Babu Banarasi Das University
Lucknow

School of Management

Course Curriculum
[As per National Educational Policy 2020]

Bachelor of Commerce (Honours)
[Effective from Academic Session: 2026-27]

Course Curriculum of Bachelor of Commerce (Hons.)

Version Control

Version	N5.0
Effective from	1st July, 2026

INTRODUCTION

The Bachelor of Commerce (Hons.) is an undergraduate degree/honors program, designed to cover broader spectrum of commerce with core modules from accountancy, taxation and finance. The course focuses on inculcating acumen for accountancy. The objective of the course is to equip the students with domain knowledge of commerce and accounting principles applied to contemporary business practices. The curriculum of the B. Com. (Hons.) degree/ honors course is rigorous and progressive, and prepares its graduates for careers in accountancy and finance as well as for other professional roles such as economic, business and security analysts.

The program spans over a period of three years/ four years comprising of six semesters/ eight semesters. The program of B.Com (Hons.) has an edge over other traditional undergraduate courses. The course structure is designed in such a way that along with proficiency in Accountancy the student also develops understanding in the area of finance, economics and management. It provides wider career options in financial sector other than accountancy and auditing. The program focuses to train students with the specialized skill sets best suited to deliver in today's globalized business.

The curriculum of the B. Com. (Hons.) degree/ B.Com (Hons.) with Internship/ Research course is rigorous and progressive, and prepares its graduates for careers in accountancy and finance as well as for other professional roles such as economic, business and security analysts. The program spans over a period of three years/ four years comprising of six semesters/ eight semesters.

Definitions:

1. Academic Credit- An academic credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical work/field work.

2. Courses of Study – Courses of study indicates pursuance of study in a particular discipline. Every discipline shall offer three categories of courses of study, viz. Discipline Specific Core courses (DSCs), Discipline Specific Electives (DSEs) and Generic Electives (GEs).

a. Discipline Specific Core (DSC): Discipline Specific Core is a course of study, which should be pursued by a student as a mandatory requirement of his/her programme of study. DSCs shall be the core credit courses of that particular discipline which will be appropriately graded and arranged across the semesters of study, being undertaken by the student, with multiple exit options as per NEP.
For example, for award of single discipline specific Honours degree, such as B.A. (Honours) Economics, B.Com. (Honours), B.Sc. (Honours) Physics and similar such programmes, DSCs shall be the core courses of Economics, Commerce and Physics, respectively.

b. Discipline Specific Elective (DSE): The Discipline Specific Electives (DSEs) shall be a pool of credit courses of that particular discipline (single discipline programme of study) or those disciplines (multidisciplinary programme of study), as the case may be, which a student chooses to study from his/her particular discipline(s). There shall be a pool of DSEs from which a student may choose a course of study.

c. Generic Elective (GE): Generic Electives shall be a pool of courses which is meant to provide multidisciplinary or interdisciplinary education to students. GEs shall consist of a pool of courses offered by various disciplines of study in groups from which a student can choose.

d. Co-Curricular Course [Ability Enhancement Course (AEC) & Multidisciplinary Course (MDC) & Vocational Course [Skill Enhancement Course (SEC) & Value Addition Course (VAC)]: These two courses shall be a pool of courses offered by all the Departments in groups of odd and even semesters from which students can choose. A student who desires to make Academic Project/Entrepreneurship as Minor has to pick the appropriate combination of courses of GE, SEC, VAC, & Internship/Apprenticeship/Project/Community Outreach (IAPC) which shall be offered in the form of various modules as specified in the scheme of studies. Apart from this if they want to do online courses as Vocational Course then the university will provide these courses at the beginning of every semester.

(i) Co-Curricular Courses are the courses based upon the content that leads to knowledge enhancement through various areas of study. They are Language and Literature and Environmental Science and Sustainable Development which will be mandatory for all disciplines. and skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. Thus this course is design concerning both AEC & MDC from a pool of courses designed to provide skill and multidisciplinary based instruction.

(ii). VAC courses are value-based courses which are meant to inculcate ethics, culture, constitutional values, soft skills, sports education and such similar values to students which will help in all round development of students. Thus, this course is design concerning both SEC & VAC from a pool of courses designed to provide skill and value-added based instruction.

The uniquely designed pedagogy of entire three years/ four years teaching curriculum imbibes the contemporary traits and audit-oriented projects on specialized streams of commerce. During the three years/ four years of the program, students are required to take-up live problems related to accounting and finance, laws and policies concerning commerce, business.

3. Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC (AIPCM)

a. Apprenticeship /Field Study/ Minor Project/ MOOC:

Apprenticeship/Field Study/ Minor Project of two weeks duration at the third semester, followed by Viva-Voce examination during the third semester has been provided as Vocational Course to enable the students to have hands on experience in real life business situations and will try to help, uplift and support those who are deprived of certain services and rights. This will be forming a part of third semester. For MOOC and online courses as Vocational Course, the university will provide these courses list at the beginning of every semester.

Apprenticeship/Field Study/ Minor Project of two weeks duration at the fourth semester, followed by Viva-Voce examination during the fourth semester has been provided as Vocational Course to enable the students to have hands on experience in real life business situations and will try to help, uplift and support those who are deprived of certain services and rights. This will be forming a part of fourth semester. For MOOC and online courses as Vocational Course, the university will provide these courses list at the beginning of every semester.

b. Summer Training/ Project/ Community Outreach/ MOOC: Summer Internship of two weeks duration after completion of the fourth semester, followed by Viva-Voce examination during the fifth semester has been provided as Vocational Course to enable the students to have hands on experience in real life business situations, and will try to help, uplift and support those who are deprived of certain services and rights. This will be form a part of fourth semester. For MOOC and online courses as Vocational Course, the university will provide these courses list at the beginning of every semester

4. Research Project Report:

Research Project Report, in the sixth semester, is an integral part of the curriculum. The problem/topic will be assigned by the School of Management, BBD University under the supervision of a core faculty member of the department. The research should be based on primary data and secondary data too. The average size of Report ordinarily will be of 75 typed pages or more in standard font size (12) and double spacing. Three neatly typed and hard bound copies of the report will be submitted to the Head of the B.Com.(Hons.) program or to the Dean, School of Management. The report will be typed in A-4 size paper.

The evaluation will be based on the report writing, and viva-voice. The students are also required to make a brief presentation of the report. The evaluation will be based on the report writing, and viva-voice.

B. Com. (Hons.) course structure has **Twenty- three Core Papers**, **sixteen Generic Elective Courses (student will opt one from each semester); Four Co-Curricular Courses in first four semester. Five Vocational Courses offered during fifth semester. Ten Discipline Specific Elective Courses are placed in the last four semesters.** In all, **twenty-three** optional courses under four sets of course types (GE, CC, VC & DSE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and to lead a meaningful and contented life.

5. Students Exit & Entry:

Students exiting the Programme after securing 44 credits will be awarded Commerce Certificate, subject to secure 4 credits in work based vocational courses offered during summer internship. Students exiting the Programme after securing 88 credits will be awarded Commerce Diploma, subject to secure 4 credits in work based vocational courses offered during summer internship. A student wants to entry in the programme at any year suppose in the second year must have substantial credit (44 credit in this case) in the previous year of this programme. After the successfully completion of the third year (having 132 credits) get the B.Com (Hons.) degree. In the fourth year the students have the option to choose B.Com (Hons.) with Internship or B. Com. (Hons.) degree/ B.Com (Hons.) with Research. B.Com (Hons.) with Research choice is given to those students who had attain more than 75% marks at the third-year level.

6. ELIGIBILITY CRITERIA:

60% or equivalent in plus 2 or equivalent. 5% relaxation for SC/ST students

7. ASSESSMENT AND EVALUATION OFCOURSES:

Assessment and evaluation of courses will be as per BBD University guidelines.

B.Com (Hons.) Programme Structure

Semester	Major Core Course (DSC) 4 Cr	Major Elective Course (DSE) 4 Cr	Minor Course (GE) 4 Cr	Co-Curricular Course (CC) 3 Cr	Vocational Course (VC) 2 Cr	Apprenticeship / Internship/ Project/ Community Outreach/ MOOC (AIPCM) 2 Cr	Major Dissertation/ Academic Project/ Internship 6 Cr	GP/ Seminar 1 Cr	Total Credit
I	DSC1 DSC2 DSC3		GE1	CC1	VC1			1	22
II	DSC4 DSC5 DSC6		GE2	CC2	VC2			1	22
III	DSC7 DSC8 DSC9		GE3	CC3	VC3 Or AIPCM			1	22
IV	DSC10 DSC11 DSC12		GE4	CC4	VC4 Or AIPCM			1	22
V	DSC13 DSC14 DSC15	DSE1	GE5		VC5 Or AIPCM				22
VI	DSC16 DSC17 DSC18	DSE2	GE6			DSC19 Project/ Dissertation 2 Credit			22
VII	DSC20	DSE3 DSE4	GE-7				DSC21 Dissertation/ Academic Project/ Internship		22
VIII	DSC22	DSE5 DSE6	GE-7				DSC23 Dissertation/ Academic Project/ Internship		22

Programme Outcomes (POs) of B.COM (Honours)	
PO1	**Management Knowledge:** Students will acquire adequate understanding about management concepts and principles.
PO2	**Business Analysis:** Use the business and management knowledge gained to analyze the business problems and come up with viable solutions.
PO3	**Communication:** To impart knowledge to the students towards Business Communication for effective and Professional business management
PO4	**Entrepreneurship:** Build the entrepreneurship acumen.
PO5	**Individual and Team Work:** To inculcate the ability for leading a team and develop group behaviour in achievement of individual, group and organizational goals.
PO6	**Regulatory Framework:** To understand and discuss the broad legal and regulatory framework governing business activities.
PO7	**Ethics:** To recognize and solve business problems in an ethical manner for continuous development of business venture.
PO8	**Technology Orientation:** To develop competency in the use of technology in modern organizational operations.
PO9	**Conduct Investigations :** To stimulate an interest in research and its applications to find solutions for business problems.
PO10	**The Business Leader and Society:** To provide an environment that challenges the students' mind through competitive education which emphasizes on inculcating values, thus transforming them into socially responsible managers and business leaders.
PO11	**Environment and Sustainability:** Understand the relevant issues of environmental concern and sustainable development.
PO12	**Life Long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Programme Specific Outcomes (PSOs) of B.COM (Honours)	
PSO1	To make students eligible for post graduation program such as M.Com, MBA, MFA etc and also develop interest in pursuing professional courses such as CA, CS etc.
PSO2	The commerce and finance focused curriculum and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 1 SEMESTER I										
Theory/ Practical	Course Code	Course Category	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
Theory	NBCOM5101	DSC-1	Financial Accounting	3	1	0	40	60	100	4
Theory	NBCOM5102	DSC-2	Micro Economics	3	1	0	40	60	100	4
Theory	NBCOM5103	DSC-3	Organisation Behaviour and Principle of Management	3	1	0	40	60	100	4
Theory		GE-1#	Generic Elective Course	3	1	0	40	60	100	4
Theory		CC-1*	Co-Curricular Course	3	0	0	40	60	100	3
Theory		VC-1**	Vocational Course	2	0	0	40	60	100	2
Practical	NGP5101	GP-1	General Proficiency				100		100	1
Total									**700**	**22**

*University offers one course of Communicative English & Environment and Ecological Sustainability for students who can opt any one from this in first semester under CC-1

One Generic Elective (GE-1) can be opted from

	Code	Course Title
GE-1	NGE57801	Personal Finance and Planning
	NGE57802	Good Governance

** List provided by School of Management

	Code	Course Title
VC-1	NSMVC57801	Fundamentals of Business Organization

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 1 SEMESTER II											
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5201	DSC-4	Corporate Accounting	3	1	0	40	60	100	4
Theory	NBCOM5202	DSC-5	Macro Economics	4	0	0	40	60	100	4
Theory	NBCOM5203	DSC-6	Business Statistics	4	0	0	40	60	100	4
Theory		GE-2#	Generic Elective Course	3	1	0	40	60	100	4
Theory		CC-2*	Co-Curricular Course	3	0	0	40	60	100	3
Theory		VC-2**	Vocational Course	2	0	0	40	60	100	2
Practical	NGP5201	GP-2	General Proficiency				100		100	1
Total									**700**	**22**

*University offers one course for second semester either Communicative English & Environment and Ecological Sustainability under CC-2 category for students who can opt any one from this for second semester other than the course taught in first semester.

One Generic Elective (GE-2) can be opted from

	Code	**Course Title**
GE-2	NGE57803	Principles of Marketing
	NGE57804	Public Administration and Business Management

** List provided by School of Management

	Code	**Course Title**
VC-2	NSMVC57802	Managing Organisational Diversity

Note: Students exiting the Programme after securing 44 credits will be awarded Commerce Certificate, subject to additional 4 credits in work-based summer internship.

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 2 SEMESTER III										
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5301	DSC-7	Business Environment	4	0	0	40	60	100	4
Theory	NBCOM5302	DSC-8	Mercantile Law	3	1	0	40	60	100	4
Theory	NBCOM5303	DSC-9	Indian Economy	3	1	0	40	60	100	4
Theory		GE-3#	Generic Elective Course	3	1	0	40	60	100	4
Theory		CC-3*	Co-Curricular Course	3	0	0	40	60	100	3
Theory/ Practical		VC-3**	Vocational Course OR Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC (AIPCM)	2	0	0	40	60	100	2
Practical	NGP5301	GP-3	General Proficiency				100		100	1
Total									**700**	**22**

** Online vocational courses will be announced at the beginning of the semester.

One Generic Elective (GE-3) can be opted from

	Code	**Course Title**
GE-3	NGE57805	Income Tax Law and Practice
	NGE57806	E-Commerce

* List provided by School of Management

	Code	**Course Title**
CC-3	NSMCC57801	Financial Literacy

	Code	**Course Title**
VC-3	NSMVC57803	Planning for New Ventures

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 2 SEMESTER IV										
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5401	DSC-10	Cost Accounting	3	1	0	40	60	100	4
Theory	NBCOM5402	DSC-11	Investing in Stock Market	3	1	0	40	60	100	4
Theory	NBCOM5403	DSC-12	Financial Services	3	1	0	40	60	100	4
Theory		GE-4#	Generic Elective Course	3	1	0	40	60	100	4
Theory		CC-4*	Co-Curricular Course	3	0	0	40	60	100	3
Theory/ Practical		VC-4**	Vocational Course OR Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC (AIPCM)	2	0	0	40	60	100	2
Practical	NGP5401	GP-4	General Proficiency				100		100	1
Total									**700**	**22**

** Online vocational courses will be announced at the beginning of the semester.

One Generic Elective (GE-4) can be opted from

	Code	**Course Title**
GE-4	NGE57807	Integrated Marketing Communication
	NGE57808	Sustainable Development

* List provided by School of Management

	Code	**Course Title**
CC-4	NSMCC57802	Leadership & Personality Development

	Code	**Course Title**
VC-4	NSMVC57804	Digital Marketing

Note: Students exiting the Programme after securing 88 credits will be awarded Commerce Diploma, subject to additional 4 credits work based during summer internship

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 3 SEMESTER V										
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5501	DSC-13	Financial Management	3	1	0	40	60	100	4
Theory	NBCOM5502	DSC-14	Research Methodology	4	0	0	40	60	100	4
Theory	NBCOM5503	DSC-15	Management Accounting	3	1	0	40	60	100	4
Theory		DSE-1*	Discipline Specific Elective Course	3	1	0	40	60	100	4
Theory		GE-5#	Generic Elective Course	3	1	0	40	60	100	4
Theory/ Practical		VC-5**	Vocational Course OR Apprenticeship/ Internship/ Project/ Community Outreach/ MOOC (AIPCM)	2	0	0	40	60	100	2
Total									**600**	**22**

** Online vocational courses will be announced at the beginning of the semester

* One Discipline Specific Elective (DSE-1) can be opted from

	Code	**Course Title**
DSE-1	NDSE57801	Corporate Law
	NDSE57802	Advertising and Sales Promotion Tools

One Generic Elective (GE-5) can be opted from

	Code	**Course Title**
GE-5	NGE57809	Retail Marketing
	NGE57810	Auditing

** List provided by School of Management

	Code	**Course Title**
VC-5	NSMVC57805	Entrepreneurial Finance

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 3 SEMESTER VI										
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5601	DSC-16	Goods & Services Tax	4	0	0	40	60	100	4
Theory	NBCOM5602	DSC-17	Indian Banks and Digital Banking	3	1	0	40	60	100	4
Theory	NBCOM5603	DSC-18	Human Resource & Workplace Management	4	0	0	40	60	100	4
Practical	NBCOM5604	DSC-19	Research Project Report				40	60	100	2
Theory		DSE-2*	Discipline Specific Elective Course	4	0	0	40	60	100	4
Theory		GE-6#	Generic Elective Course	4	0	0	40	60	100	4
Total									**600**	**22**

*One Discipline Specific Elective (DSE-2) can be opted from

	Code	**Course Title**
DSE-2	NDSE57803	Risk Management
	NDSE57804	Advanced Financial Accounting

One Generic Elective (GE-6) can be opted from

	Code	**Course Title**
GE-6	NGE57811	Business Policy & Strategy
	NGE57812	Event Management

Note 1: In the fourth year the students have the option to choose B.Com (Hons.) with Internship or B.Com (Hons.) with Research. B.Com (Hons.) with Research choice is given to those students who had secure more than 75% marks up to third year.
Note 2: Students who wish to exit after securing 132 credits in the third year get the B.Com (Hons.) degree.

