
|-----------------|------------------------------|----------|----------|----------|----------|

|              |          |          |          |          |
|--------------|----------|----------|----------|----------|
| <b>SDG:8</b> | <b>2</b> | <b>1</b> | <b>0</b> | <b>3</b> |
|--------------|----------|----------|----------|----------|

**COURSE OBJECTIVES:**

**COB1:** To introduce students to the fundamental concepts of micro and macroeconomics within a societal context.

**COB2:** To explore how economic systems interact with social structures, values, and institutions.

**COB3:** To examine key issues such as inequality, globalization, and sustainable development from both economic and social viewpoints.

**COB4:** To apply economic principles to analyse real-world social problems and policy decisions.

**COB5:** To foster critical thinking about ethical, cultural, and behavioural dimensions of economic activity.

|                 |   |            |            |            |
|-----------------|---|------------|------------|------------|
| <b>MODULE I</b> | <b>FOUNDATIONS OF ECONOMICS IN<br/>SOCIAL CONTEXT</b> | <b>L:6</b> | <b>T:3</b> | <b>P:0</b> |
|-----------------|---|------------|------------|------------|

Introduction to Economics: Micro & Macro concepts, Needs, Wants, and Scarcity: How society allocates resources, Opportunity Cost and Production Possibilities, Types of Economies (Market, Command, Mixed), Role of culture, tradition, and social norms in economic behaviour

|                  |  |            |            |            |
|------------------|--|------------|------------|------------|
| <b>MODULE II</b> | <b>MARKETS, INSTITUTIONS, AND<br/>INEQUALITY</b> | <b>L:6</b> | <b>T:3</b> | <b>P:0</b> |
|------------------|--|------------|------------|------------|

Supply and Demand; Price Mechanism, Market Structures: Perfect Competition, Monopoly, Oligopoly, Market Failures and Government Intervention, Social inequality, labour markets, and wage gaps, Informal economy and its social implications

|                   |   |            |            |            |
|-------------------|---|------------|------------|------------|
| <b>MODULE III</b> | <b>MACROECONOMIC PERSPECTIVES AND<br/>PUBLIC POLICY</b> | <b>L:6</b> | <b>T:3</b> | <b>P:0</b> |
|-------------------|---|------------|------------|------------|

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GDP, Inflation, and Unemployment, Fiscal Policy, Monetary Policy & Central Banking, Economic Growth vs. Human Development, Public expenditure and social welfare policies, Role of taxation in equity and redistribution

#### **MODULE IV      GLOBALIZATION, TECHNOLOGY, AND      L:6   T:3   P:0** **SOCIETY**

International Trade and Capital Flows, Globalization and its impact on labour and culture, Technological disruption: Gig economy and automation, Migration, Brain Drain, and Economic Displacement, Environmental Economics and Sustainable Development

#### **MODULE V      BEHAVIORAL ECONOMICS AND      L:6   T:3   P:0** **SOCIETAL DECISION-MAKING**

Basics of Behavioural Economics: Rationality, Biases, and Heuristics, Social norms, trust, and cooperation in economic decisions, Nudges and public policy, Role of culture in consumption and saving behaviour, Economics of happiness and well-being

**L – 30; T – 15; P – 0; Total Hours:45**

#### **TEXT BOOKS:**

1. Datt R., & Sundharam K. P. M., Indian Economy, S. Chand Publishing, 75th edition, New Delhi, 2022.
2. Mishra S. K., & Puri V. K., Indian Economy: Its Development Experience, Himalaya Publishing House, 39th edition, Mumbai, 2021.
3. Jhingan M. L., The Economics of Development and Planning, Vrinda Publications, 41st edition, New Delhi, 2020.
4. Lekhi R. K., & Singh Joginder, Public Finance, Kalyani Publishers, Ludhiana, 2021.
5. Bhatt V. V., Development Economics and Policy, Oxford University Press, New Delhi, 2019.

#### **REFERENCES:**

1. Rajan R., & Lamba R., Breaking the Mould: Reimagining India's Economic Future, Penguin Random House India, New Delhi, 2023.

2. Singhania N., Indian Economy, McGraw Hill Education, 6th edition, New Delhi, 2025.
3. Sivakumar S. N. V., &Prasuna A., Macroeconomics and Policy for Managers: An Indian Perspective, Cengage India, 2nd edition, New Delhi, 2024.
4. Dwivedi D. N., Managerial Economics, Vikas Publishing House, 10th edition, New Delhi, 2024.
5. Gopalakrishnan K. C., Legal Economics: Interactional Dimensions of Economics and Law, Eastern Book Company, Lucknow, 2023.

### **COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:** Explain core economic concepts such as demand, supply, markets, and national income in a societal framework.
- CO2:** Analyze the impact of economic policies and market structures on social issues like inequality and unemployment.
- CO3:** Evaluate the role of government, institutions, and public policy in shaping economic and social outcomes.
- CO4:** Apply behavioural and development economics concepts to contemporary issues faced by communities.
- CO5:** Demonstrate an informed and ethical perspective on the relationship between economics and social well-being.

#### **Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

#### **Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | L   | L   | L   | M   | M   | M    | M    | L    |
| CO2 | H   | M   | H   | M   | M   | L   | M   | H   | M    | H    | M    |
| CO3 | H   | M   | H   | M   | M   | L   | M   | H   | L    | M    | H    |
| CO4 | M   | M   | H   | M   | H   | L   | H   | H   | L    | M    | H    |
| CO5 | M   | M   | M   | L   | M   | L   | H   | H   | L    | L    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 8 – Decent Work and Economic Growth

This course supports SDG 8 by equipping students with economic knowledge and analytical skills to evaluate policies, promote inclusive growth, and make informed decisions that contribute to sustainable economic development.

|                |                                 |          |          |          |          |
|----------------|---------------------------------|----------|----------|----------|----------|
| <b>COEX 91</b> | <b>BUSINESS MATHEMATICS AND</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
|                | <b>STATISTICS</b>               |          |          |          |          |
| <b>SDG: 8</b>  |                                 | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

**COURSE OBJECTIVES:**

**COB1:** To learn foundational mathematical skills for business applications

**COB2:** To learn how functions and differentiation apply to business problems.

**COB3:** To learn how to collect, organize, and summarize business data.

**COB4:** To understand basic probability concepts and their use in business decisions.

**COB5:** To explore relationships between variables and test business assumptions.

**MODULE I INTRODUCTION TO BUSINESS MATHEMATICS L:8 T:3 P: 0**

Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables - Simple and Compound interest (including continuous compounding); and Rate of interest

**MODULE II CALCULUS FOR BUSINESS L: 10 T:3 P: 0**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

**MODULE III DESCRIPTIVE STATISTICS L: 9 T:3 P: 0**

Data Collection & Frequency Distribution - Graphical Representation - Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean - Measures of Dispersion: Standard Deviation, Variance.

**MODULE IV      PROBABILITY DISTRIBUTION      L: 8    T:3   P: 0**

Probability and Distribution: Introduction, Addition, and multiplication law of probability, Conditional probability, Baye's theorem.

**MODULE V      INFERENCE STATISTICS      L: 10    T:3   P: 0**

Correlation: Karl Pearson's and Spearman's methods - Regression: Regression equations, estimation, and properties of regression coefficients - Introduction to hypothesis testing – t-test and Chi-square test with simple applications.

**L –45 ; T –15 ; P –0 ; Total Hours: 60**

**TEXT BOOKS:**

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017.
3. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017.
4. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014.

**REFERENCES:**

1. Khan Academy – Math & Statistics - <https://www.khanacademy.org>
2. OpenStax – Introductory Business Statistics & Mathematics for Business <https://openstax.org/subjects/business>
3. Coursera – Statistics, Mathematics & Business Calculus Courses <https://www.coursera.org>

**COURSE OUTCOMES:**

By the end of Course, learners will be able to

- CO1:** Solve equations using matrices and to compute simple, compound, and continuous interest.
- CO2:** Apply calculus to analyze cost, demand, and profit-related functions.

