

City College | Department of Commerce



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Program Specific Outcome, Course Outcome, Program Outcome

(PSO, CO, PO)

B.Com. Programme

Programme Outcomes (PO) for B.Com.

The newly structured B. Com (Honours and General) curriculum under the National Education Policy (NEP) within the Competency-based Credit Framework (CCF) at the University of Calcutta articulates its distinctive nature and clearly outlines the intended outcomes for students. This curriculum is designed to empower B.Com students to innovate, inspiring them to transform their innovative ideas into practical business models that contribute to the economic and social development of the nation. The programme aims to deepen students' understanding of the business environment while equipping them with entrepreneurial skills through experiential learning and hands-on training.

Programme Specific Outcomes (PSO)

The B. Com (Honours) Programme at the University of Calcutta is specifically designed to enable and empower students with the knowledge, skills, and abilities required to analyse and synthesize contemporary issues in commerce and industry. This course not only focuses on sustaining and growing existing businesses in an era of rapid change and intense competition but also emphasizes the importance of sustainable development. The programme builds a solid conceptual foundation, preparing students to tackle current and future business challenges. Additionally, it fosters the cultivation of entrepreneurial skills and a forward-thinking mindset. Upon completion of this programme under the NEP within the CCF, students will be equipped to adopt a progressive outlook by developing the following attributes, qualities, and skills:

1. Expertise in Disciplinary Knowledge
2. Enhanced Critical Thinking Abilities
3. Effective Communication Skills
4. Promotion of Cooperation and Teamwork
5. Advanced Research Skills
6. Heightened Moral and Ethical Awareness
7. Proficiency in Information and Digital Literacy

The B.Com (General) Programme under NEP within the CCF at the University of Calcutta is also designed to empower students with the knowledge, skills, and competencies required to analyze and synthesize modern realities within the realms of commerce and industry. Recognizing that commerce involves understanding the

diverse factors—social, political, legal, and economic—that impact the business world, this programme ensures the following outcomes:

1. Demonstrating a comprehensive understanding of the business landscape from both theoretical and practical perspectives.
2. Applying acquired knowledge to assess the corporate sector and its broader economic impact from a variety of angles.
3. Utilizing disciplinary knowledge of theories and principles to develop effective solutions for business challenges.
4. Encouraging students to approach problems and situations from multiple perspectives—economic, financial, social, and national—thereby expanding their analytical capabilities.
5. Providing students with up-to-date technical knowledge through courses such as computerized accounting systems and computer applications, fostering digital literacy and raising awareness of cybercrimes and preventive strategies.

COURSE OUTCOMES (CO)

B.Com. 4-year (Honours / Honours with Research) (Major)

Curricula and Syllabi

(under CCF, 2022)

B.Com. 4-Year Course (under CCF, 2022)

Semester I

Major (Core) 1 Paper Financial Accounting I (3 TH + 1 TU)

Credit: 4

Course Objectives

This course introduces the principles of financial accounting, covering topics such as the accounting cycle, income determination, inventory valuation, and depreciation. It aims to develop skills in preparing financial statements for various entities and introduces sectional and self-balancing ledger systems.

Course Outcomes

Students will gain a solid understanding of accounting principles and processes, compute business income, apply inventory and depreciation methods, and prepare financial statements for different entities. They will also learn to use sectional and self-balancing ledgers effectively.

Semester I

Minor 1 paper Principles and Practice of Management (3 TH + 1 TU)

Credit : 4

Course Objectives

This course aims to provide students with a comprehensive understanding of management principles and practices. It covers foundational management theories, the planning and organizing processes, and key concepts related to directing and leadership. Additionally, the course addresses motivation, coordination, and control in management, preparing students to effectively apply these principles in real-world situations.

Course Outcomes

Upon completing the course, students will understand core management theories and their applications, develop strategic planning and decision-making skills, and learn to structure and organize teams effectively. They will gain knowledge of leadership styles, motivational techniques, and management control tools, enabling them to handle managerial roles efficiently and responsibly.

Semester I

Inter/multi-disciplinary

(IDC/MDC) 1 paper Micro Economics (2 TH + 1 TU)

Credit: 3

Course Objectives

The course is designed to introduce students to fundamental concepts of microeconomics, focusing on demand and supply theories, consumer behaviour, and production and cost functions. It aims to provide a deep understanding of market structures, price determination, and equilibrium, enabling students to analyse economic behaviour and decision-making processes at the micro level.

Course Outcomes

Upon completing the course, students will gain an understanding of basic microeconomic concepts such as demand and supply, elasticity, and consumer behaviour. They will be able to analyze production functions and costs, and evaluate market structures including perfect competition and monopoly. Students will also develop skills in applying microeconomic theories to real-world economic problems and decision-making.

Semester I

Ability Enhancement Course (AEC)

English – I

ENG-AEC-1-1 (Compulsory English)

Credit : 2

Course Objectives:

The Compulsory English course in Semester 1 introduces students to a selection of significant texts by writers such as Alfred Tennyson, Thomas Hardy, Rabindranath Tagore, and R.K. Narayan. The aim is to help learners develop a foundational understanding of English literature and enhance their

comprehension skills. Through this exposure, students will also begin to build critical thinking abilities in interpreting literary works.

Course Outcomes:

By the end of this course, students will be familiar with key texts from both English and Indian authors, which will aid in strengthening their command of the English language. They will have improved their reading and analytical skills, allowing them to better understand literary themes and contexts. Additionally, students will gain a basic proficiency in articulating their interpretations of texts in a coherent and structured manner.

Semester I

Skill Enhancement Course (SEC)

Entrepreneurship Development (3 TH + 1 TU)

Credit: 4

Course Objectives

The Entrepreneurship Development course aims to equip students with a comprehensive understanding of entrepreneurship, including the roles, functions, and types of entrepreneurs. It focuses on the importance of creativity and innovation in starting and sustaining a business, explores various support systems and financial resources available for entrepreneurs, and teaches students how to develop and implement effective business plans and project proposals. Additionally, the course covers the mobilization of resources and the practical aspects of starting and managing a new enterprise.

Course Outcomes

Upon completion of the course, students will have a thorough understanding of entrepreneurial concepts, including the different types of entrepreneurs and the importance of innovation. They will be able to identify and access various support systems and financial resources, develop viable business plans, and prepare feasibility and project reports. Students will also gain practical knowledge in mobilizing resources and managing startup challenges, preparing them to effectively launch and sustain new ventures.

Semester I
Value Added Course (VAC)

Credit: 2

Constitutional Values and Fundamental Duties

Course Objectives

The course is designed to enrich students with the knowledge and relevance of the Indian Constitution. It aims to develop an awareness of the values embedded within the fundamental tenets and duties, fostering a deep sense of Constitutionalism among students.

Course Outcomes

Upon completing the course, students will gain an understanding of the Constitution and its relevance in contemporary society. They will be able to appreciate the values and goals enshrined in the Constitution and recognize the significance of Fundamental Duties. Students will also develop a strong grasp of the legal and social implications of these duties, enabling them to critically engage with the principles of justice, liberty, equality, and fraternity as outlined in the Indian Constitution.

Summer Internship

Course Objectives

The Summer Internship Programme is designed to provide students with practical experience through internships, community engagement, and field-based projects, as outlined in the C.C.F, 2022 guidelines issued by the UGC. It aims to offer students an opportunity to apply theoretical knowledge in real-world settings, develop project management skills, and gain valuable insights into their chosen fields. The program includes a structured 15-day internship period, with specific credit allocation for project documentation and viva assessment.

Course Outcomes

Upon completing the Summer Internship Programme, students will have gained hands-on experience through various practical engagements and projects. They will be proficient in maintaining a detailed project notebook and will have demonstrated their learning through a viva, evaluated by an external expert. Successful completion of the internship, including achieving at least 30% in the evaluation, is

required for course exit, with students having the flexibility to opt for or withdraw from the exit option as per the established process.

Semester II
Major (Core)-1 Paper
Cost Accounting-I (3 TH + 1 TU)

Credit: 4

Course Objectives

The Cost Accounting I course aims to provide students with a fundamental understanding of cost accounting principles, including cost concepts, classifications, and the establishment of a cost accounting system. It focuses on key areas such as material costs, employee costs, incentive systems, and overhead accounting. The course will also cover the preparation of cost statements for single and multi-product scenarios, equipping students with the skills to manage and analyze costs effectively.

Course Outcomes

Upon completing the course, students will have a clear understanding of cost accounting definitions, objectives, and the implementation of a cost accounting system. They will be proficient in managing material costs, including purchase, storage, and pricing methods, as well as handling employee costs and incentive schemes. Additionally, students will be able to account for and allocate overheads accurately and prepare comprehensive cost statements for various products.

Semester II
Minor 1 paper
Marketing Management and Human Resource Management (3 TH + 1 TU)

Credit: 4

Module 1: Marketing Management

Course Objectives

This module aims to introduce students to fundamental concepts in marketing management, including the definition and importance of marketing, the distinction between selling and marketing, and the marketing mix components. It covers market segmentation, product development, pricing strategies,

and distribution channels. Additionally, students will explore promotion methods and recent developments in marketing, such as social and online marketing.

Course Outcomes

Upon completing this module, students will understand the core principles of marketing, including market segmentation and product management. They will be able to analyze and apply pricing strategies, develop distribution plans, and implement promotional activities. Students will also be familiar with contemporary marketing trends and techniques, equipping them to address modern marketing challenges effectively.

Module 2: Human Resource Management

Course Objectives

This module focuses on the principles and practices of Human Resource Management (HRM), covering its nature, scope, and importance. It includes human resource planning, recruitment and selection processes, training and development, and job evaluation. The module aims to provide students with a comprehensive understanding of HRM functions and their role in organizational success.

Course Outcomes

Upon completing this module, students will have a solid grasp of HRM concepts and practices, including human resource planning, recruitment, and selection. They will be able to design and implement effective training programs, evaluate jobs, and conduct performance appraisals. Students will be prepared to manage HR functions and contribute to the overall effectiveness of an organization.

Semester II
Inter/Multi-Disciplinary (IDC/MDC) 1 paper
Macroeconomics (2 TH + 1 TU)

Credit: 3

Course Objectives

The Macroeconomics course aims to provide students with an understanding of fundamental macroeconomic concepts, including national income accounting, the determination of equilibrium income, and the roles of money and inflation in the economy. The course will cover national income measurement, the Keynesian model of income determination, and public finance components. Students will also learn about monetary and fiscal policies used to manage inflation and government budgets.

Course Outcomes

Upon completion of this course, students will be proficient in key macroeconomic concepts, such as national income accounting and the determination of equilibrium income. They will understand the dynamics of money supply, inflation, and fiscal policies. Additionally, students will be able to analyze government budgets and deficits, equipping them with the skills to evaluate macroeconomic policies and their impact on the economy.

Semester II
Ability Enhancement Course (AEC)
English -2
ENG-AEC-2-2 (Compulsory English)

Credit: 2

Course Objectives:

The Compulsory English course for Semester 2 continues to introduce students to influential literary works, including those by William Wordsworth, Elizabeth Barret Browning, and Wilfred Owen. The goal is to deepen students' engagement with English literature while expanding their understanding of diverse themes, periods, and styles. This course also focuses on further developing their analytical and language skills.