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 4 SEMESTER VII										
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5701	DSC-20	Financial Institutions	4	0	0	40	60	100	4
Practical	NBCOM5702	DSC-21	Dissertation/ Academic Project/ Internship				80	120	200	6
Theory		DSE-3*	Discipline Specific Elective Course	4	0	0	40	60	100	4
Theory		DSE-4*	Discipline Specific Elective Course	4	0	0	40	60	100	4
Theory		GE-7#	Generic Elective Course	4	0	0	40	60	100	4
Total									**600**	**22**

*Two Discipline Specific Elective (DSE-3 & DSE-4) can be opted from

	Code	**Course Title**
DSE-3 & DSE-4	NDSE57805	Digital Finance
	NDSE57806	Financial Derivatives
	NDSE57807	Business Finance

One Generic Elective (GE-7) can be opted from

	Code	**Course Title**
GE-7	NGE57813	Business Valuation
	NGE57814	Export-Import Management

Bachelor of Commerce (Honours) (BCOM (H))
EVALUATION SCHEME

YEAR 4 SEMESTER VIII										
Theory/ Practical	**Course Code**	**Course Category**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
Theory	NBCOM5801	DSC-22	Behavioural Finance	4	0	0	40	60	100	4
Practical	NBCOM5802	DSC-23	Dissertation/ Academic Project/ Internship				80	120	200	6
Theory		DSE-5*	Discipline Specific Elective Course	4	0	0	40	60	100	4
Theory		DSE-6*	Discipline Specific Elective Course	4	0	0	40	60	100	4
Theory		GE-8#	Generic Elective Course	4	0	0	40	60	100	4
Total									**600**	**22**

*Two Discipline Specific Elective (DSE-5 & DSE-6) can be opted from

	Code	**Course Title**
DSE-5 & DSE-6	NDSE57808	Financial Statement Analysis
	NDSE57809	International Finance
	NDSE57810	E-Commerce

One Generic Elective (GE-8) can be opted from

	Code	**Course Title**
GE-8	NGE57815	Consumer Behaviour
	NGE57816	Industrial Relations and Labour Codes

Note: Students after securing 176 credits in the overall program will be awarded B.Com (Hons.) with Internship

Program	B.COM (H.)				
Year	I	Semester		I	
Course Name	Financial Accounting	L	T	P	Credit
Course Code	NBCOM5101	3	1	0	4
Course Objectives	This course provides conceptual knowledge of financial accounting and impart skills for recording various kinds of business transactions and to prepare financial statements.				
Course Outcomes					
CO1	Understand the theoretical framework of accounting and be able to prepare financial statements.				
CO2	Demonstrate accounting process under computerized accounting system				
CO3	Evaluate the importance of depreciation in financial statements.				
CO4	Prepare and explain the financial statements of Sole proprietors and partnership firms				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indi AS (IFRS converged standards) and IFRSs; convergence vs. adoption; Application of accounting standards (AS and Indi AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. Accounting Process: From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.	15	CO1
2	**Module II: Computerized Accounting Systems** Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company. Concept of smart accounting software. AI vs. traditional software. Cloud accounting systems (Zoho, QuickBooks), Benefits & limitations of automated accounting. Role of AI in internal control systems.	15	CO2
3	**Module III: Accounting for Depreciation** The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income	15	CO3

4	**Module IV: Financial Statements of Sole Proprietorship and Partnership Firms & AI in Financial Accounting** Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities – Sole Proprietorship and Partnership firms (both manual and using appropriate software). AI in Financial Accounting: Meaning of Artificial Intelligence in Accounting. Role of AI in accounting information systems. Evolution from manual → computerized → AI accounting. Deference between tradition accounting system and AI based accounting system. Impact of AI on accounting standards implementation. Ethical issues in AI-based accounting.	**15**	**CO4**

Suggested Readings:

- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication
- Tulsian, P C. & Tulsian Bharat (2017) Financial Accounting, S Chand and Company Limited, New Delhi

Online Resources:

- https://egyankosh.ac.in/handle/123456789/52493
- https://archive.nptel.ac.in/courses/110/101/110101131/

Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**I**	**Semester**		**I**	
Course Name	**Micro Economics**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5102**	**3**	1	**0**	4
Course Objectives	The course aims to acquaint the students with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.				
Course Outcomes					
CO1	Understating the functioning of different economic systems and evaluate implications of various economic decisions				
CO2	Describe and apply the methods for analyzing consumer behavior through demand and supply, elasticity, and marginal utility				
CO3	Analyze the relationship between production input, output and cost				
CO4	Examine pricing decisions and market structures, including the application of modern (AI-based) pricing strategies.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Concept of Business Economics & Consumer Behaviour:** Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making Consumer Behaviour – Cardinal Utility Approach: Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Consumer Behaviour – Ordinal Utility Approach: Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Advanced Consumer Behaviour Analysis: Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Additional Theories: Consumer Surplus; Revealed Preference theory	**15**	**CO1**
2	**Module II: Elasticity of Demand** Theory of Demand and supply. Law of Demand. The elasticity of demand – Concept, kinds -price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting	**15**	**CO2**
3	**Module III: Production and cost** Production Theory: Production Function (concept & types), Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost	**15**	**CO3**
4	**Module IV: Pricing & Market** Concept of Market: Meaning of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations.	**15**	**CO4**

	Objective of business firm (Profit, maximization and Sales Maximization Theory of strategic pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing. Modern Pricing Approaches (AI-Based): Dynamic Pricing using AI and Algorithmic Pricing		

Suggested Readings

- Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing
- Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational
- Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
- Adhikari, M. (2000). Business Economics. New Delhi: Excel Books.

Online Resources

- https://egyankosh.ac.in/handle/123456789/4274
- https://nptel.ac.in/courses/110105075

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**I**	**Semester**	**I**		
Course Name	**Organizational Behavior and Principles of Management**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5103**	3	1	0	4
Course Objectives	To familiarize students with • An understanding of Organizational Behavior and Management principles in modern organizations. • The understanding of group behavior, leadership, motivation, and management functions in a dynamic environment.				
Course Outcomes					
CO1	Demonstrate the knowledge of individual behavior, personality, attitudes, diversity, and the role of AI in shaping organizational behavior.				
CO2	Analyze and interpret group dynamics, leadership styles, motivation theories, and the impact of AI on leadership and team performance.				
CO3	Apply management concepts, functions, and evolution of management thought in a dynamic business environment				
CO4	Evaluate the role of AI in planning, forecasting, and controlling functions to enhance managerial effectiveness and organizational decision-making.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module II: Introduction to Organizational Behavior** Concept, nature, and scope of OB, Importance of studying human behavior in organizations, OB models. **Foundations of Individual Behavior:** Ability: meaning and types (intellectual & physical), Values: meaning, types, and importance in decision-making, Attitudes: meaning and components, Attitude formation (family, peers, experience), Basic theories of attitudes (Cognitive Dissonance Theory, Functional Theory of Attitudes, Social Judgment Theory). Personality: meaning and determinants (heredity, environment, situation), Key personality traits (Big Five Model), Meaning of workforce diversity, Cultural diversity and its impact on behavior. Meaning of AI, Role of AI in modern organizations, Benefits and challenges of using AI at workplace.	**15**	**CO1**
2	**Module II: Group Behavior, Motivation and Leadership** Difference between group and team, Types of groups (formal & informal), Factors affecting group performance: Group Size, Composition, Roles, Norms and Cohesiveness. Meaning and importance of leadership, Basic leadership styles (autocratic, democratic, laissez-faire), Qualities of a good leader. AI and leadership: data-driven decision-making and digital leadership skills Meaning and Importance of motivation, Basic theories of motivation (Maslow's hierarch, Herzberg's Two-Factor Theory)	**15**	**CO2**
3	**Module II: Principles of Management in a Changing Environment** Management Concept, nature, process and significance of management. Managerial levels, skills, functions and roles. Management Vs. Administration. Coordination as essence of management. Development of management thought: classical, neo- classical, behavioral, systems and contingency approaches.	**15**	**CO3**
4	**Module II: Functions of Management and AI Applications**	**15**	**CO4**

	Planning: nature, objectives, types of plans and planning process; organizing: concept, principles and types of organization (formal and informal) directing: concept and principles of directing Controlling: concept, process and relationship with planning Introduction to the role of AI in planning, forecasting and control.		

Suggested Readings

- Prasad, L.M., Organizational Behavior, Sultan Chand and Sons, 2003.
- Prasad, L.M., Principles of Management, Sultan Chand and Sons, 8th Edition.
- Stephen P. Robbins, Organizational Behavior, Prentice Hall of India Pvt. Ltd., New Delhi, 2003.
- Chabbra T.N. and Singh B.P., Organization Behavior, Sultan Chand and Sons.
- Stoner, Freeman and Gilbert Jr., Management, Prentice Hall of India, New Delhi, 2003.
- Gupta, C.B., Management Concepts and Practices, Sultan Chand and Sons, New Delhi, 2003.
- Artificial Intelligence Basics: By Tom Taulli

Online Resources

- E-Gyan Kosh: OB & POM online available at https://egyankosh.ac.in/handle/123456789/4736
- NPTEL: Principles of Management online available at https://onlinecourses.nptel.ac.in/noc20_mg58/preview

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**I**	**Semester**		**I**	
Course Name	**Personal Finance and Planning**	**L**	**T**	**P**	**Credit**
Course Code	**NGE57801**	**3**	**1**	**0**	**4**
Course Objectives	The course familiarizes the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner				
Course Outcomes					
CO1	Understand the meaning and relevance of Financial Planning				
CO2	Familiarize about the concept of Investment Planning and its methods.				
CO3	Examine the concept of Personal Tax Planning.				
CO4	Analyze the relevance of Insurance Planning and develop an insights into Retirement Planning and its relevance				

Module	**Course Contents**	**Contact Hrs.**	**Mapped CO**
1	**Module I: Introduction to Financial Planning** Meaning, Nature and scope of Personal Finance, Financial goals, time value of money, Inflation and purchasing power, steps in financial planning, Type of Loans, introduction to savings, benefits of savings, management of spending & financial discipline, net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming. Introduction to AI and Machine Learning, Use of Generative AI for financial goal planning.	**15**	**CO1**
2	**Module II: Investment Planning** Process and objectives of investment, Type of Risk, Risk Return Trade off, Hedging, Diversification & Portfolio formation, Gold Bond; Real estate; Investment in Greenfield and brown field Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Equity and IPO, Mutual fund schemes including SIP and NAV; International investment avenues.	**15**	**CO2**
3	**Module III: Personal Tax Planning** Meaning and Scope of Personal tax planning, personalized tax-saving recommendation engine, Tax slabs and Surcharge, Exemptions and deductions available to individuals under different heads of income and gross total income, Old vs. New Tax Regime (115BAC), Tax avoidance Versus tax evasion. E-Filing Systems & Digital Verification, Future Scope of AI in Taxation.	**15**	**CO3**
4	**Module IV: Insurance Planning** Need for protection planning, risk of mortality, health, disability and property, importance of insurance: life and non-life insurance schemes, Retirement benefits planning, retirement planning goals, process of retirement planning, pension plans available in India, reverse mortgage, New Pension Scheme, Chat bots & Virtual Insurance Advisors, AI tools of insurance planning.	**15**	**CO4**

Suggested Readings

- Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
- Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication
- Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill
- Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai Network 18 Publications Ltd.

Online Resources

- https://egyankosh.ac.in/handle/123456789/17014
- https://egyankosh.ac.in/handle/123456789/6905

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	I	Semester		I	
Course Name	Good Governance	L	T	P	Credit
Course Code	NGE57802	3	1	0	4
Course Objectives	To understand and analyze the movement from Government to Governance and to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.				
Course Outcomes					
CO1	Understand the public forum to share ideas and suggestions on Governance and Policy-making and File an application for RTI online.				
CO2	Analyze the significance of Gem for buyers and sellers and interpret the key learnings from the case studies on Insider Trading.				
CO3	Evaluate report on significance of E-Governance in Education Sector; Analyze and interpret case studies on role of ICT in Governance;				
CO4	Prepare and demonstrate an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government Panchayati Raj Institutions, Anganwadi, etc.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta.	15	CO1
2	**Module II: Good Governance: Issues and Challenges in India** Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- Gem; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance.	15	CO2
3	**Module III: ICT in Governance: Concept and Significance** From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, eService's, and e-Society. 6C Model - E-Governance Maturity Model - Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	15	CO3
4	**Module IV: Good Governance Initiatives by Government & Field Exposure** Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.	15	CO4

Suggested Readings

- Adair, J. (2009). Inspiring Leadership. New Delhi: Viva Books Pvt. Limited.
- Goel, S. L. (2007). Good Governance – An Integral Approach. New Delhi: Deep and Deep Publications Private Limited.
- Bhatnagar, S. (2009). Unlocking E-Government Potential – Concepts, Cases and Practical Insights. New Delhi: Sage Publications India Pvt. Ltd.
- Chakrabarty, B., & Bhattacharya, M. (2008). The Governance Discourse. New Delhi: OUP India.

Online Resources

- https://egyankosh.ac.in/handle/123456789/25271
- https://egyankosh.ac.in/handle/123456789/9155

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	I	Semester		I	
Course Name	Fundamentals of Business Organization	L	T	P	Credit
Course Code	NSMVC57801	2	0	0	2
Course Objectives	To familiarize students with: Management and business concepts and practices. Emerging challenges of managing resources, managing business processes and managing managers.				
Course Outcomes					
CO1	Understand the basic concepts and objectives of business organization.				
CO2	Understand traditional and modern forms of business organization and evaluate their suitability.				
CO3	Analyse & evaluate the sources and methods of Business Finance.				
CO4	Analyse different types and forms of business combinations & reevaluate the role of AI in improving business operations and decision-making.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Organization** Concepts and objectives of business organization, establishment of a new business, pre-establishment considerations, Distinction b/w Industry, Trade & Commerce and social responsibility of business, Concept of Scalar Chain	8	**CO1**
2	**Module II: Forms of Business Organization** Traditions Business Formats – Features, Merits & Demerits of Sole Proprietorship, Partnership & Joint Stock Company, Modern Business Formats	7	**CO2**
3	**Module III: Business Finance** Business Finance: Concept, need and significance. Methods of financing: long term, medium term and short term. National finance and international finance.	8	**CO3**
4	**Module IV: Business Combination & AI in Business** Business Combination: - Meaning, Objectives, Types, Forms: - Mergers, Takeovers and Acquisitions. Introduction of AI in Business: - Meaning of AI, Role of AI in business organizations	7	**CO4**

Suggested Readings

- Tulsian P. C. and Pandey V., Business Organization and Management, Pearson Education.
- Bhushan Y. K., Fundamentals of Business Organization and Management, Sultan Chand and Sons.
- Chhabra T.N., Business Organisation, Dhanpat Rai and Sons.
- Robert., Modern Business Administration, McMillan India.

Online Resources

- https://egyankosh.ac.in/handle/123456789/14300
- https://archive.nptel.ac.in/content/storage2/courses/122106032/Pdf/7_1.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**I**	**Semester**		**II**	
Course Name	**Corporate Accounting**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5201**	**3**	**1**	**0**	**4**
Course Objectives	The course provides the students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies				
Course Outcomes					
CO1	Develop an understanding of Accounting for Share Capital and Debentures				
CO2	Prepare financial statements of a company				
CO3	Prepare balance sheet after Internal Reconstruction of company and analyze the case study of major amalgamations of companies in India				
CO4	Explain the process of e-filing of annual reports of companies				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Accounting for Share Capital & Debentures** Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. (In reference to Relevant Accounting Standards (AS and Indi AS) and Guidance Notes as applicable.)	**15**	**CO1**
2	**Module II: Preparation of Financial Statements of Companies including one Person Company** Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet, and Cash flow Statement of corporate entities manually and using appropriate software. (In reference to Relevant Accounting Standards, AS and Indi AS, as applicable.)	**15**	**CO2**
3	**Module III: Internal Reconstruction and Profit or Loss Prior to Incorporation & Corporate Financial Reporting** (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation. Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises.	**15**	**CO3**
4	**Module IV: AI in corporate accounting** Introduction role importance and significance of AI in corporate accounting. Automation in corporate accounting. Online filing of reports (MCA portal). Introduction of AI-based financial reporting. ERP and cloud accounting systems. Future role of accountants in AI era. Basics of cyber security.	**15**	**CO4**

Suggested Readings

- Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.
- Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
- Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers

Online Resources

- https://egyankosh.ac.in/handle/123456789/73943
- https://egyankosh.ac.in/handle/123456789/73963

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	I	Semester		II	
Course Name	Macro Economics	L	T	P	Credit
Course Code	NBCOM5202	4	0	0	4
Course Objectives	To acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.				
Course Outcomes					
CO1	Understand the basic concepts related to national income, employment, savings, investments and measure national income and examine the problems related to measurement of national income in context to India.				
CO2	Demonstrate different macro-economic theories as Classical theory of Output and Employment, Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand and significance of consumption function.				
CO3	Analyze the role of consumption, saving and investment in an economy.				
CO4	Explain the concepts of theories of value of money, business cycle, multiplier, accelerator, demonetization, monetary and fiscal policy of India.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Nature and Scope of Macro Economics** Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings and investments. **National Income** National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price Measurement-of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.	15	CO1
2	**Module II: Macro-Economic theory** Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.	15	CO2
3	**Module III: Savings and Investment** Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle, Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment,	15	CO3
4	**Module IV: Value of Money** Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions.	15	CO4

Suggested Readings

- Chaturvedi, D. D., & Gupta, S. L. (2010). Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
- Cohn, S. M. (2015). Reintroducing Macro Economics: A Critical Approach. Abingdon: Routledge.
- Dwivedi, D. N. (2019). Macro Economics. Chennai: Mc G raw Hill Education.
- Mankiw, N. G. (2012). Principles of Macroeconomics. Boston: Cengage Learning.

- Mithani, D. M. (2019). Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Muniraju, M., &Podder, K. (2014). Macro Economics for Business Decisions. Mumbai: Himalaya Publishing
- Jhingan, M. L. (2019). Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd.
- Samuelson, P. A., &Nordhaus, W. D. (2015). Macro Economics. New York: McGraw Hill Education.

