**B-COM 501**

**MANAGEMENT ACCOUNTING**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: understand conceptual framework of management accounting.

CO2: carryout analysis of financial statements.

CO3: understand components of marginal costing.

CO4: learn the process of budgeting.

**Course Contents**

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

**REFERENCES**

* Drury, Colin. Management and Cost Accounting, Thomson Learning.
* Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
* H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
* Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
* Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
* Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
* Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
* Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
* Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
* Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

**B-COM 502**

**INDIAN CAPITAL MARKET**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basics and developments of Indian capital market

CO2: get acquainted with the functioning of stock exchanges of India

CO3: understand the depository system of Indian capital market

CO4: understand the stock market regulator and provisions for investors’ protection.

**Course Contents**

Indian Capital Market- Need and Structure; Types of Capital Market - Primary and Secondary market; Functions of Primary and Secondary Market; Financial instruments in Indian capital market- Equity, Debt, ADR, GDR, Derivatives and Hedge funds; Growth of Indian capital market and economic development

Regulation of Indian Capital Market- The Securities Exchange Board of India- Constitution; Role of SEBI in regulating primary and secondary market; Investor protection and Grievance redressal

Stock Exchanges in India- Origin; Role and Functions- NSE, BSE and MCX, Stock Market Indices - SENSEX, NIFTY; Process of listing of securities in stock exchange, Delisting of Securities

Depository System in India- Role, Functions, Dematerialisation of securities. Screen based trading and recent trends in Indian capital market.

**REFERENCES**

* Kanuk, Alan R.: Capital Markets of India, Wiley Finance
* Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd., New Delhi.
* Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
* Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
* Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
* Chandra, Prasanna.: Investment Analysis and Portfolio Management, Tata McGraw Hill, Delhi.
* Raghunathan V., Rajib Prabina.: Stock Exchanges, Investments and Derivatives, Tata McGraw Hill, New Delhi.
* Saha, Siddhartha., Indian Financial System – Tata McGraw Hill, New Delhi.
* Kumar, Sudhanshu., Guide to Capital Markets & Securities Law, Thomson Reuteurs.

**B-COM 503**

**FUNDAMENTALS OF INSURANCE**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: develop the basic understanding of insurance mechanism and risk management in insurance sector.

CO2: understand various insurance and general insurance products..

CO3: understand the regulatory framework of insurance sector.

CO4: get impart knowledge about the role of insurance intermediaries, code of conduct and unfair practices.

**Course Contents**

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

**REFERENCES**

* Godwin, Principles and Practices of Fire Insurance.
* Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
* Insurance Regulatory Development Act.
* Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
* Life Insurance Corporation Act.
* Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
* Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
* Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

**B-COM 504**

**RETAIL MANAGEMENT**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: develop the understanding of fundamentals of retail management and strategic planning in retailing.

CO2: acquaint with organizational structure in retail institutions.

CO3: develop the understanding of store management and application of information technology in retailing.

CO4: understand the recent trends in retailing in India including FDI in retail sector.

**Course Contents**

Retailing: concept, characteristics and importance; theories of retailing; strategic planning in retailing; location of retail institution: trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site; material handling.

Organizational structure in retail institutions; classification of retail institutions; store based and non-store based retail organizations; process of setting up a retail organization.

Store management: blueprinting operations, deciding stores layout, energy management, security issues; applications of information technology in retailing.

Trends in retailing in India; FDI in retail.

**REFERENCES**

* Bermans & Evans, Retail Management- A Strategic Approach, Prentice Hall of India, New Delhi.
* Gilbert David, Retail Marketing Management, Pearson Education, Delhi.
* Lamba, The Art of Retailing, Tata McGraw Hill, New Delhi.
* Megoldrick, P., Retail Marketing, McGraw Hill, U.K.
* Pradhan Swapna, Retailing Management: Text & Cases, Tata McGraw Hill, New Delhi.

**B-COM 505**

**FUNDAMENTALS OF STOCK MARKET**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course Leaning Outcomes**

After studying the course, students will be able to:

CO1: develop the understanding of fundamentals of securities market.

CO2: know the role and functions of primary and secondary markets.

CO3: develop the understanding of role, organization and management of major stock exchanges in India.

CO4: acquaint with the concept and methods of derivative trading.

**Course Contents**

Security markets: primary and secondary market; primary market: role and functions; methods of selling securities in primary market; new financial instruments; SEBI guidelines for public issues; stock exchanges; listing of securities in stock exchanges; trading mechanism; screen based trading; internet based trading.

