

O P JINDAL UNIVERSITY

**O P Jindal Knowledge Park, Punjipathra, Raigarh-496109
School of Management**



OP Jindal University



School of Management

Scheme & Syllabus

Of

Bachelor of Commerce (H)

Program Code: 02UG020

(Full Time Programme)

From Academic Session 2023 onwards

PROGRAM OUTCOMES (PO) - Commerce Graduation

- 1. Knowledge and Problem Solving:** Understand the management concepts and apply the knowledge to the various managerial problems to identify, formulate and analyze complex problems.
- 2. Logical thinking:** Develop logical thinking and expertise by critically analyzing the facts in decision making with reasoning and analytical skills required to qualify for various competitive exams.
- 3. Ethics and citizenship:** Able to recognize different managerial value systems and ethical principles; and commit to professional ethics, norms, and responsibilities of the management practice; and act with informed awareness to participate in civic life activities.
- 4. Society, Environment and Sustainability:** Enhance ability to elicit views of others and understand the impact of various solutions in the context of societal, cultural economic, health, legal, safety and environment for sustainable development.
- 5. Communication:** Communicate effectively their knowledge of marketing, finance and human resources from basic concepts to specific details presentations through a variety of oral and written means of communications to a diverse group of people using appropriate traditional and emerging presentation tools.
- 6. Leadership and Team Work:** Able to work effectively as a member of team, lead as a team leader by applying managerial concepts.
- 7. Innovation and Entrepreneurship:** Ability to develop entrepreneurial skills with precision, analytical mind, innovative thinking, creative thoughts and systematic approach.
- 8. Life-long learning:** Acquire fundamental knowledge for lifelong learning to work in the dynamic business environment through planning, organizing and coordinating for achieving effective results as a self-directed professional and a leader.

PROGRAM SPECIFIC OUTCOMES (PSO) – Bachelor of Commerce (Honours)

(B. Com (H))

- 1. PSO – 1** - Ability to understand the basic concepts of commerce and accounts also able to apply the knowledge to various real-life problems.
- 2. PSO – 2** - Ability to identify, formulate and analyze complex problems using various accounting concepts to meet specific needs with appropriate consideration for the society
- 3. PSO – 3** - Able to recognize different value systems and ethical principles; and commit to professional ethics, norms, and responsibilities of the commercial practice; and act with informed awareness to participate in civic life activities.

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4. **PSO – 4** - Ability to develop logical thinking and expertise by critically analyzing the facts in decision making with reasoning and analytical skills required to qualify for various competitive exams.

SEMESTER WISE SYLLABUS & SUBJECT CODES

FIRST SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		ESE	Total Marks	
							Mid Sem	TA			
1	BCOM-23-101	CC-1	FINANCIAL ACCOUNTING	3	1	-	20	30	50	100	4
2	BCOM-23-102	CC-2	BUSINESS LAW	3	1	-	20	30	50	100	4
3	BCOM-23-103	CC-3	BUSINESS MATHEMATICS	3	1	-	20	30	50	100	4
4	BCOM-23-104	AECC-1	BUSINESS CORRESPONDANCE & REPORTING	3	1	-	20	30	50	100	4
5	BCOM-23-105	GE-1	INDIAN KNOWLEDGE SYSTEM (HINDI/ENGLISH)	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

SECOND SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		ESE	Total Marks	
							Mid Sem	TA			
1	BCOM-23-201	CC-4	PRINCIPLES & PRACTICES OF MANAGEMENT	3	1	-	20	30	50	100	4
2	BCOM-23-202	CC-5	COST & MANAGEMENT ACCOUNTING	3	1	-	20	30	50	100	4
3	BCOM-23-203	CC-6	CORPORATE LAW	3	1	-	20	30	50	100	4
4	BCOM-23-204	CC-7	BUSINESS STATISTICS	3	1	-	20	30	50	100	4

5	BCOM-23-205	SEC-1	BUSINESS ENVIRONMENT	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

THIRD SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-301	CC-8	BUSINESS ETHICS & CSR	3	1	-	20	30	50	100	4
2	BCOM-23-302	CC-9	DIRECT TAXATION	3	1	-	20	30	50	100	4
3	BCOM-23-303	CC-10	MARKETING MANAGEMENT	3	1	-	20	30	50	100	4
4	BCOM-23-304	AECC-2	ENVIRONMENTAL SCIENCE & DISASTER MANAGEMENT	3	1	-	20	30	50	100	4
5	BCOM-23-305	GE-2	MICRO ECONOMICS	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

FOURTH SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-401	CC-11	HUMAN RESOURCE MANAGEMENT	3	1	-	20	30	50	100	4
2	BCOM-23-402	CC-12	INDIRECT TAXATION	3	1	-	20	30	50	100	4
3		DSE-1	ELECTIVE 1	3	1	-	20	30	50	100	4

4	BCOM-23-403	GE-3	MACRO ECONOMICS	3	1	-	20	30	50	100	4
5	BCOM-23-404	SEC-2	BUSINESS RESEARCH METHODS	3	1	-	20	30	50	100	4
				15	1	-	100	150	250	500	20

FIFTH SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-501	CC-13	AUDITING & CORPORATE GOVERNANCE	3	1	-	20	30	50	100	4
2		DSE-2	ELECTIVE 2	3	1	-	20	30	50	100	4
3		DSE-3	ELECTIVE 3	3	1	-	20	30	50	100	4
4	BCOM-23-502	SEC-3	COMPUTERISED ACCOUNTING & e- FILING OF RETURNS (MOOC)	1	0	4	20	30	50	100	3
5	BCOM-23-503		SUMMER INTERNSHIP PROJECT	4	1	-	20	30	50	100	5
				14	4	2	100	150	250	500	20

SIXTH SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-601	CC-14	STRATEGIC MANAGEMENT	3	1	-	20	30	50	100	4
2		AECC-3	TOC & EXTREME OWNERSHIP	3	1	-	20	30	50	100	4

	BCOM-23-602										
3		DSE-4	ELECTIVE 4	3	1	-	20	30	50	100	4
4	BCOM-23-603	SEC-4	E COMMERCE & EMERGING TECHNOLOGIES	3	1	-	20	30	50	100	4
5	BCOM-23-604		DISSERTATION	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