Course Outcomes:

By completing this course, students will gain deeper insights into the works of renowned poets and writers from various backgrounds. They will enhance their ability to critically engage with texts,

identifying themes, symbolism, and literary techniques. Furthermore, learners will be better equipped to express their interpretations both in discussion and writing, refining their overall communication skills in English.

Semester II

Skill Enhancement Course (SEC)

Information Technology & its Application in Business (2 TH + 2 P)

Credit: 4

Module I: Theory

Course Objectives

This module is designed to introduce students to the core concepts of Information Technology and its applications in the business context. It aims to provide an understanding of computer fundamentals, internet services, current computing paradigms, and business data handling techniques. Additionally, students will gain insights into the legal framework surrounding IT and cybercrimes.

Course Outcomes

Upon completing this module, students will develop a foundational understanding of computer systems, including their components and software types. They will be able to explore the various internet services and apply key security measures to protect information in a digital environment. Students will also gain proficiency in current computing paradigms such as cloud computing and the challenges of big data. Furthermore, they will be equipped to handle business data through techniques such as data mining and understand the importance of AI in data management. Finally, students will comprehend the legal implications of IT use, including the IT Act of 2000, and be aware of cybercrimes and preventive measures.

Module II: Practical

Course Objectives

This module is designed to provide students with hands-on experience in using various software applications critical for business operations. It aims to enhance their practical skills in word processing, spreadsheet management, and professional presentation creation.

Course Outcomes

Upon completing this module, students will be able to proficiently use word processing software to create and format business documents, including advanced features such as mail merge, bookmarks,

and cross-referencing. They will develop expertise in managing data using spreadsheet software, mastering functions such as data entry, cell formatting, and chart creation. Additionally, students will gain the ability to create professional presentations, utilizing features like slide transitions, audio integration, and hyperlinking, and will be able to convert presentations into various formats for different business needs.

Semester II

Summer Internship

Credit: 3

Course Objectives

The Summer Internship Programme aims to immerse students in practical experiences through internships, community projects, and fieldwork, following the guidelines set by the C.C.F, 2022, as directed by the UGC. The programme provides a platform for students to apply their theoretical knowledge in real-world environments, enhance their project management skills, and gain valuable insights into their chosen professions. It features a structured 15-day internship, with specific credits assigned for project documentation and a viva assessment.

Course Outcomes

By the end of the Summer Internship Programme, students will have gained practical experience through diverse engagements and projects. They will be adept at maintaining a comprehensive project notebook and will have demonstrated their learning in a viva conducted by an external expert. To complete the course, students must achieve at least 30% in their evaluation. They will also have the option to either proceed with or withdraw from the exit process, as per the established guidelines.

Semester III

Major (Core) 2 Papers

Cost Accounting -II (3 Th+ 1TU)

Credit: 4

Course Objectives

The Cost Accounting II course is designed to deepen students' understanding of advanced cost accounting techniques. It covers cost book-keeping systems, including non-integrated systems and reconciliation of cost and financial profits. The course introduces Activity Based Costing (ABC), various costing methods such as job, batch, contract, and service costing, and examines process

costing principles. It also explores joint and by-products, focusing on their valuation and cost apportionment.

Course Outcomes

Upon completing this course, students will be proficient in cost book-keeping and reconciliation techniques, and adept at applying Activity Based Costing. They will have a comprehensive understanding of job, batch, contract, and service costing methods, as well as process costing principles, including valuation of work-in-progress and handling of joint and by-products. Students will be equipped to analyze and implement complex costing methods and effectively manage cost-related challenges in various business contexts.

Semester III

Major (Core) 2 Papers

Direct Tax I (3 TH + 1 TU)

Credit: 4

Course Objectives

The Direct Tax I course aims to provide students with a thorough understanding of direct taxation principles and practices. It covers fundamental concepts such as basic definitions under the Income Tax Act, residential status, and the incidence of tax. The course explores various types of income and their exclusions from total income, along with detailed provisions governing heads of income such as salaries, house property, business or profession, capital gains, and income from other sources.

Course Outcomes

Students will gain proficiency in interpreting and applying direct tax regulations, including determining residential status and understanding the incidence of tax. They will be able to identify and handle incomes exempt from tax, calculate taxable income from various sources such as salaries, house property, and capital gains, and comprehend the relevant provisions for business or professional income. Additionally, students will be adept at computing income from other sources and applying exemptions and deductions accurately.

Semester III

Minor 1 paper

M1: Consumer Behaviour (3 Th+ 1TU)

Credit: 4

Course Objectives

The Consumer Behaviour course aims to equip students with an understanding of consumer behavior concepts, models, and their implications for marketing strategies. It focuses on various determinants influencing consumer behavior, including individual and societal factors. The course also explores the consumer decision-making process, the interplay between consumer behavior and societal aspects, and the role of market research in analyzing consumer behavior.

Course Outcomes

Students will be able to analyze consumer behavior using different models such as the Nicosia and Howard-Sheth models. They will understand how individual and social factors, such as motivation, perception, and social class, impact consumer behavior. Additionally, students will gain insights into consumer decision-making processes and the relationship between consumer behavior and societal issues. They will also be adept at utilizing marketing information systems and conducting market research to assess and interpret consumer behavior effectively.

Semester III

Inter /Multi-Disciplinary (IDC / MDC) 1 Paper

Indian Economic Environment (2Th+ 1TU)

Credit: 3

Course Objectives

The Indian Economic Environment course aims to provide students with a comprehensive understanding of the Indian economy's structure, growth, and development. It focuses on key components of the economy, including agriculture, industry, and services. The course also addresses significant issues such as unemployment, poverty, and inflation, and examines the role of economic planning and reforms in shaping India's economic landscape.

Course Outcomes

Students will be able to analyze the structure and components of the Indian economy, including the roles of agriculture, industry, and services. They will understand the challenges and issues facing the Indian economy, such as unemployment and poverty, and evaluate the impact of economic planning and reforms. Additionally, students will gain insights into India's economic development and the role of various sectors in driving growth.

Semester III

Skill Enhancement Course (SEC)

Computerized Accounting and Introduction to Data Science

(Practical-4 P)

Credit: 4

Module 1 - Computerised Accounting & Digitalisation

Course Objectives

the course aims to introduce students to the core concepts of computerized accounting, including company, group, and ledger creation, inventory management, and financial report generation. It seeks to equip students with practical skills in accounting processes such as bank reconciliation, payroll accounting, and budgeting. Furthermore, the module explores the digitalization landscape in India, focusing on essential e-services like e-PAN, Digilocker, and online payments.

Course Outcomes

Upon completion students will be able to proficiently manage financial and inventory data within computerized accounting systems, demonstrating skills in voucher creation, order processing, and financial reporting. They will be capable of performing key accounting tasks such as bank reconciliation, payroll processing, and tax deduction at source (TDS) management. Additionally, students will have a solid understanding of digital services in India, enabling them to effectively use e-governance platforms and online banking tools.

Module 2-Introduction to Data Science

Course Objectives

the course is designed to provide students with a strong foundation in database applications, teaching them to create, manage, and manipulate tables and queries while maintaining data integrity. It emphasizes advanced data management techniques using spreadsheets, including financial, logical,

and statistical functions. Additionally, the module introduces students to data analysis through pivot tables, charts, and formatting tools in Excel, preparing them for real-world data handling scenarios.

Course Outcomes

After completing the students will be able to design and manage databases, create complex queries, and generate detailed reports, ensuring effective data organization and retrieval. They will be skilled in advanced spreadsheet functions for financial calculations, logical operations, and statistical analysis, along with data validation and scenario management. Finally, students will demonstrate proficiency in creating pivot tables, charts, and graphs for data analysis and presentation, using Excel's advanced formatting and visualization features.

Summer Internship

Credit: 3

Course Objectives

The Summer Internship Programme is designed to provide students with practical experience through internships, community engagement, and field-based projects, as outlined in the C.C.F, 2022 guidelines issued by the UGC. It aims to offer students an opportunity to apply theoretical knowledge in real-world settings, develop project management skills, and gain valuable insights into their chosen fields. The program includes a structured 15-day internship period, with specific credit allocation for project documentation and viva assessment.

Course Outcomes

Upon completing the Summer Internship Programme, students will have gained hands-on experience through various practical engagements and projects. They will be proficient in maintaining a detailed project notebook and will have demonstrated their learning through a viva, evaluated by an external expert. Successful completion of the internship, including achieving at least 30% in the evaluation, is required for course exit, with students having the flexibility to opt for or withdraw from the exit option as per the established process.

Research Project

Course Objectives

The Research Project course at the undergraduate level aims to develop students' research skills through the design, execution, and presentation of an independent research project. The course

focuses on guiding students through the entire research process, including identifying research questions, conducting literature reviews, selecting appropriate research methodologies, collecting and analyzing data, and presenting findings. The objective is to foster critical thinking, problem-solving abilities, and effective communication of research results.

Course Outcomes

Students will be able to formulate and refine research questions and hypotheses based on comprehensive literature reviews. They will demonstrate proficiency in applying research methodologies and techniques to collect and analyze data. Students will effectively present their research findings in written and oral formats, showcasing their ability to conduct independent research and contribute to their field of study. Additionally, students will develop skills in critical evaluation and problem-solving, enhancing their overall research capabilities.

Semester IV

Major (Core) Paper-5

Financial Accounting II (3 TH + 1 TU)

Credit: 4

Course Objectives

The course aims to provide an in-depth understanding of specialized accounting areas such as consignment and branch accounting. It introduces students to the complexities of hire purchase, instalment payment systems, and departmental accounting, with a focus on proper allocation of costs and treatment of losses. The course also aims to familiarize students with insurance claims and partnership accounting, including dissolution and insolvency, guided by relevant accounting standards.

Course Outcomes

Upon completion, students will be able to accurately record and manage financial transactions for consignment and branch operations, including loss valuations and profit calculations. They will demonstrate a solid understanding of hire purchase, instalment systems, and departmental accounting, enabling them to prepare comprehensive financial statements. Additionally, students will gain the ability to compute insurance claims for stock and profit losses, and effectively handle partnership dissolution scenarios, ensuring compliance with standard accounting practices.

Semester IV

Major (Core) Paper-6

Direct Tax – II and e-filing of Tax Return (3 TH + 1 P)

Credit: 4

Module-I: Direct Tax II

Course Objectives:

The module aims to provide a comprehensive understanding of various aspects of direct taxation, including the inclusion of income from different sources in an assessee's total income, and the mechanisms for setting off and carrying forward losses. It covers detailed knowledge of deductions and rebates available under various sections of the Income Tax Act and focuses on the computation of total income and tax payable for individuals and firms. Additionally, the course introduces tax management practices, including the filing of returns, assessment procedures, advance tax, and self-assessment tax.