National stock exchange and Bombay stock exchange: role, organization and management; listing procedure; SEBI (Depositories and Participants) Regulations 1996; SEBI (Custodian of Securities) Regulations, 1996; National Securities Depository Ltd. (NSDL).

Derivative trading: future and opinions: concept, meaning and importance, methods of trading; valuation of options.

**REFERENCES**

* Chandratre K.R. et al.: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi.
* Dalton, John M.: How the Stock Market Works, Prentice Hall, New Delhi.
* Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi.
* Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
* Machi Raju, H.R.: Merchant Banking; Wiley Eastern Ltd., New Delhi.
* Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd., New Delhi.
* Raghunathan V.: Stock Exchanges and Investments, Tata McGraw Hill, New Delhi.

**B-COM 506**

**HUMAN RESOURCE MANAGEMENT**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After studying the course, the students will be able to:

CO1: develop understanding of conceptual framework of Human Resource Management and human resource planning.

CO2: Acquaint with concept of job analysis, recruitment & selection of employees.

CO3: get theoretical inputs and practical insights into decisions concerning placement.

CO4: develop understanding of theoretical framework of employee training and performance appraisal and develop skills to take decisions concerning the same.

**Course Contents**

Human Resource Management: meaning, nature, history, scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment, sources of recruitment; Selection: meaning, purpose, process of selection, barriers to effective selection, recruitment vs selection..

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types, benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, identifying training needs, steps in designing training programme, training methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

**REFERENCES**

* Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
* Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
* Dessler Gary, Human Resource Management, PHI, New Delhi.
* Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Miffin Company, New Delhi.
* French W.L., Human Resource Management, Houghton Miffen Company, Chennai.
* Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
* Haldar Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
* Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
* Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

**B-COM 507**

**ENTREPRENEURSHIP DEVELOPMENT**

External M.M.: 40 = (20 Th.) + (20 Pr.) External M.P.M.: 16 (08 Th.) + (08 Pr.)

Internal M.M.: 10 = (05 Th.) + (05 Pr.) Internal M.P.M.: 04 (02 Th.) + (02 Pr.)

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying one (01) mark each is compulsory. It covers the entire syllabus. Candidate is required to attempt four questions from the remaining eight questions carrying 04 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: clarify the concept of entrepreneurship and pre-requisites of entrepreneur.

CO2: discuss the crucial steps involved in formation of a business plan and preparation of feasibility reports.

CO3: to outline various environmental factors affecting the success of a new business.

CO4: analyze the role of government support, incentives and institutional framework for entrepreneurial growth.

**Course Contents**

Entrepreneur: meaning, scope, role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; methods and procedures to start and expand one’s own business; life cycle of a new business and relationship with large enterprises; factors affecting success of a new business; reasons for the failure and visible problems for business

Feasibility study: preparation of feasibility reports, economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; capital and project costing; working capital requirements; source of finance; profit and tax planning.

Government support and incentives to new enterprise; role of govt., promotional agencies and institution in entrepreneurship development; entrepreneurship development programmes; Start-up India; Skill India.

**REFERENCES**

* Cliffton, Davis S and Fyfie, David E: Project Feasibility Analysis 1977, John Wiley, New York.
* S.S. Khanka: Entrepreneurial Development S. Chand & Co. Ltd. Ram Nagar New Delhi.
* Hisrich R D and Peters M P: Entrepreneurship, Tata McGraw-Hill.
* Rabindra N. Kanungo: Entrepreneurship and Innovation, Sage Publications, New Delhi.
* Kuratko & Hodgetts, Entrepreneurship – Theory, Process and Practices, Thomson Learning.
* Mathew J. Manimala, Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, Dream Tech Publications.

**B-COM 508**

**BUSINESS COMMUNICATION**

External M.M.: 40 = (20 Th.) + (20 Pr.) External M.P.M.: 16 (08 Th.) + (08 Pr.)

Internal M.M.: 10 = (05 Th.) + (05 Pr.) Internal M.P.M.: 04 (02 Th.) + (02 Pr.)

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying one (01) mark each is compulsory. It covers the entire syllabus. Candidate is required to attempt four questions from the remaining eight questions carrying 04 marks each**

**Course** **Leaning** **Outcomes**

After studying the course, the students will be able to:

CO1: understand communication meaning, its types and process.

CO2: know the obstacles in communication and methods to develop effective communication.

CO3: understand non-verbal communication.

CO4: to impart knowledge for resume writing, business communication and interviewing.

**Course Contents**

Business Communication: meaning, nature & importance; forms of electronic communication; models and processes; theories of communication.

Corporate Communication: audience analysis; formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents.

Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Role of social media in business communication.

**Practical: The students should have the knowledge of writing business letters, e-mails, notices, circulars, memos and reports.**

**REFERENCES**

* Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
* Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
* Kaul, Asha: Business Communication; Prentice Hall, New Delhi.
* Kaul: Effective Business Communication: Prentice Hall, New Delhi
* Patri V.R.: Essentials of Communication; Greenspan Publications, New Delhi.
* Randall E. Magors: Business Communication; Harper and Row, New York.
* Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
* Ronald E. Dulek and John S. Fielder, Principles of Busi­ness Communication; Macmillan Publishing Company, London. ­
* Senguin J.: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
* Webster's Guide to Effective Letter Writing, Harper and Row, New York.
* Pooja Malhotra, Business Communication Skills, Kalyani publishers.

**B-COM 509**

**INDIAN FINANCIAL SYSTEM**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After studying the course, students will be able to:

CO1: understand the Indian financial system and its role in economic development.

CO2: understand the different types of financial markets, its instruments and recent developments in Indian financial system.

CO3: know the role and functions of RBI.

CO4: develop the understanding of banking system in India and understand recent trends in banking system.

**Course Contents**

Introduction: nature and role of financial system; Financial system and economic development; An overview of Indian financial system.

Components of financial system: Financial markets and financial instruments; money and capital markets; Money market: meaning, constituents, instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments.

The Debt Market: meaning, features, participants, instruments; Government securities market.

Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.

Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA’s in Commercial Banks, Payment Banks.

Development banks: concept, objectives and functions; recent developments in development banking.

## REFERENCES

* Avdhani: Investment and Securities Markets in India, Himalaya Publications, Bombay.
* Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
* Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
* Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
* Giddy, I.H: Global Financial Markets, A.I.T.B.S., Delhi.
* Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
* Pathak, Bharati V: The Indian Financial System: Markets, Institutions and Services; Pearson Education, New Delhi.
* Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
* Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
* Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.

**B-COM 601**

**GST & CUSTOMS LAW**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After studying the course, students will be able to:

CO1: know the Registration Procedure for GST.

CO2: understand about levy and collection of GST & Input Tax credit.

CO3: know about offences and penalties under GST.

CO4: understand fundamental aspects about customs law.

**Course Contents**

GST: meaning, taxable person, registration: procedure and documents required

Time and place of supply of goods and services, value of taxable supply

Levy and collection of GST

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Payment of tax including TDS, Interest provisions on delayed payment

Various returns to be filed under GST

Offences and penalties

Customs Law: Basic concepts, valuation of customs duty, exemptions, remissions and refunds in customs, penalties and offences under Customs Act

**REFERENCES**

* Ahuja Girish & Gupta Ravi, Practical Approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions); Bharat Law House Pvt. Ltd., New Delhi
* Datey, V.S.: “Indirect Taxes Law and Practice”, Taxmann Publishers, New Delhi
* Central Excise Act
* Central Sales Tax Act

• Customs Act

• Goods and Services Tax Act

* Gupta, S.S., GST – How to meet your obligations (April 2017), Taxmann Publications.

**B-COM 602**

**INDUSTRIAL LAWS**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After studying the course, students will be able to:

CO1: apply the knowledge of Industrial relations in understanding industrial conflicts, labour and industry problems.

CO2: take employees related decisions in accordance with provisions of Factories Act and Trade Union Act.

CO3: decide about employee compensation in accordance with the provisions of the Employees’ Compensation Act and The Payment of Wages Act.

CO4: understand the emerging legal scenario concerning employees in the wake of New Labour Code.

**Course Contents**

Industrial relations: concepts, objectives and importance, approaches, constituents of industrial relations, industrial unrest.

Factories Act, 1948: objectives, scope, definitions, health, safety, welfare measures, employment of women and young persons, leave with wages, special provisions, penalties and procedure.

Trade Union Act, 1926: objectives, scope, definitions, registration of trade unions, rights and liabilities, office bearer, dissolution, returns, regulations, penalties.

Industrial Disputes Act, 1947: scope and objectives, definitions, authorities, reference of disputes; procedure, powers and duties of authorities, award and settlement, strikes and lockouts, layoff and retrenchment, penalties.

The Employees’ Compensation Act, 1923: objectives, definitions, employer’s liability for compensation, amount of compensation, notice and claim, medical examination.

The Payment of Wages Act, 1936: objectives and scope, definitions, persons responsible to pay wages, fixation of wage periods, time of wage payment, deductions, records, authorities, claims, appeal.

New Labour Code – An overview of new labour codes.