Discipline Specific Electives

	DSE CODE	SUBJECT
ELECTIVE 1 & 2	ACCOUNTING & FINANCE	
	BCOM-AF-1.1	INDIAN FINANCIAL SYSTEM
	BCOM-AF-1.2	FINANCIAL MANAGEMENT
	BCOM-AF-1.3	FINANCIAL SERVICES
ELECTIVE 3 & 4	BCOM-AF-1.4	CORPORATE ACCOUNTING
	BCOM-AF-2.1	FINANCIAL ANALYSIS & REPORTING
	BCOM-AF-2.2	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
	BCOM-AF-2.3	ADVANCE FINANCIAL ACCOUNTING
ELECTIVE 1 & 2	FINANCIAL MARKET	
	BCOM-AF-2.4	WORKING CAPITAL MANAGEMENT
	BCOM-FM-1.1	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
	BCOM-FM-1.2	FINANCIAL INSTITUTIONS, MARKET & SERVICES
ELECTIVE 3 & 4	BCOM-FM-1.3	SECURITIES TRADING
	BCOM-FM-1.4	INVESTMENT MANAGEMENT
	BCOM-FM-2.1	DERIVATIVE ANALYSIS & VALUATION
	BCOM-FM-2.2	CAPITAL MARKET OPERATIONS & SECURITIES LAWS
ELECTIVE 1 & 2	BANKING & INSURANCE	
	BCOM-FM-2.3	CORPORATE FINANCE
	BCOM-FM-2.4	INTERNATIONAL FINANCIAL MANAGEMENT
	BCOM-BI-1.1	INDIAN BANKING SYSTEM
ELECTIVE 3 & 4	BCOM-BI-1.2	LAW OF INSURANCE
	BCOM-BI-1.3	FINANCIAL MARKET & INSTRUMENTS
	BCOM-BI-1.4	BANKING OPERATIONS & SERVICES
	BCOM-BI-2.1	BANKING LAWS & PRACTICES
ELECTIVE 1 & 2	BCOM-BI-2.2	INSURANCE RISK MANAGEMENT
	BCOM-BI-2.3	MARKETING IN BANKING & INSURANCE
	BCOM-BI-2.4	e- BANKING & EMERGING TRENDS

**** DSE : A student can opt any specialisation according to his/her choice. On selecting a specialisation the candidate has to choose any four subjects two each from DSE 1.1 to 1.4 and 2.1 to 2.4 as DSE 1,2,3 & 4 respectively from his/her specialisation. The detailed syllabus for DSE is mentioned in the last part of this detailed syllabus.**

FIRST SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-101	CC-1	FINANCIAL ACCOUNTING	3	1	-	20	30	50	100	4
2	BCOM-23-102	CC-2	BUSINESS LAW	3	1	-	20	30	50	100	4
3	BCOM-23-103	CC-3	BUSINESS MATHEMATICS	3	1	-	20	30	50	100	4
4	BCOM-23-104	AECC-1	BUSINESS CORRESPONDANCE & REPORTING	3	1	-	20	30	50	100	4
5	BCOM-23-105	GE-1	INDIAN KNOWLEDGE SYSTEM (HINDI/ENGLISH)	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

Programme:	B.COM (H)	Semester:	II
Name of the Course:	Financial Accounting	Course Code:	BCOM-23-101
Credits:	4	No of Hours:	4 Classes/Week
Max Marks:	100	L-T-P	3-1-0

Course Description: The basic objective of this course is to impart students with the basic knowledge of accounting and understand the role of accounting in an organisation. Preparation of financial statement and apply accounting rules in determining financial results.

Course Outcomes: After Completion of the course Students will be able to:

CO No.	Course Outcomes
CO1	Understand basics of accounting.
CO2	Evaluate the Asset and business value.
CO3	Evaluate the solvency and liquidity of a business.
CO4	Determine the accounting procedures of the business not for profit.
CO5	Analyse different accounting treatments.

Syllabus:

Unit 1: Basics of Accounting

Accounting as the language of business and an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures and Accounting Equation.

Accounting Process from recording of business transactions to the preparation of trial balance including adjustments: journal, sub-division of journal, ledger accounts, trial balance

Unit 2: Depreciation and Bank Reconciliation Statement

Depreciation Accounting: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard 6 (AS- 6) issued by ICAI

Bank Reconciliation Statement: Meaning, objectives, preparation.

Unit 3: Business Income

Basic Concept: Capital & Revenue expenditure and incomes, deferred revenue expenditure, objectives of final account, final accounts vs. trial balance.

Final Accounts of Sole proprietorship and Partnership firm with adjustments - Theory and practice

Unit 4: Financial Statements of Not-for-Profit Organizations:

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Unit 5: Partnership Accounts:

Final Accounts of Partnership Firm, Admission, Retirement and Death of Partnership including treatment of Goodwill. Dissolution of a partnership firm -Modes of dissolution of a firm; Gradual realization of assets , Accounting of Dissolution of the Partnership Firm Including insolvency of partners, piecemeal distribution .

Text Books:

1. Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi 10.
2. Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House
3. Kapoor, N.D., Corporate Law, S.Chand

Reference Books:

1. ICAI (Intermediate) Company Law.
2. ICSI (Executive) Company Law.
3. Arora, Bansal, Corporate Law, Oxford
4. Business Regulatory Framework, Elegant Publishers, Roychowdhury, Bhattacharjee &Datta

Course Name: Financial Accounting												
CO	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1	3		2		2		2	2		2	3	2
CO2	2	2							2			3
CO3	3			2	2					3	2	2
CO4	2	3		2		3		2	3		2	2
CO5	2	2		2		2	2	2	3	2	2	

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Programme:	B.COM	Semester:	I
Name of the Course:	Business law	Course Code:	BCOM-23-102
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course offers lectures along with relevant cases to impart teaching and learning to develop problem solving techniques. An understanding of fundamental legal issues pertaining to the business world to enhance their ability to manage businesses effectively.

Course outcomes: After Completion of the course the students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the basic concept of business legislations and able to identify the fundamental legal principles behind contractual agreements
CO2	Apply sale of goods laws for conduction of smooth business
CO3	Analyze the problems of partnership firm and acquire problem solving techniques and to be able to present coherent, concise legal argument.
CO4	Develop legal thinking for smooth establishment of business concern.
CO5	Evaluate the problems of consumers and to get knowledge to solve the issues related with the particular product

Syllabus:

Unit I: The Indian Contract Act, 1872

Nature of Contract, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Performance of Contract, Discharge of Contract, Remedies for Breach of Contract. Special Contract: Indemnity and Guarantee

Unit II: Sale of Goods Act, 1930

Formation of Contract of Sale, Sale and Agreement to Sell Distinction, Conditions & warranties, Transfer of ownership, Performance of the Contract of Sale, Rights of unpaid seller, Rights of buyer

Unit III: The Partnership Act, 1932 and LLP, 2008

The Partnership Act, 1932: Definition, Partnership, Formation of Partnership, Relations of Partner, duration of Partnership, registration of Firm, Procedure of Registration of Firms, effects of Non-Registration, Dissolution of a firm, Limited Liability Partnership Act 2008, Essential features of LLP, Incorporation and differences with other forms of organizations

Unit IV: Companies Act (Amendment) Act, 2013

The Companies (Amendment) Act, 2013: Company – Definition, Meaning, Features and Types of companies, One Person Company, Incorporation of Company – Memorandum of Association (MOA), Articles of Association (AOA), Appointment of director including woman Director

Unit-V: Consumer Protection Act, 2019 & Information Technology Act, 2000

The Consumer Protection Act, 1986, Unfair & Restrictive Trade Practices, Consumers dispute Redressal Forums – District, State & National Forum, Rights of Consumers , Information Technology Act, 2000: Digital signature, electronic governance, electronic records and cyber laws

Text Books:

1. Business Legislations for Management, M.C. Kuchhal , Vikas Publication
2. Elements of Mercantile Law, N.D.Kapoor
3. Business and Corporate Laws, Dr. P.C. Tulsian
4. Legal Aspects of Business 3rd Edition, Ravinder Kumar, Cengage Learning

Reference Books:

1. Business Laws, S. D. Geet
2. Business Laws, S.S. Gulshan
3. CA Foundation Study Material
4. CMA Foundation Study Material

CO-PO&PSO Correlation

Course Name: Business Law												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2		2		2	2		2	3		
CO2:	2				2			2			2	2
CO3:	2		2	2			2		2	2		
CO4:	2					1					1	
CO5	1	2			1			2	2		1	2

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	I
Name of the Course:	Business Mathematics	Course Code:	B.Com-23 103
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The business mathematics course will enable the students in terms of understanding of analyzing the real data set through the various concepts related to it.