Course Outcomes:

Upon completion, students will be able to accurately include and manage diverse sources of income and apply loss set-off provisions effectively. They will demonstrate proficiency in calculating deductions, rebates, and total income tax payable, including handling specific cases such as short-term and long-term capital gains. Furthermore, students will gain expertise in tax management practices, including the filing and assessment of returns, and understanding interest, fees, and tax deducted at source (TDS) procedures.

Module-II: e-Filing of Tax Returns (Practical)

Course Objectives:

This practical module aims to equip students with hands-on experience in preparing and submitting Income Tax Returns (ITR-1) both offline and online. It covers the practical aspects of e-filing, including viewing and utilizing Form 26AS, Annual Information Statement (AIS), and Taxpayer Information Summary (TIS), as well as uploading returns and e-verification. Additionally, students will learn to use e-tax calculators for interest calculations and perform e-payments of tax.

Course Outcomes:

Upon completion, students will be proficient in preparing and submitting ITR-1 electronically, including e-verification and handling related documents such as Form 26AS and AIS. They will be able to effectively use e-tax calculators for calculating interest and other tax-related calculations. Students will also gain practical skills in e-payment of taxes and managing the entire e-filing process, ensuring compliance with current tax regulations.

Semester IV**Major (Core) Paper-7****E-Commerce & Business Communications (3 TH + 1 TU)****Credit: 4****Module 1: E-Commerce****Course Objectives:**

This module aims to provide a comprehensive understanding of e-commerce, including its definition, scope, major players, and key components such as ECRM, ERP, e-governance, and mobile commerce. It focuses on various e-commerce business models, including B2C, B2B, B2G, C2C, and C2B, and explores the methods and systems for e-payments, digital signatures, and payment gateways. Additionally, the module covers emerging trends in e-commerce, such as social commerce and digital marketing, and their applications in different sectors.

Course Outcomes:

Students will gain a thorough understanding of e-commerce concepts, including its scope, components, and the functionality of various e-commerce business models. They will be proficient in the methods and systems for e-payments and digital transactions, including the risks involved. The module will also enable students to recognize and analyze new trends in e-commerce, such as social commerce and digital marketing, and their practical applications in different industries.

Module 2: Business Communication**Course Objectives:**

This module is designed to introduce students to the principles and practices of effective business communication, including its definition, scope, and importance. It covers various types of

communication, such as formal, informal, corporate, and different communication networks, and explores modern communication tools like email, video conferencing, and WhatsApp. Additionally, the module emphasizes practical skills in drafting essential business documents, including notices, circulars, CVs, and business letters.

Course Outcomes:

Upon completion, students will be able to effectively understand and apply the principles of business communication, recognizing its importance and overcoming common barriers. They will demonstrate proficiency in different types of communication and their features, as well as the use of modern communication tools. Students will also acquire practical skills in drafting and composing various business documents, ensuring clear and professional communication in a business context.

Semester IV

Major (Core) Paper-8

Business Regulatory Framework (3 TH + 1 TU)

Credit: 4

Course Objectives:

The Business Regulatory Framework course aims to provide a comprehensive understanding of the legal environment affecting business operations. Students will explore various types of law, including natural, conventional, and constitutional, to grasp their implications for business practice. The course will also cover key legislation, such as the Indian Contract Act, Sale of Goods Act, Partnership Act, Limited Liability Partnership Act, and Consumer Protection Act, to equip students with the knowledge to navigate legal challenges in business settings.

Course Outcomes:

Upon completion of the Business Regulatory Framework course, students will be able to articulate the fundamental principles of business law and their applications. They will have a thorough understanding of key contracts, sales regulations, partnership structures, and consumer protection mechanisms. Additionally, students will be adept at analyzing legal issues related to business transactions and resolving disputes in compliance with relevant legislation.

Semester IV

Minor Paper 4 (Elective) [M2 or eB2]

M2: Sales Management (3TH + 1 TU)

Credit: 4

Course Objectives:

The Sales Management course aims to impart a thorough understanding of sales organization and management principles. Students will explore various models and structures of sales organizations, design and manage sales forces, and understand personal selling and salesmanship techniques. The course also covers marketing channels and their selection to enhance students' ability to develop effective sales strategies and manage sales operations efficiently.

Course Outcomes:

Upon completing the Sales Management course, students will be proficient in designing and managing sales organizations and forces, addressing sales-related challenges, and applying personal selling techniques. They will be equipped to handle grievances, motivate sales teams, and evaluate their performance effectively. Additionally, students will gain insights into marketing channels, including their functions, selection, and management, and be able to implement strategies for both rural and international markets.

OR

Semester IV

Minor paper 4 (Elective) [M2 or eB2]

e-B2: Functional e-Business System (3TH + 1 TU)

Credit: 4

Course Objectives:

The Functional E-Business System course aims to provide a comprehensive understanding of the various applications and technologies in e-business. Students will explore web design and development, electronic payment systems, mobile commerce, and online services. The course will also cover the integration of e-business in value chains, supply chain management, and the obstacles faced in adopting e-business applications.

Course Outcomes:

Upon completing the Functional E-Business System course, students will be adept at designing and developing effective websites, managing electronic payment systems, and understanding the dynamics of mobile commerce. They will gain insights into online services such as financial, travel, and career services, and be able to address challenges and opportunities in e-business applications. Additionally, students will have a foundational knowledge of blockchain concepts and their applications in business.

Semester IV

Summer Internship

Credit: 3

Course Objectives:

The Summer Internship aims to provide practical, hands-on experience in a professional setting related to the student's field of study. Interns will have the opportunity to apply theoretical knowledge gained in their coursework to real-world challenges, develop industry-specific skills, and gain insight into organizational operations and culture. The program also seeks to enhance students' professional networks and prepare them for future career opportunities by providing exposure to career paths and work environments.

Course Outcomes:

Upon completing the Summer Internship, students will have developed practical skills and applied academic knowledge to real-world problems within their field. They will gain a clearer understanding of industry practices, organizational dynamics, and career options, enhancing their professional competencies and readiness for future employment. Additionally, students will have built valuable connections within their industry and demonstrated their ability to contribute effectively in a professional setting.

Semester IV

Research Project

Course Objectives:

The Research Project at the undergraduate level aims to develop students' research skills by involving them in the systematic investigation of a specific topic within their field of study. Students will learn to formulate research questions, design and conduct experiments or studies, and analyze data to draw meaningful conclusions. The project also seeks to enhance students' ability to communicate research

findings effectively and contribute to the academic community by presenting their work in a clear and coherent manner.

Course Outcomes:

Upon completing the Research Project, students will have gained hands-on experience in conducting independent research and applying theoretical concepts to practical problems. They will be proficient in research methodologies, data analysis, and the interpretation of results, demonstrating their ability to undertake and complete a research study. Additionally, students will have developed their skills in writing and presenting research findings, preparing them for advanced academic pursuits or professional careers in their field.

Semester-V

Major (Core) 3 Papers

Paper-9

Financial Management (3 TH + 1 TU)

Credit: 4

Course Objectives

The objective of the Financial Management course is to provide students with a comprehensive understanding of core financial concepts and their application in business decision-making. It aims to equip students with the skills needed to analyze and interpret financial data, evaluate financing and investment decisions, and develop strategies for managing financial risks and returns. Additionally, the course seeks to enhance students' ability to formulate effective dividend policies and optimize capital structures in various organizational contexts.

Course Outcomes

Upon completion of the Financial Management course, students will be able to critically assess the financial health of a firm through effective analysis of financial statements and performance metrics. They will gain proficiency in evaluating different sources of finance and their costs, applying leverage theories, and making informed capital structure decisions. Students will also be capable of utilizing various investment appraisal techniques and formulating sound dividend policies to enhance organizational value and sustainability.

Semester-V
Major (Core) 3 Papers
Paper-10
Corporate Accounting (3 TH + 1 TU)

Credit: 4

Course Objectives

The Corporate Accounting course aims to provide students with a thorough understanding of the principles and practices related to corporate financial accounting. It focuses on the preparation and presentation of financial statements in accordance with statutory requirements, including accounting for shares, debentures, and investment transactions. Additionally, the course aims to equip students with the skills to manage buy-backs, redemptions, and valuations, ensuring accurate financial reporting and compliance with relevant accounting standards.

Course Outcomes

Upon completion of the Corporate Accounting course, students will be able to proficiently handle the accounting for shares and debentures, including their issuance, buy-back, and redemption. They will gain expertise in preparing and presenting company final accounts, including the Statement of Profit & Loss and Balance Sheet, in accordance with Schedule III and relevant accounting standards. Students will also be adept at valuing goodwill and shares using various methods and maintaining investment accounts, ensuring accurate financial management and reporting.

Semester-V
Major (Core) 3 Papers
Paper-11
Company Law (3 TH + 1 TU)

Credit: 4

Course Objectives

The Company Law course aims to provide students with a comprehensive understanding of the legal framework governing companies. It covers the various types of companies, their formation, administration, and the legal aspects of share capital and debentures. The course also emphasizes the

regulatory requirements for corporate meetings and governance, equipping students with the knowledge needed to navigate and apply company law effectively in a business environment.

Course Outcomes

Upon completion of the Company Law course, students will be able to identify and differentiate between various types of companies and understand their legal features and formation processes. They will gain proficiency in the administration of companies, including the roles and responsibilities of directors and key managerial personnel. Additionally, students will be equipped to handle matters related to share capital, debentures, and corporate meetings, ensuring compliance with relevant legal requirements and effective corporate governance.

Semester-V

Minor 2 papers [M3& M4]

Minor Paper-5

M3: Product& Pricing Management (3 TH + 1TU)

Credit: 4

Course Objectives

The Product & Pricing Management course is designed to provide students with a robust understanding of product management and pricing strategies within various market contexts. It covers essential concepts such as the product life cycle, product portfolio management, and market segmentation. The course also delves into new product development, branding, packaging, and pricing management, equipping students with the skills needed to effectively manage products and set prices in both domestic and international markets.

Course Outcomes

Upon completion of the Product & Pricing Management course, students will be able to analyze and manage different stages of the product life cycle and make informed product mix decisions. They will gain proficiency in market segmentation and new product development processes, including strategies to overcome common pitfalls. Additionally, students will be skilled in developing effective branding and packaging strategies and applying appropriate pricing methods to optimize product success in various market environments.

Semester-V

Minor 2 papers [M3& M4]

Minor Paper -6

M4: Marketing Communications (3 TH + 1 TU)

Credit: 4

Course Objectives

The Marketing Communications course is designed to provide students with a comprehensive understanding of the communication processes and strategies used in marketing. It covers the fundamental concepts of marketing communication, including the AIDA model, barriers to effective communication, and the role of social media and digital marketing. The course also explores various elements of the communication mix, advertising processes, and sales promotion techniques, preparing students to design and implement effective marketing communication strategies across different contexts.

Course Outcomes

Upon completion of the Marketing Communications course, students will be able to understand and apply key concepts in marketing communication, including the AIDA model and digital marketing strategies. They will gain proficiency in managing communication across various domains, such as retail, service, rural, and international marketing, and be skilled in developing and executing advertising campaigns. Additionally, students will be equipped to measure advertising effectiveness and implement sales promotion techniques to enhance marketing efforts.