**REFERENCES**

* Burka, W.W.: Organizational Development, Englewood Gliffs, Prentice Hall Inc., New Delhi.
* Dwivedi, R S: Managing Human Resources – Industrial Relations in Indian Enterprises, Galgotia Publishing Ltd., New Delhi.
* Ghosh Piyali, Nandan Shefali, Industrial Relations and Labour Laws, McGraw Hill Edu. (India) Pvt. Ltd., New Delhi.
* Harigopal, K., Management of Organizational Change, Response Books, New Delhi.
* Mamoria, Mamoria and Gankar, Dynamics of Industrial Relations, Bombay: Himalaya Publishing.
* Mamoria,C.B., Industrial Labour and Industrial Relations in India, Kitab Mahal.
* Manoppa, A., Industrial Relations, Tata McGraw Hill.
* Prasad, Kesho, Organizational Development for Excellence, Macmillan India Ltd., New Delhi.
* Srivastava, S.C., Industrial Relations and Labour Laws, Vikas Publishing House, New Delhi.
* Yoder, Dale and others, Personnel Management & Industrial Relations, New Delhi, Prentice Hall.

**B-COM 603**

**AUDITING**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course Leaning Outcomes**

After studying the course, students will be able to:

CO1: understand the concept of auditing regarding its types, meaning and advantages.

CO2: develop the understanding of audit process and audit of limited companies, audit reports and methods of audit work.

CO3: acquaint with the concept of vouching.

CO4: know the procedure of investigation and professional ethics of auditing.

**Course Contents**

Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.

Methods of audit work: routine checking and test checking; internal control and internal checking system.

Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities.

Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.

Audit reports: various types of audit reports.

Investigation: meaning, nature, procedure and objectives, investigation and due diligence

Professional ethics of auditing

**REFERENCES**

* Basu, S. K., Fundamentals of Auditing, Pearson Publications, New Delhi.
* Grover, L.C.B.; Principle of Modern Company Law, Stevens & Sons, London.
* Gupta Kamal, Contemporary Auditing, Tata McGraw Hill, New Delhi.
* Jha, Aruna, Auditing, Taxmann Publications, New Delhi.
* Kuchal, M.C., Modern India Company Law, Shree Mahavir Books, Noida.
* Ramaiya, A.; Guide to the Companies Act, Wadhwa& Co., Nagpur.
* Sharma Ashok, Company Law and Auditing, V.K. Publishing House, New Delhi.
* Singh Avtar, Company Law, Eastern Book Co., Lucknow.

**B-COM 604**

**FINANCIAL MANAGEMENT**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course Leaning Outcomes**

After studying the course, students will be able to:

CO1: understand the financial management, its scope and significance.

CO2: know the concept of financial planning capitalization and sources of finance.

CO3: develop the understanding of cost of capital, capital structure and capital budgeting decision.

CO4: acquaint with the recent developments in area of financial management.

**Course Contents**

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

## REFERENCES

* Brigham, E.F.and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
* Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
* Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
* Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
* Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
* Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
* Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

**B-COM 605**

**ACCOUNTING & REPORTING SYSTEM**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course Leaning Outcomes**

After studying the course, students will be able to:

CO1: develop the understanding of accounting standards, accounting standards’ aspects issued by ICAI.

CO2: understand the difference between the international accounting standards and Indian accounting standards.

CO3: acquaint with the valuation of tangible, intangible assets, liabilities, shares and business.

CO4: know the concept of corporate financial reporting and recent development in financial reporting.

**Course Contents**

Accounting Standards, Accounting Standards interpretations and guidance notes on various accounting aspects issued by ICAI and their applications; An overview of International Accounting Standards; International financial reporting standards.

Corporate Financial Reporting: issues and problems with special reference to published financial statements; Interim reporting; Segment reporting and Social reporting

Valuation: concept and need; Valuation of tangible fixed assets; Valuation of intangibles; Valuation of liabilities; Valuation of shares; Valuation of business.

Developments in Financial Reporting: value added statement, economic value added, market value added, shareholders value added.

**REFERENCES**

* D.S Rawat, Students Guide to Accounting Standards, Taxmann Allied Services Pvt. Ltd.
* Ghosh, T.P., Indian Accounting Standards and IFRS.
* International Financial Reporting Standards (IFRSs) - Taxmann Publications P Ltd.
* Jawahar Lal, Corporate Financial Reporting Theory and Practice, Taxmann Allied Services Pvt. Ltd.
* Robert Kirk, IFRS: A Quick Reference Guide. Taxmann Publications P Ltd.
* S.P Jain and K.L Narang, Indian Accounting Standards, Kalyani Publishers.
* The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of PricewaterhouseCoopers LLP and published by CCH.
* Eva K. Jermakowic, Wiley IFRS 2008: Interpretation and Application of International Accounting and Financial Reporting Standards 2008.
* Abbas AliMirza, Graham J. Holt and Magnus Orrell, Wiley IFRS: Practical implementation guide and workbook.