- CO3:** Calculate averages and dispersion measures and present data visually.
- CO4:** Apply probability laws and Bayes' theorem for analyzing uncertainty.
- CO5:** Use correlation, regression, and hypothesis testing to support decision-making.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   |     | M   |     | H   |     | M    | M    |      |
| CO2 | H   | M   | M   |     | L   |     | M   |     | H    | H    |      |
| CO3 |     |     | H   |     | H   |     | M   |     |      | M    | L    |
| CO4 | L   | L   | H   |     | M   |     |     |     | M    | M    |      |
| CO5 |     | M   | M   | H   | H   |     | L   |     |      | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8 – Decent Work and Economic Growth**

This course supports by equipping students with analytical and quantitative skills essential for informed business decision-making and enhanced economic productivity.



|        |   |                  |
|--------|---|------------------|
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|--------|---|------------------|

**COEX 711 BUSINESS STATISTICS AND ANALYSIS L T P C**

**SDG: 4 3 1 0 4**

**COURSE OBJECTIVES:**

**COB1:** To introduce students to fundamental statistical concepts for data collection.

**COB2:** To equip students with knowledge of sampling techniques and hypothesis formulations.

**COB3:** To discuss the analysing of variance and chi-square test.

**COB4:** To inculcate the analytical knowledge of time series.

**COB5:** To learn various methods of indices.

**MODULE I FUNDAMENTALS OF BUSINESS L: 9 T: 3 P: 0  
STATISTICS**

Introduction to Statistics & Data Types, Collection, Classification & Tabulation of Data, Graphical Representation (Histogram, Pie Chart, Bar Graph), Measures of Central Tendency (Mean, Median, Mode), Measures of Dispersion (Standard Deviation, Variance)

**MODULE II SAMPLING TECHNIQUE L: 9 T: 3 P: 0**

Sampling Meaning, Population and sample, calculation of sample size, Methods of Sampling, Hypothesis Testing, and Central Limit Theorem.

**MODULE III VARIANCE ANALYSIS L: 9 T: 3 P: 0**

.Analysis of Variance, Assumptions, Technique of Analysis of Variance: One-Way & Two-Way Classification; Chi-Square Test (Simple Problems)

**MODULE IV TIME SERIES ANALYSIS L: 9 T: 3 P: 0**

Analysis of time series: Methods of measuring trend and seasonal variations.

**MODULE V INDEX NUMBERS L: 9 T: 3 P: 0**

Index numbers: Types, Problems in Construction of Index Numbers, Methods: Unweighted & Weighted; Consumer Price Index (Simple Problems)

**L – 45; T – 15; P – 0; Total Hours: 60**

### TEXT BOOKS:

1. S.G. Venkatachalapathy, Dr. H. Premraj, Statistical Methods, Margham Publications, 2018
2. Rajagopalan S P, Sattanathan R, Business Statistics and Operation Research, Vijay Nicole in print Pvt. Ltd., 2014
3. Aggarwal S L & Aggarwal B M, Business Statistics, Kalyani Publishers, 2016
4. Gupta, S. P. Statistical Methods. Sultan Chand & Sons, 2021.

### REFERENCES:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017.
3. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017.
4. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014.
5. Khan Academy – Math & Statistics - <https://www.khanacademy.org>
6. OpenStax – Introductory Business Statistics & Mathematics for Business <https://openstax.org/subjects/business>
7. Coursera – Statistics, Mathematics & Business Calculus Courses <https://www.coursera.org>

### COURSE OUTCOMES:

By end of the course, learners will able to

- CO1:** Explain the basics of statistics, different data types, and methods of data collection, classification, and tabulation.
- CO2:** Differentiate various methods of sampling techniques and explain sampling distribution of the sample mean.

**CO3:** Analyse the hypothesis testing using ANOVA and Chi-Square

**CO4:** Compute average seasonal and trend variations.

**CO5:** Calculate the weighted and un-weighted price index.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | M   | M   | H   |     | H   |     | H   |     | H    | H    |      |
| CO2 | M   | M   | H   |     | H   |     | H   |     | H    | H    |      |
| CO3 | M   | M   | H   |     | H   |     | H   |     | H    | H    |      |
| CO4 | M   | M   | H   |     | H   |     | M   |     | H    | H    |      |
| CO5 | M   | M   | H   |     | H   |     | H   |     | H    | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG - 4 Quality Education

This course supports SDG 4 by equipping learners with essential statistical and analytical skills that enhance their ability to make informed, data-driven decisions in business and finance, promoting inclusive and equitable quality education for lifelong learning.

|                 |                                    |          |          |          |          |
|-----------------|------------------------------------|----------|----------|----------|----------|
| <b>COEX 712</b> | <b>QUANTITATIVE TECHNIQUES FOR</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   | <b>BUSINESS DECISIONS</b>          | <b>3</b> | <b>1</b> | <b>0</b> | <b>4</b> |

**COURSE OBJECTIVES:**

**COB1:** To provide a basic understanding of quantitative techniques, their types, & applications in business.

**COB2:** To enable students to analyse relationships between variables using correlation and regression methods.

**COB3:** To help students formulate and solve basic business problems using linear programming, transportation, and assignment models for optimal decision-making.

**COB4:** To introduce decision-making tools under uncertainty and basic game theory strategies.

**COB5:** To introduce basic network techniques like CPM and PERT.

**MODULE I INTRODUCTION TO QUANTITATIVE TECHNIQUES L:5 T:2 P: 0**

Introduction - Meaning and Definition – Classification of QT -QT and other disciplines – Application of QT in business – Limitations.

**MODULE II CORRELATION AND REGRESSION ANALYSIS L: 10 T:3 P: 0**

Correlation – types, simple, Karl Pearson's Correlation, Spearman's Rank Correlation; Regression – Simple and Multiple Regressions.

**MODULE III LINEAR PROGRAMMING L: 10 T:4 P: 0**

Linear programming formulation, Simplex method of solving problems in business applications; Transportation Problems – Introduction, formulation and simple methods for basic feasible solution; Assignment Problem – introduction, basic solution using Hungarian Method (Minimum & Maximum)

**MODULE IV DECISION THEORY AND GAME THEORY L: 10 T:3 P: 0**

Decision theory –Statement of Bayl's Theorem, Application of Bayl's Theorem, use of probability, decision tree; Game theory – Introduction and basic terminology, Pure strategy games (including identification of saddle point and value of the game), Principle of dominance (Solving Simple Games).

**MODULE V NETWORK ANALYSIS L: 10 T:3 P: 0**

Network analysis – Basic Concepts of Critical Path, simple CPM and PERT network construction – Difference between PERT & CPM.

**L – 45; T –15 ; P –0 ; Total Hours: 60**

**TEXT BOOKS:**

1. Vohra N.D., Quantitative Techniques in Management, McGraw Hill Education, Latest edition, New Delhi, 2023.
2. Chawla K K, Vijay Gupta, Bhushan K Sharma, Introduction to Operation Research, Kalyani Publishers, 2021
3. Rajagopalan S P, Sattanathan R, Business Statistics and Operation Research, Vijay Nicole in print Pvt. Ltd., 2014

**REFERENCES:**

1. Kothari C.R., Quantitative Techniques, Vikas Publishing House, Latest edition, New Delhi, 2022.
2. Srivastava, Shenoy & Sharma, Quantitative Techniques for Managerial Decisions, New Age International Publishers, Latest edition, New Delhi, 2023.
3. Gupta S.P. & Gupta M.P., Business Statistics and Quantitative Techniques, Sultan Chand & Sons, Latest edition, New Delhi, 2021.
4. Panneerselvam R., Operations Research, PHI Learning, Latest edition, New Delhi, 2022.
5. Levin Richard & Rubin David, Statistics for Management, Pearson Education, Latest edition, New Delhi, 2021.
6. Anderson David R., Sweeney Dennis J. & Williams Thomas A., Quantitative Methods for Business, Cengage Learning, Latest edition, Boston, 2022.

7. TahaHamdy A., Operations Research: An Introduction, Pearson Education, Latest edition, New Delhi, 2021.
8. Tulsian P.C. & Pandey Vishal, Quantitative Techniques: Theory & Problems, Pearson Education, Latest edition, New Delhi, 2023.
9. Lind Douglas A., Marchal William G. & Wathen Samuel A., Statistical Techniques in Business and Economics, McGraw Hill Education, Latest edition, New York, 2022.