OR

Semester-V

Minor 2 papers [eB3 & eB4]

Minor Paper-5

eB3: Data Base Management System and its Application in e-Business

Credit: 4

Course Objectives

The Database Management System and its Application in E-Business course aims to provide students with a thorough understanding of database management concepts and their application in e-business

environments. It covers data modeling techniques, database languages including SQL, and form creation for data input and output. The course is designed to equip students with the skills needed to design, implement, and manage databases effectively, with a focus on practical applications in e-business.

Course Outcomes

Upon completion of the course, students will be able to design and implement effective database models using conceptual, logical, and physical approaches, and understand the advantages of using a DBMS. They will gain proficiency in using SQL for various database operations, including table creation, data manipulation, and query generation. Additionally, students will be able to create user-friendly forms for data entry and report generation, utilizing scripting languages like PHP or JavaScript for enhanced functionality.

Semester-V

Minor 2 papers [eB3 & eB4]

Minor Paper -6

eB4: Internet, Cyber Crimes & Business (3 TH + 1 TU)

Credit: 4

Course Objectives:

The course on Internet, Cyber Crimes, and Business aims to provide a comprehensive understanding of the fundamental concepts of the internet, including e-commerce, communication tools, and information retrieval methods. It also focuses on addressing internet security issues, distinguishing between cybercrimes and conventional crimes, and exploring ethical and social dilemmas in e-commerce. Additionally, the course covers privacy rights, social network marketing, and the impact of cybercrimes on digital marketing strategies.

Course Outcomes:

Upon completion of this course, students will be equipped with the knowledge to effectively manage and mitigate internet security risks and cyber threats. They will be able to distinguish between various types of cybercrimes and apply ethical principles to resolve dilemmas in e-commerce contexts. Students will also gain proficiency in leveraging social network marketing tools and understanding the implications of privacy and information rights in both public and private sectors.

Semester-V

Summer Internship

Credit: 3

Course Objectives:

The summer internship program at the undergraduate level aims to provide students with practical, hands-on experience in their chosen field of study. The program is designed to bridge the gap between academic knowledge and real-world application, allowing students to develop professional skills, gain industry insights, and contribute to meaningful projects within a professional setting. Additionally, the internship experience is intended to enhance students' understanding of workplace dynamics and prepare them for future career opportunities.

Course Outcomes:

Upon completing the summer internship, students will have gained practical experience and a deeper understanding of their field through direct involvement in real-world projects and tasks. They will develop essential professional skills, including problem-solving, communication, and teamwork, while gaining valuable insights into industry practices and organizational culture. Furthermore, students will be better prepared to make informed career choices and effectively apply their academic knowledge in a professional environment.

Semester-V

Research Project

Course Objectives:

The research projects course aims to equip students with the skills and knowledge necessary to conduct rigorous and independent research in their field of study. The course focuses on developing research methodologies, data analysis techniques, and critical thinking abilities, enabling students to address complex problems and contribute new insights to their discipline. Additionally, students will learn to effectively communicate their research findings through written reports and presentations.

Course Outcomes:

Upon successful completion of the research projects course, students will have acquired the ability to design and implement a research project, utilizing appropriate methodologies and analytical tools. They will demonstrate proficiency in analyzing data, drawing valid conclusions, and presenting their findings in a clear and professional manner. Furthermore, students will be prepared to contribute

original research to their field, showcasing their capability to tackle complex issues and advance knowledge in their area of study.

Semester-VI
Indirect Tax (3 TH + 1 TU)
Paper-12

Credit: 4

Course Objectives

The Indirect Tax course aims to provide students with a detailed understanding of the Goods and Services Tax (GST) framework and its application in India. It covers the essential concepts of indirect taxation, including the rationale behind GST, its structure, and the processes involved in the levy and computation of GST and Customs Duty. The course is designed to equip students with the skills required to navigate the complexities of GST, input tax credit, and customs duties.

Course Outcomes

Upon completion of the course, students will be able to distinguish between direct and indirect taxes with a focus on the GST system. They will be proficient in calculating GST liabilities, understanding the conditions for input tax credit, and applying GST rates based on supply types. Additionally, students will be equipped to compute customs duties, understanding the valuation process, exemptions, and the types of duties imposed under the Customs Act.

Semester-VI
Auditing&Assurance (3 TH + 1 TU)
Paper-13

Credit: 4

Course Objectives

The Auditing and Assurance course aims to provide students with a thorough understanding of auditing concepts, principles, and practices, focusing on financial audits and related assurance services. It covers key topics such as audit strategy, procedures, internal controls, and the auditing of financial statements and balance sheets. The course is designed to equip students with the knowledge and skills to conduct audits effectively, ensuring compliance with auditing standards and statutory requirements.

Course Outcomes

Upon completion of the course, students will be able to understand the purpose and scope of financial audits and the distinction between audit and assurance services. They will develop proficiency in applying audit strategies, evaluating internal controls, and utilizing audit techniques for verifying and valuing assets, liabilities, and income statement items. Additionally, students will be capable of preparing comprehensive audit reports and certificates, adhering to professional standards and ethical guidelines.

Semester-VI

Business Mathematics and Statistics (3 TH + 1 TU)

Paper-14

Credit: 4

Part-A

Business Mathematics

Course Objectives

The Business Mathematics course aims to provide students with a foundational understanding of mathematical concepts relevant to business applications. It covers topics such as matrices, differential calculus, and basic financial mathematics, with a focus on solving real-world business and economic problems. The course is designed to equip students with the mathematical tools needed to analyze and interpret quantitative data for decision-making in business contexts.

Course Outcomes

Upon completion of the Business Mathematics part, students will be able to apply matrix algebra in solving business problems, including calculating determinants and inverses. They will understand the concepts of differentiation and be able to use it to optimize functions related to cost, revenue, and profit. Additionally, students will gain proficiency in solving financial mathematics problems, including interest calculations and the use of permutations and combinations for business decision-making.

Part-B

Business Statistics

Course Objectives

The Business Statistics course aims to introduce students to statistical methods and their applications in business decision-making. It covers the presentation of data, measures of central tendency and

variation, correlation and regression analysis, and time-series analysis, with a focus on practical applications in business scenarios. The course is designed to develop students' ability to interpret and use statistical data for informed business decisions.

Course Outcomes

Upon completion of the Business Statistics part, students will be able to perform uni-variate and bi-variate analysis, including calculating and interpreting measures of central tendency and variability. They will be proficient in correlation and regression analysis, understanding the relationships between variables. Furthermore, students will be capable of constructing and analyzing index numbers and time-series data to identify trends and make data-driven business decisions.

Semester-VI

Indian Financial System (3 TH + 1 TU)

Paper-15

Credit: 4

Course Objectives:

The course aims to provide an in-depth understanding of the Indian Financial System, focusing on its components, functions, and significance in economic development. It seeks to familiarize students with the structure of financial markets, the roles of financial institutions, and the regulatory framework governing them. Additionally, the course explores the evolution of financial reforms in India and provides insight into the diverse instruments and services within the financial system.

Course Outcomes:

Upon completing the course, students will have a comprehensive understanding of the Indian financial markets, including the money and capital markets, and their impact on the economy. They will be able to analyze the role of financial institutions and regulatory bodies in shaping the financial landscape. Moreover, students will develop the ability to evaluate financial services, such as credit rating and merchant banking, and understand investor protection mechanisms in India.

Semester-VI

Minor 1 paper [M5 & M6] or [e-B5 & e-B6]

Semester-VI

M5: Retail Management and Marketing of Services (3 TH + 1 TU)

Minor Paper-7 (Elective)

Credit: 4

Course Objectives:

The course is designed to introduce students to the fundamental concepts and functions of retail management and service marketing, with a focus on both the retail and services sectors. It aims to provide an understanding of the evolution and significance of retailing in India, along with various retail formats and pricing strategies. Additionally, the course delves into the importance of service marketing in different sectors, including its impact on the economy and effective service communication strategies.

Course Outcomes:

By the end of the course, students will have a strong grasp of the dynamics of retail management, including key factors driving retail growth in India and the role of retail in the national economy. They will be able to differentiate between various retail formats and apply service marketing principles to both profit and non-profit organizations. Furthermore, students will develop skills in managing service quality, building relationships through service communication, and understanding the role of service marketing in sectors such as tourism, healthcare, and information technology.

Semester-VI

M6: Rural Marketing and International Marketing (3 TH + 1 TU)

Minor Paper-8 (Elective)

Credit: 4

Course Objectives:

This course aims to provide students with an in-depth understanding of rural and international marketing, emphasizing the unique characteristics and environment of rural markets as compared to urban and agricultural marketing. It seeks to familiarize students with rural consumer behavior, marketing strategies for agricultural products, and the role of government and cooperative marketing

in rural sectors. Furthermore, the course introduces the fundamentals of international marketing, focusing on the marketing environment, pricing strategies, and import-export policies.

Course Outcomes:

By the end of the course, students will be able to identify and analyze the specific features of rural marketing, including the behavior and buying patterns of rural consumers, and apply marketing strategies tailored to agricultural products. They will also gain a comprehensive understanding of international marketing, including market entry strategies, pricing factors, and the role of government policies in trade. Students will develop the skills to evaluate the global marketing environment and implement effective export-import practices in line with India's foreign trade policies.

OR

Semester-VI

eB5: System Analysis and Design (3 TH + 1 TU)

Minor Paper-7 (Elective)

Credit: 4

Course Objectives:

This course aims to provide students with a solid foundation in system analysis and design concepts, focusing on the key phases of system development. It introduces students to different system development models, including the Waterfall and Spiral models, and teaches the steps involved in system development. Additionally, the course explores information requirement analysis, process modeling, system design methodologies, and testing techniques essential for successful system implementation.

Course Outcomes:

By the end of the course, students will be able to understand and apply system development models and methodologies to real-world problems. They will develop skills in analyzing information requirements using process modeling techniques such as data flow diagrams and designing systems through object modeling, database design, and user interface creation. Students will also gain hands-on experience in testing systems at various stages, ensuring system effectiveness and reliability through unit, integration, and acceptance testing strategies.

Semester-VI

eB 6: Computer & E-Business Applications (Practical- 4P)

Minor Paper-8 (Elective)

Credit: 4

Course Objectives:

This course aims to equip students with practical skills in computer programming and e-business applications through hands-on coding in languages such as C++, Java, HTML, DHTML, and Python. The course emphasizes real-world applications, providing students with the foundational knowledge necessary for developing software solutions and web-based applications. Additionally, the course fosters problem-solving abilities by engaging students in practical exercises involving modern programming tools and languages.

Course Outcomes:

By the end of this course, students will be proficient in coding and developing applications using C++ or Java. They will also gain a solid understanding of HTML and DHTML for creating web-based content and be able to apply Python for various practical e-business applications. Furthermore, students will be capable of integrating their programming skills into the development of effective and innovative solutions in the field of e-business.

Semester-VI

Summer Internship

Credit: 3

Course Objectives:

This course is designed to immerse students in a professional environment where they can apply their academic knowledge to practical challenges within their field of study. The summer internship aims to enhance students' understanding of industry practices, develop their problem-solving skills, and provide hands-on experience that bridges the gap between theoretical learning and real-world application. Through this experience, students will also build professional networks and gain insights into potential career paths.