**B-COM 606**

**RURAL MARKETING**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student will be able to:

CO1: understand the Indian rural markets.

CO2: explore new rural market segments for strategic rural marketing decisions.

CO3: study the rural market mix and implementation of the same to tap the rural market.

CO4: explore the innovations in rural market including e-commerce.

**Course Contents**

Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India; Socio-cultural, Economic, Demographic, Technological and other Environmental factor affecting rural marketing; rural consumer behaviour; segmentation of rural market; strategies for rural marketing; rural vs. urban market; problems in rural marketing; Rural market and product life cycle; marketing of rural artisan products.

Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas; Planning and organizing personnel selling in rural markets; Innovation in rural market; E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets.

Rural financing: Rural marketing of financial services; marketing of agricultural inputs.

**REFERENCES**

* Badi, R.V. and Badi, N.V., Rural Marketing, Himalaya Publishing House, Delhi.
* Dogra Balram and Ghuman Karminder, Rural Marketing, Tata McGraw Hill, New Delhi.
* Gupta, S.L., Rural Marketing, Wisdom Publications, Delhi.
* Krishnamacharyula, C.S.G and Ramakrishnan Lalitha, Rural Marketing, Pearson Education, Delhi.
* Singh Sukhpal, Rural Marketing Management, Vikas Publishing House, New Delhi.

**B-COM 607**

**SOFT SKILLS DEVELOPMENT**

External M.M.: 40 = (20 Th.) + (20 Pr.) External M.P.M.: 16 (08 Th.) + (08 Pr.)

Internal M.M.: 10 = (05 Th.) + (05 Pr.) Internal M.P.M.: 04 (02 Th.) + (02 Pr.)

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying one (01) mark each is compulsory. It covers the entire syllabus. Candidate is required to attempt four questions from the remaining eight questions carrying 04 marks each**

**Course Leaning Outcomes**

After completing the course, the student will be able to:

CO1: inculcate soft skills in students which are required for their growth

CO2: equip the students with the skills to effectively communicate.

CO3: train the students in interview skills, group discussions and presentation skills

CO4: know the relevance of body language, emotional intelligence and life skills.

**Course Contents**

Soft Skills – an overview, Communication Skills – verbal and non-verbal communication, Presentation Skills, Time Management Skills, Body Language & Etiquettes

Group Discussion & Interview Skills, developing positive attitude, Self-analysis.

Emotional Intelligence Skills, Life Skills, Preparation of CV & Resume.

**REFERENCES**

* Mitra, B. Personality Development and Soft Skills, Oxford University Press
* Alex K. Soft Skills Know Yourself and Know the World, S. Chand Publishers. New Delhi
* Sharma P. Soft Skills Personality Development For Life Success BPB Publications

**B-COM 608**

**SUPPLY CHAIN MANAGEMENT**

External M.M.: 40 = (20 Th.) + (20 Pr.) External M.P.M.: 16 (08 Th.) + (08 Pr.)

Internal M.M.: 10 = (05 Th.) + (05 Pr.) Internal M.P.M.: 04 (02 Th.) + (02 Pr.)

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying one (01) mark each is compulsory. It covers the entire syllabus. Candidate is required to attempt four questions from the remaining eight questions carrying 04 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student will be able to:

CO1: understand the conceptual framework of supply chain management and its role in firm and economy.

CO2: take marketing and strategic decisions concerning supply chain management.

CO3: develop knowledge of elements of SCM and take decisions consequent transportation, warehousing and distribution.

CO4: understand the logistics packaging, information system in SCM and emerging developments influencing supply chain management.

**Course Contents**

Supply chain management (SCM): concept, objectives, functions, scope and importance; Approaches to SCM; Role of SCM in a firm and economy; SCM and marketing mix; SCM as coordination function; integrated SCM: total cost concept; Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing.

Elements of SCM; transportation: considerations in selecting the right mode; multimodal transportation; transportation probems; warehousing: types, site selection and management; customer service-strategy and practices; distribution channel design.

Warehouse Management System: Logistics packaging; functions, types, package development considerations, packaging cost.

Information system in SCM; ERP and SCM; Recent developments in SCM - third/fourth party logistics.