### COURSE OUTCOMES:

By end of the course, learner's will able to

- CO1:** Explain the classification of quantitative techniques and its application in business.
- CO2:** Analyses the relationship between variables using correlations and regression techniques.
- CO3:** Solve business application problems using simplex, transportation and assignments methods.
- CO4:** Evaluate the application of Bayl's Theorem, using decision tree and Game theory
- CO5:** Construct critical path of CPM and PERT

### Board of Studies (BoS):

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Commerce held on 01.07.2025

### Academic Council:

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | H   | H   | H   | M   |     | H   |     | M    | H    |      |
| CO2 | H   | H   | H   | H   | M   |     | M   |     | M    | H    |      |
| CO3 | H   | H   | H   | H   | M   |     | M   |     | M    | H    |      |
| CO4 | H   | H   | H   | H   | M   |     | M   |     | M    | H    |      |
| CO5 | H   | H   | H   | H   | M   |     | M   |     | M    | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8 – Decent Work and Economic Growth**

This course helps students develop skills to make better business decisions, optimize resources, and support economic growth and job creation

### ABILITY ENHANCEMENT COURSE-I

|                       |                             |          |          |          |          |
|-----------------------|-----------------------------|----------|----------|----------|----------|
| <b>COEX 731</b>       | <b>CORPORATE JOURNALISM</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 4 &amp; 9</b> |                             | <b>2</b> | <b>1</b> | <b>0</b> | <b>3</b> |

#### COURSE OBJECTIVES:

- COB1:** To help students understand the basics of business communication, including its types and common barriers.
- COB2:** To enable students to write different types of business letters such as enquiries, acknowledgements, and formal requests.
- COB3:** To teach students how to handle business correspondence in areas like banking, insurance, and corporate settings.
- COB4:** To guide students through the steps of writing clear and effective business and research reports.
- COB5:** To improve students' business vocabulary, presentation skills, and use of digital tools in communication.

#### **MODULE I INTRODUCTION TO BUSINESS COMMUNICATION L:6 T:3 P:0**

Communication - meaning - characteristics & objectives - principles - types and process - barriers to communication

#### **MODULE II BUSINESS LETTER L:6 T:3 P:0**

Essentials and layout of business letter - types of business letters (inquiry, order, complaint, application, acknowledgement) - format and style (block, modified block, semi-block) - business email etiquette.

#### **MODULE III BUSINESS CORRESPONDENCE L:6 T:3 P:0**

Sector-specific correspondence (banking, insurance, agency) - correspondence with shareholders & directors - minutes and agendas - modern communication tools (instant messaging, video conferencing, corporate social media).



**MODULE IV                      REPORT WRITING                      L:6   T: 3   P:0**

Types of reports (formal, informal, research, progress, feasibility) - process of report writing (planning, drafting, revising, editing) - report layout and structure - precautions in writing research reports.

**MODULE V                      BUSINESS LANGUAGE                      L:6   T: 3   P:0**

introduction to business language – importance – business vocabulary – Social media strategy – online reputation management – digital storytelling & content creation – visual aids - Analytics and communication performance metrics.

**L – 30 ; T – 15; P – 0 ; Total Hours:45**

**TEXT BOOKS:**

1. K.K. Sinha, Ruchi Sehgal Mohindra, Taxmann Business Communication, Fifth Edition, 2023
2. Bovee, Thill, Schatzman “Business communication today” Pearson, 2018.
3. ShaliniVerma, “Business Communication”, Vikas Publishing House, 2014
4. Rajendra pal & JS Korlahalli “Essentials of business communication” Sultan chand& sons, 2011
5. Shirley Taylor, Communication for business – Pearson publication, 2010.

**REFERENCES:**

1. MadhukarRk, Business Communication, Vikas Publishing House, 2017, e-book.
2. [https://www.icsi.edu/media/webmodules/CSEET/BUSINESS\\_COMMUNICATION\\_printable.pdf](https://www.icsi.edu/media/webmodules/CSEET/BUSINESS_COMMUNICATION_printable.pdf)
3. Raymond Vincent Lesikar, Marie Elizabeth Flatley, Basic Business Communication, Mc Graw Hill, 2002 E-book

**Practical Exercises:**

- Case studies and real-world examples illustrating communication barriers in business
- Group discussion on modern communication challenges and how to overcome them
- Draft business letters and emails based on various scenarios
- Learn email etiquette with a focus on tone and structure

- Introduction to digital signatures in business communication and its applications
- Explore digital communication tools (corporate social media, instant messaging)
- Real-world examples from leading companies for practical applications
- Simulate a business meeting, draft minutes and agendas, and discuss the role of modern communication tools
- Incorporate data visualization tools (charts, graphs, and tables) to present data effectively
- Focus on writing executive summaries for reports
- Write and present a short research report on a given business topic, applying the report writing process
- Learn non-verbal communication (body language, tone, gestures) and its impact on meetings
- Create and present a business pitch using PPT
- Introduction to online presentation tools like Google Slides, Prezi, and other digital tools

#### **COURSE OUTCOMES:**

By end of the course, learner's will able to

- CO1:** Identify the characteristics of business communication
- CO2:** Demonstrate the process of writing effective business letters
- CO3:** Classify and apply modern methods of business communication
- CO4:** Describe the steps in report writing
- CO5:** Outline the effective business communication styles and presentation

#### **Board of Studies (BoS):**

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | L   | H   | M   | M   | L   | L   | M   | M   | L    | L    | M    |
| CO2 | M   | H   | M   | M   | L   | L   | M   | L   | L    | M    | L    |
| CO3 | M   | H   | M   | H   | L   | M   | H   | M   | L    | M    | H    |
| CO4 | L   | M   | H   | H   | H   | L   | M   | L   | L    | M    | L    |
| CO5 | M   | H   | H   | M   | L   | M   | H   | M   | L    | M    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

#### **SDG - 4 Quality Education**

Enhances communication and reporting skills for professional development.

#### **SDG - 9 Industry, Innovation and Infrastructure**

Encourages use of modern communication and digital tools.

|                        |                          |          |          |          |          |
|------------------------|--------------------------|----------|----------|----------|----------|
| <b>COEX 732</b>        | <b>OFFICE MANAGEMENT</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 9 &amp; 16</b> |                          | <b>2</b> | <b>1</b> | <b>0</b> | <b>3</b> |

**COURSE OBJECTIVES:**

- |              |   |
|--------------|---|
| <b>COB1:</b> | To introduce students to the fundamental principles, practices, and roles involved in office management.                              |
| <b>COB2:</b> | To equip students with the skills to effectively manage office layout, work environment, and available resources.                     |
| <b>COB3:</b> | To provide students with an understanding of office communication systems and best practices in document handling and correspondence. |
| <b>COB4:</b> | To develop students' awareness and understanding of workflow automation tools and strategies for optimizing office resources.         |
| <b>COB5:</b> | To provide students with essential knowledge of financial management and inventory control techniques in office settings.             |

|                 |  |                    |
|-----------------|--|--------------------|
| <b>MODULE I</b> | <b>INTRODUCTION OF OFFICE<br/>MANAGEMENT</b> | <b>L:6 T:3 P:0</b> |
|-----------------|--|--------------------|

Introduction to Office Management: Meaning- nature- and objectives of office management- Office Organization & Structure- Functions of a modern office- Importance of office in business organizations- Role of the office manager- Time Management & Productivity Techniques- Communication & Interpersonal Skills- Record Keeping & Documentation

|                  |                                       |                    |
|------------------|---------------------------------------|--------------------|
| <b>MODULE II</b> | <b>OFFICE ORGANIZATION AND LAYOUT</b> | <b>L:6 T:3 P:0</b> |
|------------------|---------------------------------------|--------------------|

Office organisation: Meaning- Importance and Objectives- Types of office organization- Office layout and workspace design- Open vs. closed offices- Office ergonomics- lighting- ventilation- and noise control

|                   |  |                    |
|-------------------|--|--------------------|
| <b>MODULE III</b> | <b>OFFICE COMMUNICATION AND CORRESPONDENCE</b> | <b>L:6 T:3 P:0</b> |
|-------------------|--|--------------------|

Office communication: Meaning and Objectives- Types of office communication- oral- written- digital- Modern tools of communication (email, video conferencing, etc.)- Office correspondence- drafting business letters- memos- reports- Use of communication software and etiquette

**MODULE IV                      OFFICE WORKFLOW AND                      L:6   T:3   P:0**  
**RESOURCE MANAGEMENT**

Task Management & Scheduling Software- Document Management Systems- Office Communication Platforms (Slack, Microsoft Teams)- Remote Work & Virtual Office Tools- Automation in HR & Payroll Systems

**MODULE V                      FINANCIAL & INVENTORY                      L:6   T:3   P:0**  
**MANAGEMENT IN OFFICES**

Budgeting & Financial Planning- Inventory Control & Procurement Management- Cost Reduction Strategies- Risk Management in Office Administration- Case Studies on Financial Decision-Making.

**L – 30 ; T – 15 ; P –0 ; Total Hours: 45**

**TEXT BOOKS:**

1. Chopra, R.K. & Gaur, Ankita, Office Management, Himalaya Publishing House, 3rd Edition, Mumbai, 2021.
2. Bhatia, R.C., Office Organization and Management, Atlantic Publishers, 2nd Edition, New Delhi, 2020.
3. Tandon, B.N., Office Management and Secretarial Practice, S. Chand Publishing, Revised Edition, New Delhi, 2019.
4. Chhabra, T.N., Office Management, Dhanpat Rai & Co., 4th Edition, New Delhi, 2022.
5. Singh, R.K., Modern Office Management, Lakshmi Narain Agarwal, 1st Edition, Agra, 2018.