Course Outcomes:

By the end of the summer internship, students will have gained valuable hands-on experience in their chosen field, demonstrating the ability to apply theoretical concepts to practical situations. They will have developed essential professional skills, such as teamwork, communication, and problem-solving, within a real-world context. Additionally, students will be able to reflect on their experiences, critically assessing their strengths and areas for growth, and articulating how the internship has shaped their future career aspirations.

Semester-VI

Research Project

Course Objectives:

This course aims to equip students with the skills necessary to conduct independent research, focusing on the systematic investigation of a specific topic within their field of study. The research projects emphasize the development of critical thinking, analytical skills, and the ability to synthesize information from various sources. Students will learn to design and execute research methodologies, collect and analyze data, and draw meaningful conclusions that contribute to their academic and professional development.

Course Outcomes:

By the end of the research projects, students will have demonstrated the ability to conduct thorough and methodical research, from the initial stages of proposal development to the final presentation of findings. They will be proficient in utilizing appropriate research methodologies, analyzing data, and drawing evidence-based conclusions. Furthermore, students will be capable of effectively communicating their research outcomes, both in written reports and oral presentations, showcasing their ability to contribute original insights to their field of study.

B.Com. 3-Year Course (MDC) (under CCF, 2022)

Semester-I

MDC (Major/Core) 1 Paper

Financial Accounting I (3 TH + 1 TU)

Credit: 4

Course Objectives

This course introduces the principles of financial accounting, covering topics such as the accounting cycle, income determination, inventory valuation, and depreciation. It aims to develop skills in preparing financial statements for various entities and introduces sectional and self-balancing ledger systems.

Course Outcomes

Students will gain a solid understanding of accounting principles and processes, compute business income, apply inventory and depreciation methods, and prepare financial statements for different entities. They will also learn to use sectional and self-balancing ledgers effectively.

Semester-I

MDC (Minor) 1 paper

Principles and Practice of Management (3 TH + 1 TU)

Credit: 4

Course Objectives

This course aims to provide students with a comprehensive understanding of management principles and practices. It covers foundational management theories, the planning and organizing processes, and key concepts related to directing and leadership. Additionally, the course addresses motivation, coordination, and control in management, preparing students to effectively apply these principles in real-world situations.

Course Outcomes

Upon completing the course, students will understand core management theories and their applications, develop strategic planning and decision-making skills, and learn to structure and

organize teams effectively. They will gain knowledge of leadership styles, motivational techniques, and management control tools, enabling them to handle managerial roles efficiently and responsibly.

Semester-I

Inter/Multi-Disciplinary (IDC/MDC) 1 paper

Micro economics (2 TH + 1 TU)

Credit: 3

Course Objectives

The course is designed to introduce students to fundamental concepts of microeconomics, focusing on demand and supply theories, consumer behaviour, and production and cost functions. It aims to provide a deep understanding of market structures, price determination, and equilibrium, enabling students to analyse economic behaviour and decision-making processes at the micro level.

Course Outcomes

Upon completing the course, students will gain an understanding of basic microeconomic concepts such as demand and supply, elasticity, and consumer behaviour. They will be able to analyze production functions and costs, and evaluate market structures including perfect competition and monopoly. Students will also develop skills in applying microeconomic theories to real-world economic problems and decision-making.

Semester-I

Ability Enhancement Course (AEC) English – I*

ENG-AEC-1-1 (Compulsory English)

Credit: 2

Course Objectives:

The Compulsory English course in Semester 1 introduces students to a selection of significant texts by writers such as Alfred Tennyson, Thomas Hardy, Rabindranath Tagore, and R.K. Narayan. The aim is to help learners develop a foundational understanding of English literature and enhance their comprehension skills. Through this exposure, students will also begin to build critical thinking abilities in interpreting literary works.

Course Outcomes:

By the end of this course, students will be familiar with key texts from both English and Indian authors, which will aid in strengthening their command of the English language. They will have improved their reading and analytical skills, allowing them to better understand literary themes and contexts. Additionally, students will gain a basic proficiency in articulating their interpretations of texts in a coherent and structured manner.

Semester-I**Skill Enhancement Course (SEC)****Entrepreneurship Development (3 TH + 1 TU)****Credit: 4****Course Objectives**

The Entrepreneurship Development course aims to equip students with a comprehensive understanding of entrepreneurship, including the roles, functions, and types of entrepreneurs. It focuses on the importance of creativity and innovation in starting and sustaining a business, explores various support systems and financial resources available for entrepreneurs, and teaches students how to develop and implement effective business plans and project proposals. Additionally, the course covers the mobilization of resources and the practical aspects of starting and managing a new enterprise.

Course Outcomes

Upon completion of the course, students will have a thorough understanding of entrepreneurial concepts, including the different types of entrepreneurs and the importance of innovation. They will be able to identify and access various support systems and financial resources, develop viable business plans, and prepare feasibility and project reports. Students will also gain practical knowledge in mobilizing resources and managing startup challenges, preparing them to effectively launch and sustain new ventures.

Semester-I
Value Added Course (VAC)*
Constitutional Values – 2

Credit: 4*

Course Objectives

The course is designed to enrich students with the knowledge and relevance of the Indian Constitution. It aims to develop an awareness of the values embedded within the fundamental tenets and duties, fostering a deep sense of Constitutionalism among students.

Course Outcomes

Upon completing the course, students will gain an understanding of the Constitution and its relevance in contemporary society. They will be able to appreciate the values and goals enshrined in the Constitution and recognize the significance of Fundamental Duties. Students will also develop a strong grasp of the legal and social implications of these duties, enabling them to critically engage with the principles of justice, liberty, equality, and fraternity as outlined in the Indian Constitution.

Semester-I
Summer Internship

Course Objectives

The Summer Internship Programme is designed to provide students with practical experience through internships, community engagement, and field-based projects, as outlined in the C.C.F, 2022 guidelines issued by the UGC. It aims to offer students an opportunity to apply theoretical knowledge in real-world settings, develop project management skills, and gain valuable insights into their chosen fields. The program includes a structured 15-day internship period, with specific credit allocation for project documentation and viva assessment.

Course Outcomes

Upon completing the Summer Internship Programme, students will have gained hands-on experience through various practical engagements and projects. They will be proficient in maintaining a detailed project notebook and will have demonstrated their learning through a viva, evaluated by an external expert. Successful completion of the internship, including achieving at least 30% in the evaluation, is

required for course exit, with students having the flexibility to opt for or withdraw from the exit option as per the established process.

Semester-II

Semester II

MDC (Major/Core) 1 Paper

Cost Accounting I (3 TH + 1 TU)

Credits: 4

Course Objectives

The Cost Accounting I course aims to provide students with a fundamental understanding of cost accounting principles, including cost concepts, classifications, and the establishment of a cost accounting system. It focuses on key areas such as material costs, employee costs, incentive systems, and overhead accounting. The course will also cover the preparation of cost statements for single and multi-product scenarios, equipping students with the skills to manage and analyze costs effectively.

Course Outcomes

Upon completing the course, students will have a clear understanding of cost accounting definitions, objectives, and the implementation of a cost accounting system. They will be proficient in managing material costs, including purchase, storage, and pricing methods, as well as handling employee costs and incentive schemes. Additionally, students will be able to account for and allocate overheads accurately and prepare comprehensive cost statements for various products.

Semester II

MDC (Minor) 1 Paper

Marketing Management and

Human Resource Management (3 TH + 1 TU)

Credits: 4

Course Objectives

This module aims to introduce students to fundamental concepts in marketing management, including the definition and importance of marketing, the distinction between selling and marketing, and the marketing mix components. It covers market segmentation, product development, pricing strategies,

and distribution channels. Additionally, students will explore promotion methods and recent developments in marketing, such as social and online marketing.

Course Outcomes

Upon completing this module, students will understand the core principles of marketing, including market segmentation and product management. They will be able to analyze and apply pricing strategies, develop distribution plans, and implement promotional activities. Students will also be familiar with contemporary marketing trends and techniques, equipping them to address modern marketing challenges effectively.

Semester II

Inter/Multidisciplinary (IDC/MDC) 1 Paper

Macroeconomics (2 TH + 1 TU)

Credits: 3

Course Objectives

The Macroeconomics course aims to provide students with an understanding of fundamental macroeconomic concepts, including national income accounting, the determination of equilibrium income, and the roles of money and inflation in the economy. The course will cover national income measurement, the Keynesian model of income determination, and public finance components. Students will also learn about monetary and fiscal policies used to manage inflation and government budgets.

Course Outcomes

Upon completion of this course, students will be proficient in key macroeconomic concepts, such as national income accounting and the determination of equilibrium income. They will understand the dynamics of money supply, inflation, and fiscal policies. Additionally, students will be able to analyze government budgets and deficits, equipping them with the skills to evaluate macroeconomic policies and their impact on the economy.

Semester II
Ability Enhancement Course (AEC) 1 Paper
English 2

ENG-AEC-2-2 (Compulsory English)

Credits: 2

Course Objectives:

The Compulsory English course for Semester 2 continues to introduce students to influential literary works, including those by William Wordsworth, Elizabeth Barret Browning, and Wilfred Owen. The goal is to deepen students' engagement with English literature while expanding their understanding of diverse themes, periods, and styles. This course also focuses on further developing their analytical and language skills.

Course Outcomes:

By completing this course, students will gain deeper insights into the works of renowned poets and writers from various backgrounds. They will enhance their ability to critically engage with texts, identifying themes, symbolism, and literary techniques. Furthermore, learners will be better equipped to express their interpretations both in discussion and writing, refining their overall communication skills in English.

Semester II
Skill Enhancement Course (SEC) 1 Paper

Information Technology & its Application in Business (2 TH + 2 P)

Credits: 4

Module I: Theory

Course Objectives

This module is designed to introduce students to the core concepts of Information Technology and its applications in the business context. It aims to provide an understanding of computer fundamentals, internet services, current computing paradigms, and business data handling techniques. Additionally, students will gain insights into the legal framework surrounding IT and cybercrimes.

Course Outcomes

Upon completing this module, students will develop a foundational understanding of computer systems, including their components and software types. They will be able to explore the various internet services and apply key security measures to protect information in a digital environment. Students will also gain proficiency in current computing paradigms such as cloud computing and the challenges of big data. Furthermore, they will be equipped to handle business data through techniques such as data mining and understand the importance of AI in data management. Finally, students will comprehend the legal implications of IT use, including the IT Act of 2000, and be aware of cybercrimes and preventive measures.

Module II: Practical

Course Objectives

This module is designed to provide students with hands-on experience in using various software applications critical for business operations. It aims to enhance their practical skills in word processing, spreadsheet management, and professional presentation creation.

Course Outcomes

Upon completing this module, students will be able to proficiently use word processing software to create and format business documents, including advanced features such as mail merge, bookmarks, and cross-referencing. They will develop expertise in managing data using spreadsheet software, mastering functions such as data entry, cell formatting, and chart creation. Additionally, students will gain the ability to create professional presentations, utilizing features like slide transitions, audio integration, and hyperlinking, and will be able to convert presentations into various formats for different business needs.