Course Outcomes: After Completion of the course, Students will be able to:

CO Number	Course Outcome
CO1	Understand the basic concepts of Business Mathematics.
CO2	Apply the basic concepts of algebra in Business applications
CO3	Apply matrices and other various mathematical concepts useful in business problem
CO4	Interpret and solve real-life business problems using such concepts as differentiation.
CO5	Apply Integration concepts useful in business problem solving

Syllabus

Unit I: Basic Algebra and Sets Theory (12 Lectures)

Linear equation, quadratic equation, curvilinear equation, Introduction and representation of sets, Types & Basic operations on set, Problems, Laws of set algebra, Venn diagram, Problems. Functions and its types

Unit II: Ratio and Proportions (12 Lectures)

Ratio- Definition and Continued Ratio, Inverse Ratio and Proportion, Continued Proportion, Direct Proportion, and Inverse Proportion, Percentage-Meaning, Computations of Percentages, Time and Distance problem.

Unit III: Matrix Algebra (12 Lectures)

Definition of a matrix; types of matrices; Algebra of matrices Properties of determinants; calculations of values of determinants upto third order; Adjoint of a matrix, elementary row and column operations; solution of a system of linear equations having unique solution and involving not more than three variable

Unit IV: Differential Calculus (12 Lectures)

Derivatives: Rules of Differentiation; Partial and Total Differentiation and applications; second and higher order derivatives. Cost function, Revenue Function, Profit maximization under perfect competition, Use of Lagrangian multipliers in the production function.

Unit V: Integral Calculus (12 Lectures)

Integration as anti-derivative process; Standard forms; Methods of Integration- by substitution, by parts, by use of partial functions; Definite integration Finding areas in simple cases; consumer's and producer's surplus; Learning curve

Text Books:

1. Business Mathematics by Dr. Amaranth Dikshit & Dr. Jinendra Kumar Jain. Himalaya Publishing House, Book Edition – 3rd Business.
2. Business Mathematics by V. K. Kapoor - Publisher- Sultan Chand & Sons, Delhi.
3. Business Mathematics by Dr. J. K. Sharma

Reference Books:

1. Soni R.S., Business Mathematics, Pitamber Publishing House
2. Quantitative Methods for Business by Kipp Martin, Camm, Williams, Anderson and Sweeney by Cengage.

CO-PO & PSO Correlation

Course Name: Business Mathematics												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	1		1		2		1	2		3		2
CO2:		1		1		2					3	
CO3:	1	2			1		1			2		3
CO4:	2		3	1	2			3	3			2
CO5:		1	2		2	2		3	3		2	2

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	I
Name of the Course:	Business Correspondence & Reporting	Course Code:	BCOM-23-104
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Course outcomes: After Completion of the course the students will be able to:

CO Numbers	Course Outcomes
CO1	Perceive communication and demonstrate verbal communication skills and listening skills essential for effective Business communication.
CO2	Write internal and external business correspondence to convey and obtain information effectively.
CO3	Write Business proposals and reports; and demonstrate effective business writing skills.
CO4	Acquire knowledge of resume writing and various aspects of GD; and develop interview skills.
CO5	Deliver public speeches and make effective presentation using audio-visual aids.

Syllabus:

Unit I: Introduction

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers, Interpersonal Skills, Listening Skills.

Unit II: Business Correspondence

Sentence Types & Word Power, Comprehension Passages and Note Making, Basics of Letter Writing and structure, styles of presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume, Writing formal mails.

Unit III: Report Writing

Basics of Writing, Precise Writing, Article Writing, Business reports, Features, Types, Characteristics, Importance, Structure, Business report writing, Order of writing, the final draft, check lists for reports, Business Proposals, Features of Proposal, Structure of Proposals, Business Proposal Writing.

Unit IV: Group Communication and Personal Interviews

Group Communication, Group discussion, Methodology of Group Discussions, Guidelines of Group Discussion, Role Function in Group Discussions, Types of Non-functional Behavior, Improving Group Performance, Different Topics for Group Discussion, Dealing with Abstract topics; Meetings: notice, agenda & minutes of Meeting.

Introduction to Interviews, Types of interviews, Types of interview questions, Fundamental Principles of interviewing, General Preparations of an interview, Success in an interview, Important non-verbal aspect, Styles of interviewing, Job interviewing Dos and Don'ts.

Unit V: Speaking and Presentation Skills

Speaking-An Overview, Art of Persuasion, Describing Objects/Situations/People, Delivering Just-a-minute Sessions, Delivering Different Types of Speeches. Presentation- Characteristics of Presentation, Planning, structuring and Delivery of presentation, use of visual aids, appearance & posture, Attention getters, Controlling nervousness and stage fright. Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Text Books:

1. A Course in English communication by Madhavi Apte, Prentice-Hall of India, 2007.
2. Sanjay Kumar and PushpLata, Communication Skills, New Delhi: Oxford University Press, 2011
3. A Practical Course in Spoken English by Gangal J.K, Prentice Hall India Learning Private Limited.
4. R. C. Sharma and Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw Hill.
5. Bovee, Courtland and John V Thill, Business Communication Today, 8th ed. Pearson Education, New Delhi, 2008.

Reference books:

1. Stephen E. Lucas, *The Art of Public Speaking*, Third Edition, Singapore: McGraw-Hill, 1989
2. Raman, Meenakhshi, and Prakash Singh, Business Communication. O U P, New Delhi, 2008.
3. Lesikar, Raymond V., John D Pettit, and Mary E Flatly Lesikar's, Basic Business Communication, 10th ed. Tata McGraw-Hill, New Delhi, 2007.

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CO-PO& PSO Correlation

Course Name: Business Correspondence & Reporting											
	Program Outcomes								PSOs		
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3
CO1:	2		2		2	2	2		3	2	
CO2:	2			2	4	2		2	3	3	2
CO3:		2	2				3				3
CO4:		3		2	2	3		2		3	
CO5:	2			2			2	2	2		2

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	I
Name of the Course:	Indian Knowledge System	Course Code:	BCOM-23-105
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: "Exploring the Indian Knowledge System" aims to provide students with a comprehensive understanding of the rich and diverse knowledge systems that have evolved in India over thousands of years. Through a multidisciplinary approach, this course will delve into various aspects of Indian philosophy, science, arts, and spirituality, shedding light on the profound insights and contributions made by Indian thinkers throughout history

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Comprehend the concepts, philosophy and strategies of traditional Indian knowledge system.
CO2	Examine and understand how Indian traditional philosophy is relevant to modern management concepts and strategies by the lessons from Bhagwad Gita.
CO3	Demonstrate the implementation of the traditional Indian knowledge system in corporate decisions making.
CO4	Evaluate various Indian cultural diversity and understand the science behind Indian knowledge systems.