**REFERENCES:**

1. Rayudu, C.S., Office Organization and Management, Himalaya Publishing House, 2nd Edition, Mumbai, 2020.
2. Gupta, C.B., Business Organisation and Office Management, Sultan Chand & Sons, 3rd Edition, New Delhi, 2019.

3. Sawant, C.S., Office Management for Commerce Students, Sheth Publishers, 1st Edition, Mumbai, 2021.
4. Arora, M.N., Office Administration and Management, Vikas Publishing House, Revised Edition, New Delhi, 2017.
5. Goyal, D., Office Procedures and Systems, Taxmann Publications, 1st Edition, New Delhi, 2020.

### **COURSE OUTCOMES:**

By end of the course, learner's will able to

- CO1:** Identify and explain the fundamentals of office management, including the organizational structure, key functions, and the role of the office manager.
- CO2:** Apply principles of office organization, layout design, and work environment optimization in administrative planning and decision-making.
- CO3:** Demonstrate effective communication skills in office settings, including the ability to draft various types of business correspondence and manage documentation.
- CO4:** Evaluate and recommend workflow automation tools and resource management strategies to enhance office efficiency.
- CO5:** Apply financial management and inventory control principles to manage office operations, ensuring cost-efficiency and effective risk management.

### **Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

### **Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | L   | M   | M   | L   | L   | L   | L   | L    | M    | L    |
| CO2 | M   | L   | H   | M   | L   | L   | M   | L   | M    | M    | L    |
| CO3 | L   | H   | M   | L   | L   | M   | L   | L   | L    | H    | M    |
| CO4 | M   | L   | H   | H   | M   | H   | L   | L   | L    | H    | M    |
| CO5 | H   | L   | M   | M   | H   | M   | L   | H   | H    | H    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### **SDG - 9 Industry, Innovation and Infrastructure**

Introduces automation tools and efficient office workflows.

### **SDG - 16 Peace, Justice and Strong Institutions**

Reinforces transparent documentation, communication, and accountability in office settings.

|        |   |                  |
|--------|---|------------------|
| B.Com. | International Accounting and Finance<br>(Honours / Honours with Research) | Regulations 2025 |
|--------|---|------------------|

|                 |                                |          |          |          |          |
|-----------------|--------------------------------|----------|----------|----------|----------|
| <b>COEX 733</b> | <b>BUSINESS CORRESPONDENCE</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 4</b>   | <b>AND REPORT WRITING</b>      | <b>2</b> | <b>1</b> | <b>0</b> | <b>3</b> |

#### **COURSE OBJECTIVES:**

- COB1:** To introduce the principles and formats of business correspondence.
- COB2:** To develop skills in drafting various business letters and official communications.
- COB3:** To equip students with the process and techniques of effective report writing.
- COB4:** To enhance clarity, coherence, and professionalism in written business communication.
- COB5:** To provide hands-on practice in composing business documents for real-world situations.

#### **MODULE I INTRODUCTION TO BUSINESS COMMUNICATION L: 6 T: 3 P:0**

Meaning - Objectives - Importance of written communication - Characteristics of effective business writing - Process and types of communication - Verbal and non-verbal communication - Barriers to written communication - Principles of clarity, conciseness, and coherence.

#### **MODULE II BUSINESS CORRESPONDENCE – FORMATS AND TYPES L: 6 T: 3 P: 0**

Structure and layout of business letters - Letters of enquiry - Order letters - Complaint and adjustment letters - Sales and promotional letters - Circulars and memos - Internal communication formats - Tone and language in business correspondence.

#### **MODULE III PROFESSIONAL DOCUMENTS AND OFFICE COMMUNICATION L: 6 T: 3 P: 0**



Drafting notices - Agenda - Minutes of meetings - Office memos - Email writing and etiquette - Press releases - Official communication with stakeholders - Government and legal correspondence basics.

#### **MODULE IV      REPORT WRITING – PROCESS AND      L: 6      T: 3      P: 0** **COMPONENTS**

Meaning and significance of report writing - Types of business reports: informational, analytical, and technical - Planning and researching reports - Structure: title, introduction, findings, analysis, conclusions, recommendations - Visual data presentation: charts, tables, appendices.

#### **MODULE V                      WRITING, EDITING, AND                      L: 6      T: 3      P: 0** **PRESENTATION SKILLS**

Language and tone in formal business writing - Editing and proofreading techniques - Grammar and usage in professional writing - Formatting business documents - Preparing final drafts for submission or presentation.

**L – 30; T – 15; P – 0; Total Hours: .45**

#### **TEXT BOOKS:**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, 14th Edition, 2022.
2. Raymond V. Lesikar & Marie E. Flatley, Basic Business Communication: Skills for Empowering the Internet Generation, McGraw-Hill Education, 12th Edition, 2011.
3. Courtland L. Bovee & John V. Thill, Business Communication Today, Pearson Education, 14th Edition, 2021.
4. Shirley Taylor, Model Business Letters, Emails and Other Business Documents, Pearson Education, 7th Edition, 2015.

#### **REFERENCES:**

1. Madhukar, R.K., *Business Communication*, Vikas Publishing House, 3rd Edition, 2017.
2. Chaturvedi, P.D. & Chaturvedi, Mukesh, *Business Communication: Concepts, Cases and Applications*, Pearson Education, 2nd Edition, 2011.

3. Sinha, K.K., *Business Communication*, Galgotia Publishing Company, Revised Edition, 2010.
4. Bovee, C.L., Thill, J.V., & Schatzman, B., *Business Communication Today*, Pearson Education, 10th Edition, 2010.
5. Website Resource: *Institute of Company Secretaries of India (ICSI) Business Communication Study Material*  
[https://www.icsi.edu/media/webmodules/CSEET/BUSINESS\\_COMMUNICATION\\_printable.pdf](https://www.icsi.edu/media/webmodules/CSEET/BUSINESS_COMMUNICATION_printable.pdf)

### **COURSE OUTCOMES:**

By end of the course, learner's will able to

- CO1:** Explain the principles and process of effective business communication and identify barriers to written communication.
- CO2:** Draft various types of formal business correspondence including letters, memos, and circulars using correct format, tone, and structure.
- CO3:** Prepare official documents such as notices, agendas, minutes, and emails with clarity and professionalism.
- CO4:** Compose structured business reports using appropriate research, analysis, formatting, and visual aids.
- CO5:** Edit and proofread business documents to enhance clarity, accuracy, and presentation.

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21<sup>st</sup> BOS of the Department of  
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### **Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | M   | H   | M   | L   | L   | L   | M   | L   | L    | L    | M    |
| CO2 | M   | H   | M   | L   | L   | M   | L   | L   | L    | L    | H    |
| CO3 | M   | H   | M   | L   | L   | M   | L   | L   | L    | L    | H    |
| CO4 | M   | H   | H   | M   | H   | M   | M   | L   | L    | M    | H    |
| CO5 | M   | H   | M   | L   | M   | M   | M   | L   | L    | M    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

#### SDG 4: Quality Education

This course supports by equipping students with essential written and professional communication skills that foster lifelong learning, employability, and academic growth across diverse business contexts.

### ABILITY ENHANCEMENT COURSE-II

|                 |                                |          |          |          |          |
|-----------------|--------------------------------|----------|----------|----------|----------|
| <b>COEX 741</b> | <b>ETHICS AND HUMAN VALUES</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 16</b>  |                                | <b>0</b> | <b>0</b> | <b>2</b> | <b>1</b> |

#### COURSE OBJECTIVES:

**COB1:** To develop an understanding of democratic principles, secularism, and scientific temper as foundational human values.

**COB2:** To cultivate the ability to apply ethical reasoning to social issues and appreciate the responsibilities of science and scientists in society.

#### **MODULE I                      UNDERSTANDING HUMAN VALUES AND ETHICS                      L:0    T:0    P:15**

Group discussion on core values: Truth - Honesty - Integrity - Compassion - Respect - Responsibility - Reflective writing on personal values and ethical choices - Role play exercises on empathy, tolerance, and conflict resolution - Practicing active listening and respectful communication exercises - Case study analysis and presentations on ethical dilemmas.

#### **MODULE II                      ETHICS IN SOCIAL AND PROFESSIONAL CONTEXTS                      L:0    T: 0    P:15**

Case study discussions on professional ethics and workplace scenarios - Debates on social ethics: equality - justice - inclusivity - Group presentations on ethical challenges related to environment and technology - Ethical decision-making exercises using structured problem-solving - Role plays on ethical leadership and responsibility in professional settings.