Semester II

Summer Internship

Credits: 3

Course Objectives

The Summer Internship Programme aims to immerse students in practical experiences through internships, community projects, and fieldwork, following the guidelines set by the C.C.F, 2022, as directed by the UGC. The programme provides a platform for students to apply their theoretical knowledge in real-world environments, enhance their project management skills, and gain valuable

insights into their chosen professions. It features a structured 15-day internship, with specific credits assigned for project documentation and a viva assessment.

Course Outcomes

By the end of the Summer Internship Programme, students will have gained practical experience through diverse engagements and projects. They will be adept at maintaining a comprehensive project notebook and will have demonstrated their learning in a viva conducted by an external expert. To complete the course, students must achieve at least 30% in their evaluation. They will also have the option to either proceed with or withdraw from the exit process, as per the established guidelines.

Semester-III

Semester III

MDC (Major/Core) 2 Papers

Cost Accounting II (3 TH + 1 TU)

Credits: 4

Course Objectives:

The course aims to provide a comprehensive understanding of advanced cost accounting techniques, including cost book-keeping under non-integrated systems and reconciliation of cost and financial profits. It seeks to develop the student's knowledge of contemporary costing methods such as Activity-Based Costing (ABC), job costing, contract costing, and service costing. Additionally, the course focuses on advanced concepts such as process costing and the treatment of joint products and by-products.

Course Outcomes:

Upon completing the course, students will be able to maintain and reconcile cost accounts under non-integrated systems, addressing differences between cost and financial accounting. They will gain practical insights into applying various costing methods, including ABC, job, batch, contract, and process costing, enhancing decision-making and cost control in businesses. Moreover, students will be equipped to manage complex cost allocation problems related to joint and by-products and analyze their impact on business profitability.

Semester III

MDC (Major/Core) 2 Papers

Direct Tax I (3 TH + 1 TU)

Credits: 4

Course Objectives:

This course aims to introduce students to the fundamental concepts and definitions under the Income Tax Act, including understanding the tax system, residential status, and the distinction between tax evasion, avoidance, and planning. It will provide an in-depth exploration of various heads of income, exemptions, and deductions, focusing on practical tax computation methods.

Additionally, the course will equip students with knowledge of tax provisions related to agricultural income, house property, capital gains, and income from business and other sources.

Course Outcomes:

By the end of the course, students will have a thorough understanding of the basic concepts of the Income Tax Act and the ability to determine an individual's residential status and its impact on tax incidence. They will be able to compute income under different heads such as salary, house property, business profits, and capital gains, applying the relevant exemptions and deductions. Students will also be capable of evaluating agricultural income and integrating tax planning strategies into their financial decisions.

Semester III

MDC (Minor) 1 Paper

M1: Consumer Behaviour (3 TH + 1 TU)

Credits: 4

Course Objectives:

This course aims to provide students with a deep understanding of the key concepts and models in consumer behavior and their importance in marketing strategy. It examines the determinants of consumer behavior, including individual motivations, personality, social and cultural influences, and the decision-making process. The course also explores the application of consumer behavior in societal contexts such as healthcare, political, social, and environmental marketing, as well as the role of market research in understanding consumer actions.

Course Outcomes:

Upon completing the course, students will be able to analyze consumer behavior using models such as the Nicosia and Howard Sheth models, and appreciate the ethical considerations in marketing. They will understand how individual and societal factors influence consumer decisions, helping them design effective marketing strategies. Additionally, students will develop the ability to assess consumer behavior through market research and apply these insights to real-world scenarios in areas like healthcare, political, and environmental marketing.

Semester III

MDC (Minor) 1 Paper

eB1: Fundamentals of Computer (3 TH + 1 TU)

Credits: 4

Course Objectives:

This course aims to introduce students to the fundamental concepts and types of information systems, including Management Information Systems (MIS), Decision Support Systems (DSS), and Enterprise Information Systems (EIS), and their roles in business operations. It seeks to provide a comprehensive understanding of enterprise systems, including ERP, SCM, CRM, and HRMS, and their impact on business efficiency. Additionally, the course covers the basics of number systems, flowcharts, knowledge management systems, and data communication and computer networks, equipping students with essential skills for managing and utilizing information systems effectively.

Course Outcomes:

Upon completing the course, students will have a solid understanding of various information systems and their functions within a business context, enabling them to organize and manage information systems effectively. They will be proficient in the use of enterprise systems and their modules, including ERP, SCM, and CRM, and understand their role in enhancing business operations. Students will also acquire practical skills in problem-solving using flowcharts and decision tables, and have a foundational knowledge of data communication, computer networks, and knowledge management systems, preparing them for further studies or careers in information systems.

Semester III

Inter/Multidisciplinary (IDC/MDC) 1 Paper

Indian Economic Environment (2 TH + 1 TU)

Credits: 3

Course Objectives:

This course aims to provide a thorough understanding of the Indian economic environment, focusing on key concepts such as economic growth and development, and the characteristics of an underdeveloped economy. It explores the structure of the Indian economy, including the roles and performance of agriculture, industry, and services, as well as the impact of financial and fiscal

reforms. The course also addresses critical issues such as unemployment, poverty, income inequality, and inflation, and examines Indian economic planning, including the objectives and achievements of Five Year Plans and the role of NITI Aayog.

Course Outcomes:

Upon completion of the course, students will have a comprehensive understanding of the Indian economic environment, including its growth, development, and structural components. They will be able to analyze the roles of various sectors within the Indian economy and assess the effectiveness of economic reforms. Students will also gain insights into major economic issues and planning processes, enabling them to critically evaluate the achievements and challenges of India's economic policies and planning efforts.

Semester III

Ability Enhancement Course (AEC) 1 Paper

MIL 1

ENG-AEC-3-3 (Alternative English)

Credits: 2

Course Objectives:

The Alternative English course in Semester 3 introduces students to a new set of authors, including Rabindranath Tagore, Jayanta Mahapatra, and W. Somerset Maugham. This course is designed to expose students to diverse literary traditions and voices, both Indian and Western, fostering a deeper appreciation for literature. The course aims to expand students' critical and interpretive skills while encouraging independent thought.

Course Outcomes:

Upon completing the course, students will have broadened their exposure to both Indian and Western literary traditions, enhancing their understanding of cultural and historical contexts. They will develop stronger critical thinking abilities, allowing them to analyze and interpret literary texts more effectively. Additionally, this course will improve their written and oral communication skills, preparing them for more advanced literary studies.

Semester III
Skill Enhancement Course (SEC) 1 Paper
Computerized Accounting and Introduction to
Data Science in Business (Practical)

Credits: 4

Module I: Computerised Accounting

Course Objectives:

This module aims to equip students with practical skills in computerized accounting by teaching them how to create and manage company accounts, inventory, and financial reports using accounting software. It covers essential accounting processes such as voucher creation, cost control, and order processing, as well as advanced functions like bank reconciliation and payroll accounting. Additionally, it introduces students to digitalization in India, focusing on e-services and online tools.

Course Outcomes:

Upon completion of this module, students will be proficient in setting up and managing computerized accounting systems, including creating and altering financial records and generating comprehensive reports. They will be able to efficiently handle inventory management, cost accounting, and payroll, as well as perform bank reconciliations. Students will also understand and utilize various e-services and digital tools relevant to modern accounting practices in India.

Module II: Introduction to Data Science

Course Objectives:

This module aims to provide students with foundational knowledge and practical skills in data science, including database management, advanced data manipulation, and spreadsheet functions. It covers essential topics such as database design, querying, and report generation, as well as advanced spreadsheet functions for financial and statistical analysis. Students will also learn to create and format tables and charts for effective data visualization.

Course Outcomes:

By the end of this module, students will be able to design and manage databases, execute complex queries, and generate reports using database applications. They will master advanced spreadsheet functions for financial calculations and data analysis, as well as create and format pivot tables, charts, and other visual tools. This will enable them to analyze and present data effectively, supporting informed decision-making in various contexts.

Semester III**ENG-AEC-3-3 (Alternative English)****Course Objectives:**

The Alternative English course in Semester 3 introduces students to a new set of authors, including Rabindranath Tagore, Jayanta Mahapatra, and W. Somerset Maugham. This course is designed to expose students to diverse literary traditions and voices, both Indian and Western, fostering a deeper appreciation for literature. The course aims to expand students' critical and interpretive skills while encouraging independent thought.

Course Outcomes:

Upon completing the course, students will have broadened their exposure to both Indian and Western literary traditions, enhancing their understanding of cultural and historical contexts. They will develop stronger critical thinking abilities, allowing them to analyze and interpret literary texts more effectively. Additionally, this course will improve their written and oral communication skills, preparing them for more advanced literary studies.

Semester III**Summer Internship****Course Objectives:**

The summer internship aims to offer students practical exposure by immersing them in a professional environment where they can apply their theoretical knowledge to real-world situations. It seeks to develop their practical skills, including technical, analytical, and soft skills, through active participation in projects and tasks relevant to their field of study. Additionally, the internship is

designed to provide students with valuable insights into industry practices, organizational structures, and professional expectations, enhancing their understanding of career opportunities and challenges.

Course Outcomes:

Upon completion of the summer internship, students will demonstrate their ability to apply theoretical concepts and principles from their coursework to the practical problems and tasks they encountered during the internship. They will show significant improvement in technical, analytical, and communication skills, reflecting their capability to contribute effectively to organizational goals. Furthermore, students will gain a deeper understanding of industry practices and organizational dynamics, better preparing them for their future careers and helping them make informed decisions about their professional paths.

Semester IV

Semester IV

MDC (Major/Core) 4 Papers

Financial Accounting II (3 TH + 1 TU)

Credits: 4

Course Objectives:

This course is designed to deepen students' understanding of advanced financial accounting principles by exploring key topics such as consignment accounting, branch accounting, and departmental accounts. It aims to provide students with the skills to handle complex accounting scenarios, including hire purchase systems and insurance claims, while adhering to relevant accounting standards. Additionally, the course will cover partnership accounting, focusing on practical issues related to the retirement, admission, and dissolution of partners.

Course Outcomes:

Upon completion of this course, students will be able to effectively record and manage transactions related to consignment, branch operations, and departmental accounts, demonstrating proficiency in handling both normal and abnormal losses. They will have developed the ability to account for hire purchase and installment systems, as well as calculate insurance claims for stock and profit accurately. Students will also gain expertise in managing partnership accounts, including the complexities of retirement, dissolution, and piecemeal distribution, equipping them with practical skills for advanced financial accounting practices.

Semester IV

MDC (Major/Core) 4 Papers

Direct Tax – II and e-filing of Tax Return (3 TH + 1 P)

Credits: 4

Module I: Direct Tax II

Course Objectives:

This module aims to provide an in-depth understanding of various components of direct taxation, including income of other persons included in an assessee's total income and the set-off and carry

forward of losses. It seeks to equip students with knowledge of deductions and rebates available under different sections of the Income Tax Act, as well as the computation of total income and tax payable for individuals and firms. Additionally, the module covers tax management principles, including the filing of returns, assessment procedures, and handling interest, fees, and tax deductions at source.