Syllabus:

Unit I: Indian Knowledge System: An Introduction

Meaning, Nature, Significance and Importance of Indian Knowledge system. Evolution of Indian knowledge system. Silent aspects of IKS. Indian Scheme of Knowledge. The knowledge triangle. Means of valid knowledge, ambiguities in existing knowledge. Framework for establishing valid knowledge.

Unit II: Management Philosophy of Bhagavad Gita

Concepts of karma and work ethics, bhakti yoga and loyalty and commitment, and moksha and satisfaction; Vishada Yoga and management of frustration; Sankhya yoga and core value; Karma Yoga and dedication; Gyana-Karma-Sanyasa Yoga and continuous learning; Dhyana Yoga and focus in work; Gyana-Vigyna Yoga; Raja Yoga and work culture. Triguna's role in work culture.

Unit III: Management Philosophies of Indian Scriptures.

Dharma; Raja dharma; Role of Struggle in life; Leadership style of Rama and Krishan; Motivation from Mahabharata and Ramayan, Team Sprit from Mahabharata and Ramayan; Work Ethics from Mahabharata and Ramayan, People empowerment from Mahabharata and Ramayan. Philosophies from Pauranic scriptures.

Unit IV: Cultural diversity and Management Philosophies of India.

Different festivals and its significance in society. Unity in diversity through cultural celebration. Scientific importance of Indian Astronomy Time Calculation (Kaal gadna), Significance of Indian Temples. Ancient Indian monetary system. Introduction to Kautilya's Arthashastra.

Text Books:

1. Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi.

Reference Books:

1. Kapoor Kapil, Singh Avadhesh (2021). "Indian Knowledge Systems Vol – I & II", Indian Institute of Advanced Study, Shimla, H.P.
2. Dasgupta, S. (1975). A History of Indian Philosophy- Volume 1, Motilal Banarsidass, New Delhi.
3. Shrimad Bhagwat Gita-Geeta Press-Gorakhpur
4. Valmiki- Ramayan-Geeta Press-Gorakhpur
5. Ramcharitmanas-Geeta Press-Gorakhpur
6. Mahabharat. -Geeta Press-Gorakhpur.

CO-PO & PSO Correlation

Course Name: Indian Knowledge System												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	3	2	3				3	2		3	2
CO2:	3	3	2	3	2	3	1	3	3	3	2	3
CO3:	3	3	3	3	2	3	2	3	1	2	3	3
CO4:			2	2	3	2		2				

Note: 1: Low 2: Moderate 3: High

SECOND SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/ 2
				L	T	P	PRE		ESE	Total Marks	
							Mid Sem	TA			
1	BCOM-23-201	CC-4	PRINCIPLES & PRACTICES OF MANAGEMENT	3	1	-	20	30	50	100	4
2	BCOM-23-202	CC-5	COST & MANAGEMENT ACCOUNTING	3	1	-	20	30	50	100	4
3	BCOM-23-203	CC-6	CORPORATE LAW	3	1	-	20	30	50	100	4
4	BCOM-23-204	CC-7	BUSINESS STATISTICS	3	1	-	20	30	50	100	4
5	BCOM-23-205	SEC-1	BUSINESS ENVIRONMENT	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

Program:	B.Com. (H)	Semester:	II Semester
Name of the Course:	Principles & Practices of Management	Course Code:	BCOM-23-201
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description:

This course enables students to understand various management principles and practices and apply them in real life.

COURSE OUTCOMES:

After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Understand the concepts and principles of management.
CO2	Analyse various management theories in contemporary business environment.
CO3	Develop managerial skills to understand and evaluate the contemporary issues in management
CO4	Apply various management principles and theories to solve the complex management problems.
CO5	Understand the role of a manger and apply it in professional life

Syllabus:

Unit - I: Introduction

Meaning, Nature & Significance; Management Vs Administration; Evolution of Management Thought and different approaches to management; Levels of Management; Elements of managerial Processes; Styles & Roles of Managers in Organizations.

Unit - II: Planning

Nature & Significance; Process of Planning; Planning and Environmental Uncertainties; Types of Planning; Advantages and Limitations of Planning; Decision Making- Process of Decision Making.

Unit- III: Organizing & Staffing

Defining organising, Principles of organising, Process of organising, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization. Staffing: Concept, Objective of staffing, System approach to staffing.

Unit - IV: Directing

Concept & Importance; Direction & Supervision; Role of Supervisor; Techniques of directing, Motivation: Concept, Forms of employee motivation, Need for motivation. Theories of motivation.

Unit - V: Controlling

Nature and Scope of control; Types of Control; Control process; Control techniques – traditional and modern; Effective Control System

Text Books:

1. L.M. Prasad – Principles and Practice of Management, Sultan Chand
2. Robbins, SP-Management, Prentice Hall

Reference Books:

1. Wehrich and Koontz, et al - Essential of Management, TMH.
2. Stoner, Freeman, Gilbert- Management, PHI.

CO-PO & PSO Correlation

Course Name: Principles & Practices of Management												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		1	2			1		3		2	3
CO2:	2	2			2				2	2		
CO3:	1			2		3				3	2	3
CO4:	2	3	1		3	2		2	2		2	
CO5:	2	3	1		3	2		2	2		2	

Note: 1: Low 2: Moderate 3: High

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Programme	B.COM	Semester:	II
Name of the Course:	Cost & Management Accounting	Course Code:	BCOM-23-202
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description:

This course offer lectures, case studies to impart teaching and learning to develop problem-solving approaches. It provides in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision-making. The theory and practice of cost accounting with emphasis on its use for planning and control.

Course outcomes:

After Completion of the course the students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the concept of cost accounting and examine its usefulness in controlling cost.
CO2	Apply the knowledge in the valuation of material receipt and treatment of losses
CO3	Analyze wage payments issues and measure its impact on labor
CO4	Evaluate the implication of Job, batch and contract costing
CO5	Recognize the importance of management accounting

Syllabus:

Unit I: Introduction of Cost Accounting

Cost, Costing, cost accounting concepts: Meaning, Scope, Objectives, and Importance of cost Accounting; Elements of cost, Cost Unit, Cost Center, Profit Centre, Classification of Costs, Conversion Cost. Cost Ascertainment, Components of total Cost, Preparation of Cost Sheet

Unit-2: Material Cost

Material Control, Valuation of Material Receipt, Inventory control, Valuation of material issue, Treatment of Normal and Abnormal losses of material.

Unit-3: Employee Cost and Incentive System

Introduction of incentive system, Idle time, Overtime, System of wage payment and incentives; Efficiency rating Procedure; Labour turnover methods of calculating labour turnover

Unit-4: Cost Ascertainment

Job Costing, Batch Costing, Contract Costing, Operating costing & Process Costing, Practical problems

Unit-5: Management Accounting

Management Accounting: Meaning, definition, nature, functions of management accounting, objectives of management accounting, and importance of management accounting
Comparison of Management Accounting with Cost Accounting and Financial Accounting of Cost and Management Accounting

Text Books:

1. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
2. Jain S.P. and Narang K.L: Cost Accounting; kalyani New Delhi
3. Tulsian P.C; Practical Costing: Vikas publications, New Delhi

Reference Books:

1. Arora M.N: Cost Accounting-Principles and Practice; Vikash Publications, New Delhi.
2. Drury, Colin. Management and Cost Accounting. JawaharLal, Cost Accounting. McGraw HillEducation
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHILearning
4. Singh, Surender. Cost Accounting, Scholar Tech Press, NewDelhi

CO-PO&PSO Correlation

Course Name : Cost & Management Accounting												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2					2			2			
CO2:	2	3						2	3	2		
CO3:	2		2	2					2			2
CO4:	3	2			2		2		2			
CO5:	2	2					2	2	2			2

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM (H)	Semester:	II
Name of the Course:	Corporate Law	Course Code:	BCOM-23-203
Credits:	4	No of Hours:	4 Classes/Week
Max Marks:	100	L-T-P	3-1-0

Course Description: To develop an understanding of the provision of Company Law and acquire the ability to address application-oriented issues.