**REFERENCES**

* Bower Sox D.J., and Class D.J., Logistical Management, Tata McGraw Hill, New Delhi.
* Chadwick and Shan Rajagopal, Strategic Supply Chain Management, Butterworth Heinemann.
* Chopra, Sunil and Meindl, Peter, Supply Chain Management, Pearson Education, Delhi.
* Cooper, J. Strategic, Planning on Logistics and Transportation, Kogan Page, London.
* Gattorna J.L. & Walters D.W., Managing the Supply: A Strategy Perspective, McMillan Business.
* Kapoor Satish and Kansal P., Basics of Distribution Management, Prentice Hall of India, New Delhi.
* Lambert D, Stock JR and Ellram LM, Strategic Logistics Management, Tata McGraw Hill, N.D.
* Sahay B.S., Supply Chain Management: For Global Competitiveness, McMillan India Pvt. Ltd.

**B-COM 609**

**BUSINESS ENVIRONMENT**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student will be able to:

CO1: understand the prevailing business environment in India.

CO2: know the reforms initiated by Government of India to make the business environment conducive.

CO3: know the various policies pertaining to business.

CO4: explore the possibilities of globalisation of Indian business.

**Course Contents**

Business environment: concept, significance and nature; elements of environment; environmental and organizational scanning: concept importance & techniques.

Liberalisation, Privatisation, Globalisation; Disinvestment in public sector units; Public Private Partnership (PPP), Consumerism in India.

Economic systems: Capitalist, Socialist & Mixed economy; Economic planning in India: achievement & failures, NITI AAYOG.

Role of Government: Monetary policy, Fiscal policy, Make in India, Skill India, Policy on research and development in India; State intervention: rationale & extent.

Foreign Investment: concept, need, types & barrier; Multinational corporations in India, Globalization of Indian business, Role of NRIs.

Business and Society; Business and Culture; Social Audit; Social Responsibility of Business.

Indian economy in global context.

**REFERENCES**

* Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
* Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
* Dutt R. and Sundharam K.P.M.: Indian Economy, S. Chand, Delhi.
* Dutt Ruddar: Economic Reforms in India-A Critique; S. Chand, New Delhi.
* Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
* Misra S.K. and Puri V.K.: Indian Economy, Himalaya Publishing House, New Delhi.
* Saleem Saikh: Business Environment, PHI, New Delhi.

**Table 2: CO-PO matrix for the course B-COM 501 (MANAGEMENT ACCOUNTING)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 501.1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 3 |
| **B-COM** 501.2 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **B-COM** 501.3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 3 |
| **B-COM** 501.4 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| Average | 2.5 | 2 | 2.5 | 2 | 2 | 2.5 | 1.75 | 2.75 |

**Table 3: CO-PSO matrix for the course B-COM 501 (MANAGEMENT ACCOUNTING)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 501.1 | 3 | 2 | 2 | 3 |
| **B-COM** 501.2 | 3 | 2 | 3 | 3 |
| **B-COM** 501.3 | 3 | 2 | 3 | 3 |
| **B-COM** 501.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 2.25 | 2.75 | 3 |

**Table 2: CO-PO matrix for the course B-COM 502 (INDIAN CAPITAL MARKET)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 502.1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| **B-COM** 502.2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 502.3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 502.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 2.75 | 2.25 | 2.5 | 3 | 2.75 | 2.75 | 2.75 | 2.75 |

**Table 3: CO-PSO matrix for the course B-COM 502 (INDIAN CAPITAL MARKET)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 502.1 | 3 | 3 | 3 | 3 |
| **B-COM** 502.2 | 3 | 3 | 3 | 3 |
| **B-COM** 502.3 | 3 | 3 | 3 | 3 |
| **B-COM** 502.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 503 (FUNDAMENTALS OF INSURANCE)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 503.1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **B-COM** 503.2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| **B-COM** 503.3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| **B-COM** 503.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 2.5 | 2.25 | 2.5 | 2.25 | 2.25 | 2.5 | 2.5 | 2.25 |

**Table 3: CO-PSO matrix for the course B-COM 503 (FUNDAMENTALS OF INSURANCE)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 503.1 | 3 | 3 | 3 | 3 |
| **B-COM** 503.2 | 3 | 3 | 3 | 3 |
| **B-COM** 503.3 | 3 | 3 | 3 | 3 |
| **B-COM** 503.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 504 (RETAIL MANAGEMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 504.1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **B-COM** 504.2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| **B-COM** 504.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 504.4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 2.5 | 2.25 | 2.5 | 2.5 | 2.5 | 2.5 | 2.75 | 2.75 |