Online Resources

- https://egyankosh.ac.in/handle/123456789/67648
- https://egyankosh.ac.in/handle/123456789/67856

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	I	Semester		II	
Course Name	Business Statistics	L	T	P	Credit
Course Code	NBCOM5203	4	0	0	4
Course Objectives	This course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making				
Course Outcomes					
CO1	Acquire proficiency in comprehending statistical data, processing and analyzing it using descriptive statistical tools				
CO2	Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context				
CO3	Examine relationships between the variables using correlation and regression analysis				
CO4	Estimate index numbers, analyze time series trends, and explain the conceptual role and implications of AI in business forecasting.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Statistical Data and Descriptive Statistics** Nature and classification of data – Univariate, Bivariate and Multivariate data; Time-Series and Cross-Sectional data. Measures of Central Tendency (a) Concept and properties of Mathematical Averages including Arithmetic Mean, Geometric Mean and Harmonic Mean, Merits and Demerits and applications of mathematical averages (b) Positional Averages including Mode and Median (and other partition values - Quartiles, Deciles, and Percentiles) with graphic presentation. Merits and demerits of positional averages. Measures of Dispersion: absolute and relative. Range, Quartile Deviation, Mean Deviation, Standard Deviation, and their Coefficients; Properties of Standard Deviation/Variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis	15	CO1
2	**Module II: Probability and Probability Distributions Theory and approaches of Probability.** Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and Variance of a Random Variable. Business Applications Probability distributions: (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution. (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. Normal distribution: Properties of Normal curve and computation of Probabilities and applications	15	CO2
3	**Module III: Simple Correlation and Regression Analysis** Correlation Analysis: Meaning and types of Correlation; Correlation vs. Causation; Pearson's Coefficient of Correlation: computation and properties (proofs not required). Probable and Standard Errors; Rank Correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.	15	CO3
4	**Module IV: Index Number** Meaning and uses of Index Numbers; Construction of Index Numbers:	15	CO4

	fixed and chain base, univariate and composite; Methods of constructing Index Numbers: Aggregates and average of relatives – simple and weighted. **Time Series Analysis** Time Series Data; Components of Time Series; Additive and Multiplicative Models. Trend analysis; Fitting of trend line using principle of least squares –linear, second-degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages **AI in Business Forecasting (Conceptual)** Application of Artificial Intelligence in Business Forecasting (Conceptual): Introduction to AI and predictive analytics; comparison with traditional forecasting methods; applications in sales and demand forecasting; advantages, challenges, and ethical considerations in AI-driven business decisions.		

Suggested Readings

- Anderson, D. R. (2014). Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Gupta, S. P., & Gupta, A. (2014). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
- Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand Publishing
- Thukral, J. K. (2016). Business Statistics, New Delhi: Taxmann Publication.

Online Resources

- https://egyankosh.ac.in/handle/123456789/56522
- https://archive.nptel.ac.in/courses/110/107/110107114/

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	I	Semester		II	
Course Name	Principles of Marketing	L	T	P	Credit
Course Code	NGE57803	3	1	0	4
Course Objectives	The course aims to familiarize students with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.				
Course Outcomes					
CO1	Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.				
CO2	To understand the dynamics of consumer behavior and process of market selection through STP stages				
CO3	Analyze the process of value creation through marketing decisions involving product pricing and its distribution				
CO4	To understand and apply Artificial Intelligence tools in major marketing decisions (product, price, promotion, and distribution) while evaluating ethical and emerging trends in AI-driven marketing.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I:: Introduction** Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix-4P's and 7 P's. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico -legal and socio-cultural; Consumer Behavior.	15	CO1
2	**Module II: Market Selection and Marketing Mix Decision –** Product Market Selection: Choosing market value through STP. Market Segmentation-Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation concept and bases. Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	15	CO2
3	**Module III: Marketing Mix Decisions -Pricing and Distribution** Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing	15	CO3
4	**Module IV: Artificial Intelligence in Marketing** -Introduction to AI in Marketing – Meaning, Scope & Importance, AI, Machine Learning & Data Analytics – Basic Concepts, AI in Market Research, Segmentation & Personalization , AI in Product Development & Product Life Cycle ,AI-	15	CO4

	Based Pricing & Dynamic Pricing , AI in Promotion – Chat bots & Programmatic Advertising ,AI in Distribution & Supply Chain Management Ethical Issues & Future Trends in AI Marketing		

Suggested Readings

- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective. London: Pearson Education.
- Mahajan, J. P., &Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
- Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
- Artificial Intelligence in Marketing – Raj V. Jha

Online Resources

- https://egyankosh.ac.in/handle/123456789/78907
- https://archive.nptel.ac.in/courses/110/104/110104068/

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**I**	**Semester**		**II**	
Course Name	**Public Administration and Business Management**	**L**	**T**	**P**	**Credit**
Course Code	**NGE57804**	**3**	1	**0**	4
Course Objectives	The course aims to impart basic knowledge about the structure and working of the public administration system in India				
Course Outcomes					
CO1	Understand the meaning of public administration and equality.				
CO2	Identify the Political system and business				
CO3	Analyze the judicial system and business.				
CO4	Assess Governance and public policy				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.	**15**	**CO1**
2	**Module II: Political System and Business** Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOG role and functions; Impact of political system on business environment-policies, programs and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies- impact on investment and business.	**15**	**CO2**
3	**Module III: Judicial System and Business** Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.	**15**	**CO3**
4	**Module IV: Governance and Public Policy** Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies	**15**	**CO4**

Suggested Readings

- Basu, D. D. (2015). Introduction to the Constitution of India. New York: LexisNexis.
- Fadia, B. L., & Fadia, K. (2017). Indian Government and Politics. Uttar Pradesh: Sahitya Bhawan
- Sapru, R. K. (2012). Public Policy: Formation, Implementation and Evaluation. New York: Sterling Publishers.
- Singh, M. P., &Saxena, R. (2008). Indian Politics: Contemporary Issues and Concerns. Delhi: PHI

Online Resources

- eGyanKosh. Available at: https://egyankosh.ac.in/handle/123456789/22029.
- eGyanKosh. Available at: https://egyankosh.ac.in/handle/123456789/67127.

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	I	Semester		II	
Course Name	Managing Organizational Diversity	L	T	P	Credit
Course Code	NSMVC57802	2	0	0	2
Course Objectives	To familiarize students with: • The concept and importance of diversity in the workplace. • The impact of diversity on organizational culture, productivity, and innovation. • Strategies for recruiting, retaining, and promoting diverse talent within organizations. • The global aspects of diversity and its implications for multinational organizations.				
Course Outcomes					
CO1	Demonstrate the understanding of the basic concept of diversity in the workplace.				
CO2	Analyze and interpret the impact of diversity on organizational culture, productivity, and innovation.				
CO3	Apply the recruitment and retention strategies to attract, manage, and sustain a diverse workforce within the organization.				
CO4	Evaluate the role of AI and ethical considerations in managing cultural diversity, cross-cultural communication, and global workforce effectiveness in multinational organizations.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Managing Organizational Diversity** Understanding the concept of diversity and its significance in the workplace. Benefits, and challenges of managing diversity, Exploring various dimensions of diversity: race, ethnicity, gender, age, religion, Inter-Sectionalist and multiple identities, Impact of diversity on organizational performance. AI as a decision-support system in diversity management.	8	CO1
2	**Module II: Building an Inclusive Culture** Creating an inclusive work environment, Inclusive leadership and management practices, Employee resource groups and affinity networks, Inclusive Organization Design. Developing cultural intelligence and sensitivity. AI for Monitoring Workplace Inclusion, Importance of human oversight in AI-Driven inclusion practices.	7	CO2
3	**Module III: Recruitment and Retention of Diverse Talent** Strategies for attracting and retaining diverse talent, bias free Selection and equal employment opportunity practices, evaluating the effectiveness of diversity initiatives. Using AI for Sourcing Diverse Candidates, Algorithmic Screening and Bias Mitigation in Selection Process.	7	CO3
4	**Module IV: Global Diversity and Multi-Culturalism** Managing cultural diversity in multinational organizations, Cross-cultural communication skills and global diversity trends. AI in Cultural Competence Training and Development, Ethical Considerations in AI for Global Workforce Management	8	CO4

Suggested Readings

- Stefan Kühl: Influencing Organizational Culture: A Very Brief Introduction.
- Rohini Anand: Leading Global Diversity, Equity, and Inclusion: A Guidefor Systemic Changein Multinational Organizations.
- David A. Thomas and Robin J. Ely: HBR's10MustReadonDiversity.

- Achieving Organizational Diversity, Equity, and Inclusion with AI – Sandeep Kautish, Ankur Gupta, Sahil Sawhney (Ed.)
- Managing Diversity: Toward a Globally Inclusive Workplace – Michàlle E. Mor Barak
- Management Practices for Engaging a Diverse Workforce: Tools to Enhance Workplace Culture – Manish Gupta (Ed.)

Online Resources

- https://www.youtube.com/watch?v=dwWtb64XQOk
- https://www.youtube.com/watch?v=TnhBeaFbHYo&feature=youtu.be

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**II**	**Semester**	**III**		
Course Name	**Business Environment**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5301**	**4**	**0**	**0**	**4**
Course Objectives	**To Familiarize students with:** Various external and internal factors that impact business and understand the economic, cultural, legal and political issues associated with national and international business.				
Course Outcomes					
CO1	Explain the types of business environment viz Political, Economic, Socio- cultural, Legal, Technological and Global environment.				
CO2	Analyze the existence of business under various Policies Framework laid by legal environment. Examining legal, industrial and policy frameworks including Competition Act, digital taxation and fintech ecosystem.				
CO3	Examine the role of public sector along with various government regulatory acts and policies regarding business environment including industrial, monetary and fiscal policies. Analyzing the role of public sector, financial institutions and global organizations in business environment.				
CO4	Analyze and evaluate global business environment in terms of Global Trade Policies by respective Institutions along with determining the impact and prospects of Technology in shaping Business. Assessing recent economic trends including globalization, AI, ESG practices and cybersecurity in business.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Business Environment: Nature, dimensions and meaning. Components of Business environment: economic, political, technological and social environment. Consumerism and consumer protection in India. A brief study of capitalism, socialism and mixed economy.	**15**	**CO1**
2	**Module II: Industrial and Legal Environment** Industrial Growth and policy, industrial licensing policy. MRTP. Economic planning: aims, objectives and framework of development planning in India. **Legal Environment:** India's Fiscal and Monetary Policies, Competition Act & CCI (Replacing MRTP focus), Digital Taxation & Cryptocurrency Regulation (Overview), FinTech Revolution & Digital Payments Ecosystem, Budget Analytics using Data (Practical Assignment), AI in Economic Forecasting.	**15**	**CO2**
3	**Module III: Public Sector and Economic Organizations:** Public Sector: Concept, Rationale, Government Programmed, Role of Public Sector in India. Foreign Trade Policies. Development Banks: IFCI, IDBI, SIDBI, IIBI. International economic institutions - WTO, World Bank. IMF and their importance to India	**15**	**CO3**
4	**Module IV: Recent Economic Trends Recent Economic Trends** Economic Liberalization, Privatization and Globalization. Foreign investment policy. Export Promotion councils and boards. Import Control. EXIM policy, FEMA, IPR (International and Indian Patent Rights Acts). Anti-Pollution Act. Environmental Groups and Bodies. Euro I, II and III Norms, Introduction to Goods and Services Tax. Digital Globalization & Cross-Border E-Commerce, Artificial Intelligence in Global Supply Chains, Corporate Sustainability & ESG Reporting, AI Ethics & Responsible Business, Cybersecurity & Business Risk Management	**15**	**CO4**

Suggested Readings

- Mishra S. K. And Puri V. K., Economic Environment of Business, Himalaya Publication.
- Paul, Justin., Business Environment Text and Cases, Tata McGraw Hill.
- Shaikh and Saleem, Business Environment, Pearson, 1st Edition.

Online Resources

- eGyanKosh: Business Environment online available https://egyankosh.ac.in/handle/123456789/2898
- NPTEL: Introduction to Business environment available at https://onlinecourses.swayam2.ac.in/imb22_mg02/preview

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**II**	**Semester**		**III**	
Course Name	**Mercantile Law**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5302**	**3**	**1**	**0**	**4**
Course Objectives	To familiarize Students with: Essential features of various business laws. Emerging legal issues in business. Ethical and logical approaches to deal with business issues and conflicts.				
Course Outcomes					
CO1	Have sound knowledge of law related to Indian contract act and understand essential features of valid Contract. Distinguish between Indemnity and Guarantee, Bailment and pledge and the contingent of contracts, remedies for breach of contacts.				
CO2	Examine the sales of goods act with Reference to formation of contract of sale and agreement to sell, conditions and warranties, sale of goods by non-owner, delivery of goods.				
CO3	Analyzing the nature & definition of Partnership Act				
CO4	Understanding the kinds of negotiable instruments and their endorsements.				

Module	**Course Contents**	**Contact Hrs.**	**Mapped CO**
1	**Module I: Indian Contract Act** Introduction: Nature of Contract. Offer and Acceptance, Consideration, Capacity to contract, Free Consent, Quasi contracts, Contingent Contracts. Breach of Contract, Remedies for Breach of Contract. Digital Contract & E-Agreements, Case Study, and Real-Life Example.	**15**	**CO1**
2	**Module II: The Sale of Goods Act** Formation of Contract of Sale, and Agreement to Sell, Conditions & Warranties, Caveat Emptor, Sale of goods by the Non-Owners, Delivery of goods, Unpaid Seller and his rights, Remedies for breach of Contract of Sale.	**15**	**CO2**
3	**Module III: Partnership Act** Nature of partnership, Registration of firm and effect of non-registering, Rights and duties of partners, Position of Minor. Dissolution of the firm.	**15**	**CO3**
4	**Module IV: Negotiable Instrument Act** Negotiable instruments: Kinds, features, Crossing & types. Payment in due course, holder, and holder in due course. Case Study on NI act: K. Bhaskaran vs. Sankaran Vaidya Balan (1999), Dashrath Rathod vs. State of Maharashtra (2014).	**15**	**CO4**

Suggested Readings

- Kuchhal M. C., Business Law, Vikas Publishing House, New Delhi, 2004.
- Kapoor N. D., Elements of Mercantile Law, Sultan Chand and Sons, New Delhi, 2003.
- Gulshan J.J., Business Law Including Company Law, 13th Edition, New Age International Publisher.
- Avtar Singh, Principles of Mercantile Law, 7th Edition, Eastern Book Company.

Online Resources

- eGyanKosh: Business Law online available at https://egyankosh.ac.in/handle/123456789/56324
- Utkal University: Business Law online available at https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Core_2.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	II	Semester		III	
Course Name	Indian Economy	L	T	P	Credit
Course Code	NBCOM5303	4	0	0	4
Course Objectives	To familiarize students with understanding of constituent sectors that define the Indian Economy and to examine the role and contribution of different sections of the economy in economic development of India and to enable the learners to examine the role and impact of NITI Aayog on economic development of India.				
Course Outcomes					
CO1	Explain the structure key features, challenges, and reform measures of the Indian economy, including the role of public and private sectors, and economic planning institutions such as NITI Aayog.				
CO2	Examine demographic trends and human development indicators and assess their impact on economic growth and population management in India.				
CO3	Analyse the performance of the agricultural sector including production, finance, and marketing systems, along with government policies and sustainability practices.				
CO4	Evaluate industrial and service sector development in India including policy initiatives, financial aspects, and the growing contribution of the service economy to GDP.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Overview of Indian Economy** Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; Privatization –it's importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy. **Planning Process in India: Trends and Features** Planning process and features of Economic planning in India, and NITI Aayog, Budgeting in India	15	CO1
2	**Module II: Demography and Indian Economy** Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Role of technology in demographic transformation. Need to sustainable population management. Human Development Index.	15	CO2
3	**Module III: Indian Agriculture: Trends and problems** **Agriculture in Indian Economy:** salient features and importance, cropping pattern, crop insurance, Sustainable water management, micro-irrigation, and climate-resilient practice. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives. **Agricultural Finance:** Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro- finance institutions. Institutional credit schemes and financial inclusion initiatives in agriculture. **Agricultural Marketing:** traditional markets and digital platforms, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).	15	CO3
4	**Module IV: Industrial Economy and Service Sector of India** Industrial development in India: trends, challenges, and structural transformation, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance. An overview of Service Sector in India- growth, and emerging segments, Contribution of Service Sector to India's GDP.	15	CO4

Suggested Readings

- Government of India- Economic Survey, 2022
- Misra and Puri- Indian Economy, 38th Edition, Himalaya Publishing House, New Delhi, 2020
- A N Agarwal & M K Agarwal- Indian Economy Problems of Development and Planning, New Age International, 44th Edition 2023
- Rudra Dutt and KPM Sundaram- Indian Economy, S Chand & Co. Ltd, 2015

Online Resources

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**II**	**Semester**		**III**	
Course Name	**Income-Tax Law and Practice**	**L**	**P**	**T**	**Credit**
Course Code	**NGE57805**	**3**	**1**	**0**	**4**
Course Objectives	To familiarize students with the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs and to understand the provisions relating to filing of return of income. To understand the use of AI in Income Tax Procedures and Administration.				
Course Outcomes					
CO1	Understand the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons.				
CO2	Determine and analyze income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.				
CO3	Demonstrate the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income.				
CO4	Evaluate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF & comprehend the provisions relating to filing of return of income. To evaluate the use of AI in Income Tax Administration, Processes and Procedures.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Basic Concepts:** Tax: concept, types direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.	15	**CO1**
2	**Module II: Computation of Income under different heads-1:** Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary, Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, Computation of taxable income House Property.	15	**CO2**
3	**Module III: Computation of Income under different heads-2:** Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.	15	**CO3**
4	**Module IV: Computation of Total income and Tax Liability of individual and HUF; Use of AI in various Income Tax Administration, Processes and Procedures** Income of other person included in assesses total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF Preparation of Return of Income Filing of returns: Manually and on- line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses Use of AI in various Income Tax Administration, Processes and Procedures:	15	**CO4**

	Faceless Assessment Scheme, Risk Based Audit, Predictive Analytics and Taxpayer Support.		