Course Outcomes: After Completion of the course Students will be able to:

CO No.	Course Outcomes
CO1	Understand the concept of “Corporate Charter” i.e., MOA & AOA, and the other vital doctrines which are used to protect the insider from outsider and vice- versa in a company.
CO2	Analyse different processes, by which a company raise their funds (share capital other borrowing powers etc.).
CO3	Student can evaluate the ‘Corporate Social Responsibility’, carried on by companies.
CO4	Students can analyse the classification of Directors, key managerial personnel, Meetings of Companies and the Committees connected with the affairs of a Company.
CO5	Students can synthesize the law related to maintenance of Books of Accounts, Auditor’s and Auditors Report.

Syllabus:

Unit 1: Preliminary:

Important Definition, Features, High Lights of Companies Act 2013 -Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company, Lifting of corporate veil, NCLT.

Unit 2: Formation of Company:

Steps in formation of a Company, Memorandum of Association & Articles of Association and its alteration, Incorporation of company, Formulation of companies with charitable objects, etc., Effect of registration, Effect of memorandum and articles, and Doctrines of constructive notice and Indoor management.

Unit 3: Prospectus and Allotment of Securities:

Public offer and private placement, Document containing offer of securities for sale to be deemed prospectus, Matters to be stated in prospectus, Public offer of securities to be in dematerialised form, Shelf prospectus, Red herring prospectus, Criminal and Civil liability for Mis-Statements in prospectus, Offer or invitation for subscription of securities on private placement.

Unit 4: Corporate Meetings:

Types of Meetings – Annual General Meeting, Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, e- voting, Video Conferencing, Board Meetings and Resolutions.

Unit 5: Company Administration:

Company to have Board of Directors, Appointment of directors, DIN, Appointment of additional director, alternate director and nominee director, Disqualifications for appointment of director, Number of directorships, Duties, Resignation, Removal of Directors, Board composition, Restriction and Powers of Board, Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship Committee and other Committees.

Text Books:

1. Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi 10.
2. Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House
3. Kapoor, N.D., Corporate Law, S.Chand

Reference Books:

1. ICAI (Intermediate) Company Law.
2. ICSI (Executive) Company Law.
3. Arora, Bansal, Corporate Law, Oxford
4. Business Regulatory Framework, Elegant Publishers, Roychowdhury, Bhattacharjee & Datta

CO-PO&PSO Correlation

Course Name: Corporate Law												
	Program Outcomes								PSOs			
CO	1	2	3	4	5	6	7	8	1	2	3	4
CO1	2			2		2		3	2			
CO2	2	2						2			2	
CO3		2	2		2		2	2	2	2		2
CO4	3			2	2		3		2	3		2
CO5		2	2		3		2				2	2

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	II
Name of the Course:	Business Statistics	Course Code:	BCOM-23-204
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The course will enable the students to understand the statistical aspects of business, thereby enhancing their skills in this regard. To make the students understand the concepts of statistics and probability. To understand quantitative methods and statistical tools to business problems which would enable to take decisions and quantify various business plans.

Course Outcomes: After completion of the course students will be able to:

CO Number	Course Outcome
CO1	Understand the importance of statistics in applied form. Distinguish between inferential and descriptive statistics.
CO2	Use the concepts of frequency distribution to summarize the statistical data and present in appropriate form with the help of graphical tools.
CO3	Apply various measure of central tendency and dispersion, and identify the advantage & disadvantages of various measures.
CO4	Anticipate and device the concept of probability. Identify and execute experimental Outcomes, Events and Their Probabilities.
CO5	Understand and Apply the concept of Time series analysis and Index Numbers for appropriate and informed decision-making.

Syllabus:

Unit I: Introduction of Statistics

Meaning and Importance of statistics. Elements of Statistics, Characteristics of Statistics, Functions of Statistics, Limitations of Statistics, Statistics in Business and Management, Distrust of Statistics, Differentiate between descriptive and inferential statistics. Classify variables as qualitative or quantitative, and discrete or continuous. Distinguish between nominal, ordinal, interval, and ratio levels of measurement.

Unit II: Collection, Classification, and Presentation of Data

Data Collection, Data Classification & Data Gathering, Data Presentation- Summarize qualitative variables with frequency and relative frequency tables. Display a frequency table using a bar or pie chart. Summarize quantitative variables with frequency and relative

frequency distributions. Display a frequency distribution using a histogram or frequency polygon.

Unit III: Measure of Central Tendency and Dispersion

Compute and interpret the mean, the median, and the mode. Compute a weighted mean. Compute and interpret the geometric mean. Compute and interpret the range, variance, and standard deviation. Explain and apply Chebyshev's theorem and the Empirical Rule. Compute the mean and standard deviation of grouped data.

Unit IV: Simple Correlation-Regression and Probability

Correlation Analysis- Measures of variations, The Scatter diagram, Karl Pearson coefficient of correlation coefficient, Properties of correlation coefficient, Regression Analysis- The linear regression equation, Standard error of the estimate.

Probability -Experiments and the Sample Space, Assigning Probabilities to Experimental Outcomes, Events and Their Probabilities, Events and Their Probabilities, Bayes' Theorem, Conditional probability.

Unit IV: Time Series Analysis & Index Numbers

Meaning, Applications and Variations (Secular Trend, Cyclic Fluctuations, Seasonal variations, Irregular Variations) in Time Series, Measurement of trend or secular trend, Measurement of seasonal variations.

Meaning, Types, and Uses of Index Numbers. Methods of constructing Index Numbers, Test For Adequacy of Index Number Formulae, Consumer Price Index Number, Uses of Consumer Price Index Numbers, Assumptions of cost of living index number, Methods of constructing Consumer Price Index, Limitations of Index Numbers.

Text Books:

1. Statistics Techniques in Business and Economics by Lind, Marchal, & Wathen. By McGraw Hill.
2. Quantitative Methods for Business by Kipp Martin, Camm, Williams, Anderson and Sweeney. By Cengage.