Course Outcomes:

Upon completion of this module, students will be proficient in identifying and calculating income that needs to be included in an assessee's total income and applying relevant deductions and rebates. They will be able to compute the total income and tax liability for various assessees, understand the implications of different tax provisions, and manage tax compliance effectively. Students will also gain practical insights into filing tax returns, handling assessments, and addressing issues related to interest, fees, and tax deducted at source.

Module II: e-Filing of Tax Returns

Course Objectives:

This module focuses on practical skills for e-filing income tax returns, including the preparation and submission of ITR-1 for individual taxpayers. It aims to familiarize students with tools such as Form 26AS, Annual Information Statement (AIS), and Taxpayer Information Summary (TIS), and provide hands-on experience in uploading returns and e-verification. The module also covers the use of e-tax calculators and the process of e-payment of taxes, including generating ITNS280.

Course Outcomes:

Upon completing this module, students will be adept at preparing and submitting income tax returns both online and offline, and effectively managing e-filing processes including e-verification. They will be able to navigate and utilize various online resources for tax information and compliance, and handle the e-payment of taxes with proficiency. Students will also be skilled in using e-tax calculators to compute interest and other tax-related figures, ensuring accurate and timely tax filings.

Semester IV
MDC (Major/Core) 4 Papers
ECommerce & Business Communications (3 TH + 1 TU)

Credits: 4

Module 1: E-Commerce

Course Objectives:

This module introduces the fundamental concepts and scope of e-commerce, including its major components and players, as well as its merits and demerits. It aims to explore various e-commerce business models such as B2C, B2B, and C2C, and provide insights into e-payment systems, including digital signatures, payment gateways, and online banking. Additionally, the module covers emerging trends in e-commerce like social commerce and digital marketing.

Course Outcomes:

Upon completing this module, students will have a clear understanding of the basic concepts and importance of e-commerce and be able to differentiate between various e-commerce business models. They will be proficient in describing e-payment systems and the associated risks, as well as analyzing new trends in e-commerce, including social commerce and digital marketing. Students will be equipped to apply their knowledge of e-commerce to different sectors and understand the practical implications of digital transactions and marketing strategies.

Module 2: Business Communication

Course Objectives:

This module aims to provide a comprehensive understanding of business communication, including its definition, scope, and importance. It focuses on different types of communication, modern communication tools, and drafting essential business documents such as notices, circulars, and business letters. The module also covers the principles of effective communication, barriers to communication, and the use of modern communication technologies.

Course Outcomes:

Students will gain a solid foundation in business communication, including its various forms, principles, and barriers. They will be able to effectively use modern communication tools such as email and video conferencing, and draft a range of business documents including notices, business letters, and CVs. Additionally, students will be equipped to navigate communication networks and apply their skills in practical business scenarios, enhancing their overall communication proficiency in a business context.

Semester IV**MDC (Major/Core) 4 Papers****Business Regulatory Framework (3 TH + 1 TU)****Credits: 4****Course Objectives:**

This course aims to provide a comprehensive understanding of business law, including its fundamental principles and functions. Students will explore the Indian Contract Act, focusing on general and specific contracts, and gain insights into the Sale of Goods Act, which governs sales transactions. Additionally, the course covers the Partnership Act, the Limited Liability Partnership Act, and the Consumer Protection Act to equip students with knowledge of business partnerships, limited liability structures, and consumer rights.

Course Outcomes:

Upon completion of this course, students will be able to understand and apply key legal principles related to business contracts, including contract formation, discharge, and remedies. They will gain practical knowledge of sales transactions, partnership structures, and the legal framework governing limited liability partnerships. Additionally, students will be proficient in the principles of consumer protection, including the mechanisms for addressing consumer disputes and unfair trade practices.

Semester IV
MDC (Minor) 1 Paper
M2: Sales Management (3 TH + 1 TU)

Credits: 4

Course Objectives:

This course aims to provide an in-depth understanding of sales management, focusing on the structure and design of sales organizations and sales force management. Students will learn to design effective sales strategies, manage and motivate sales personnel, and handle sales-related grievances. The course also covers personal selling techniques, buyer-seller dynamics, and the management of marketing channels, including their selection and evaluation.

Course Outcomes:

Upon completing this course, students will be able to design and implement effective sales organizational structures and develop strategies for an efficient sales force. They will gain skills in managing and motivating sales teams, evaluating their performance, and handling grievances. Additionally, students will understand personal selling techniques, manage customer relationships, and effectively select and manage marketing channels, including considerations for rural and international markets.

OR

Semester IV
MDC (Minor) 1 Paper
eB2: Functional eBusiness System (3 TH + 1 TU)

Credits: 4

Course Objectives:

This course aims to explore the multifaceted applications of e-business, including direct marketing, value chain integration, and supply chain management. Students will gain insights into effective web design and development, e-commerce applications in various industries, and electronic payment systems. Additionally, the course will cover mobile commerce technologies and online services, providing a comprehensive understanding of their impact and future prospects.

Course Outcomes:

Upon completing this course, students will be proficient in implementing and managing e-business applications, including direct marketing and supply chain integration. They will be able to design and develop effective websites, understand the nuances of online financial and service industries, and navigate electronic payment systems. Students will also gain knowledge of mobile commerce technologies and online services, preparing them to leverage these tools for business growth and innovation.

Semester IV**Ability Enhancement Course (AEC)****MIL – II****ENG-AEC-4-4 (Alternative English)****Credits: 2****Course Objectives:**

The Alternative English course in Semester 4 focuses on selected works by writers such as Gauri Deshpande, Nissim Ezekiel, and H.G. Wells, offering a diverse range of themes and styles. The course aims to deepen students' appreciation of literature and develop their ability to analyze complex texts. Through exposure to these texts, students will continue to refine their reading, interpretation, and communication skills.

Course Outcomes:

By the end of this course, students will have gained a more sophisticated understanding of literary analysis, applying critical thinking to diverse texts and genres. They will be able to articulate complex ideas and interpretations, both in writing and discussion. Additionally, students will have enhanced their ability to engage with literature from multiple perspectives, contributing to their overall academic growth in the field of English studies.

Semester IV**ENG-AEC-4-4 (Alternative English)****Course Objectives:**

The Alternative English course in Semester 4 focuses on selected works by writers such as Gauri Deshpande, Nissim Ezekiel, and H.G. Wells, offering a diverse range of themes and styles. The course aims to deepen students' appreciation of literature and develop their ability to analyze complex texts.

Through exposure to these texts, students will continue to refine their reading, interpretation, and communication skills.

Course Outcomes:

By the end of this course, students will have gained a more sophisticated understanding of literary analysis, applying critical thinking to diverse texts and genres. They will be able to articulate complex ideas and interpretations, both in writing and discussion. Additionally, students will have enhanced their ability to engage with literature from multiple perspectives, contributing to their overall academic growth in the field of English studies.

Semester IV
Summer Internship

Credits: 3

Course Objectives:

The summer internship course is designed to provide students with practical exposure to real-world business environments and professional practices. The objectives include applying theoretical knowledge to actual work scenarios, developing industry-specific skills, and enhancing understanding of organizational operations. Additionally, the internship aims to foster professional growth, improve problem-solving abilities, and prepare students for future career opportunities.

Course Outcomes:

Upon successful completion of the summer internship, students will be able to integrate academic learning with practical work experiences, demonstrating their ability to apply theoretical concepts in real-world contexts. They will develop industry-specific skills, gain insights into organizational operations, and improve their problem-solving and decision-making capabilities. Additionally, students will enhance their professional skills, including communication, teamwork, and time management, preparing them for future career challenges and opportunities.

Semester IV

Research Project

Course Objectives:

The research project course aims to cultivate students' ability to conduct independent and original research in their chosen field. Objectives include developing a deep understanding of research methodologies, data analysis techniques, and academic writing skills. The course also seeks to enhance students' critical thinking and problem-solving abilities, enabling them to contribute meaningfully to their field of study through a well-structured research project.

Course Outcomes:

Upon successful completion of the research project, students will be proficient in designing and executing a research study, including formulating research questions, applying appropriate methodologies, and analyzing data. They will demonstrate the ability to critically evaluate and synthesize research findings, contributing original insights to their field. Additionally, students will produce a comprehensive and academically rigorous research paper, showcasing their enhanced skills in research, writing, and scholarly communication.

Semester-V

Semester V

MDC (Major/Core) 4 Papers

Financial Management (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Financial Management course aims to provide students with a comprehensive understanding of key financial concepts, including the time value of money, cost of capital, and capital budgeting. Students will explore various sources of finance, the role of leverage in capital structure decisions, and methods for evaluating investment opportunities. Additionally, the course will cover dividend policies and financial decision-making processes, equipping students with the skills needed to make informed financial decisions in a business environment.

Course Outcomes:

Upon completion of the course, students will be adept at analyzing financial statements and understanding the implications of financial decisions on a firm's value. They will demonstrate proficiency in evaluating various sources of finance, calculating cost of capital, and applying financial theories to capital structure and investment decisions. Additionally, students will be capable of formulating dividend policies and using financial management tools to optimize financial performance and strategic planning.

Semester V**MDC (Major/Core) 4 Papers****Accounting Theory and Regulations (3 TH + 1 TU)****Credits: 4****Course Objectives:**

The Accounting Theory and Regulation course is designed to provide students with a deep understanding of accounting theory and its application in financial reporting and regulation. Students will explore the principles and concepts underlying accounting practices, including the evolution and application of accounting standards. The course aims to equip students with the knowledge necessary to understand and apply both domestic and international accounting standards, including the International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind AS).

Course Outcomes:

Upon completing the course, students will be able to articulate the fundamental theories of accounting and their practical implications, including the need for accounting standards and the challenges in adopting global standards. They will demonstrate proficiency in applying various accounting standards, including those related to the disclosure of accounting policies, valuation of inventories, revenue recognition, and financial reporting. Additionally, students will be capable of critically evaluating the impact of different accounting methods on financial statements and making informed decisions based on accounting regulations.

Semester V

MDC (Major/Core) 4 Papers

Corporate Accounting (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Corporate Accounting course aims to provide students with a comprehensive understanding of accounting principles and practices specific to corporate entities. Students will learn the intricacies of financial reporting, including the preparation and presentation of company financial statements, the management of shares and debentures, and the application of valuation techniques. The course focuses on equipping students with practical skills for accounting for corporate transactions, such as buybacks, redemptions, and employee stock options, while adhering to relevant accounting standards.

Course Outcomes:

Upon completing the course, students will be proficient in handling various aspects of corporate accounting, including the issuance, forfeiture, and reissue of shares and debentures, as well as the accounting for buybacks and redemptions. They will be capable of preparing detailed company financial statements in accordance with Schedule III and understanding the implications of taxes, reserves, and dividends. Additionally, students will be skilled in valuing goodwill and shares using multiple approaches and maintaining accurate investment accounts, applying relevant accounting standards throughout.