**Table 3: CO-PSO matrix for the course B-COM 504 (RETAIL MANAGEMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 504.1 | 3 | 3 | 3 | 3 |
| **B-COM** 504.2 | 3 | 3 | 3 | 3 |
| **B-COM** 504.3 | 3 | 3 | 3 | 3 |
| **B-COM** 504.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 505 (FUNDAMENTALS OF STOCK MARKET)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 505.1 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 505.2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 505.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| **B-COM** 505.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 2.5 | 2.5 | 2.75 | 3 | 3 | 3 | 3 | 2.75 |

**Table 3: CO-PSO matrix for the course B-COM 505 (FUNDAMENTALS OF STOCK MARKET)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 505.1 | 3 | 3 | 3 | 3 |
| **B-COM** 505.2 | 3 | 3 | 3 | 3 |
| **B-COM** 505.3 | 3 | 3 | 3 | 3 |
| **B-COM** 505.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 506 (HUMAN RESOURCE MANAGEMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 506.1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 |
| **B-COM** 506.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| **B-COM** 506.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 506.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 2.75 | 3 | 3 | 3 | 2.75 | 3 | 2.5 |

**Table 3: CO-PSO matrix for the course B-COM 506 (HUMAN RESOURCE MANAGEMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 506.1 | 3 | 3 | 3 | 3 |
| **B-COM** 506.2 | 3 | 3 | 3 | 3 |
| **B-COM** 506.3 | 3 | 3 | 3 | 3 |
| **B-COM** 506.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 507 (ENTREPRENEURSHIP DEVELOPMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 507.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 507.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 507.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 507.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 507 (ENTREPRENEURSHIP DEVELOPMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 507.1 | 3 | 3 | 3 | 3 |
| **B-COM** 507.2 | 3 | 3 | 3 | 3 |
| **B-COM** 507.3 | 3 | 3 | 3 | 3 |
| **B-COM** 507.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 508 (BUSINESS COMMUNICATION)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 508.1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 |
| **B-COM** 508.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 508.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 508.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 2.75 | 3 | 3 | 3 | 3 | 3 | 2.75 |

**Table 3: CO-PSO matrix for the course B-COM 508 (BUSINESS COMMUNICATION)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 508.1 | 3 | 3 | 3 | 3 |
| **B-COM** 508.2 | 3 | 3 | 3 | 3 |
| **B-COM** 508.3 | 3 | 3 | 3 | 3 |
| **B-COM** 508.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 509 (INDIAN FINANCIAL SYSTEM)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 509.1 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| **B-COM** 509.2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 |
| **B-COM** 509.3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **B-COM** 509.4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Average | 2 | 2 | 2.25 | 2 | 2.5 | 2 | 2 | 2 |

**Table 3: CO-PSO matrix for the course B-COM 509 (INDIAN FINANCIAL SYSTEM)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 509.1 | 2 | 2 | 2 | 3 |
| **B-COM** 509.2 | 3 | 3 | 3 | 3 |
| **B-COM** 509.3 | 2 | 2 | 2 | 3 |
| **B-COM** 509.4 | 3 | 3 | 3 | 3 |
| Average | 2.5 | 2.5 | 2.5 | 3 |

**Table 2: CO-PO matrix for the course B-COM 601 (GST & CUSTOMS LAW)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 601.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 601.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 601.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 601.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 601 (GST & CUSTOMS LAW)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 601.1 | 3 | 3 | 3 | 3 |
| **B-COM** 601.2 | 3 | 3 | 3 | 3 |
| **B-COM** 601.3 | 3 | 3 | 3 | 3 |
| **B-COM** 601.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 602 (INDUSTRIAL LAWS)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 602.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 602.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 602.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 602.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 602 (INDUSTRIAL LAWS)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 602.1 | 3 | 3 | 3 | 3 |
| **B-COM** 602.2 | 3 | 3 | 3 | 3 |
| **B-COM** 602.3 | 3 | 3 | 3 | 3 |
| **B-COM** 602.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 603 (AUDITING)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 603.1 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **B-COM** 603.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 603.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 603.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 2.75 | 2.75 | 3 | 3 | 2.75 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 603 (AUDITING)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 603.1 | 3 | 3 | 3 | 3 |
| **B-COM** 603.2 | 3 | 3 | 3 | 3 |
| **B-COM** 603.3 | 3 | 3 | 3 | 3 |
| **B-COM** 603.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 604 (FINANCIAL MANAGEMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 604.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 604.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 604.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 604.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 604 (FINANCIAL MANAGEMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 604.1 | 3 | 3 | 3 | 3 |
| **B-COM** 604.2 | 3 | 3 | 3 | 3 |
| **B-COM** 604.3 | 3 | 3 | 3 | 3 |
| **B-COM** 604.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 605 (ACCOUNTING & REPORTING SYSTEM)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 605.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 605.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 605.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 605.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 605 (ACCOUNTING & REPORTING SYSTEM)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 605.1 | 3 | 3 | 3 | 3 |
| **B-COM** 605.2 | 3 | 3 | 3 | 3 |
| **B-COM** 605.3 | 3 | 3 | 3 | 3 |
| **B-COM** 605.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 606 (RURAL MARKETING)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 606.1 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 |
| **B-COM** 606.2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **B-COM** 606.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 606.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 2.5 | 2.5 | 2.5 | 2.75 | 2.75 | 2.5 | 2.5 | 2.5 |