**L – 0; T – 0; P – 30; Total Hours:30**

#### TEXT BOOKS:

1. R. R. Gaur, R. Sangal, G. P. Bagaria, A Foundation Course in Human Values and Professional Ethics, Excel Books, 3rd Edition, 2011.
2. M. Govindarajan, S. Natarajan, V. S. Senthil Kumar, Professional Ethics and Human Values, PHI Learning Pvt. Ltd., 1st Edition, 2015.

#### REFERENCES:

1. E. S. Velasquez, Business Ethics: Concepts and Cases, Pearson, 7th Edition, 2012.
2. SubhasPalekar, How to Practice Natural Farming, New Age International Publishers, 2017.
3. R. Subramanian, Professional Ethics and Human Values, Oxford University Press, 1st Edition, 2017.
4. C. S. Venkataraman, Human Values and Professional Ethics, S. Chand Publishing, 1st Edition, 2013.

### COURSE OUTCOMES:

By end of the course, learner's will able to

- CO1:** Explain key democratic values, secularism in the Indian context, and the role of scientific thinking in fostering rational and evidence-based approaches.
- CO2:** Analyse social ethical issues such as gender bias and discrimination, and evaluate the ethical use of scientific inventions for societal benefit.

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21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

### Academic Council:

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | L   | M   | M   | M   | L   | L   | M   | H   | L    | L    | H    |
| CO2 | L   | M   | H   | M   | M   | M   | M   | H   | L    | M    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 16 – Peace, Justice and Strong Institutions

This course supports SDG 16 by promoting understanding of human values such as equality, justice, tolerance, and ethical conduct. It equips learners with the mind-set to contribute to peaceful, inclusive societies and to uphold integrity in both personal and professional contexts.

|                 |                            |          |          |          |          |
|-----------------|----------------------------|----------|----------|----------|----------|
| <b>COEX 742</b> | <b>INDIAN CONSTITUTION</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 16</b>  |                            | <b>0</b> | <b>0</b> | <b>2</b> | <b>1</b> |

### **COURSE OBJECTIVES:**

**COB1:** To provide the fundamental instructions governing under the constitution of India.

**COB2:** To provide exposure to fundamental rights & duties of an Indian citizen.

### **MODULE I INTRODUCTION TO INDIAN CONSTITUTION L: 0 T: 0 P:15**

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

### **MODULE II RIGHTS AND DUTIES L: 0 T: 0 P:15**

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

**L –0 ; T – 0; P – 30; Total Hours:30**

### **TEXT BOOKS:**

1. Durga Das Basu, "Shorter Constitution of India", 15th ed. Vol. 1,(A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
2. The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department), New Delhi, 2015.
3. <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
4. Thiruvengadam, A. K., "The Constitution of India: A Contextual Analysis", Bloomsbury Publishing, United Kingdom, 2017

### **COURSE OUTCOMES:**

On successful completion of this course students are able to

|        |   |                  |
|--------|---|------------------|
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|--------|---|------------------|

**COB1:** Describe the meaning of Constitution and the features of Indian Constitution

**COB2:** Summarize the directive principles and fundamental duties of citizen.

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Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|            | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b> | L   | M   | M   | L   | L   | L   | M   | H   | L    | L    | M    |
| <b>CO2</b> | L   | M   | M   | L   | L   | L   | M   | H   | L    | L    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG - 16 Peace, Justice and Strong Institutions**

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

|                 |  |          |          |          |          |
|-----------------|--|----------|----------|----------|----------|
| <b>COEX 743</b> | <b>PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG:16</b>   |  | <b>0</b> | <b>0</b> | <b>2</b> | <b>1</b> |

### **COURSE OBJECTIVES:**

**COB1:** To introduce students to the principles of professional ethics and their application across various fields.

**COB2:** To develop an understanding of the concept of social responsibility and its role in promoting ethical and sustainable practices in organizations and society.

### **MODULE I                      PROFESSIONAL ETHICS                      L: 0   T: 0   P :15**

Meaning and importance of professional ethics - Ethical dilemmas and decision-making - Code of conduct and personal integrity - Ethics across professions: healthcare, education, corporate, and public service - Crisis of professional ethics: nepotism, favouritism, corruption - Role of moral entrepreneurs - Developing ethical workplace culture - Case studies on professional misconduct.

### **MODULE II                      SOCIAL RESPONSIBILITY                      L : 0   T: 0   P :15**

Concept and scope of social responsibility - Corporate Social Responsibility (CSR): definition, evolution, and practices - Business ethics and sustainability - Environmental responsibility and ethical consumption - Social justice and equity - Individual vs institutional responsibility - Role of organizations in ethical nation-building - Case studies on CSR initiatives and social impact - Triple Bottom Line (TBL): People, Planet, Profit - Real-world examples of companies implementing CSR with TBL approach.

**L – 0 ; T – 0 ; P – 30; Total Hours:30**

### **TEXT BOOKS:**

1. A. Alavudeen, R. Kalil Rahman, M. Jayakumaran, Professional Ethics and Human Values, McGraw Hill Education India, 2nd Edition, 2014.
2. Mike W. Martin, Roland Schinzinger, Qin Zhu, Ethics in Engineering, McGraw Hill Education, 5th Edition, 2022.
3. C.V. Baxi, Ajit Prasad, Corporate Social Responsibility: Concepts and Cases – The Indian Experience, Excel Books India, 2nd Edition, 2005.
4. S.K. Chakraborty, Business Ethics and Corporate Social Responsibility, Oxford University Press India, 1st Edition, 2019.



**PRACTICAL EXERCISES**

- Group activity: Identify and discuss real-life ethical dilemmas from different professions
- Role-play: Workplace ethical scenarios (e.g., whistleblowing, favoritism)
- Debate: "Is personal integrity sufficient for professional ethics?"
- Case study analysis: Professional misconduct and consequences
- Create a personal code of ethics
- Group presentation: Analyze successful CSR initiatives from leading companies
- Discussion: Responsibilities of youth in addressing social issues
- Survey/report: Local organization's contribution to social welfare
- Poster-making: Promoting environmental or social responsibility
- Reflection writing: "My role in creating an ethical and inclusive society"

**COURSE OUTCOMES:**

On successful completion of this course students are able to

**COB1:** Identify ethical dilemmas and apply principles of professional ethics in workplace and professional decision-making contexts.

**COB2:** Analyse the role of corporate and individual responsibility in addressing social, environmental, and ethical challenges through CSR and ethical practices.

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | M   | M   | H   | M   | L   | L   | H   | H   | L    | M    | H    |
| CO2 | M   | H   | H   | M   | M   | M   | H   | H   | M    | M    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 16: Peace, Justice and Strong Institutions**

This course supports SDG 16 by promoting ethical decision-making, integrity, accountability, and social responsibility, which are essential for building just, inclusive, and transparent institutions in professional and societal contexts.

### SKILL ENHANCEMENT COURSE- I

|                 |                                      |          |          |          |          |
|-----------------|--------------------------------------|----------|----------|----------|----------|
| <b>COEX 781</b> | <b>EXCEL AND ACCESS FOR DECISION</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 4</b>   | <b>MAKING</b>                        | <b>0</b> | <b>0</b> | <b>4</b> | <b>2</b> |

#### COURSE OBJECTIVES:

- COB1:** Help students learn how to use Excel tools and functions to organize, clean, and manage business data effectively.
- COB2:** Guide students to apply basic formulas, charts, and functions to perform simple data analysis and solve business problems.
- COB3:** Train students to create and use Pivot Tables and Pivot Charts to summarize data and make informed decisions.
- COB4:** Introduce students to Microsoft Access and relational database concepts, including tables, fields, and relationships.
- COB5:** Teach students to write and run queries in Access to sort, filter, and analyze data for better decision-making.

#### **MODULE I INTRODUCTION L: 0 T: 0 P: 12**

Basic of Microsoft Excel - Features and Objectives of Excel - Basic Functions - Work Book and Worksheets - Creating H and V Lookup functions - Date and Day functions - If functions: If - Count - Count If - Sum If functions.

#### **MODULE II CREATING CHART, GRAPH AND FORMULAS L: 0 T: 0 P: 12**

Creating Chart and Graph - Introduction - Working with Chart - Understanding Chart Type - Chart Customization - Visualizing Data Using Conditional Formatting - Creating Formulas for Financial Applications - Present Value - Future Value - Payment - Interest Rate - Period - Term.