Reference Books:

1. Fundamentals of Business Statistics by Dr. J.K. Thukral, Taxmann's Publications, 4th Edition.
2. Business Statistics 17th Edition, by M. P. Gupta, and S. P. Gupta, Publisher: Sultan Chand and Sons

CO-PO & PSO Correlation

Course Name: Business statistics												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	1	2								3	2	2
CO2:			2					2	2			2
CO3:	2	2					1	2		2	2	
CO4:	1	2		2	1		2		2			3
CO5:	2	3	1				3	2	2			3

Note: 1: Low 2: Moderate 3: High

Programme:	B.Com	Semester:	II
Name of the Course:	Business Environment	Course Code:	B.Com-23-205
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course offers lectures and case studies to make the students understand the components of Business environment like Political, economic, socio-cultural and technological factors affecting business functions. This course also provides the comparison of Indian economy with respect to other economies.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Identify internal and external business environment affecting business as a whole.
CO2	Understand the external environment like economic, socio-cultural, and political-economic environment and its significance in business operations.
CO3	Apply the concepts of the micro and macro environment and identify the degree of its influence on the business.
CO4	Compare the implication of different laws prevailing to protect the interest of consumers on the one hand and to promote healthy competition and ensure economic growth on the other hand.
CO5	Analyze the business environment of any firm working under different situations and able to take decisions under uneven circumstances.

Syllabus:

Unit I: An Overview of Business Environment

Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

Unit II: Economic Environment

Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

Unit III: Socio-Cultural Environment

Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

Unit IV: Political Environment

Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

Unit V: Natural and Technological Environment

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

Text Books:

1. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.

Reference Books:

1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi

CO-PO & PSO Correlation

Course Name: Business Environment												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		1		2	2			2			2
CO2:	2	2						1	2		3	
CO3:					2				2	2		3
CO4:	1		1	1		2		2		3		
CO5:		2	1	2		2	2	1	3	2	2	3

Note: 1: Low 2.: Moderate 3: High

THIRD SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-301	CC-8	BUSINESS ETHICS & CSR	3	1	-	20	30	50	100	4
2	BCOM-23-302	CC-9	DIRECT TAXATION	3	1	-	20	30	50	100	4
3	BCOM-23-303	CC-10	MARKETING MANAGEMENT	3	1	-	20	30	50	100	4
4	BCOM-23-304	AECC-2	ENVIRONMENTAL SCIENCE & DISASTER MANAGEMENT	3	1	-	20	30	50	100	4
5	BCOM-23-305	GE-2	MICRO ECONOMICS	3	1	-	20	30	50	100	4
				15	5		100	150	250	500	20

Programme:	B.COM	Semester:	III
Name of the Course:	Business Ethics & CSR	Course Code:	B.COM-23-301
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course introduces students to the relevance and importance of ethics and social responsibility in business. The main objective of this course is to familiarize students with the basic skills concerning business ethics and corporate social responsibility which are relevant to the contemporary business environment. The course will enhance students' awareness and understanding of the nature of business ethics in the Indian as well as global business environment; and increase students' awareness of the challenges of business social responsibility.

Course Outcome: After Completion of the course the students will be able to:

CO Numbers	Course Outcome
CO1	Understand ethical theories and evaluate common beliefs about ethics—especially common beliefs about the role of ethics in business,
CO2	Recognize organizational challenges to ethical behavior and the inherent conflict of interest in many business decisions
CO3	Demonstrate knowledge of established methodologies of solving ethical problems.
CO4	Understand theoretical perspectives of Social Responsibility, Corporate Social Responsibility (CSR) and the role of business in sustainable development.
CO5	Describe and discuss Corporate Social Responsibility, Corporate Governance and Social Audit.

Syllabus:

UNIT I:

Definition & nature Business ethics, Characteristics, Ethical theories; Relevance of ethics and values in business; Causes of unethical behaviour; Work ethics; Code of conduct; Public good.

UNITII:

Management of Ethics - Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice- ethics for managers; Role and function of ethical managers- Comparative ethical behaviour of managers; Competitiveness, organizational size, profitability and ethics; Cost of ethics in Corporate ethics evaluation. Business and ecological /

environmental issues in the Indian context and case studies.

UNITIII:

Overview of CSR- Philanthropy; Conventional and Strategic; Environmental issues; Social issues; Labor and related issues; Ethical and Governance issues. Corporate Social responsibility- Social responsibility of a business firm; Social responsibility of business stakeholders (owners, employees, consumers and community); CSR in India, response of Indian firms towards CSR and Case Studies.

UNITIV:

CSR and Consumer Protection: Consumerism, unethical issues in functional aspects of management (sales, marketing and technology etc.); competitive strategy. Role of international trade and business organizations, Concept of Ombudsman.

UNITV

Wider concept of social responsibility: Cost-benefit analysis of corporate social responsibility and good corporate citizenship (Social / moral obligations and survival), Social Audit. Case analysis of failure of leading corporates and top auditing firms due to lapses in ethical and social responsibilities.

Text Books:

1. Ghosh, B. N, Business Ethics and Corporate Governance, McGraw Hill Education
2. Fernando, A.C, Business Ethics and Corporate Governance, Pearson Education India; 2 edition (2012)

Reference Books:

1. Velasquez (2002) - Business Ethics - Concepts and Cases, Prentice Hall, 5th edition.
2. Baxi C.V. and Prasad Ajit (2005): Corporate Social Responsibility, Excel Books.
3. Kaur Tripat, Values & Ethics in Management, Galgotia Publications.
4. Chakraborty , Values and Ethics for Organizations, , OUP
5. William B. Werther and David B. Chandler, Strategic corporate social responsibility, Sage Publications Inc., 2011

CO-PO&PSO Correlation

Course Name: Business Ethics & CSR												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3		2		2		2	2		2	2	2
CO2:	2	2							2	2		
CO3:	2				2					2		2
CO4:	2	2		2		2		2	2		2	
CO5:	2	2							2	2		

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	III
Name of the Course:	Direct Taxation	Course Code:	B.COM - 23-302
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The basic aim of this course is to familiarize the students with the basics of family business and application of finance in family business.

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

CO Numbers	Course Outcomes
CO1	Understand the basics concepts of Direct tax for an Individual.
CO2	Students would compute income from salaries and house property as per Income tax Act 1961.
CO3	Students would compute income from business/profession, capital gains and income from other sources.
CO4	Students would determine the residential status of an individual and scope of total income. He would also know about the present rate of Income tax for individual.
CO5	Develop the skills and abilities to e-fillings (ITR) by hands on training.

Syllabus:

Unit I: Basic Concepts of Direct Taxation: Direct Tax; meaning, definition, Origin and difference between direct and indirect, Overview of Income tax law in India, Important definition as per Income tax act 1961. Heads of Income as per Income Tax Act, Exemption from tax (Non-Taxable Income),

Unit- II: Computation of Income from Salaries and Computation of Income from House Property

Unit III: Computation of Income from Business and profession and Income from Capital Gain, Income from other Sources

Unit IV: Computation of Gross Total Income, Deductions from Total Income, Computation of Total Income, and Rates of Income tax for Individual in India, Residence and Tax Liabilities, Computation of Tax Liabilities for an Individual.