**Table 3: CO-PSO matrix for the course B-COM 606 (RURAL MARKETING)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 606.1 | 3 | 3 | 3 | 3 |
| **B-COM** 606.2 | 3 | 3 | 3 | 3 |
| **B-COM** 606.3 | 3 | 3 | 3 | 3 |
| **B-COM** 606.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 607 (SOFT SKILLS DEVELOPMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 607.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 607.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 607.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 607.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 607 (SOFT SKILLS DEVELOPMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 607.1 | 3 | 3 | 3 | 3 |
| **B-COM** 607.2 | 3 | 3 | 3 | 3 |
| **B-COM** 607.3 | 3 | 3 | 3 | 3 |
| **B-COM** 607.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 608 (SUPPLY CHAIN MANAGEMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 608.1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 608.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 608.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 608.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 2.75 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 608 (SUPPLY CHAIN MANAGEMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 608.1 | 3 | 3 | 3 | 3 |
| **B-COM** 608.2 | 3 | 3 | 3 | 3 |
| **B-COM** 608.3 | 3 | 3 | 3 | 3 |
| **B-COM** 608.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 2: CO-PO matrix for the course B-COM 609 (BUSINESS ENVIRONMENT)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| COs# | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
| **B-COM** 609.1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 609.2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 609.3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **B-COM** 609.4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Table 3: CO-PSO matrix for the course B-COM 609 (BUSINESS ENVIRONMENT)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM** 609.1 | 3 | 3 | 3 | 3 |
| **B-COM** 609.2 | 3 | 3 | 3 | 3 |
| **B-COM** 609.3 | 3 | 3 | 3 | 3 |
| **B-COM** 609.4 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 |

**Table 4: CO-PO-PSO mapping matrix for all the courses of: (B-COM. CBCS)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Code | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 |
| **B-COM 501** | 2.5 | 2 | 2.5 | 2 | 2 | 2.5 | 1.75 | 2.75 | **3** | **2.25** | **2.75** | **3** |
| **B-COM 502** | 2.75 | 2.25 | 2.5 | 3 | 2.75 | 2.75 | 2.75 | 2.75 | **3** | **3** | **3** | **3** |
| **B-COM 503** | 2.5 | 2.25 | 2.5 | 2.25 | 2.25 | 2.5 | 2.5 | 2.25 | **3** | **3** | **3** | **3** |
| **B-COM 504** | 2.5 | 2.25 | 2.5 | 2.5 | 2.5 | 2.5 | 2.75 | 2.75 | **3** | **3** | **3** | **3** |
| **B-COM 505** | 2.5 | 2.5 | 2.75 | 3 | 3 | 3 | 3 | 2.75 | **3** | **3** | **3** | **3** |
| **B-COM 506** | 3 | 2.75 | 3 | 3 | 3 | 2.75 | 3 | 2.5 | **3** | **3** | **3** | **3** |
| **B-COM 507** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 508** | 3 | 2.75 | 3 | 3 | 3 | 3 | 3 | 2.75 | **3** | **3** | **3** | **3** |
| **B-COM 509** | 2 | 2 | 2.25 | 2 | 2.5 | 2 | 2 | 2 | **2.5** | **2.5** | **2.5** | **3** |
| **B-COM 601** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 602** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 603** | 3 | 2.75 | 2.75 | 3 | 3 | 2.75 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 604** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 605** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 606** | 2.5 | 2.5 | 2.5 | 2.75 | 2.75 | 2.5 | 2.5 | 2.5 | **3** | **3** | **3** | **3** |
| **B-COM 607** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 608** | 3 | 2.75 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |
| **B-COM 609** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** |