#### **MODULE III ANALYTING DATA WITH EXCEL L: 0 T: 0 P: 12**

Analyzing Data with Excel - Introduction of Pivot Table - Analysing Data with Pivot Table - Working with Non-Numeric Data - Grouping Pivot Table Items - Creating Frequency Distribution - Creating Calculated Field or Calculated Item - Creating

Pivot Chart - Producing a Report with Pivot Table; Making Macros: Recording Macros, Running Macros, Deleting Macros.

**MODULE IV INTRODUCTION TO MICROSOFT ACCESS L: 0 T: 0 P: 12**

Overview and Benefits of MS Access - Database Concepts - Tables - Fields - Records - Primary Key - Creating Tables and Setting Data Types - Relationships and Referential Integrity - Importing Data from Excel.

**MODULE V DATA MANAGEMENT AND QUERIES IN ACCESS L: 0 T: 0 P: 12**

Using Forms for Data Entry - Creating and Using Queries (Select - Action - Parameter - Crosstab) - Sorting and Filtering with Queries - Data Management with Access.

**L-0; T-0; P – 60; Total Hours: 60**

**TEXT BOOKS:**

1. Albright S.C. and Winston W.L., Business Analytics: Data Analysis and Decision Making, Cengage Learning, 8th Edition, Boston, 2025.
2. Winston W., Microsoft Excel Data Analysis and Business Modeling, Microsoft Press, 7th Edition, Redmond, 2021.
3. Walkenbach J., Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365), Microsoft Press, 1st Edition, Redmond, 2021.
4. Alexander M. and Kusleika D., Microsoft Access 2019 Bible, Wiley, 1st Edition, Indianapolis, 2018.
5. Tech Demystified, The Concise Microsoft Access & Excel 2021 A-Z Mastery Guide for All Users, Atlantic Publishers and Distributors, New Delhi, 2021.
6. Fuller L.U. and Cook K., Microsoft Access 2019 for Dummies, Wiley, 1st Edition, Hoboken, 2018.

**REFERENCES:**

1. Walkenbach J., Excel 2016 Power Programming with VBA, Wiley, 1st Edition, Indianapolis, 2015.
2. Pratt P.J. and Last M.Z., Concepts of Database Management, Cengage Learning, 9th Edition, Boston, 2017.

- Fuller L.U. and Cook K., Access 2019 for Dummies, Wiley, 1st Edition, Hoboken, 2018.
- Lambert J., Microsoft Access 365 Step by Step, Microsoft Press, 1st Edition, Redmond, 2019.

### COURSE OUTCOMES:

By the end of this course, students will be able to

- CO1:** Use Excel functions like IF, VLOOKUP, COUNTIF, and SUMIF.
- CO2:** Create and customize bar, pie, and line charts in Excel.
- CO3:** Create simple Pivot tables and Pivot Charts.
- CO4:** Create tables and set data types and relationships in MS Access.
- CO5:** Design and run basic queries (Select, Action, Parameter, Crosstab) in Access.

### Board of Studies (BoS):

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   |     |     | H   |     | H   |     |     |      | H    |      |
| CO2 | H   |     |     | H   |     | H   |     |     |      | H    |      |
| CO3 | H   |     |     | H   |     | H   |     |     |      | H    |      |
| CO4 | H   |     |     | H   |     | H   |     |     |      | H    |      |
| CO5 | H   |     | H   | H   |     | H   |     |     |      | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 4 – Quality Education

The syllabus enhances digital literacy and analytical thinking by teaching Excel and Access for practical business data analysis.

|                 |   |          |          |          |          |
|-----------------|---|----------|----------|----------|----------|
| <b>COEX 782</b> | <b>INTRODUCTION TO DATABASE<br/>MANAGEMENT SYSTEM</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 9</b>   |   | <b>0</b> | <b>0</b> | <b>4</b> | <b>2</b> |

#### **COURSE OBJECTIVES:**

- COB1:** Help students grasp basic database concepts and understand how databases work.
- COB2:** Guide students to learn different data models and how to design simple database structures.
- COB3:** Teach students to use keys and rules to organize data correctly and avoid errors.
- COB4:** Support students in learning basic database query operations through relational algebra.
- COB5:** Train students to write and use SQL commands to build and manage databases safely and efficiently.

#### **MODULE I INTRODUCTION TO DATABASES L:0 T:0 P: 12 AND TRANSACTIONS**

What is database system, purpose of database system, view of data, relational databases, database architecture, transaction management,

#### **MODULE II DATA MODELS AND DATABASE L: 0 T: 0 P: 12 DESIGN**

The importance of data models, Basic building blocks, Business rules, The evolution of data models, Data base design, ER Model.

#### **MODULE III RELATIONAL DATABASE MODEL L: 0 T: 0 P: 12 AND NORMALIZATION**

Logical view of data, keys, integrity rules. and Normalization (1NF, 2NF, 3NF, BCNF).

#### **MODULE IV RELATIONAL ALGEBRA L: 0 T: 0 P: 12**

Introduction, Selection and projection, set operations, renaming, Joins, Division, syntax, semantics. Operators, grouping and ungrouping, relational comparison.

**MODULE V      CONSTRAINTS, VIEWS AND SQL      L: 0   T: 0   P: 12**

What is constraints, types of constraints, Integrity constraints; Views: Introduction to views, data independence, security, updates on views, comparison between tables and views; SQL: data definition, aggregate function, Null Values, nested sub queries, Joined relations. Triggers.

**L – 0; T – 0; P – 60; Total Hours:60**

**TEXT BOOKS:**

1. Abraham Silberschatz, Henry F. Korth, S. Sudarshan, "Database System Concepts", McGraw Hill, 7<sup>th</sup> Edition, 2019.
2. RamezElmasri, Shamkant B. Navathe, "Fundamentals of Database Systems", Pearson Education, 7<sup>th</sup> Edition, 2015.

**REFERENCES:**

1. Raghu Ramakrishnan, Johannes Gehrke, "Database Management Systems", McGraw Hill, 3<sup>rd</sup> Edition, 2014.
2. C.J. Date, "An Introduction to Database Systems", Addison Wesley, 8<sup>th</sup> edition, 2003.
3. James R. Groff and Paul N. Weinberg, "SQL: The Complete Reference", McGraw Hil, 3<sup>rd</sup> edition, 2017.

**COURSE OUTCOMES:**

By the end of this course, students will be able to

- CO1:** Explain basic database ideas and how databases work.
- CO2:** Draw and use simple data models and ER diagrams to create basic database designs in labs.
- CO3:** Use keys and rules to organize data correctly and fix data problems in at least three assignments.
- CO4:** Solve database query problems using relational algebra in practical exercises.
- CO5:** Write SQL commands to create tables, set rules, use views and triggers, and run complex queries in at least four projects.

**Board of Studies (BoS):**

21<sup>st</sup> BOS of the Department of  
Commerce held on 01.07.2025

**Academic Council:**

24<sup>th</sup> AC held on 26<sup>th</sup> August 2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   |     |     |     |     | H   | H   |     | H    | H    |      |
| CO2 | H   |     | H   |     |     | H   |     |     | H    | H    |      |
| CO3 | H   |     | H   | H   |     | H   |     |     | H    | H    |      |
| CO4 | H   |     | H   | H   |     | H   |     |     | H    | H    |      |
| CO5 | H   |     | H   | H   | H   | H   |     |     | H    | H    |      |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 9 – Industry, Innovation and Infrastructure**

This course builds essential digital and data management skills that support innovation and the development of modern information infrastructure, aligning directly with SDG 9's focus on sustainable industrial growth and technological advancement.

|                 |                          |          |          |          |          |
|-----------------|--------------------------|----------|----------|----------|----------|
| <b>COEX 783</b> | <b>SQL FOR BEGINNERS</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 9</b>   |                          | <b>0</b> | <b>0</b> | <b>4</b> | <b>2</b> |

#### **COURSE OBJECTIVES:**

- COB1:** Equip students with a clear understanding of what databases are, the role of SQL, and guide them in setting up and using the MySQL environment effectively.
- COB2:** Enable students to confidently create and manage relational database tables by using appropriate data types and defining primary and foreign keys.
- COB3:** Train students to write basic SQL queries that retrieve and organize data using commands like SELECT, WHERE ORDER BY, and LIMIT.
- COB4:** Develop students' ability to apply logical conditions and perform data retrieval from multiple tables using SQL joins and filtering techniques.
- COB5:** Help students build the skills to use aggregate functions, group data meaningfully, and write subqueries to handle more advanced data tasks.

#### **MODULE I INTRODUCTION TO DATABASES L:0 T: 0 P:12 AND SQL**

Introduction to database – Types of databases (relational vs non-relational) – Tables, rows, and columns – Introduction to SQL – Purpose of SQL – Main types of SQL commands (DDL, DML, DQL) – Overview of MySQL – Differences between databases and file systems – Setting up MySQL environment.