Suggested Readings

- Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
- Sinhania V. K & Sinhania M (2020) Student's Guide to Income tax including GST Problems & Solutions. New Delhi: Taxman Publications Pvt. Ltd.
- Study material of ICAI Intermediate Paper 4A: Income-tax Law

Online Resources

- https://egyankosh.ac.in/handle/123456789/14309
- https://egyankosh.ac.in/handle/123456789/66965

Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	II	Semester		III	
Course Name	E-Commerce	L	T	P	Credit
Course Code	NGE57806	3	1	0	4
Course Objectives	To provide understanding of E-Commerce concepts, models, website development, payment systems, and digital marketing practices.				
Course Outcomes					
CO1	To understand the basic concept of E-Commerce.				
CO2	Examining the E-Commerce models and world wide web and its functioning.				
CO3	Analyzing the building of ecommerce website and ecommerce payment system.				
CO4	Assessing the different ecommerce marketing concepts.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to E-commerce** E-commerce: The revolution is just beginning, E-commerce: A Brief History, Understanding E-commerce: organizing Themes; Benefits and limitations of E-Commerce; Online Consumers and its types; Types of E-Commerce Providers and Vendors; E-business vs E-Commerce, Latest trends in E-Commerce.	15	CO1
2	**Module II: E-commerce business models and concepts**: E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, Electronic Market, Electronic Data Interchange, Internet Commerce, Generic framework of E-commerce, Architectural framework of E- commerce, Web-based E-commerce Architecture	15	CO2
3	**Module III: Security and Issues in E-Commerce** Threats in Computer Systems: Virus, Cybercrime Network Security, Firewall and Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Issues in E-Commerce: Understanding Ethical, Political and Social Issues in E-commerce; Basic ethical concepts and analyzing ethical dilemmas. E-commerce payment system, electronic billing presentment and payment	15	CO3
4	**Module IV: E-commerce marketing concept**: Role of AI in understanding Internet Audience, Role of AI in enhancing E Commerce security, AI in threat detection, AI in Fraud detection, AI in Cyber security monitoring, What is AI base authentication, Challenges of using AI in E Commerce Security, Hacking and Artificial Intelligence, types, role of AI in preventing hacking, Sniffing, Artificial Intelligence- Meaning AI in Sniffing attacks, AI in preventing Sniffing, Cyber Vandalism and AI	15	CO4

Suggested Readings

- Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
- Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison- Wesley.
- Electronic Business and Electronic Commerce Management, 2nd edition, Dave Chaffey, Prentice Hall, 2006.
- e-Learning Tools and Technologies, Horton and Horton, Wiley Publishing.

Online Resources

- eGyanKosh: E-Commerce online available at egyankosh.ac.in/handle/123456789/72073
- NPTEL: E-Business online available at https://onlinecourses.nptel.ac.in/noc19_mg54/preview

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**

Year	II	Semester		III	
Course Name	**Financial Literacy**	**L**	**T**	**P**	**Credit**
Course Code	**NSMCC57801**	**3**	**0**	**0**	**3**
Course Objectives	Develop financial awareness and responsible financial behaviour among students and introduce emerging trends including Fin Tech and Artificial Intelligence in financial services				
Course Outcomes					
CO1	Explain the structure and functioning of the Indian financial system and regulatory framework.				
CO2	Prepare and evaluate personal financial plans and budgets for informed financial decision-making.				
CO3	Demonstrate understanding of banking services, digital payment systems and safe financial practices				
CO4	Describe the role of Artificial Intelligence and Fin Tech in transforming modern financial services and evaluate their ethical implications.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Financial Literacy and Financial System** Meaning, importance and scope of financial literacy, Financial literacy and economic development, Financial inclusion and Digital India initiatives, Prerequisites: numerical ability, communication skills and digital literacy, Structure of Indian financial system, Regulatory bodies: RBI, SEBI, IRDAI, PFRDA, Financial institutions: Banks, Insurance companies, NBFCs and Post Offices	10	CO1
2	**Module II: Financial Planning and Budgeting** Meaning and objectives of financial planning, Personal, family, business and national budget, Steps in financial planning process, Budget surplus and deficit, Savings and investment avenues, Goal-based financial planning, Basic concept of risk and return, Time value of money (introductory concept)	11	CO2
3	**Module III: Banking and Digital Financial Services** Types of deposit accounts: Savings, Current, Recurring Deposit, Term Deposit, Small savings instruments: PPF, NS, KYC norms, PAN, Aadhaar and documentation, Types of loans: short-term, medium-term, long-term, agricultural, MSME and microfinance, Interest rates and credit score (CIBIL, Digital payment systems: UPI, NEFT, RTGS, IMP, Debit card, Credit card, ATM services and mobile banking, Cyber security, digital fraud awareness and counterfeit currency detection	12	CO3
4	**Module IV: Artificial Intelligence in Financial Literacy and Financial Services** Introduction to Artificial Intelligence and Machine Learning in finance, Role of AI in enhancing financial literacy and financial inclusion, AI-based budgeting and personal finance management tools, Rob-advisory platforms and automated investment planning, AI in credit scoring and loan approval systems, AI in fraud detection and cyber risk management, AI-powered chat bots and customer service automation in banking, Predictive analytics in financial decision-making, Block chain technology and AI integration in financial systems, Central Bank Digital Currency (CBDC) and digital financial innovation, Ethical issues, data privacy and regulatory challenges in AI-driven financial services	12	CO4

Suggested Readings

- Kothari, R. (2010). Financial Services in India: Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.
- Chishti, S., & Barberis, J. (2016). The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. Wiley.
- Marr, B. (2019). Artificial Intelligence in Practice. Wiley. (Relevant chapters on AI in financial services)
- Gomber, P., Koch, J. A., & Siering, M. (2017). Digital Finance and Fin Tech: Current Research and Future Research Directions. Journal of Business Economics.

Online Resources

- https://egyankosh.ac.in/handle/123456789/30874
- https://egyankosh.ac.in/handle/123456789/15575
- Reserve Bank of India (RBI) – Financial Education and Digital Payment Resources: https://www.rbi.org.in

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**II**	**Semester**		**III**	
Course Name	**Planning for New Ventures**	**L**	**T**	**P**	**Credit**
Course Code	NSMVC57803	**2**	**0**	**0**	**2**
Course Objectives	To give exposure to learners regarding different aspects of setting up a new business.				
Course Outcomes					
CO1	To understand how to generate a business idea using different techniques and describe sources of innovative ideas. To understand design thinking methods and AI-enabled tools for creating and verifying creative business concepts in digital and platform-based settings.				
CO2	Examining the sources for entrepreneurial capital and ascertaining the criteria for evaluating new venture. Examining various sources of entrepreneurial capital including venture capital, fintech platforms, government schemes, and applying criteria for evaluating new venture proposals.				
CO3	Analyzing the business plan preparation for new ventures.				
CO4	Assessing the marketing plan for new ventures on the parameters of Customer analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis, Competition Analysis and Market Research. Assessing the effectiveness of marketing plans for new ventures using customer, geographical, economic, and competitive analysis along with digital marketing and AI-based marketing automation.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Starting New Ventures** Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. AI Tools for Idea Validation, innovation (ChatGPT, Google Trends, AI market research tools), Problem-Solution Fit & Product-Market Fit, Digital & Platform-Based Business Models (Uber, Swiggy, Amazon, SaaS models), Basics of AI in Entrepreneurship (No-code AI tools for startups)	**8**	**CO1**
2	**Module II: Search for Entrepreneurial Capital** The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. FinTech & Digital Funding Platforms, AI in Financial Forecasting (AI-based budgeting & predictive analytics tools)	**7**	**CO2**
3	**Module III: Business Plan Preparation for New Ventures** Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description.	**7**	**CO3**
4	**Module IV: Marketing Aspects of New Ventures** Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Market Research. Sales Forecasting. Evaluation. Pricing Decision. Digital Marketing Strategy Performance Marketing (Google Ads, Meta Ads) Social Media Branding & Influencer Marketing AI-Based Marketing Automation (Chatbots, CRM AI tools)	**7**	**CO4**

Suggested Readings

- Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
- Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
- Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.

Online Resources

- 1.eGyanKosh: New Venture Planning& Development online available at https://egyankosh.ac.in/bitstream/123456789/90643/1/Unit-23.pdf
- 2. eGyanKosh: New Venture Planningand Development online available at https://egyankosh.ac.in/bitstream/123456789/9673/1/Unit-12.pdf

Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

<table>
<tr><td>Program</td><td colspan="5">B.COM (H.)</td></tr>
<tr><td>Year</td><td>II</td><td colspan="2">Semester</td><td colspan="2">IV</td></tr>
<tr><td>Course Name</td><td>Cost Accounting</td><td>L</td><td>T</td><td>P</td><td>Credits</td></tr>
<tr><td>Course Code</td><td>NBCOM5401</td><td>3</td><td>1</td><td>0</td><td>4</td></tr>
<tr><td>Course Objectives</td><td colspan="5">This course aims to help learners understand modern cost concepts, cost systems, and methods like job, batch, process, and activity-based costing. It teaches how to use cost information for decision-making and introduces AI applications, such as predictive costing, automated tracking, and process optimization. By the end, students will be able to analyze costs, control resources efficiently, and make informed, data-driven decisions.</td></tr>
<tr><td colspan="6">Course Outcomes</td></tr>
<tr><td>CO1</td><td colspan="5">Understand different types of production costs, compute unit and total costs, and prepare cost statements, using AI tools for accurate calculations and tracking.</td></tr>
<tr><td>CO2</td><td colspan="5">Learn material costing and apply activity-based costing (ABC), incorporating AI for predictive cost allocation and efficiency analysis.</td></tr>
<tr><td>CO3</td><td colspan="5">Analyze employee costs, productivity, and turnover, using AI to monitor performance and optimize labor management.</td></tr>
<tr><td>CO4</td><td colspan="5">Analyze employee costs, productivity, and turnover, using AI to monitor performance and optimize labor management.</td></tr>
</table>

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Concept and Nature of Cost Accounting** Concept of Cost and Costing-Importance and Features of Costing, Cost Classification, Cost Units and Cost Centers, Cost Accounting System. Artificial Intelligence in Cost Accounting-AI for predictive cost analysis and forecasting, Automation of repetitive accounting and reporting tasks, AI-driven cost optimization and decision support.	**15**	**CO1**
2	**Module II: Material Cost** Direct and indirect materials , Principles of valuation of materials as per AS-2 / Indi AS-2. Material control & inventory management Activity Based Costing (ABC) Concept, significance, and salient features, Stages and flow of costs in ABC, Basic components: resource drivers and cost drivers , AI in ABC: predictive allocation of costs using machine learning.	**15**	**CO2**
3	**Module III: Employee Cost and Overheads with AI Integration** Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Predictive Analytics for Payroll & Incentives, Employee Productivity Tracking with Artificial intelligence. Labor cost control – techniques. Overheads: Definition and classification, Production overheads – allocation and apportionment of cost.	**15**	**CO3**
4	**Module IV: Methods of Costing** Job Costing- Mening Job Cost, its application and accounting, Preparation of Job cost sheet, Batch Costing: Meaning of Batch Cost and its application in today's industry. Process costing: Meaning and Methods of determination of cost in process costing.	**15**	**CO4**

Suggested Readings

- Banarjee, B.(2014).CostAccounting–TheoryandPractice.NewDelhi:PHILearningPvt.Ltd.
- Kishor,R.M.(2019).Taxman'sCostAccounting.NewDelhi:TaxmannPublicationPvt. Ltd.
- Lal,J.,&Srivastava,S.(2013).CostAccounting.NewDelhi:McGrawHillPublishingCo.
- Mowen, M.M., & Hansen, D.R.(2005).Cost Management. Stanford: Thomson.

- Study Material of CA Course (New)IntermediateLevelPaper3:CostandManagement Accounting.

Online Resources

- https://egyankosh.ac.in/handle/123456789/71349
- https://onlinecourses.nptel.ac.in/noc20_mg53/preview

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

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Program	**B.COM (H.)**				
Year	**II**	**Semester**		**IV**	
Course Name	**Investing in Stock Market**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5402**	**3**	**1**	**0**	**4**
Course Objectives	To familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.				
Course Outcomes					
CO1	Understand investment fundamentals, risk-return dynamics, and financial market structures.				
CO2	Apply fundamental analysis techniques to evaluate securities and investment opportunities.				
CO3	Use technical analysis tools to interpret market trends and support investment decisions.				
CO4	Assess mutual fund investments and examine the application of Artificial Intelligence in financial				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Basics of Investing** Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	**15**	**CO1**
2	**Module II: Fundamental Analysis** Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	**15**	**CO2**
3	**Module III: Technical Analysis** Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs. declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Dos & Don'ts of investing in markets.	**15**	**CO3**
4	**Module IV: Investing in Mutual Funds and Introduction to AI in Stock Market Investing** Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. calculation and use of Net Asset Value; Meaning of Artificial Intelligence in financial markets; Types of financial data used in AI-based investment insights; Concept of robo-advisory and automated investment recommendations; AI-assisted pattern recognition in price movements.	**15**	**CO4**

Suggested Readings

- Prasanna Chandra. (2023). Investment Analysis and Portfolio Management (6th ed.). New Delhi: McGraw Hill Education.
- Punithavathy Pandian. (2021). Security Analysis and Portfolio Management (3rd ed.). New Delhi: Vikas Publishing House.
- Fischer, D. E., & Jordan, R. J. (2020). Security Analysis and Portfolio Management (7th ed.). Noida: Pearson Education.

- Graham, B., & Dodd, D. L. (2008). Security Analysis: Principles and Techniques (6th ed.). New York: McGraw-Hill.
- Murphy, J. J. (1999). Technical Analysis of the Financial Markets. New York: New York Institute of Finance.
- Kahn, M. N. (2018). Technical Analysis: Plain and Simple (3rd ed.). New Delhi: Pearson Education.
- NISM. (Latest Edition). Mutual Fund Distributors Certification Examination Workbook. Mumbai: National Institute of Securities Markets.
- López de Prado, M. (2018). Advances in Financial Machine Learning. Hoboken, NJ: John Wiley & Sons.
- Hilpisch, Y. J. (2020). Artificial Intelligence in Finance. Sebastopol, CA: O'Reilly Media.
- Bodie, Z., Kane, A., & Marcus, A. J. (2023). Investments (13th ed.). New York: McGraw Hill Education.

Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**II**	**Semester**		**IV**	
Course Name	**Financial Services**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5403**	**3**	**1**	**0**	**4**
Course Objectives	To inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.				
Course Outcomes					
CO1	To understand the functions f merchant banking and underwriting.				
CO2	To assess and apply the credit rating process and methodology				
CO3	To analyse the use of hire purchase and leasing business;				
CO4	To evaluate the functioning of mutual funds and venture capital industries;				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Merchant Banking** Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Evolution of merchant banking globally and in India, Shift from traditional issue management to investment banking model, Impact of digital finance and fintech platforms Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India. Book-building mechanism, Role of investment banks in large public issues.	15	CO1
2	**Module II: Royalty and Consignment Accounts** Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee	15	CO2
3	**Module III: Hire-Purchase and Leasing** Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire- purchase Business; Bank Credit for Hire- purchase Business. Leasing and its types. Assess modern trends such as BNPL, digital lending and EV leasing. Digital lease platforms	15	CO3
4	**Module IV: Mutual Fund and Venture Capital Fund** Meaning and Classification of Mutual Funds; Organization of the Funds; Operation of the Funds; Net Asset Value & Performance evaluation (CAGR, Sharpe Ratio, Alpha & Beta), AI-based predictive analytics in fund performance; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds. AI tools in portfolio management & automated rebalancing, Apply AI concepts in investment analysis and fund management.	15	CO4

Suggested Readings

- Khan, M. Y. (2005). Financial Services. New Delhi: Tata McGraw Hill Education.
- Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
- Shanmugham, R. (2016). Financial Services. New Delhi: Wiley India
- Machiraju, H. R. (2010). Indian Financial System. New Delhi: Vikas Publishing House.