Semester V

MDC (Major/Core) 4 Papers

Company Law (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Company Law course is designed to provide students with a thorough understanding of the legal framework governing the formation, administration, and regulation of companies. Students will learn about different types of companies, the process of company formation, the roles and responsibilities of company directors, and the management of share capital and debentures. The course also covers

corporate meetings, including their types, procedures, and the legal requirements for conducting them effectively.

Course Outcomes:

Upon successful completion of the course, students will be adept at distinguishing between various types of companies and understanding their legal characteristics and obligations. They will be able to navigate the processes involved in company formation, including the preparation of key documents and compliance with regulatory requirements. Additionally, students will be proficient in the administration of company operations, including the roles and responsibilities of directors and key managerial personnel, as well as the management of corporate meetings and shareholder communications.

Semester V

MDC (Minor) 2 Papers

M3: Product & Pricing Management (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Product & Pricing Management course aims to equip students with a comprehensive understanding of product management, from the basics of product concepts and life-cycle to strategic product portfolio decisions. Students will explore market segmentation, new product development processes, and the role of packaging and branding in creating value. Additionally, the course will delve into pricing management strategies, focusing on how pricing influences consumer behavior and varies across different markets.

Course Outcomes:

Upon completion, students will be proficient in managing products through their entire life-cycle, including effective product portfolio management and strategic decision-making based on the BCG Matrix. They will be skilled in segmenting markets, developing new products, and employing packaging and branding strategies to enhance market presence. Furthermore, students will understand pricing dynamics, including how to set effective prices in diverse market contexts and navigate the regulatory environment affecting pricing.

OR
Semester V
MDC (Minor) 2 Papers
eB3: Internet, Cyber Crimes & Business (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Internet, Cyber Crimes, and Business course aims to provide students with a thorough understanding of internet concepts, including tools and communication systems used in the digital landscape. It will cover essential topics in internet security, cybercrime, and the ethical and legal challenges associated with e-commerce and online interactions. Additionally, the course will explore privacy issues, information rights, and the impact of social network marketing on modern business practices.

Course Outcomes:

Upon completion, students will be adept at navigating internet tools and technologies, understanding and mitigating internet security risks, and recognizing various types of cybercrimes. They will be equipped to address ethical and legal issues related to e-commerce, safeguard privacy and information rights, and apply effective social network marketing strategies. This knowledge will enable students to handle online business operations securely and ethically, enhancing their capability to manage and mitigate digital threats in the business environment.

Semester V
Summer Internship

Credits: 3

Course Objectives:

The Summer Internship course is designed to bridge the gap between academic learning and practical application by providing students with hands-on experience in a professional business setting. It aims to develop students' abilities to apply theoretical concepts in real-world scenarios, enhance their problem-solving and communication skills, and offer insights into industry practices and organizational functions. The internship will also focus on improving students' professional competencies, including teamwork, project management, and operational understanding.

Course Outcomes:

Upon completion of the summer internship, students will be proficient in applying academic knowledge to practical business problems and demonstrating effective communication and collaboration skills in a professional environment. They will gain valuable insights into industry practices and organizational dynamics, enhancing their ability to analyze and solve real-world challenges. Additionally, students will have developed a solid foundation in professional behavior and project management, significantly contributing to their career readiness and professional growth.

Semester V

Research Project

Course Objectives:

The Research Project course is designed to equip students with the skills necessary to conduct independent research in their field of study. It aims to develop students' abilities to formulate research questions, design and implement research methodologies, and analyze and interpret data. The course also emphasizes the importance of presenting research findings effectively and adhering to academic standards and ethical guidelines.

Course Outcomes:

Upon completion of the research project, students will be proficient in designing and executing a research study, demonstrating advanced skills in data collection, analysis, and interpretation. They will be able to present their research findings clearly and professionally, contributing to academic knowledge and demonstrating their capability to conduct rigorous and ethical research. This experience will enhance their critical thinking and problem-solving skills, preparing them for further academic pursuits or professional roles in their field.

Semester-VI

Semester VI

MDC (Major/Core) 4 Papers

Indirect Tax (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Indirect Tax course aims to familiarize students with the fundamental concepts of indirect taxation, with a focus on Goods and Services Tax (GST) and customs duty in India. It seeks to provide an understanding of the structure, types, and applicability of GST, including key provisions related to taxable events, input tax credit, and GST liability computation. Additionally, the course covers customs duty concepts, valuation, and baggage allowances.

Course Outcomes:

Upon completing the course, students will have a solid grasp of the principles and operations of GST, including supply categorization, tax levy, and exemption procedures. They will be able to compute GST liabilities, apply input tax credit, and understand the registration and composition schemes under GST. Furthermore, students will be proficient in basic customs duty concepts and calculations, enabling them to handle indirect tax compliance and reporting in real-world business scenarios.

Semester VI

MDC (Major/Core) 4 Papers

Auditing & Assurance (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Auditing and Assurance course aims to equip students with a comprehensive understanding of auditing concepts, principles, and procedures, including financial audits, internal controls, and risk assessment. It provides an in-depth exploration of vouching, verification, valuation, and audit techniques used to ensure the accuracy of financial statements. Additionally, the course delves into the legal and professional responsibilities of auditors, including audit reporting, auditing standards, and specialized audits for limited companies and various industries.

Course Outcomes:

Upon completion, students will be proficient in conducting audits by applying the appropriate auditing strategies, techniques, and procedures to ensure the accuracy and reliability of financial statements. They will be capable of assessing internal controls, identifying risks, and providing relevant audit evidence to support audit conclusions. Furthermore, students will develop the skills to prepare audit reports, maintain professional ethics, and understand the regulatory requirements governing auditing practices in various organizational contexts.

Semester VI**MDC (Major/Core) 4 Papers****Business Mathematics and Statistics (3 TH + 1 TU)****Credits: 4****Part A: Business Mathematics****Course Objectives:**

The Business Mathematics section aims to provide students with a solid foundation in mathematical techniques such as matrices, differential calculus, and basic finance mathematics. It will explore the applications of matrices in solving business problems, the use of differentiation for analyzing cost, revenue, and profit functions, and the principles of finance like interest rates and their calculations. Additionally, students will learn about permutations and combinations, enabling them to solve business-related mathematical problems efficiently.

Course Outcomes:

By the end of the Business Mathematics section, students will be able to apply matrix operations and calculus to solve real-world business and economic problems. They will also have a strong understanding of financial mathematics, including the concepts of interest, compounding, and discounting. Students will further develop the ability to utilize permutations and combinations in solving complex business scenarios, enhancing their analytical and decision-making skills.

Part B: Business Statistics

Course Objectives:

The Business Statistics section is designed to equip students with key statistical tools for analyzing business data, including uni-variate and bi-variate analysis techniques. It aims to cover essential topics like measures of central tendency and variation, correlation and regression analysis, and time-based data analysis. The course also delves into the construction and interpretation of index numbers and time series trends, providing students with skills to make informed business decisions based on statistical evidence.

Course Outcomes:

Upon completion of the Business Statistics section, students will be proficient in summarizing and interpreting business data using measures of central tendency and variation. They will be able to analyze relationships between variables through correlation and regression techniques and apply time series analysis to predict business trends. Additionally, students will be capable of constructing and evaluating index numbers for business applications, contributing to their ability to handle statistical data in various business contexts.

Semester VI

MDC (Major/Core) 4 Papers

Indian Financial System (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Indian Financial System course aims to provide a comprehensive understanding of the structure and components of India's financial system, including institutions, markets, instruments, and services. It also explores the role of the financial system in India's economic development and examines key financial markets, such as the money and capital markets, and their regulatory frameworks. Additionally, students will learn about banking institutions, financial services, and investor protection mechanisms, along with contemporary trends and reforms in the Indian financial sector.

Course Outcomes:

Upon completing the course, students will have a clear grasp of the core elements of the Indian financial system and how they function together to support economic activities. They will be equipped

to analyze the structure and functioning of financial markets, including the instruments and participants in the money and capital markets. Furthermore, students will gain insight into the role of banks, non-banking financial institutions, and regulatory bodies, along with an understanding of the financial services sector and the importance of investor protection mechanisms.

Semester VI

MDC (Minor) 1 Paper

M4: Marketing Communications (3 TH + 1 TU)

Credits: 4

Course Objectives:

The Marketing Communications course is designed to provide students with a thorough understanding of the marketing communication process, focusing on both traditional and modern digital methods. Students will learn about the elements of the communication mix, including its application in various sectors like retail, services, rural, and international marketing. Additionally, the course aims to equip students with knowledge of the advertising process, sales promotion techniques, and the legal and ethical considerations surrounding advertising.

Course Outcomes:

By the end of the course, students will have a solid understanding of how communication impacts marketing efforts, including the role of advertising, sales promotion, and digital media. They will be able to design effective communication strategies for different sectors and assess the effectiveness of advertising campaigns. Students will also gain practical knowledge of sales promotion tools and how to apply them in real-world marketing scenarios to enhance customer engagement and brand awareness.

OR

Semester VI

MDC (Minor) 1 Paper

eB4: Computer & E-Business Applications (4P Practical)

Credits: 4

Course Objectives:

The Computer & E-Business Application course aims to equip students with practical programming skills essential for developing and managing business applications. Through hands-on experience in

coding with languages like C++, Java, and Python, students will learn to write, debug, and execute programs that solve real-world problems. Additionally, the course introduces students to web development through HTML and DHTML, enabling them to create and maintain websites crucial for e-business operations.

Course Outcomes:

By the end of this course, students will be proficient in coding with C++, Java, and Python, gaining the ability to develop robust applications for various business needs. They will also acquire skills in HTML and DHTML, empowering them to design and implement effective e-business websites. Students will be able to apply their programming knowledge to create solutions that enhance business processes and improve digital interactions in the e-business environment.

Semester VI

Summer Internship

Credits: 3

Course Objectives:

The Summer Internship program aims to provide students with hands-on industry experience to complement their academic learning. It seeks to familiarize students with real-world business environments, enabling them to apply theoretical knowledge to practical situations. Through this internship, students will develop essential skills in problem-solving, teamwork, and effective communication while gaining insights into professional operations and industry-specific practices.

Course Outcomes:

By the end of the Summer Internship, students will have successfully applied academic concepts in a professional setting, enhancing their understanding of industry workflows. They will have developed critical soft skills such as communication, time management, and collaboration, essential for career success. Furthermore, students will gain practical experience in their field, improving their adaptability, problem-solving abilities, and employability in the competitive job market.

Semester VI

Research Project

Course Objectives:

The Research Project course is designed to develop students' analytical and research skills by engaging them in independent investigation of a specific topic within their field of study. It aims to

teach students the process of formulating research questions, conducting literature reviews, and applying appropriate methodologies for data collection and analysis. The course encourages critical thinking, fostering the ability to interpret findings and present results in a structured, coherent manner.

Course Outcomes:

By the end of the Research Project, students will have gained proficiency in designing and executing a research study, from developing hypotheses to conducting thorough data analysis. They will enhance their ability to critically evaluate academic literature and apply research methodologies to solve complex problems. Additionally, students will improve their skills in academic writing and presentation, effectively communicating their research findings to both academic and professional audiences.