Unit V: Introduction of ITR and Hands on training for e-fillings (ITR)

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Text Books:

1. Dr. H.C. Mehrotra & Dr. S. P. Goyal, Income tax Law and Account.
2. Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxman

Reference Books:

1. Dr. Vinod K. Singhania: Direct taxes law and Practice & Dr. Kapil Singhania
2. Dr. Girish Ahuja &: Direct Taxes Ready Reckoner with Tax Planning Dr. Ravi Gupta
3. Taxman's: Income Tax Act and Taxman's: Income Tax Rule

CO-PO & PSO Correlation

Course Name: Direct Tax												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:		3	2						3		2	3
CO2:	3			2		2		3				
CO3:		3			2		3			3		3
CO4:	3	3						3				
CO5:	3							3		3		3

Note: 1: Low 2: Moderate 3: High

Programme:	B. Com (H)	Semester:	III
Name of the Course:	Marketing Management	Course Code:	BCOM-23-303
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The course aims to provide basic knowledge, concepts, principles, tools and techniques of marketing.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Remember and comprehend basic marketing concepts.
CO2	Understand marketing Insights on application of basic marketing concepts.
CO3	Analysing Business/ Consumer Markets
CO4	Identify & evaluate Market Segments and Targeting
CO5	Apply and develop Marketing Strategies and Plans

Syllabus:

Unit I: Introduction

Overview of Marketing, Definition, nature & scope of Marketing. Evolution of marketing concepts; Marketing mix, marketing environment.

Unit II: Consumer behaviour and Market Segmentation

Consumer Markets, Consumer buying behaviour, Consumer buying behaviour process, Market segmentation and targeting and positioning Concept, bases; Target market selection; Positioning concept.

Unit III: Product and Pricing Decision

Product concept; Types of products, Product levels, PLC – Product life cycle, Product Life Cycle strategies, New Product Development process. Pricing: Concept, objectives, Pricing strategies and decision, Factors influencing pricing.

Unit IV: Channel Decision

Nature of Marketing Channels –. Types of Channel flows – Channel functions -Functions of Distribution Channel, Selection and management of distribution channels. Wholesaling and Retailing: Concept, Functions and types.

Unit V: Promotion Decision

Promotion Mix, Advertising, Sales promotion, Personal selling, Publicity and Public relation, direct marketing.

Text Books:

1. Marketing Management: A South Asian Perspective - Kotler, Keller, Kevin 15/e, Pearson Education, 2016.
2. Marketing Management - Ramaswamy V. S. & Namakumari S, 6/e, Sage Publication India Pvt Ltd., 2018.

Reference Books:

1. Marketing Management - Tapan Panda, 5/e, Excel Publication, 2007.
2. Fundamentals of Marketing Management - Etzel M. J, B J Walker & William J. Stanton, 14/e, McGraw Hill Education Publishers, 2015.
3. Marketing: Asian Edition Paul Bainies, Chris Fill Kelly Page third edition, Oxford.

CO-PO & PSO Correlation

Course Name: Marketing Management												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2			3	2	3		3
CO2:	3				2				3		3	2
CO3:		2	2				2			3	2	
CO4:	3			1		2		2	3	2	2	2
CO5:	3		1			2		2	2	3	2	

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	III
Name of the Course:	Environmental Science & Disaster Management	Course Code:	B.COM-23-304
Credits :	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description:

The objective of this course is to make the students understand the element of environment, how does environment shape human society, impact of modern industrialization on environment, how Indian and global societies are dealing with environmental challenges etc.

Course Outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Understand about the environmental components.
CO2	Understand about the ecosystem diversity, its values and also the importance of the endemic species & different techniques involved in its conservation.
CO3	Acquire values and attitudes towards understanding complex environmental challenges & participating in different actively in solving current environmental problems and preventing the future ones.
CO4	Adopt sustainability as a practice in life, society and industry.
CO5	Understand and apply measure of protection during disaster.

Syllabus:

Unit I: The Multidisciplinary Nature of Environmental Studies

Definition, Scope and Importance. Need for Public Awareness – Institutions in Environment, People in Environment. Natural Resources- renewable and non-renewable

Unit II: Ecosystem & Biodiversity

Concept of an ecosystem, structure and functions of an ecosystem, producers, consumers and decomposers, energy flow in the ecosystem, ecological successions, food chains, food webs and ecological pyramids; Case Study Genetic, Species,

ecosystem diversity. Biodiversity at global, national and local levels, Hotspots of biodiversity, Threats of biodiversity, endangered and endemic species of India, Conservation of biodiversity; case Study.

Unit III: Environmental Pollution and its management

Causes, effects and control measures of air, water, soil, marine, noise, thermal and radioactive pollutions; climate change, global warming, acid rain, ozone layer depletion, nuclear holocaust; control measures of pollution, case study.

Unit IV: Introduction to Disaster

Hazards and Disasters, Risk and Vulnerability in Disasters, Classification, Causes Natural Disasters (earthquakes, floods drought, landside, land subsidence, cyclones, volcanoes, tsunamis, avalanches, global climate extremes), Man Made Disasters (Terrorism, gas and radiations leaks, toxic waste disposal, oil spills, forest fires), Slow Disasters and Rapid Onset Disasters Risks, Difference between Accidents and Disasters, Simple and Complex Disasters, Global trends in disasters, urban disasters, pandemics, complex emergencies, Climate change.

Unit V: Mitigation and Management Techniques of Disaster

Basic principles of disasters management, Disaster Management cycle, Disaster Mitigation, Disaster management policy, National and State Bodies for Disaster Management, Early Warning Systems, building design and construction in highly seismic zones, retrofitting of buildings, Disaster Preparedness, Disaster Preparedness for People and Infrastructure, Capacity Building, Community based Disaster Preparedness Plan Technologies for Disaster Management, Disaster Resilience, Education and Awareness, Case study.

Text Books:

1. Environmental Studies: Basic Concepts by V K Ahluwalia. sold by the Energy and Resources Institute, Delhi.
2. Kurian Joseph & R. Nagendran, "Essentials of Environmental Studies", 1st Edition, Pearson Education, 2004.
3. Smriti Srivastava. "Environment & Ecology" S.K. Kataria & Sons, New Delhi

Reference Book:

1. ErachBharucha, "A Text Book for Environmental Studies", Text Book of University Grants Commission, 2004.

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CO-PO & PSO Correlation

Course Name: Environmental Studies & Disaster Management												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:		2		2							2	
CO2:	2			3			2		2		2	2
CO3:		2		2						2	2	
CO4:				2				2			2	2
CO5:	2	3	2			2	3			2	2	2

Note: 1: Low 2: Moderate 3: High

Programme:	B Com	Semester:	III
Name of the Course:	Microeconomics	Course Code:	BCOM-23-305
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: Microeconomics is an introductory course that covers the fundamental principles and concepts of microeconomic theory. Students will explore how individuals and firms make decisions in various economic scenarios. The course emphasizes the study of supply and demand, market equilibrium, consumer behaviour, production and costs, and different market structures. Additionally, students will examine the role of government in the economy. Through a combination of theoretical frameworks and real-world examples, this course aims to develop students' analytical skills and provide them with a solid foundation in microeconomic principles. By the end of the course, students will be able to apply economic reasoning to understand and evaluate economic issues at the individual and firm level.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	To develop a comprehensive understanding of consumer theory and its applications, enabling them to analyze consumer behaviour, make predictions about consumer choices, and evaluate the welfare implications of various economic policies and changes in market conditions.
CO2	To develop a solid understanding of the decision-making process under uncertainty and inter temporal choices.
CO3	To develop a comprehensive understanding of production theory and cost analysis.
CO4	To develop a comprehensive understanding of perfect competition and its implications for market outcomes.