- Wright, M., Watkins, T, & Ennew, C. (2010). Marketing of Financial Services. Abingdon: Routledge.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/6427/1/Unit-3.pdf
- https://egyankosh.ac.in/bitstream/123456789/8085/1/Unit-5.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	II	Semester		IV	
Course Name	Integrated Marketing Management	L	T	P	Credit
Course Code	NGE57807	3	1	0	4
Course Objectives	To develop understanding of integrated marketing communication, advertising, e-commerce communication, and the application of AI tools in designing and evaluating promotional campaigns.				
Course Outcomes					
CO1	To understand the basic concept of planning and execution in the integrating marketing communication.				
CO2	Apply advertising approaches and knowledge in the field of marketing.				
CO3	Demonstrate a managerial perspective in advertising appeal and copy writing content.				
CO4	Evaluate the role of e commerce in marketing communication and their practical implication in marketing field.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module- I: Introduction** Integrated Marketing Communication (IMC): concepts and process, IMC promotion mix, Advertising – Meaning, objectives, its role and functions, Classification of advertising, economic, social and ethical issues in advertising, DAGMAR approach, STP strategies in advertising, Introduction to AI driven Advertising	15	CO1
2	**Module II : Advertising Process:** Consumer process in buying, AIDA model, Hierarchy of effects model, Information processing model, Advertising Budget- Top down and Build up approach, methods of advertising -Affordable method, arbitrary allocation method, percentage of sales method, competitive parity method, Objective and Task method.	15	CO2
3	**Module III: Advertising Creativity and Appeals** Advertising Creativity: Meaning of creativity, Creative strategy, and Creative tactics. Advertising Appeals: USP theory of creativity. Copywriting: Meaning and definition of copywriting, The copywriter. Copywriting for Print. Copywriting Guidelines. Radio Copywriting. TV Copywriting. Writing for the Web. Tips for writing good web content. Role of AI in Advertising Creativity & Copywriting	15	CO3
4	**Module IV: Media Planning** Media Planning and Strategy: Media types and their characteristics, setting media objectives, steps involved in media planning, Role, objective and application of Artificial Intelligence. Evaluation of advertising effectiveness—need and purpose of evaluation; pre-testing and post-testing techniques; advertising research; decision areas in international advertising; role of integrated marketing communication; corporate communication. AI based media planning.	15	CO4

Suggested Readings

- Advertising and Promotion: An Integrated Marketing Communications Perspective (12th Edition) – George E. Belch, Michael A. Belch
- Focus: Considered a definitive text covering the entire promotional mix, strategic planning, and digital integration.
- Principles of Integrated Marketing Communications: An Evidence-based Approach – Lawrence Ang
- Focus: Focuses on evidence-based practices, combining traditional and digital channels with case

Online Resources

- eGyanKosh: E-Commerce online available at egyankosh.ac.in/handle/123456789/72073
- NPTEL: E-Business online available at https://onlinecourses.nptel.ac.in/noc19_mg54/preview

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**II**	**Semester**	**IV**		
Course Name	Sustainable Development	**L**	**T**	**P**	**Credit**
Course Code	NGE57808	**3**	**1**	**0**	**4**
Course Objectives	To provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable				
Course Outcomes					
CO1	Explain key initiatives required to enhance the contribution of an organization towards Sustainable Development;				
CO2	Analyze the significance of various steps taken by UNDP to ensure Sustainable Development;				
CO3	Evaluate the results of Smart Cities Mission Initiative of Government of India;				
CO4	Analyze the key achievements of National Programmers /Initiatives aligned with SDGs.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India	**15**	**CO1**
2	**Module II: Sustainable Development Goals (SDGs)-I** Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.	**15**	**CO2**
3	**Module III: Sustainable Development Goals (SDGs)-II** SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.	**15**	**CO3**
4	**Module IV: Responsible Investment** Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.	**15**	**CO4**

Suggested Readings

- Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
- Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd.
- Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
- Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.

Online Resources

- https://sdgs.un.org/goals
- https://en.unesco.org/sustainabledevelopmentgoals

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	II	Semester		IV	
Course Name	Leadership & Personality Development	L	T	P	Credit
Course Code	NSMCC57802	3	0	0	3
Course Objectives	To familiarize students with: The concept of leadership and challenges related to it The importance of evaluating the self for personality development				
Course Outcomes					
CO1	Demonstrate the understanding of leadership concept, styles and theories				
CO2	Analyze and interpret effective leadership skills for optimum utilization of human resources				
CO3	Apply professional communication, workplace etiquette, time management, and AI-enabled decision-making skills to enhance effectiveness in organizational settings.				
CO4	Evaluate the role of AI, self-awareness, communication, and leadership skills in personality development and effective team management.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Leadership** Concept and nature of Leadership, Styles of Leadership, Leadership vs. Management Trait theory of Leadership, Behavioral theory of Leadership, Situational Theory of Leadership, Transformational & Transactional Leadership, Recognition and motivating tips for leading Staff. AI vs. Human Leadership	12	CO1
2	**Module II: Leadership Skills** Basic Leadership Skills, Emerging trends in leadership, Emotional Intelligence & leadership, Nature of Executive leadership, Emotional Intelligence & leadership, Ethical leadership & issues. Patterns of leadership effectiveness, Ethical challenges of AI in Leadership	11	CO2
3	**Module III: Professionalism & Grooming** Meaning of professionalism, Developing Professionalism at workplace, Goal setting & Time management, Dress and grooming for Success, Work ethics and Business Etiquettes, Role of verbal and non-verbal Communication in Organization, Barriers to Communication. Role of AI in enhancing professionalism, AI in Communication & Decision making	11	CO3
4	**Module IV: Personality Development & Leadership** Concept of Personality, Determinants of Personality, Significance of Personality Development, Self-awareness and self-concept, Johari Window, SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats) Group Communication, Active Listening, Art of Public Speaking, improving public speaking skills, Building effective Teams, Stress management, Role of AI in personality development	11	CO4

Suggested Readings

- John Mitchell, Natalie Mitchell & Bogdan Gudzenko (2012)-Leadership Development
- Hurlock, E.B. (2006), Personality Development, TMH, New Delhi.
- Stephen P. Robbins, Organization Behavior, Pearson Prentice Hall.
- Uday Kumar Haldar – Leadership & Team Building

Online Resources

- Personality Development, Dr Sweta Sanjog Mehta, Swayam Portal https://onlinecourses.swayam2.ac.in/cec21_mg22/preview#:~:text=The%20course%20aims%20to%20cause,in%20one's%20life%20and%20career.
- Leadership Prof Kalyan Chakravarty and Prof Tuhenna Mukherjee, Swayam Portal https://onlinecourses.nptel.ac.in/noc19_mg34/preview

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	II	Semester		IV	
Course Name	Digital Marketing	L	T	P	Credit
Course Code	NSMVC57804	2	0	0	2
Course Objectives	To familiarize students with digital marketing concept, practices, consumers online engagement, various social media platforms and AI in digital marketing.				
Course Outcomes					
CO1	Understand the concept, scope and functions of Digital Marketing.				
CO2	Understand various channels of Digital marketing, content and campaign management.				
CO3	Develop insight about application of SEO and its types; tools and techniques of SEM.				
CO4	Understand the role of Artificial Intelligence in digital marketing for customer analysis, content creation, social media marketing, and ethical use of data.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Digital Marketing**: concept, importance, and scope of digital marketing, Evolution of digital marketing. The difference between traditional and digital marketing. Contemporary best practices in digital marketing. Case-study.	7	CO1
2	**Module II: Acquiring and engaging users through Digital Channels**: Introduction to content marketing and management. Understanding the relationship between content and branding, mobile marketing, video marketing, Email marketing; Social Media Marketing- introduction and use of various social media platforms in digital world; Online campaign management- preparation, execution, and tracking. Case-study	7	CO2
3	**Module III: Overview of SEO and SEM**: Search Engine Optimization (SEO)- concept, importance, On-page Optimization and Off-page Optimization, Google Awards. Search engine marketing (SEM)- Strategy building and execution through SEM tools and techniques. Difference between SEO and SEM. Case-study	7	CO3
4	**Module IV: Introduction of AI in Digital Marketing**- Meaning of AI; Role of AI in Digital Marketing; Difference between traditional digital marketing and AI-based digital marketing; AI in understanding customer behavior and preferences; AI in Content Creation: Platforms like Chat GPT, Gemini, Perplexity; and Social Media Marketing; Ethical issues: data privacy and responsible AI use	7	CO4

Suggested Readings

- Vandana, Ahuja; Digital Marketing, Oxford University Press India (November, 2015).
- Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page (3rd Edition, 2014)
- Dave Evans, Susan Bratton; Social Media Marketing; The Next Generation Of Business innovation, Wiley & Sons (2010)
- Gupta, Seema; Digital Marketing, McGraw Hill (August, 2022).
- Maria Johnsen; AI in Digital Marketing, Mercury Learning & Information (2024)

Online Resources

- https://www.investopedia.com/terms/d/digital-marketing.asp
- https://egyankosh.ac.in/handle/123456789/79506

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**		**V**	
Course Name	**Financial Management**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5501**	**3**	**1**	**0**	**4**
Course Objectives	To familiarize students with: • Financial decisions made by financial managers. • Theories of finance. • Techniques which assist in the decision-making process. • Capital Structure for the value maximization of the firm.				
Course Outcomes					
CO1	Understand financial management techniques with their implications in business. Understanding investment and financial decisions to maximize the value of the firm and Shareholder's wealth maximization.				
CO2	Evaluate and make capital budgeting decisions based on NPV, IRR and PI concepts.				
CO3	Analyzing the relevance of Cost of capital and weighted average cost of capital. Prepare the working capital requirements of different projects and firms.				
CO4	Assessing how specific techniques and decision rules can be used to develop Capital structure for an organization. Reconcile the leverage effect of capital mix and impact of leverage.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Nature and scope of financial management, finance function, profit/wealth maximization. Functions of financial managers. Concept of time value of money. Sources of finance: Short Term sources, long term sources and shares, debentures	**15**	**CO1**
2	**Module II: Investment Decision** Meaning, objectives, nature of investment decisions. Pay back methods, Net Present value method, profitability index, and internal rate of return method. Working capital management: meaning, scope, Importance, determinants and sources. Approaches of working Capital Management of Cash, inventories and receivables.	**15**	**CO2**
3	**Module III: Cost of Capital** Introduction, significance, concept, components of cost of capital. Weighted Average Cost of Capital. Capital Structure: meaning, forms and determinants of capital structure, operating and financial leverage, planning the capital structure by EBIT-EPS Analysis.	**15**	**CO3**
4	**Module IV: Fin tech and Sustainable Finance** Concept of Fin tech & its Advantages, Traditional Finance Vs. Fin tech, Digital India and its role in promoting Fin Tech Drivers of Fin Tech Trends driving Fin tech adoption, AI governance: Risks and Ethics Sustainable Finance: The need for sustainable business practices Fin tech and society, Fin Tech Ecosystem and Emerging Sectors, Enabling green economic growth	**15**	**CO4**

Suggested Readings

- Maheshwari S.N., Financial Management, Principles and Practice, Sultan Chand and Sons, 9th Edition 2004.
- Khan M. YandJain P.K., Financial Management, Tata Mc GrawHill, 2001,3rd Edition.
- Pandey I. M., Financial Management, Vikas Publishing House, Revised Ed., 2003

Online Resources

- eGyanKosh: Financial Management online available at https://www.egyankosh.ac.in/handle/123456789/3161
- NPTEL: Financial Management for Managers online available at https://nptel.ac.in/courses/110107144

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**		**V**	
Course Name	Research Methodology	**L**	**T**	**P**	**Credit**
Course Code	NBCOM5502	**4**	**0**	**0**	**4**
Course Objectives	To familiarize students with: Concept and relevance of marketing research. Marketing research process and report preparation.				
Course Outcomes					
CO1	Understand the basic concept of Research methodology and its implementation in various business situations.				
CO2	Examining the impact of sampling and its techniques and sources of data collection. Formulate sampling frameworks and apply digital and AI-based tools for collecting and managing logistics-related data.				
CO3	Analyzing measurement scale and data processing. Apply and relate decisions to formulate a good hypothesis. Explain data processing, statistical techniques, and the use of analytical tools for solving supply chain problems.				
CO4	Assessing clear and meaningful understanding of business reports and its characteristics. Demonstrate the preparation of research reports and presentations using AI tools while maintaining ethical and professional standards.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Research** Meaning, Objectives, types and Importance of Research. Research Process and criteria of good research. Research problem, techniques involved in defining a problem.	**15**	**CO1**
2	**Module II: Sampling Design & Data Collection** Sampling Design: Census & Sample Surveys; Steps in Sampling Design, Types of Samples Designs-Probability & Non-Probability sampling. Secondary data, Primary data: Survey, Observation, Experimentation, Case-Study method, criteria for constructing Questionnaires or Schedules. Guidelines for successful interviewing. Google Forms / Survey tools (hands-on), AI-based questionnaire generation, Data collection through social media & digital platforms, Introduction to web scraping (basic concept only)	**15**	**CO2**
3	**Module III: Measurement Scale and Data Processing** Measurement scales: Nominal, Ordinal, Interval and Ratio scales. Important scaling techniques, Processing & Analysis of Data: Processing operations; problems in processing; types of analysis, Hypothesis Testing: Chi-square test, Z-test, t-test, F-test. Excel for data analysis (practical), Introduction to AI tools for analysis (ChatGPT, Excel AI, Power BI basics), Data visualization basics (dashboard concept), Interpretation for business decisions.	**15**	**CO3**
4	**Module IV: Report Writing** Presentation: Diagram, Graphs, Charts, Importance of Report Writing, steps in report writing. Layout of the research report, Precautions for writing research report. Application of research in	**15**	**CO4**

	business management. AI-assisted report writing (ChatGPT, Grammarly) , Presentation tools (Canva, PowerPoint), AI ethics: plagiarism, bias, misuse, Referencing tools (basic – Zotero/Mendeley intro), Industry-style report format		

Suggested Readings

- Beri, G.C., Marketing Research, Tata McGraw Hill, 2003.
- Gupta, S.L., Marketing Research, Excel Books, 2004.
- Aaker, Marketing Research, John Willey & Sons, 2001.
- Tull & Hawkins, Marketing Research, Prentice Hall of India, 2000.

Online Resources

- NPTEL: Research Methodology online available at https://onlinecourses.nptel.ac.in/noc22_ge08/preview
- EGyanKosh: Research Methodology online available at https://egyankosh.ac.in/handle/123456789/481 2

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	III	Semester		V	
Course Name	Management Accounting	L	T	P	Credit
Course Code	NBCOM5503	3	1	0	4
Course Objectives	To familiarize students with the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making				
Course Outcomes					
CO1	Describe the concept of management accounting; scope and difference between financial accounting				
CO2	Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;				
CO3	Compute standard costs and analyze production cost preparing variance report;				
CO4	Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique; Analyze the role of ERP in Business Decision Making.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.	15	CO1
2	**Module II: Budget and Budgetary Control** Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero- based budgeting; Performance budgeting, difference between performance & traditional budgeting.	15	CO2
3	**Module III: Standard Costing** Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis-material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	15	CO3
4	**Module IV: Marginal Costing and Software Based Managerial Decision-Making** Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic Managerial Decision-making using spreadsheets and Expert System for Management Accountants.	15	CO4

Suggested Readings

- Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
- Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House.
- Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Mc-Graw Hill Education India.
- Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/8092/1/Unit-2.pdf
- https://egyankosh.ac.in/bitstream/123456789/13152/1/Unit-13.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**	**V**		
Course Name	Corporate Law	**L**	**T**	**P**	**Credit**
Course Code	NDSE57801	3	1	0	**4**
Course Objectives	To impart the learner's working knowledge of the provisions of the Companies Act, 2013.				
Course Outcomes					
CO1	To understand provisions relating to issue of prospectus and allotment of shares;				
CO2	To apply company processes, meetings, and decisions;				
CO3	To analyze the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;				
CO4	To evaluate State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Preliminary to Companies Act, 2013** Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.	**15**	**CO1**
2	**Module II: Management and Administration** Board Meetings, Annual General Meeting, Extra Ordinary General Meeting by the use of Drafting through AI, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters. **Dividends & Accounts** Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility	**15**	**CO2**
3	**Module III: Directors and their Powers** Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.	**15**	**CO3**
4	**Module IV:** **(a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up** Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. **(b): National Company Law Tribunal and Appellate Tribunal** Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.	**15**	**CO4**

Suggested Readings

- Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
- Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford University Press.
- Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
- Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
- Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/88463/1/Unit-6.pdf
- https://egyankosh.ac.in/bitstream/123456789/88465/1/Unit-7.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**	**V**		
Course Name	**Advertising and Sales Promotion Tools**	**L**	**T**	**P**	**Credit**
Course Code	**NDSE57802**	**3**	**1**	**0**	**4**
Course Objectives	The course aims to familiarize students with the basics of advertising, personal selling, sales promotion and brand management as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.				
Course Outcomes					
CO1	Identify communication objectives behind advertising and promotions.				
CO2	Understand various advertising concepts and media elements in the advertising decisions.				
CO3	Prepare advertising budget and evaluate the effectiveness of advertising.				
CO4	Assessing the importance, role and overall process of personal selling, sales promotion and brand management.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Advertising** Advertising: evolution, Importance, types and objectives; Growth of modern advertising; advertising & the marketing mix; types & classification of advertisement; social & economic aspects of advertising; Marketing communication models- AIDA, hierarchy of effect, innovation adoption model; DAGMAR Approach; Target audience selection- basis; Target audience Vs. Target market; Use of AI tool in targeting and selecting audience.	15	CO1
2	**Module II: Advertising: Message and Media Decisions** Advertising appeals; Advertising copy: Preparing advertising copy, elements of a print, broad cast and direct mail copy; Advertising agency: Roles and types; Key factors influencing media planning; Media decisions- media class, media vehicle & media option; Factors affecting selection of media; Scheduling- fighting, pulsing, & continuous.; Application of various AI tools in media planning, media selection and media scheduling ; Introduction to broadcast and print media.	15	CO2
3	**Module III: Advertising Budget and Advertising Effectiveness** Advertising Budget: Process and Methods; Rationale of measuring advertising effectiveness; Pre and Post- testing Techniques. Economic, social, ethical, and legal aspects of advertising. Role of regulatory authorities in India like Advertising Standards Council of India (ASCI), Ministry of information and broadcasting.	15	CO3
4	**Module IV: Introduction to Sales Promotion** Introduction to Sales promotion: Importance & need for sales promotion; planning for consumer schemes & contests; different types of consumer schemes. Introduction to Personal Selling: Concept of Personal Selling and Salesmanship; Personal Selling Process. Qualities of a good salesperson.	15	CO4

Suggested Readings

- Batra, R., Myers, J.G., Aaker, D.A. Advertising Management. Prentice Hall.
- Kazmi, S.H.H and Batra, S. Advertising and Sales Promotion Management. Excel Books
- Advertising and Promotion Belch, G. E., & Belch, M. A. (2022). Advertising and promotion: An integrated marketing communications perspective (12th ed.). McGraw-Hill Education

- Advertising, Promotion, and Other Aspects of Integrated Marketing Communications Andrews, J. C., & Shimp, T. A. (2017). Advertising, promotion, and other aspects of integrated marketing communications (10th ed.). Cengage Learning.