#### **MODULE II SQL DATA TYPES AND TABLE L:0 T: 0 P:12 MANAGEMENT**

Basic data types (text, numbers, dates) – Creating tables – Defining primary keys and foreign keys – Modifying tables (adding, changing columns) –



Deleting tables – Understanding schemas (basic introduction) – Common errors and solutions in table creation.

**MODULE III                      BASIC SQL QUERIES                      L:0 T:0 P:12**

Basic SQL syntax rules – SELECT statement – Filtering with WHERE clause – Sorting results with ORDER BY – Limiting results with LIMIT and OFFSET – Using DISTINCT to remove duplicates – Using aliases for columns and tables.

**MODULE IV                      ADVANCED FILTERING AND                      L:0 T:0 P:12**  
**MULTIPLE TABLES**

Complex conditions with AND, OR, NOT – Pattern matching with LIKE – Handling NULL values – Joining tables: inner joins and basic outer joins – Using table aliases – Self-joins basics – Understanding Cartesian product and how to avoid it

**MODULE V                      GROUPING, AGGREGATES, AND                      L:0 T:0 P:12**  
**SUBQUERIES**

Aggregate functions (COUNT, SUM, AVG, MIN, MAX) – GROUP BY clause – HAVING clause for filtering groups – Introduction to subqueries – Correlated vs non-correlated subqueries – Using EXISTS and IN with subqueries – Basic data manipulation using subqueries.

**L – 0; T – 0; P – 60; Total Hours:60**

**TEXT BOOK:**

1. Beaulieu, Alan, Learning SQL, O'Reilly Media, 3rd Edition, Sebastopol, 2020.

**REFERENCES:**

1. Malik, Upom; Goldwasser, Matt; Johnston, Benjamin, SQL for Data Analytics, Packt Publishing, 2nd Edition, Birmingham, 2022.
2. Forta, Ben, SQL in 10 Minutes, Sams Teach Yourself, Sams Publishing, 5th Edition, Indianapolis, 2019.
3. W3Schools, *SQL Introduction*,  
[https://www.w3schools.com/sql/sql\\_intro.asp](https://www.w3schools.com/sql/sql_intro.asp), Accessed 2025.

### Software

1. <https://www.db-fiddle.com/>
2. <https://sqlite.org/index.html>

### COURSE OUTCOMES:

By the end of this course, students will be able to

- CO1:** Explain key database concepts and SQL command types and successfully install and configure MYSQL in their system.
- CO2:** Create, modify, and delete tables using appropriate data types and keys, resolving common table errors.
- CO3:** Write basic select queries using where, order by, limit, distinct, and aliases.
- CO4:** Apply advanced filtering techniques and perform inner and outer joins on multiple tables, demonstrating correct query.
- CO5:** Use aggregate functions with group by and having clauses and write correlated and non-correlated sub queries.

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|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | –   | –   | –   | –   | H   | H   | –   | H    | H    | –    |
| CO2 | H   | –   | –   | H   | –   | H   | –   | –   | H    | H    | –    |
| CO3 | H   | –   | H   | H   | –   | H   | –   | –   | H    | H    | –    |
| CO4 | H   | –   | H   | H   | –   | H   | –   | –   | H    | H    | –    |
| CO5 | H   | –   | H   | H   | H   | H   | –   | –   | H    | H    | –    |

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**SDG 9 – Industry, Innovation, and Infrastructure**

This course maps to SDG 9 by equipping students with foundational skills in SQL and database management, essential for building digital infrastructure and supporting innovation in data-driven industries.

### SKILL ENHANCEMENT COURSE- II

|                 |  |          |          |          |          |
|-----------------|--|----------|----------|----------|----------|
| <b>COEX 791</b> | <b>CRITICAL THINKING AND<br/>PROBLEM SOLVING</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 4</b>   |  | <b>0</b> | <b>0</b> | <b>4</b> | <b>2</b> |

#### COURSE OBJECTIVES:

- COB1:** Teach students how to think clearly and solve problems logically.
- COB2:** Show students how to use design thinking to create business ideas.
- COB3:** Help students use creative tools to find new solutions.
- COB4:** Train students to plan pricing, branding, and business pitches.
- COB5:** Guide students to solve real business problems using step-by-step methods.

#### **MODULE I INTRODUCTION TO CRITICAL THINKING L: 0 T:0 P: 12**

Critical thinking: Meaning and benefits of critical thinking - Characteristics of critical thinker - Barriers to Critical Thinking - Critical Thinking: Knowledge, skills and attitudes - Importance of Critical thinking in Business Decision-Making.

#### **MODULE II DESIGN THINKING AND PROTOTYPING L:0 T:0 P:12**

Introduction to Design Thinking in Business - Design Thinking process: Empathize, Define, Ideate, Prototype, Test - Techniques for Rapid Prototyping - Innovation Extension Prototype: Concepts, Importance and its application in business - Intellectual Property Rights (IPR) and its Role in Innovation - Legal and Ethical Considerations in Innovation Protection.

#### **MODULE III CREATIVE THINKING AND INNOVATION L:0 T:0 P:12**

Understanding creativity in business - Techniques for enhancing creativity: Brainstorming, SCAMPER, Mind Mapping - Introduction to Innovation

Extension and Creativity in Real Business - Innovation types: Product, Process, Marketing.

**MODULE IV                      FEASIBILITY,                      L:0    T:0    P:12**  
**COMMERCIALIZATION AND**  
**LAUNCHING STRATEGIES**

Feasibility Analysis: Market, Technical, Financial, Operational - Business Model Canvas: From Idea to Execution - Commercialization of Innovation: Pathways and Challenges - Product Launch Plans and its steps - Pricing Strategies: Cost-based, Value-based, Competition-based - Branding and Positioning in a Competitive Market - Catchy Business Pitch

**MODULE V                      BUSINESS DEVELOPMENT AND                      L:0    T:0    P:12**  
**PROBLEM SOLVING**

Business development: Meaning, Scope, and Process - Strategic thinking in identifying new business opportunities - Business Problem: Identifying and defining business problems - Business Problem Solving Frameworks: Root Cause Analysis, 5 Whys, PDCA, SWOT.

**L – 0; T – 0; P – 60; Total Hours:60**

**TEXT BOOKS:**

1. Stella Cottrell, *Critical Thinking Skills*, Red Globe Press, 3rd Edition, London, 2017.
2. Dr. R. K. Gupta, *Critical Thinking and Business Decision Making*, Himalayan Publishing House, 2nd Edition, New Delhi, 2023.
3. Dr. P. K. Sharma, *Design Thinking and Innovation Management*, Kalyani Publishers, 1st Edition, Hyderabad, 2022.
4. Dr. Anil Kumar & Dr. S. K. Jain, *Creativity and Innovation in Business*, Sultan Chand & Sons, 3rd Edition, Mumbai, 2024.
5. Dr. M. S. Reddy, *Business Development and Branding Strategies*, Kalyani Publishers, 2nd Edition, Kolkata, 2023.

**REFERENCES:**

1. CBSE Design Thinking & Innovation Manual – CBSE Academic
2. Design Thinking Framework – Amazon India

3. Best Design Thinking Books List – Inkbot Design
4. Indian Textbooks on Critical Thinking & Design Thinking – Bing Search

### COURSE OUTCOMES:

By the end of this course, students will be able to

- CO1:** Explain key principles of critical thinking and apply them in at least two business-related case discussions.
- CO2:** Apply all five stages of design thinking to create a basic prototype for a business idea.
- CO3:** Use creativity tools like brainstorming and mind mapping to generate at least three innovative solutions to a given problem.
- CO4:** Design a simple branding, pricing, and pitch strategy for a product idea.
- CO5:** Analyze a business problem and solve it using frameworks like SWOT or Root Cause Analysis in two class exercises.