Online Resources

- eGyanKosh: Advertising and Personal Selling online available at https://egyankosh.ac.in/handle/123456789/85931
- NPTEL: Advertising and Personal Selling online available at archive.nptel.ac.in/courses/110/105/110105122/

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	III	Semester		V	
Course Name	Retail Marketing	L	T	P	Credit
Course Code	NGE57809	3	1	0	4
Course Objectives	To develop students' understanding of retail marketing concepts, consumer behavior, brand communication, and digital marketing strategies, and to equip them with skills to plan, execute, and evaluate retail marketing campaigns, including leveraging AI-driven tools for personalized marketing and data-driven decision-making.				
Course Outcomes					
CO1	Describe the retail marketing environment, formats, and evolving consumer trends in India and globally				
CO2	Explain and classify consumer behavior patterns and segmentation, targeting, and positioning (STP) strategies used in retail marketing contexts.				
CO3	Design and evaluate integrated retail marketing communications, promotions, pricing, and brand strategies.				
CO4	Apply AI-powered tools and digital technologies for personalized retail marketing, predictive analytics, customer engagement, and Omni channel campaign optimization.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Retail Marketing** Definition, nature, and scope of retail marketing. Evolution of retail marketing in India and globally. Retail marketing environment: micro and macro factors. Types of retail formats and their marketing implications. Retail marketing mix: product, price, place, and promotion. Emerging trends: experiential retailing, green marketing, and social commerce, Role of retail marketing in building brand equity.	15	CO1
2	**Module II: Consumer Behavior & Retail Marketing Strategy** Consumer decision-making process in retail. Factors influencing retail purchase behavior. Market segmentation, targeting, and positioning (STP) in retail. Retail brand strategy: Customer loyalty programs and relationship marketing. Store layout, visual merchandising, and atmospherics as marketing tools. Customer experience management and service quality.	15	CO2
3	**Module III: Retail Marketing Communications & Promotions** Integrated Marketing Communications (IMC) in retail context. Advertising strategies for retail: media planning and budgeting. Digital marketing channels: SEO, SEM, email, and mobile marketing. Social media marketing for retail: platforms, content, and engagement. Retail pricing strategies: everyday low pricing (EDLP), high-low pricing, promotional pricing. Point-of-purchase (POP) communication and signage	15	CO3
4	**Module IV: AI-Driven Retail Marketing & Digital Transformation** E-tailing and Omni channel retail marketing strategies. Integration of online and offline customer touch points. Mobile commerce and app-based retail marketing. AI-driven CRM: customer segmentation, churn prediction, and lifetime value analysis. Ethical considerations and data privacy in AI-enabled retail marketing. Future trends: Generative AI, Augmented Reality (AR) shopping, and voice commerce.	15	CO4

Suggested Readings

- Kotler, P., & Armstrong, G. (2021). Principles of Marketing (18th ed.). Pearson Education.
- Berman, B., & Evans, J. R. (2018). Retail Management: A Strategic Approach (13th ed.). Pearson Education.
- Pradhan, S. (2020). Retailing Management (5th ed.). McGraw Hill Education.

- Chaffey, D., & Ellis-Chadwick, F. (2022). Digital Marketing: Strategy, Implementation and Practice (7th ed.). Pearson.
- Davenport, T. H., & Ronanki, R. (2018). Artificial Intelligence for the Real World. Harvard Business Review Press.

Online Resources

- National Retail Federation – https://nrf.com
- Retailers Association of India – https://rai.net.in
- Marketing AI Institute – https://www.marketingaiinstitute.com
- McKinsey & Company – https://www.mckinsey.com

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	III	Semester		V	
Course Name	Auditing	L	T	P	Credit
Course Code	NGE57810	3	1	0	4
Course Objectives	To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India, integrating AI-based audit technologies and tools				
Course Outcomes					
CO1	To understand the basic concepts and importance of auditing and AI in auditing				
CO2	To apply and interpret the contents of audit documentation and audit evidence to corporate annual reports and auditor's reports to understand the true and fair financial position of a company, with AI applications				
CO3	To analyze and interpret the internal control system and IT environment, integrating AI tools				
CO4	To evaluate the various aspects of auditing and auditor's report certification, and incorporate AI tools for improved certification				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Auditing of Concepts and Artificial Intelligence in Audit** Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and Code of conduct & value system for auditors. Development of Audit Plan and Procedure. Introduction to Artificial Intelligence in Auditing-Evolution of AI in accounting and auditing, Need for AI in modern audit environment, Difference between traditional audit and AI-based audit	15	CO1
2	**Module II: Audit Documentation and Audit Evidence** Concept of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.	15	CO2
3	**Module III: Internal Control, Internal Check, and Audit Sampling** Internal control system; internal control questionnaire; internal control checklist; tests of control; Concept of internal audit; Test checking, audit sampling and sampling methods. **Vouching and Verification** Vouching–Meaning and objectives; Procedure of Vouching; Verification of Assets and Liabilities. AI in Fraud Detection and Forensic Audit-Anomaly detection techniques, Fraud pattern recognition, Predictive fraud risk models, Digital forensic tools.	15	CO3
4	**Module IV: Audit of Companies and Special Areas of Audit** Audit of Limited Companies under the Companies Act, 2013- Qualifications and Disqualifications of Auditor, Appointment of Auditor, Removal, Remuneration, Rights and Duties of Auditor, Auditor's Report, Audit Attestation and Certification, Liabilities of Statutory Auditors, Overview of Auditing Standards, Special types of Audits.	15	CO4

Suggested Readings

- Ainapure, V.,& Ainapure, M.(2009). Auditing & Assurance Delhi PHI Learning
- Aruna J.(2016) Auditing Delhi: Taxmann Publication.
- Kumar,R.,& Sharma, V.(2015) Auditing Principles and Practice Delhi PHI Learning
- Garg,P.(2019) Auditing & Assurance Delhi Taxmann Publication.

- Singh A. K., & Gupta, L.(2011) Auditing Theory and Practice Galgotia Publishing
- Kamal G.(1987) Contemporary Auditing. Delhi: Tata McGraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S ,& Sundharabahu, S (2013) A Hand book on Practical Auditing New Delhi S. Chand Publishing.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/8714/1/Unit-11.pdf
- https://egyankosh.ac.in/bitstream/123456789/19323/1/Unit-22.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**	**V**		
Course Name	**Entrepreneurial Finance**	**L**	**T**	**P**	**Credit**
Course Code	**NSMVC57805**	**2**	**0**	**0**	**2**
Course Objectives	To understand the role of finance in entrepreneurship and develop a new business plan. To analyze financial statements and ratios to assess the financial health of a start-up. To analyze the various sources of investment and also know the support provided by the state and central government for entrepreneurship. To determine the various financial support schemes provided by different				
Course Outcomes					
CO1	Understand the role of finance in entrepreneurship, develop business plans, and evaluate global finance ecosystems and startup valuations.				
CO2	Analyze financial statements and ratios to assess startup health, while comparing traditional banking with digital banking and Fintech.				
CO3	Identify diverse investment sources (VC/Angel) and analyze government initiatives provided by State and Central bodies to strengthen entrepreneurial culture.				
CO4	Evaluate the functions of financial support institutions (DIC, SIDBI, NSIC) and the impact of Fintech on society and green economic growth.				

Module	**Course Contents**	**Contact Hrs.**	**Mapped CO**
1	**Module I Introduction to Entrepreneurial Finance:** Definition and scope of entrepreneurial finance, Role of finance in entrepreneurship, Characteristics of entrepreneurial finance, developing a business plan, estimating start-up costs and funding needs, Financial projections and forecasting, Valuation of start-ups. Global Finance ecosystems, Banks, Fintech, challenges and advantages	**8**	**CO1**
2	**Module II: Financial Statements & Analysis:** Introduction to financial statements (balance sheet, income statement, and cash flow statement), financial ratio analysis for start-ups, assessing the financial health of a start-up, Benchmarking, and industry analysis. Traditional banking & finance Vs. Digital Banking and Fintech	**7**	**CO2**
3	**Module III; Sources of Finance:** Various sources of Investment - Basics of Venture Capital and Angel Investment - Start-up Culture - Various measures of encouragement and support being provided by the State and Central Government for strengthening the Entrepreneurial Culture. Fintech Statistics and Global Market	**7**	**CO3**
4	**Module IV: Institutional Financial Support:** Schemes and functions of rate of Industries-District Industries Centers (DICs)-Industrial Development Corporation (IDC)-State Financial Corporation (SFCs)-Small Scale Industries Development Corporations (SSIDCs) -Khadi and Village Industries Commission (KVIC)-Technical Consultancy Organization (TCO)- Small Industries Service Institute (SISI)-National Small Industries Corporation (NSIC)-Small Industries Development Bank of India (SIDBI). Fintech and society, Enabling green economic growth	**8**	**CO4**

Suggested Readings

- Philip J. Adelman, Alan M. Marks, Entrepreneurial Finance, 5e, Pearson, 2011.
- Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur 3e, Tata Mc Graw Hill, 2014.
- Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, 2nd Edition, Pearson Education, 2012

Online Resources

- https://www.youtube.com/watch?v=c9ZENOt1j_w&list=PLLy_2iUCG87CUSdZ0z0ihunS1QSrNqXFN&index=3
- https://www.youtube.com/watch?v=UL86GGHBX5Q&list=PLLy_2iUCG87CUSdZ0z0ihunS1QSrNqXFN&index=37&pp=iAQB

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	III	Semester		VI	
Course Name	Goods & Services Tax	L	T	P	Credit
Course Code	NBCOM5601	4	0	0	4
Course Objectives	To familiarize students with: - To provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law. Artificial Intelligence (AI) is rapidly being integrated into the Goods and Services Tax (GST) landscape, changing it from a manual, compliance-heavy process to an automated, data-driven system. Key areas where AI is used, which are increasingly appearing in updated GST syllabi				
Course Outcomes					
CO1	To understand the need, and utility of indirect taxes and analyse the constitutional aspects of GST.				
CO2	To apply the provisions relating to levy of GST;				
CO3	To analyze the procedure and exemptions for different types of goods and services. Examine the various provisions of input tax credit. Analyze the use of AI in GST in India.				
CO4	To Evaluate the provisions of the customs law.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Need of GST, Advantages of GST. Structure of GST in India: Dual Concept– CGST – SGST – UTGST - IGST. Subsuming of Taxes-GST Rate Structure in India Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	15	CO1
2	**Module II: Concept of supply and Levy of GST** Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra- state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notification.	15	CO2
3	**Module III: Procedures under GST (Including AI Enabled Compliance and Automation)** Registration under GST law, Compulsory Registration - Deemed Registration- Procedure for Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation. AI in GST: Role, Benefits, ITC Management, Current Scenario and Future of GST Management in India. **Input Tax Credit & Payment of GST:** Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit. Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period)	15	CO3
4	**Module IV: Special Provisions in GST:** Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS) & Refunds, Audit under GST. Penalty under GST	15	CO4

Suggested Readings

- Singhania,V.K.,& Singhania,M.(2020). Student's Guide to Income Tax Including GST . New Delhi: Taxmann Publication.
- Singhania,V.K.,& Singhania, K.(2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
- Ahuja,G.,&Gupta,R.(2020).Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
- The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module1,2,3 and 4]

Taxation AI Tools (India Specific)

- Perplexity :-Pro Advanced legal research and summarization of complex case laws.
- LexLegis AI:- Specializes in Income Tax and GST case laws, judgments, and summarized insights.
- Vidur Tax AI:- Facilitates drafting replies, supports arguments, and extracts relevant case law precedents.
- ChatGPT (File Tools) :-Analyzes 2A/2B, ITR JSON, AIS, and other critical IT/GST PDFs for insights.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/82430/1/Unit-9.pdf
- https://egyankosh.ac.in/bitstream/123456789/60510/3/Unit-10.pdf

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	III	Semester		VI	
Course Name	Indian Banks and Digital Banking	L	T	P	Credit
Course Code	NBCOM5602	3	1	0	4
Course Objectives	To impart knowledge about the basic principles of the banking and insurance.				
Course Outcomes					
CO1	To understand the meaning, scope and functions of Banking along with legal framework and assess the operations of banking and its services;				
CO2	To apply banking operations and digital banking services in the modern financial system.				
CO3	To analyze loans, advances, Basel norms and non-performing assets in the banking system.				
CO4	To evaluate AI applications, startup banking policies and technological transformation in Indian banking.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Banking Business** Definition and function of banks, need for banks; legal framework; structure, organization and working of banks, need for proper regulation and supervision; Types of Deposits: Types of banks in India; Role of Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Payment bank system: concept, features, types, advantages and disadvantages. Small banking system in India: concept, features, types, advantages and disadvantages	15	CO1
2	**Module II: Banking Operations** Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E- payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking	15	CO2
3	**Module III: Loans and Advances** Principles of sound lending, Types of loans and advances, Advances against various securities; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel IV. Meaning of Non-Performing Assets, types of non-performing assets non-performing assets in Indian Banking system- issues and resolution	15	CO3
4	**Module IV: Banking Supporting Start-Ups:** New banking policy in India after NITI Aayog, Banking procedures for start-ups in India: Mandatory documentation, Types of loans and advances for start-up in Uttar Pradesh and India **AI Introduction:** to AI and its applications. Importance of AI tools. Extracting information from AI tools. RBI guidelines for AI applications. How Is Technology Transforming Banking in India.	15	CO4

Suggested Readings

- Agarwal, O. P. (2011). Banking and Insurance. New Delhi: Himalaya Publishing.
- Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.
- Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
- Suneja, H.R. (2019). Practical and Law of Banking. New Delhi: Himalaya Publishing House.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/8092/1/Unit-2.pdf
- https://egyankosh.ac.in/bitstream/123456789/13152/1/Unit-13.pdf

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**	**VI**		
Course Name	**Human Resource & Workplace Management**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5603**	**4**	**0**	**0**	**4**
Course Objectives	**To familiarize students with:** An understanding of how organizations manage people effectively, focusing on practical workplace skills, employee development, and modern organizational challenges.				
Course Outcomes					
CO1	Demonstrate a comprehensive understanding of Human Resource Management and Contemporary Workplace Issues				
CO2	**Analyze** recruitment, selection, placement, promotion, and employee development practices to support effective human resource management and career planning.				
CO3	**Apply** performance management, career development, compensation, and reward systems to enhance employee motivation and organizational effectiveness.				
CO4	**Evaluate** the role of employee wellbeing, sustainable HRM practices, e-HRM, and AI-enabled HR tools in improving workplace health, engagement, and organizational effectiveness.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Fundamentals of Human Resource Management & Contemporary Workplace Issues** Concept, objectives, importance and functions of HRM. Trends shaping HRM, Personnel policies, programs and procedures. Job analysis: concept & process. Manpower planning: meaning, need and process. Contemporary Workplace Issues: Workforce diversity and inclusion, Gig economy and flexible work, Challenges in managing gig workers, Remote and hybrid work culture, Employee empowerment	15	CO1
2	**Module II: Talent Acquisition & Employee Development** Recruitment: Factors affecting recruitment, sources of recruitment. Selection: Process, selection test, interview, group discussion. Orientation. Placement. Promotion. Demotion and Transfer. Concept and importance of employee development, Career and Succession planning. Methods of On-the-job training: apprenticeship, job rotation, coaching and mentoring. Off-the-job training methods: case study, role play, management games, seminars, simulations.	15	CO2
3	**Module III: Performance & Reward Systems** Performance management: Meaning, objectives, process. Career planning & development. Compensation: Concept and importance of compensation, Forms of Pay, Fringe benefits, Incentive systems: Individual incentives, Group incentives, Organizational reward plans	15	CO3
4	**Module IV: Employee Wellbeing & Future Trends** Concept and importance of employee wellbeing, Employee health and safety at the workplace, Employee welfare measures (statutory and non-statutory overview), Social security: meaning and types. Grievance handling: meaning, causes, and redressal process. e- HRM: meaning, and advantages. Sustainable HRM: meaning and sustainable HR practices, Use of AI in human resource management. AI-based engagement surveys, AI powered wellness platforms, Mental health chat bots and virtual counselors.	15	CO4

Suggested Readings

- Aswathappa K., Human Resource and Personnel Management, TMH, 5thEdition.

- Rao V.S.P. Human Resource Management: Text and Cases, Excel Books, 2nd Edition.
- Ivansevich, Human Resource Management, Tata McGrawHill,10TH Edition.
- Ben Eubanks (2018). Artificial Intelligence for HR: Use AI to Support and Develop a Successful Workforce. Kogan Page Publishers, 2018
- Strohmeier, Stefan (2022). Handbook of Research on Artificial Intelligence in Human Resource Management. Edward Elgar Publishing, 2022

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	III	Semester		VI	
Course Name	Risk Management	L	T	P	Credit
Course Code	NDSE57803	4	0	0	4
Course Objectives	To provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.				
Course Outcomes					
CO1	To understand the concept of risk and its types; Evaluate various techniques of managing business risk;				
CO2	To apply various techniques for measuring Business Risk				
CO3	To analyze risk management techniques and analyze financial leverage and credit risk.				
CO4	To evaluate various statistical techniques and models of risk analysis.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.	**15**	**CO1**
2	**Module II: Business Risks** Business risk and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.	**15**	**CO2**
3	**Module III: Risk Management** Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through reinsurance, underwriting and factoring etc. Credit Risk Measurement and Financial Leverage Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage. **Fintech Risk Management Tools** Credit scoring models used by fintech platforms	**15**	**CO3**
4	**Module IV: Quantitative Analysis** Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.	**15**	**CO4**

Suggested Readings

- Ahuja, H. L., Business Economics, S. Chand Limited.
- Mishra and Puri., Business Economics, Himalaya Publishing House.
- Koutsoyuianni, Modern Micro Economics, Macmillan.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/21511/1/Unit-15.pdf
- https://egyankosh.ac.in/bitstream/123456789/21485/1/Unit-12.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**		**VI**	
Course Name	**Advanced Financial Accounting**	**L**	**T**	**P**	**Credit**
Course Code	**NDSE57804**	**4**	**0**	**0**	**4**
Course Objectives	To focus students attention on advanced knowledge of financial accounting. To provide the knowledge of accounting practices in Banking and Insurance industries which includes Insurance claims. To make students aware about Investment and Government Accounting.				
Course Outcomes					
CO1	To understand the higher knowledge of Banking Companies.				
CO2	To understand the higher knowledge of Insurance Companies.				
CO3	To make them familiar with the application of Investment Accounting and Insurance Claim.				
CO4	To make them familiar with the Government Accounting System to maintain the same.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Accounting of Banking Companies** Statutory books, special features on Bank Book keeping. Preparation and presentation of Financial Statements (PL Accounts and Bank Balance Sheet) of Banking Companies, Advances – its classification and provisions made against advances, Rebate on Bills Discounted, Income recognition.	**15**	**CO1**
2	**Module II: Accounting of Insurance Companies** Life Insurance Companies Books maintained by Life Insurance Companies by Tally Prime, Accounts of Life insurance company – Revenue Account, Profit and Loss Account and Balance Sheet, Ascertainment of profit under Life Insurance business. General Insurance companies Accounts of General Insurance business by Tally Prime – Revenue Account, Profit and Loss Account and Balance Sheet.	**15**	**CO2**
3	**Module III: Investment Accounts** Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend. Accounting for fixed interest earning securities and variable earning securities, Bonus shares and Right shares. Insurance Claims: Insurance claims- Average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit – Ascertainment of claims against loss of stock and loss of profit.	**15**	**CO3**
4	**Module IV: Introduction to Government Accounting using Easy Audit** Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government under Easy Audit Software; Classification of Accounts - Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board. Note: All to be practiced under Easy Audit software.	**15**	**CO4**

Suggested Readings

- Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw- Hill Education.
- Dam, B. B., & Gautam, H. C. (2019). Advanced Accounting. Gayatri Publications, Guwahati. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Tax mann Publication. Jain, S. P., & Narang, K. L. (2016). Advanced Accountancy. New Delhi: Kalyani Publishers.

- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
- Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Godwin, N., Alderman, W., &Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
- Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/7178/1/Unit-2.pdf
- https://egyankosh.ac.in/bitstream/123456789/64407/2/Unit-2.pdf

Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**		**VI**	
Course Name	Business Policy & Strategy	**L**	**T**	**P**	**Credit**
Course Code	NGE57811	**4**	**0**	**0**	**4**
Course Objectives	To familiarize students with: The core concepts, frameworks, and techniques of strategic management. The major initiatives taken by a company's top management involving resources and performance in internal and external environments				
Course Outcomes					
CO1	Understand the basic concept of policy and strategy its implementation in business practices and corporate governance and role of AI in decision making.				
CO2	Apply and build the firm's competitive advantage and integrate key functional areas into a unified strategic plan and role of AI in strategic planning.				
CO3	Demonstrate the importance of changes in economic, technological, Government, political and social focus on the formulation of a firm's strategy.				
CO4	Evaluate and recommend the implementation strategy through established models. Use of AI in performance monitoring of firm.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Nature & importance of Business Policy, Development Classification of Business Policy; Mechanism of policy making Business Policy and strategy. Business policy and corporate governance. Role of Artificial Intelligence in Business Decision Making.	**15**	**CO1**
2	**Module II: Strategic Planning and Management** Concept of corporate strategies, Strategic Planning: Process, importance and 7S framework. Strategic planning for: Multinationals, small businesses, non-profit organizations and public sector. Michael Porter Generic Competitive strategies, SWOT Analysis, PESTLE Analysis, AI-driven strategic planning in startups and digital enterprises.	**15**	**CO2**
3	**Module III: Strategy Formulation, Strategic Analysis and Choice** Objectives and goals of the organization. ETOP. Competitive analysis. Internal environment, scanning, mission and vision statement, SAP and KSF. Choice of strategy. Business level strategies: generic, cost leadership, differentiation and focus. Multi business strategies: coordination, diversification, venturing and restructuring for national and international companies. Evaluation of alternatives and selection of strategies.	**15**	**CO3**
4	**Module IV: Corporate Portfolio Analysis and Implementation** BCG, An off model, Gap Analysis, GE model. Implementing strategy through business function, implementing strategy through structure. Leadership and Culture. AI in Performance Monitoring and Strategic Control.	**15**	**CO4**

Suggested Readings

- Lawrence R. Jauch. and Glueck William F., Business Policy and Strategic Management, Frank Brothers.
- Kazmi, Azhar, Business Policy, Tata McGraw-Hill, New Delhi, 2000.
- PearceI I John A. and Robinson J.R. and Richard B., Strategic Management, AITBS.
- Wheelen Thomas L., HungerJ. David. And Rangarajan Krish., Concepts in Strategic Management and Business Policy, Pearson Education, 1st Ed.

Online Resources

- Business Policy and Strategy. eGyanKosh. Available at: https://egyankosh.ac.in/bitstream/123456789/16016/1/Unit-3.pdf.

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**III**	**Semester**	**VI**		
Course Name	**Event Management**	**L**	**T**	**P**	**Credit**
Course Code	**NGE57812**	**4**	**0**	**0**	**4**
Course Objectives	To familiarize students with: The skills to plan and manage events.				
Course Outcomes					
CO1	Exhibit the capability to organize a for male vent.				
CO2	Planning and Organizing events. Assessing risk management in event.				
CO3	Analyzing event marketing, Public relations and promotional tools.				
CO4	Assessing Plans and prepare sponsorship proposals, vent associates and event sponsor.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Event Management** Event Management: meaning, functions and Scope, Types of Events; Roles & Responsibilities of Event Manager in different events. Planning and Organizing for Events: Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process: Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	**15**	**CO1**
2	**Module II: Event Marketing and Promotion** Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools– Media invitations, press releases, TV opportunities, radio interviews. Promotional tools–Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	**15**	**CO2**
3	**Module III Event Sponsorship** Sponsorship Event Partners, Event Associates. Event Sponsor: Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.	**15**	**CO3**
4	**Module IV: AI Application in Event planning & management** Nature, meaning, and scope of AI in event management and planning, legal and ethical consideration of AI, AI in event execution & technology management, AI driven event planning, AI- driven operations and planning's. Recent trends of AI in event planning & organizing.	**15**	**CO4**

Suggested Readings

- Conway, D.G.(2006).The Event Manager's Bible. Devon: How to books Ltd.
- Gold blatt, J.(2005).Special Events: Event Leadership for a New World. New Jersey: John Wiley &Sons Inc.
- Hoyle, L.H.(2002).Event Marketing. New Jersey: John Wiley & Sons Inc.

Online Resources

- eGyanKosh: Basics of Event Management online available at https://www.egyankosh.ac.in/handle/123456789/69654
- NPTEL: Basics of Event Management online available at https://onlinecourses.swayam2.ac.in/nou20_ge01/preview

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

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Program	**B.COM (H.)**				
Year	**IV**	**Semester**		**VII**	
Course Name	**Financial Institutions**	**L**	**T**	**P**	**Credit**
Course Code	**NBCOM5701**	**4**	**0**	**0**	**4**
Course Objectives	The primary function of the financial system is the mobilization of savings, their distribution for industrial investment and stimulating capital formation to accelerate the process of economic growth.				
Course Outcomes					
CO1	Remembering about the financial institutions.				
CO2	Understanding about the financial services and its components.				
CO3	Applying basic theories of Mutual Funds and its example in the minds of learners.				
CO4	Analyzing various theories of Mergers and Acquisitions.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Commercial Banking:** Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Banking Structure – Clearing Houses -Reserve Bank of India - Asset Liability Management and Non-Performing Assets.	15	CO1
2	**Module II: Financial Services:** Financial services in India, types, and importance, online trading, dematerialization and re-materialization. Mutual Funds and AMCs - mutual funds, various types of mutual funds schemes, advantages and disadvantages of investing in mutual funds, legal structure and the regulation of mutual funds in India	15	CO2
3	**Module III: Mergers and Acquisitions:** Introduction of mergers and acquisitions, benefits of mergers, the procedure and theories of mergers and the legal aspects governing mergers, acquisitions and takeovers in India.	15	CO3
4	**Module IV E-banking:** Payment system in India – Paper based, e-payments – Electronic banking advantages – Plastic money, E-money – Forecasting of cash demand at ATMs – Security threats in e- banking.	15	CO4

Suggested Readings

- Bhole, L.M, Financial Markets and Institutions, Tata McGraw-Hill Publishing Company, New Delhi, 2005.
- Khan, M.Y., Indian Financial System: Theory and practice, Vikas Publishing House, New Delhi, 2005.
- R Keshavanathan, Banking and Insurance Management, Academic Excellence Publications, 2009.
- DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House -2006.

Online Resources

- https://egyankosh.ac.in/handle/123456789/23400
- https://archive.nptel.ac.in/courses/110/105/110105121/

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**IV**	**Semester**		**VII**	
Course Name	**Digital Finance**	**L**	**T**	**P**	**Credit**
Course Code	**NDSE57805**	**4**	**0**	**0**	**4**
Course Objectives	To familiarize learners with the fundamentals of digital finance To develop awareness about varied kinds of payments system To learn about the emergence of cryptocurrency and blockchain To learn about the opportunities, challenges and risk management in fintech business				
Course Outcomes					
CO1	Explain the basics of big data, digital finance and regulatory frameworks.				
CO2	Analyse digital payments, FinTech trends and neo banking models.				
CO3	Illustrate blockchain, cryptocurrency and DeFi systems.				
CO4	Discuss the role of AI/ML for financial analytics.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Digital Finance, FinTech, Crowdfunding, and Big Data Analytics** The role of finance in the economy and financial intermediaries. Types and functioning of crowd funding markets. Differences between traditional funding models and crowd funding markets. Informational problems in the crowd funding model. Digital Finance Fundamentals & Big Data Evolution & Fundamentals of Digital finance: Introduction to FinTech and technological transformations in financial services, Compliance in digital era. Rise of Big Data in finance Role of big data in shaping financial decision making and risk management. Case study: DBS bank's digital transformation	**15**	**CO1**
2	**Module II: Digital Payment Systems, FinTech Innovation, and Digital Banking Transformation** The historical evolution of the payment system. Attributes of a well-functioning payment system and role of banks. Digital payment System & Digital Banking Transformation Digital payment Ecosystem: Digitalization of payment system (ECS, RTGS, NEFT, IMPS, UPI, Mobile wallets, contactless payments) FinTech Innovation and disruption: FinTech Start-ups, challenger bank and peer-to-peer lending models, FinTech application across banking, NBFC, insurance, lending, audit and compliance, regulatory guidelines, Risk associated with new payment models, Future of digital banking: How traditional banks are adopting and the rise of neo banks, Digital banking trends and evolving customer expectations. Case study: UPI in India	**15**	**CO2**
3	**Module III: Blockchain Technology, Cryptocurrencies, and Decentralized Finance (DeFi)** Problems with issuer's credibility. Analysis of bit-coin as currency. The integration of bit-coin and block chain issuer incentive problems. Possible alternative uses of block chain technology in the economy and difficulties in its implementation. Use of bit-coin in money laundering.	**15**	**CO3**

	Blockchain Technology: Fundamentals of Blockchain and underlying cryptographic techniques, Smart contracts and decentralized finance (DeFi Applications) Cryptocurrencies and digital assets: Overview and evolution of cryptocurrencies (Bitcoin, Ethereum, etc), Central bank digital currencies and other emerging didgital assets. Impact of Blockchain on payments, lending and financial settlements. Case study: The Sand Dollar (Bahamas' CBDC)		
4	**Module IV: Artificial Intelligence, Machine Learning and Financial Analytics** AI & ML in Finance: Predictive analysis in stock markets, trading and algorithmic/high frequency trading, Credit risk analysis and automated decision-making using AI. Data Analytics and Financial Applications: Data sourcing, cleaning, processing and visualization for financial data, Sentiment analysis and AI driven portfolio management. Practical projects and case studies: Hands on projects: Building stock price prediction models, credit score prediction models. Case Study: Thread programming using Pthreads, POSIX	**15**	**CO4**

Suggested Readings

- Digital Communications by John G. Proakis
- Digital Communications by Bernard Sklar
- Baye, Michael R., & D.W. Jansen, Money, Banking & Financial Markets, An Economics Approach (A.I.T.B.S.), Indian Edition, 1999.
- Future Money: Fintech, AI and Web3
- Digital Finance: Security Tokens and Unlocking the Real Potential of Blockchain, 1st ed. By B. Hines

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/26305/1/Unit-8.pdf 2.
- https://egyankosh.ac.in/bitstream/123456789/15399/1/Unit-5.pdf

Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	IV	Semester		VII	
Course Name	Financial Derivatives	L	T	P	Credit
Course Code	NDSE57806	4	0	0	4
Course Objectives	The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps				
Course Outcomes					
CO1	Examine the meaning, functions, participants and historical development of the derivatives market.				
CO2	Classify financial derivatives, their features, uses and differences between them				
CO3	Summarize pricing of futures and options.				
CO4	To get an insight into modern trading, clearing, settlement mechanisms and analyze the role of AI and emerging technologies in derivatives risk management.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to Derivatives** Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India, Regulations of derivatives market	15	CO1
2	**Module II : Financial Derivatives** Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options pay off	15	CO2
3	**Module III: Pricing of Futures and Options** The cost of carry model and Expectancy model for stock and index futures-cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options	15	CO3
4	**Module IV: Trading, Clearing, Settlement & Artificial Intelligence in Derivatives Trading** Prerequisites for trading in derivatives market, Futures & Options Trading System, Contract specification for stock and index, Margining and Clearing mechanism, Derivatives trading risks, Risk management: Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN), Meaning and Scope of Artificial Intelligence in Derivatives Trading, Traditional trading Vs AI-driven trading Blockchain and Smart Contracts, Ethical and Regulatory Issues of AI in Derivatives Markets	15	CO4

Suggested Readings

- David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
- Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latest ed.), PHI Learning Publications.
- Hull, J. C. (2003). Options futures and other derivatives. Pearson Education India.
- Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
- Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
- Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/23541/1/Unit-7.pdf
- https://egyankosh.ac.in/bitstream/123456789/88666/1/Unit-6.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	IV	Semester		VII	
Course Name	Business Finance	L	T	P	Credit
Course Code	NDSE57807	4	0	0	4
Course Objectives	The objective of course to understand the basics of business finance with use and variety of capitals and how organization on different capital structure				
Course Outcomes					
CO1	Remembering the basic concepts of business finance.				
CO2	Understand the basic concept of capitals with concept of working capital.				
CO3	Applying different theory of capitalization and its use in organization.				
CO4	Analyzing the concept of capital structure				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I :Nature and Objectives of Business Finance** Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.	15	CO1
2	**Module II: Classification of Capital** Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital	15	CO2
3	**Module III: Capitalization** Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance Capital Structure Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure,	15	CO3
4	**Module IV Introduction to AI and Business Finance:** Meaning and scope of Artificial Intelligence Evolution and types of AI Traditional finance vs. AI-driven finance. Importance of AI in modern financial management, AI in investment analysis and portfolio management, Algorithmic trading and robo-advisors, Ethical issues in AI-driven finance.	15	CO4

Suggested Readings

- Sharma, R.K. & Gupta, Shashi., K. Business Organization and Management
- Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House, Kalyani Publications.
- Singh, Preeti. Investment Management. Himalaya Publishing House
- Kale, N.G. Business Organization. Manisha Publications.
- Russell, S. & Norvig, P. Artificial Intelligence: A Modern Approach, Pearson
- Marr, B. Artificial Intelligence in Finance, Wiley

Online Resources

- https://egyankosh.ac.in/handle/123456789/56847
- https://egyankosh.ac.in/handle/123456789/16104

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	IV	Semester		VII	
Course Name	Business Valuation	L	T	P	Credit
Course Code	NGE57813	4	0	0	4
Course Objectives	The course aims to familiarize the students with the principles and practice of valuation of business				
Course Outcomes					
CO1	To examine the valuation of business and its principles.				
CO2	To classify different bases of valuation.				
CO3	To evaluate different techniques of valuation and apply them in various situations.				
CO4	To demonstrate skills in valuing tangibles and intangibles				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to valuation;** Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation. Introduction to Artificial Intelligence in financial valuation. Role of AI in financial modelling and forecasting AI vs traditional valuation approaches	15	CO1
2	**Module II: Techniques of valuation** AI-based valuation models using predictive analytics Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques	15	CO2
3	**Module III: Valuation of Tangibles and Intangibles** (a) Valuation of tangibles – valuation of property, plant and equipment. (b) Valuation of intangibles: Goodwill, brand, patents, trademarks, copyrights, process, franchises, licenses, internet domains, software, databases, advertising agreements	15	CO3
4	**Module IV: Valuation in specific cases** Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing. AI-enabled decision support systems for investors	15	CO4

Suggested Readings

- Koller T, Goedhart M & Wessels D. ―Valuation: Measuring and managing the value of companies Mckinsey & Company.
- Palepu K.G & Healey P.M. ―Business analysis and valuation: Using financial statements Cengage Publications.
- Parker D. ―International valuation standards: A guide to the valuation of real property assets Wiley Blackwell.
- Parks J.A & Banerjee D.N. ―Principles & practice of valuation Eastern law house..