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2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | M   | L   | H   | M   | L   | L   | H   | M   | L    | M    | H    |
| CO2 | L   | M   | M   | H   | M   | H   | M   | M   | L    | H    | M    |
| CO3 | L   | L   | M   | M   | L   | M   | H   | M   | L    | H    | H    |
| CO4 | M   | H   | H   | M   | M   | H   | M   | M   | M    | H    | H    |
| CO5 | M   | L   | H   | H   | M   | M   | M   | M   | M    | H    | H    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 4 – Quality Education**

This course equips students with critical thinking, creativity, and problem-solving skills essential for lifelong learning and future employment.

|          |                   |   |   |   |   |
|----------|-------------------|---|---|---|---|
| COEX 792 | OFFICE AUTOMATION | L | T | P | C |
| SDG: 8   |                   | 0 | 0 | 4 | 2 |

**COURSE OBJECTIVES:**

- |              |  |
|--------------|--|
| <b>COB1:</b> | To explain the fundamental concepts and components of office automation systems.                                       |
| <b>COB2:</b> | To develop proficiency in using essential office software tools for documentation and communication.                   |
| <b>COB3:</b> | To enable students to perform data analysis and financial computations using spreadsheets.                             |
| <b>COB4:</b> | To train students in creating professional presentations and managing digital communication platforms.                 |
| <b>COB5:</b> | To familiarize students with advanced office automation software and systems like Tally, ERP, and document management. |

|                 |  |                      |
|-----------------|--|----------------------|
| <b>MODULE I</b> | <b>INTRODUCTION TO OFFICE<br/>AUTOMATION</b> | <b>L:0 T:0 P: 12</b> |
|-----------------|--|----------------------|

Concept, importance, and components, Types of office automation systems, Trends, benefits, and challenges.

**MODULE II      WORD PROCESSING APPLICATIONS      L:0 T:0 P: 12**

MS Word and Google Docs basics, Document formatting, templates, mail merge, Business letters, reports, and memos, File management and sharing.

**MODULE III      SPREADSHEET APPLICATIONS      L:0 T:0 P: 12**

MS Excel and Google Sheets essentials, Formulas, functions, charts, pivot tables, Financial statements, budgeting, invoices, Data validation and analysis.

**MODULE IV PRESENTATION AND COMMUNICATION L:0 T:0 P: 12**

**TOOLS**

MS PowerPoint and Google Slides fundamentals, Designing presentations, Email platforms and etiquette (Outlook, Gmail), Scheduling and online collaboration tools.



**MODULE V      ADVANCED OFFICE AUTOMATION      L:0 T:0 P: 12**  
**SOFTWARE**

Office devices (printers, scanners, biometrics), Introduction to Tally, ERP, CRM systems, Data security, cloud storage, backups, Document management systems and workflow automation.

**L – 0; T – 0; P –60 ; Total Hours: 60**

**TEXT BOOKS:**

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, 6th Edition, New Delhi, 2020
2. Krishnan K., Office Automation, Scitech Publications, Revised Edition, Chennai, 2021
3. Sushila Madan, Computer Applications in Business, Mayur Paperbacks, 5th Edition, New Delhi, 2019
4. Rajiv Mathur, Fundamentals of Computer Applications, New Age International Publishers, 3rd Edition, New Delhi, 2020
5. Dinesh Maidasani, Learning Computer Fundamentals, MS Office, and Internet & Web Technology, Laxmi Publications, 3rd Edition, New Delhi, 2022

**REFERENCES:**

1. Introduction to Office Automation [https://e-sarthi.lpcps.org.in/uploads/Notes/4/27/71/Unit%20IV/UNIT\\_IV1.pdf](https://e-sarthi.lpcps.org.in/uploads/Notes/4/27/71/Unit%20IV/UNIT_IV1.pdf).
2. Word Processing Applications <https://clickup.com/blog/word-processing-software/>.
3. Spreadsheet Applications <https://www.howtoexcel.org/find-external-links/>.
4. Presentation and Communication Tools  
<https://bing.com/search?q=Presentation+and+Communication+Tools+reference+links>.
5. Advanced Office Automation Software  
<https://bing.com/search?q=Advanced+Office+Automation+Software+reference+links>.

**COURSE OUTCOMES:**

By the end of this course, students will be able to

- CO1:** Describe the components, benefits, and challenges of office automation systems.
- CO2:** Demonstrate skills in word processing software to prepare business documents.
- CO3:** Apply spreadsheet tools to organize, analyze, and interpret business and financial data.
- CO4:** Develop effective presentations and use digital communication and scheduling tools efficiently.
- CO5:** Utilize office automation software such as Tally and ERP for managing business operations and data.

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|            | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b> | M   | L   | M   | L   | L   | H   | M   | L   | M    | M    | L    |
| <b>CO2</b> | L   | H   | M   | M   | L   | H   | M   | L   | L    | M    | M    |
| <b>CO3</b> | M   | M   | H   | H   | M   | H   | M   | L   | M    | H    | M    |
| <b>CO4</b> | L   | H   | M   | M   | L   | H   | M   | L   | L    | M    | M    |
| <b>CO5</b> | H   | M   | H   | H   | M   | H   | M   | M   | H    | H    | M    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8 – Decent Work and Economic Growth**

The course promotes SDG 8 by equipping students with practical digital and automation skills that enhance their employability and efficiency in modern business environments.

|        |   |                  |
|--------|---|------------------|
| B.Com. | International Accounting and Finance<br>(Honours / Honours with Research) | Regulations 2025 |
|--------|---|------------------|

|                 |   |          |          |          |          |
|-----------------|---|----------|----------|----------|----------|
| <b>COEX 793</b> | <b>FUNDAMENTALS OF STOCK<br/>MARKET</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>SDG: 8</b>   |   | <b>0</b> | <b>0</b> | <b>4</b> | <b>2</b> |

#### **COURSE OBJECTIVES:**

- COB1:** To introduce students to the structure and functioning of stock markets.
- COB2:** To train students in using fundamental analysis for evaluating investment options.
- COB3:** To explain the process of stock market registration and trading regulations.
- COB4:** To expose students to various trading formats including commodity and currency markets.
- COB5:** To guide students in operating a Demat account and understanding mutual funds.

#### **MODULE I                      MARKETS AND FINANCIAL INSTRUMENTS                      L:0    T: 0            P: 12**

Capital Market in India, Primary Market concept, Secondary Market concept, Primary Market vs Secondary Market, Investment in Stock Market, Indices & Initial Public Offering (IPO)

#### **MODULE II                      FUNDAMENTAL ANALYSIS                      L:0    T: 0            P: 12**

Portfolio Management, Equity, Cash and Derivative market, Fundamental analysis, Trading psychology, Risk of investing in stock market.

#### **MODULE III                      REGISTRATION AND PROCEDURE                      L:0    T: 0            P: 12**

Understanding stock quotations, Online trading of stock, limit order and market order, Trading pattern and settlement, Broker: Registration and procedure, qualifications and activities of stockbroker, SEBI regulation, BSE & NSE

#### **MODULE IV                      COMMODITY TRADING                      L:0    T: 0            P: 12**

Introduction to Commodity Market, Currency Market, Futures and Options, Investment psychology, Investor types, Delivery.

**MODULE V                      DEMAT TRADING                      L:0    T: 0    P: 12**

Demat and Depository, Opening of Demat account, application, Mutual Funds - Introduction to Mutual Funds, Types and Benefits of Mutual Fund.

**L – 0; T – 0; P – 60; Total Hours:60**

**TEXT BOOKS:**

1. Introduction to stock market and investment by Rod Davis Mcgraw Publication 2020
2. Stock Market investing by warren Anderson Smart finance publishing 2021
3. [Srajan Kumar Singh](#) & [Shivangee Sharma](#) (2023), "Stock Market Operations". Orange Books Publication
4. P.S Balaram, T.S Sri Lakshmi "Stock Market Operations". Himalaya Publishing House, 2017
5. VanitaTripathi&NeetiPanwar (8th Edition 2024), Taxmann's Investing in Stock Markets by under CBCS.

**REFERENCES:**

1. E-learning: NISM guidelines
2. <https://www.nism.ac.in/what-is-trading-account-and-demat-account/>
3. e-Guide for demat account holders, NSDL
4. SEBI Regulations from SEBI Website.
5. Introduction to Stock Market by Zerodha.com 2022

**COURSE OUTCOMES:**

By the end of this course, students will be able to

- CO1:** Identify and describe the structure of capital markets and key financial instruments.
- CO2:** Apply fundamental analysis techniques to assess stock investment opportunities.
- CO3:** Demonstrate the steps involved in stock trading registration and settlement.
- CO4:** Distinguish between different types of trading activities, including commodities and derivatives.

**CO5:** Explain the student to operate Demat account for trading

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2025

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | L   | M   | L   | L   | L   | L   | L   | H    | M    | L    |
| CO2 | H   | L   | H   | M   | M   | M   | L   | L   | H    | H    | M    |
| CO3 | M   | L   | M   | H   | M   | M   | L   | L   | H    | H    | L    |
| CO4 | M   | L   | M   | M   | L   | M   | L   | L   | M    | M    | L    |
| CO5 | M   | L   | L   | M   | L   | H   | L   | L   | M    | H    | L    |

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8 – Decent Work and Economic Growth**

This course promotes financial literacy and market skills, enabling students to make informed investment decisions and contribute to economic growth.