Additional Readings:

- Study material of the Institute of Company Secretary of India for the professional programme course on Valuation and business modelling.
- Study material of the Institute of Cost Accountants of India for the Strategic performance management and business valuation

Online Resources

- https://egyankosh.ac.in/bitstream/123456789/28777/1/Unit-7.pdf
- https://egyankosh.ac.in/bitstream/123456789/28775/1/Unit-6.pdf

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	IV	Semester		VII	
Course Name	Export-Import Management	L	T	P	Credit
Course Code	NGE57814	4	0	0	4
Course Objectives	The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India, including relevant policy frameworks and the role of AI in trade facilitation, thereby enabling students to become export professionals and entrepreneurs in the fast-changing global environment.				
Course Outcomes					
CO1	To analyze the basics of export-import management in India.				
CO2	To organize and plan the documents required for export and import transactions and export finance.				
CO3	To analyses the different operations involved in executing export orders.				
CO4	To create awareness about India's policy reforms and AI and digital technologies to promote export competitiveness				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Basics of Export-Import Management:** An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; International Commercial (INCO) Terms 2020	15	CO1
2	**Module II: Export-Import Procedure and Documentation:** EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export finance: pre-shipment and post-shipment.	15	CO2
3	**Module III: An Overview of Export Promotion Schemes and Organizational Support:** Information on Registered Exporter (REX) System, Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (Ro DTEP), Scheme For Rebate of State and Central Taxes and Levies (Ro SCTL); Organizational Support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC)	15	CO3
4	**Module IV: Legal framework of Custom Law and AI application in EX-IM:** Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods. Make in India and Export Competitiveness: NITI ‘s Aayog Export Preparedness Index, 2020 – Policy Basic concepts of AI and data analytics in trade facilitation; AI applications in customs clearance AI-enabled trade documentation, Role of AI and digital platforms in enhancing India's export preparedness and competitiveness under Make in India	15	CO4

Suggested Readings

- Custom Manual (2018). Central Board of Indirect Taxes & Customs, India.
- Gupta, P. (2020). Export Import Management, Tata McGraw Hill.
- Joshi, R.M. (2018). International Marketing. OXFORD University Press.
- Lall, M., & Ahmed, S. (2021). Export-Import Procedure and Documentation. Sultan Chand & Sons, New Delhi.
- NITI Aayog. Export Preparedness Index, 2020.

- Paul, J., & Aserkar, R. (2008). Export Import Management. OXFORD University Press.

Online Resources

- https://www.dgft.gov.in/CP/?opt=import-management-system
- https://www.icegate.gov.in/about_icegate.html
- https://www.dgft.gov.in/CP/?opt=import-management-system

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	B.COM (H.)				
Year	IV	Semester		VIII	
Course Name	Behavioral Finance	L	T	P	Credit
Course Code	NBCOM5801	4	0	0	4
Course Objectives	The objective of this course is to provide a basic understanding of behavioral finance and its practical relevance to study the financial markets				
Course Outcomes					
CO1	To examine the limitations of traditional finance				
CO2	To appreciate the relevance of the theory of behavioral finance in studying financial markets				
CO3	analyze the role of incomplete information and behavioral biases in financial decision making				
CO4	Utilize the understanding gained from the theoretical underpinnings to improve financial behavior				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Traditional theory of finance Neoclassical economics:** Basic assumptions, Rational choice theory, expected utility theory; Extension to finance: Modern portfolio theory. Informational efficiency: Efficient market hypothesis- Weak, semi-strong, strong forms. CAPM Challenges to EMH - Theoretical and empirical.	15	CO1
2	**Module II: Behavioral Finance: Emergence, Market Anomalies, and Alternative Paradigms** Emergence of behavioral finance Anomalies to neoclassical economics and standard theory of finance; Stock market anomalies: January effect and day of the week effect. Speculative market bubbles. Global financial crisis in behavioral perspective. Equity premium puzzle and Siamese twins' problem; Search for alternative paradigms- Influence of psychology and emergence of behavioral finance	15	CO2
3	**Module III: Behavioral Finance** Introduction behavioral finance: Meaning; Basic assumptions- Incomplete information, bounded rationality. Heuristics and biases- Prospect theory, endowment theory, inattention-bias, overconfidence, reference-point bias, herd Behavior, familiarity bias etc.	15	CO3
4	**Module IV: Behavioral Biased** Evidence from different financial markets. Sentiment analysis of trading data, social media, and news to detect biases like herd behavior, overconfidence, or loss aversion. behavioral biases under different market settings- Stock markets, mutual funds industry, insurance industry. Investor's reaction under different market conditions. Asymmetric information Asymmetric information: Market for lemons. Adverse selection, moral hazard, monitoring and signaling. Economic characteristics of financial contracts - Risk neutrality and risk aversion	15	CO4

Suggested Readings

- Hal Varian (2010) Intermediate microeconomics - A modern approach, 8th Ed. W.W. Norton, London, Ch. 37, Asymmetric information
- Prassanna Chandra (2020) behavioral finance, second edition, McGraw Hill. New Delhi.
- Singh, R. behavioral Finance PHI learning
- Ricardo N. Bebezuk (2003) Asymmetric information in financial markets - Introduction and applications. Cambridge University Press, Cambridge, UK. Chapter 1

Online Resources

- https://egyankosh.ac.in/handle/123456789/84990

- https://egyankosh.ac.in/handle/123456789/84993

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**IV**	**Semester**		**VIII**	
Course Name	**Financial Statements Analysis**	**L**	**T**	**P**	**Credit**
Course Code	**NDSE57808**	**4**	**0**	**0**	**4**
Course Objectives	The course aims to enable the student to analyses and interpret the financial statements and related footnotes of publicly traded companies				
Course Outcomes					
CO1	It explains the meaning of financial statements as per Companies act, 2013				
CO2	Describe the tools of financial statements analysis and compute the financial ratios using spreadsheets.				
CO3	Analyze the financial performance of companies using the techniques of ratio analysis				
CO4	It examines the cash position of companies using artificial intelligence in the cash flow statements.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction:** Introduction to financial statements, Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies	15	CO1
2	**Module II: Financial Analysis** Techniques of financial statements analysis Comparative and common-size statements: horizontal and vertical analysis, trend analysis Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis	15	CO2
3	**Module III: Cash Flow Statement** Cash Flow Analysis Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Indi AS 7.	15	CO3
4	**Module IV: AI as a tool for Modern Financial Reporting** Role of Artificial Intelligence in the Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) AI vs Traditional Methods of Financial Analysis: A Comparative Study. AI- based. Ratio Analysis and Financial forecasting.	15	CO4

Suggested Readings

- Gupta, Ambrish, "Financial Accounting for Management - An Analytical Perspective, Pearson Education, third edition, 2009.
- Lal, Jawahar & Sucheta, Gauba, -Financial Reporting and Analysis ll, Himalaya Publishing House, Mumbai, 2018
- Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall, 2011
- Penman, S.H, -Financial Statement Analysis ll, Tata McGraw Hill, 2010.

Online Resources

- https://egyankosh.ac.in/handle/123456789/89758
- https://egyankosh.ac.in/handle/123456789/12374

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**IV**	**Semester**		**VIII**	
Course Name	**International Finance**	**L**	**T**	**P**	**Credit**
Course Code	**NDSE57809**	**4**	**0**	**0**	**4**
Course Objectives	The course aims to familiarize the students with the principles and practice of international finance				
Course Outcomes					
CO1	Describe the International Monetary System and the nature and scope of international finance				
CO2	Understand the Foreign Exchange Markets.				
CO3	analyze the factors affecting the exchange rates				
CO4	Understand the International Financial Markets and Instruments & Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: International Financial Environment:** Evolution of International Monetary System, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance	**15**	**CO1**
2	**Module II: Foreign Exchange Markets:** Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation. Algorithmic Trading & FX-Basics of High-Frequency Trading (HFT) in Forex markets, Sentiment Analysis of global news/social media for currency volatility prediction	**15**	**CO2**
3	**Module III: Exchange Rate Determination**: Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate, Purchasing Power Parity, Interest Rate Parity	**15**	**CO3**
4	**Module IV: International Financial Markets and Foreign Exchange Risk Management:** Foreign Portfolio Investment, International Bond & Equity market, International Financial Instruments, Foreign Bonds and Global Bonds. Floating rate Notes, Zero-coupon Bonds. Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management AI-Driven Risk Management-Use of Machine Learning (ML) for real-time Transaction Exposure monitoring; Stress testing global portfolios using AI simulations and Monte Carlo methods Compliance- AI applications in Anti-Money Laundering (AML) and "Know Your Customer" (KYC) for international transactions; Ethical AI and bias in global credit scoring.	**15**	**CO4**

Suggested Readings

- Levi, M. D. (2022). International Finance (7th ed.). London: Routledge.
- Eun, C. S., & Resnick, B. G. (2023). International Financial Management (10th ed.). New York: McGraw-Hill Education.
- Avadhani, V. A. (2021). International Financial Management. Mumbai: Himalaya Publishing House.
- Shapiro, A. C. (2021). Multinational Financial Management (11th ed.). Hoboken, NJ: John Wiley & Sons.

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**IV**	**Semester**		**VIII**	
Course Name	**E-Commerce**	**L**	**T**	**P**	**Credit**
Course Code	**NDSE57810**	**4**	**0**	**0**	**4**
Course Objectives	To familiarize students with: - To give exposure to learners regarding different aspects of E-Commerce.				
Course Outcomes					
CO1	To understand the basic concept of E-Commerce.				
CO2	Examining the E-Commerce models and world wide web and its functioning.				
CO3	Analyzing the building of ecommerce website and ecommerce payment system.				
CO4	Assessing the different ecommerce marketing concepts.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction to E-commerce** E-commerce: The revolution is just beginning, E-commerce: A Brief History, Understanding E-commerce: organizing Themes; Benefits and limitations of E-Commerce; Online Consumers and its types; Types of E-Commerce Providers and Vendors; E-business vs E-Commerce, Latest trends in E-Commerce.	15	**CO1**
2	**Module II: E-commerce business models and concepts**: E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, Electronic Market, Electronic Data Interchange, Internet Commerce, Generic framework of E-commerce, Architectural framework of E- commerce, Web-based E-commerce Architecture	15	**CO2**
3	**Module III: Security and Issues in E-Commerce** Threats in Computer Systems: Virus, Cybercrime Network Security, Firewall and Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Issues in E-Commerce: Understanding Ethical, Political and Social Issues in E-commerce; Basic ethical concepts and analyzing ethical dilemmas. E-commerce payment system, electronic billing presentment and payment.	15	**CO3**
4	**Module IV: E-commerce marketing concept:** Role of AI in understanding Internet Audience, Role of AI in enhancing E Commerce security, AI in threat detection, AI in Fraud detection, AI in Cyber security monitoring, What is AI base authentication, Challenges of using AI in E Commerce Security, Hacking and Artificial Intelligence, types, role of AI in preventing hacking, Sniffing, Artificial Intelligence- Meaning AI in Sniffing attacks, AI in preventing Sniffing, Cyber Vandalism and AI	15	**CO4**

Suggested Readings

- Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
- Ravi Kalakota, Andrew B. Winston, "Electronic Commerce-A Manager's guide", Addison- Wesley.
- Electronic Business and Electronic Commerce Management, 2nd edition, Dave Chaffey, Prentice Hall, 2006.
- e-Learning Tools and Technologies, Horton and Horton, Wiley Publishing.

Online Resources

- eGyanKosh: E-Commerce online available at egyankosh.ac.in/handle/123456789/72073
- NPTEL: E-Business online available at https://onlinecourses.nptel.ac.in/noc19_mg54/preview

Course Articulation Matrix														
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														

Program	**B.COM (H.)**				
Year	**IV**	**Semester**		**VIII**	
Course Name	**Consumer Behaviour**	**L**	**T**	**P**	**Credit**
Course Code	**NGE57815**	**4**	**0**	**0**	**4**
Course Objectives	To develop a comprehensive understanding of consumer behaviour theories, determinants, and decision-making processes in both individual and organizational contexts, while examining the application of Artificial Intelligence and analytics in analysing, predicting, and influencing consumer behaviour.				
Course Outcomes					
CO1	Understand the fundamental concepts, evolution, and research approaches of consumer behaviour.				
CO2	Analyse consumer decision-making processes and evaluate internal and external determinants influencing buying behaviour.				
CO3	Apply consumer behaviour models to marketing strategies in both B2C and B2B markets.				
CO4	Assess the role and implications of Artificial Intelligence and analytics in consumer behaviour and marketing decision-making.				

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module I: Introduction** Defining Consumer Behavior. Scope and Application of Consumer Behavior. Evolution of Consumer Behavior as a Field Of Study and its relationship with Marketing: behavioral Dimension. The interdisciplinary nature of Consumer Behavior. Profiling the consumer and understanding their needs. Relevance of Market Research with Consumer Behavior. Approaches to Consumer Behavior Research.	**15**	**CO1**
2	**Module II:** Consumer Behavior Theory, Application and its Determinants Consumer Behavior Theory and Its Application to Marketing Strategy: Consumer buying Process, Extensive, Limited and Routine Problems-solving Behavior. . Models of Consumers Decision Making. Internal Determinants of Consumer Behavior: Needs, Motivation and Involvement, Information Processing and Consumer Perception, Learning, Attitude and Attitude Change, Personality, Psychograph, Values and Lifestyle. External Determinants to Buying Behavior: Family and House Hold influences, Reference Groups and Social Class, opinion leaders, Influence of Culture and Sub-culture.	**15**	**CO2**
3	**Module III:** Opinion Leadership, Innovation & Diffusion and CB Models Differences between: Industrial Markets & Consumer Market and Organizational & Consumer Buying. Buying Decisions in Organizational Buying Process: Types of Decision Making. Organization Buyer's Decision Making Process. Factors influencing Organizational Buying Behavior. Decision Makers in Organizational Buying. Models of Industrial Consumer Buying Behavior	**15**	**CO3**
4	**Module IV:** Artificial Intelligence and Consumer Behaviour Artificial Intelligence (AI): Concept, evolution, and relevance in marketing and consumer behaviour. Role of AI, Machine Learning, and Big Data in analysing consumer behaviour. AI in understanding consumer decision-making processes. Recommendation systems and personalization strategies in digital platforms. Chat bots, virtual assistants, and AI-enabled customer engagement.AI in Customer Relationship Management (CRM) and customer experience	**15**	**CO4**

	enhancement.AI in B2B and organizational buying behaviour.		

Suggested Readings

- Schiffman and Kanuk, Consumer Behaviour, Prentice hall.
- Loudon, D.A., Consumer Behaviour, Concepts and Application, Tata McGraw Hill.
- Howard, John A., (1989).Consumer Behaviour in marketing Engle wood Cliffs, New Jersey, Prentice Hall Inc.
- Davenport, T.H. & Ronanki, R. – Artificial Intelligence for the Real World (HBR)
- Wedel, M. & Kannan, P.K. – Marketing Analytics for Data-Rich Environments

Online Resources

Course Articulation Matrix														
PO-PSO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
CO1														
CO2														
CO3														
CO4														
Avg														

<table>
<tr><td>Program</td><td colspan="5">B.COM (H.)</td></tr>
<tr><td>Year</td><td>IV</td><td colspan="2">Semester</td><td colspan="2">VIII</td></tr>
<tr><td>Course Name</td><td>Industrial Relations and Labour Codes</td><td>L</td><td>T</td><td>P</td><td>Credit</td></tr>
<tr><td>Course Code</td><td>NGE57816</td><td>4</td><td>0</td><td>0</td><td>4</td></tr>
<tr><td>Course Objectives</td><td colspan="5">To familiarize students with:
• A comprehensive understanding of India's reformed labour law framework, including Industrial Relations, Wages, Social Security, and Occupational Safety codes, and their practical implications for employers and workers.
• The emerging challenges in employment relations arising from automation and Artificial Intelligence, with a focus on legal, ethical, and governance issues in the world of work.</td></tr>
<tr><td colspan="6">Course Outcomes</td></tr>
<tr><td>CO1</td><td colspan="5">Demonstrate the understanding of the concept of IR and basic provisions related to Code on Wages.</td></tr>
<tr><td>CO2</td><td colspan="5">Understand the provisions of the Industrial Relations Code, and evaluate their practical implications in industrial relations</td></tr>
<tr><td>CO3</td><td colspan="5">Understand and interpret the provisions of the Code on Social Security,</td></tr>
<tr><td>CO4</td><td colspan="5">Understand workplace safety, health, welfare, and working condition provisions under the OSH Code and the implications of AI on employment relations.</td></tr>
</table>

Module	Course Contents	Contact Hrs.	Mapped CO
1	**Module II: Introduction to Industrial Relations & Code on Wages** Background of Industrial Relations – Definition, scope, objectives, factors affecting IR, participants of IR, importance of IR. Approaches to Industrial relations system in India. Code on Wages (2019): Need for labour law reforms, Consolidation of earlier wage laws. Definition of Wages, Components included in wages, Concept of minimum wage: National Floor Wage, Fixation & revision of minimum wages. Payment of Wages: Time and mode of wage payment, Wage period, Permissible deductions, Overtime provisions.	15	CO1
2	**Module II: Industrial Relations Code (2020):** Objectives and Scope of the Code, Definitions: Worker, Employer, Industry, Establishment. Trade Union Registration, Rights and Liabilities of Trade Unions. Collective Bargaining: Meaning and process, Pre-requisites for effective bargaining, Industrial Disputes: Meaning and Types, Grievance Redressal Mechanism, Conciliation and Adjudication (Industrial Tribunal), Strikes and Lockouts – Notice and Legality	15	CO2
3	**Module III: Code on Social Security (2020)** Definitions under Social Security Code, Employee's Compensation and Benefits, The Concept of arising out of and in the course of employment. Different Benefits under the ESI Scheme, Employee's Provident Fund, Gratuity.	15	CO3
4	**Module IV: Occupational Safety, Health, and Working Conditions Code (2020)** Definitions, Occupational Safety and Health, Health Safety and Working Conditions, Welfare Provisions, Regulation of Working hours, Duties of Employer and Employees, Special Provisions relating to Employment of	15	CO4

	Women, Hours of Works, Annual Leave with Wages. Impact of Artificial Intelligence on Employment Relations, Automation and Job Displacement, AI-driven Workforce Restructuring & Retrenchment Issues, Legal & Ethical Implications of AI in Labour Administration.		

Suggested Readings

- Taxmann's New Labour Codes, 1st Edition 2025, Taxmann Publications Private Ltd.
- Mamoria C.B, Industrial Relation, Himalaya Publication.
- Sinha, Industrial Relations, Trade Unions and Labour Legislation, Pearson Ed.
- Soumi Majumder and Bitan Misra, AI-Empowered Industrial Relations (Studies in Computational Intelligence Book 1254) by, 2026 (ISBN-13 978-3032145574)

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Course Articulation Matrix

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1														
CO2														
CO3														
CO4														
Avg														