Course Structure:

Unit 1: Consumer Theory

Preference; utility; budget constraint; choice: utility maximization; demand; elasticity: price, income, cross price elasticity; indirect utility function; Slutsky equation; inferior, normal and Giffen goods; Roy's identity, revealed preference: weak axiom, compensated law of demand; consumer surplus, equivalent variation and compensating variation

Unit 2: Choice under Uncertainty and Inter-temporal Choice

Choice under uncertainty – utility function and expected utility, risk aversion and risk preference; intertemporal choice: savings and borrowing

Unit 3: Production and Costs

Technology; isoquants; production with one and more variable inputs; returns to scale; Law

of variable proportion, total, average and marginal product, marginal rate of technical substitution, iso-cost line and firm's equilibrium, elasticity of substitution; cost minimization; expansion path, short run and long run costs; various cost curves in the short run and long run and its relation; economies of scale;

Unit 4: Perfect Competition

Review of perfect competition-firm and industry equilibrium, Marginal Revenue, Marginal Cost and Profit Maximization; uniqueness and stability of equilibrium, efficiency and welfare, tax incidence analysis, price-controls and shortages.

Textbooks

1. Varian, H. (2010). Intermediate microeconomics: A modern approach, 8th ed. W. W. Norton.
2. Bernheim, B., Whinston, M. (2009). Microeconomics. Tata McGraw- Hill.
3. Snyder, C., Nicholson, W. (2010). Fundamentals of Microeconomics. Cengage Learning.
4. Robert Pindyck, Daniel Rubinfeld (2017): Microeconomics Eighth Edition, Pearson
5. Bergstrom, T., Varian, H. (2014). Workouts in Intermediate Microeconomics. W. W. Norton.

CO-PO & PSO Correlation

Course Name: Introductory Microeconomics												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		1			1					3	2
CO2:	2			1					2	3		3
CO3:		3					3		2			
CO4:		2			2			1		2	2	

Note: 1: Low 2: Moderate 3: High

FOURTH SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-401	CC-11	HUMAN RESOURCE MANAGEMENT	3	1	-	20	30	50	100	4
2	BCOM-23-402	CC-12	INDIRECT TAXATION	3	1	-	20	30	50	100	4
3		DSE-1	ELECTIVE 1	3	1	-	20	30	50	100	4
4	BCOM-23-403	GE-3	MACRO ECONOMICS	3	1	-	20	30	50	100	4
5	BCOM-23-404	SEC-2	BUSINESS RESEARCH METHODS	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

Programme:	B.Com (H)	Semester:	IV
Name of the Course:	Human Resource Management	Course Code:	BCOM-23-401
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The objective of this course is to help the students develop an understanding of the dimensions of the management of human resources, with particular reference to HRM policies and practices in India.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Match Integrated perspective on role and environment of HRM.
CO2	Implement Competency to recruit, train, and appraise the performance of employees.
CO3	Prepare rational design of training & motivating employees.
CO4	Review ability to handle employee issues and integrate them
CO5	Evaluate the new trends in HRM.

Syllabus:

Unit I: Introduction to Human Resource Management

Nature and scope of HRM, HRM functions, HRM models, understanding concepts of Personnel Management, Human Resource Development and Strategic Human Resource Management, HR Environment, Changing Role of HR.

Unit II: Acquiring

Human Resource Planning, Job Analysis, Recruitment, Selection, Placement and Socialization.

Unit III: Development & Motivation

Training and Development, Performance Appraisal, Career Planning & Development, Succession Planning, Job Evaluation & Compensation Management.

Unit IV: Maintenance & Integration

Employee Welfare, Industrial Relations, Conflicts & Grievances, Trade Unions, Collective Bargaining, Workers Participation in Management.

Unit V: Emerging Trends in HRM

Work Life Balance, Work Stress & Counselling, Employee Empowerment, Human Resource Information System (HRIS), Strategic HRM

Text Books:

1. Aswathappa. K, Human Resource Management - Text & Cases, (6th Edn.), McGraw Hill, New Delhi
2. Dessler G, Human Resource Management, Pearson Education, India

Reference Books:

1. Mathis R L and Jackson J H, Human Resource Management, (10th Edn.) Cengage Learning, Indian Print.
2. Snell S and Bohlander G, Human Resource Management, Cengage Learning (Thomson Learning), Indian Edition

CO-PO & PSO Correlation

Course Name: Human Resource Management												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2			1		1			3		3	
CO2:		1	2		2	1	1	2		2		3
CO3:	2		2	2	1		1		2	2	3	
CO4:		3				3				3		2
CO5:	2		3	2			2	1	2		3	

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	IV
Name of the Course:	Indirect Taxation	Course Code:	B.COM -23-402
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The objective of the course is to impart basic knowledge of the provisions of the indirect taxes in India and able to understand taxation structure in India.

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

CO Numbers	Course Outcomes
CO1	Students would understand the Indian Tax Structure and Indirect tax in India.
CO2	Students would explain the various terms related to Goods and Service tax(GST).
CO3	Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit. Students would analyze whether a person is required to obtain registration under GST law.
CO4	Students would understand the provision related to Central Excise Duty
CO5	Students would understand the provision related to Custom Duty

Syllabus:

Unit I: Indirect Taxes: Indian Taxation Structure, basic features, Difference between Direct and Indirect taxes..

Unit- II: Goods and Service Tax: GST in India - An Introduction, Supply under GST, Charge of GST, Exemptions from GST, Place of Supply, Time of Supply, Value of Supply.

Unit III: Goods and Service Tax: Input Tax Credit, Registration, Tax Invoice, Credit and Debit Notes, Accounts and Records; E-way Bill, Payment of Tax, Returns.

Unit IV: Central Excise Duty: Meaning, definitions, Kinds of excise duty, excise ability and manufacture, Classification of excisable goods and Valuation of excisable goods.

Unit V: Custom Duty: Introduction to Customs Law, Levy and Exemptions, Types of Duty, , Classification of Imported and Export Goods, Valuation under the Customs Act, 1962, Administrative & Other Aspects.

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Text Books:

1. Chanchal Kr Nag, "Direct & Indirect Tax Laws & Practice", NCB Agency.
2. Ahuja, Dr. Girish and Gupta, Dr. Ravi, "Direct Taxes Law & Practice including Tax Planning", 18th Edition 2008-09, Bharat Law House Pvt. Ltd.

Reference Books:

1. Singhania, Dr. Vinod K. and Singhania, Dr. Kapil, Direct Taxes Law & Practice with Special
2. VS Datey, "Indirect Tax Laws", CHH India.

CO-PO & PSO Correlation

Course Name: Indirect Taxation												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:		3	2						3		2	2
CO2:	3			3		2		3				
CO3:		3			2		3			3		3
CO4:	2	3						3				
CO5:	3							2		3		3

Note: 1: Low 2: Moderate 3: High

****DSE 1: As per choice and specialisation.**

Programme:	BCOM	Semester:	IV
Name of the Course:	Macroeconomics	Course Code:	BCOM-23-403
Credits:	4	No of Hours:	60 HOURS
Max Marks:	100	L-T-P	3-1-0

Course Description: Objective of this course is to illustrates the impact of macroeconomic variable on our economy, and to make understand about the role of macroeconomic tools in economic growth as well the macroeconomic conditions of the domestic and global economy.

Course Outcomes: After completion of the course students will be able to:

CO Number	Course Outcome
CO1	Understand the basic theoretical substance of key issues and policies.
CO2	Compare Macroeconomics variables and its implication in real-life Economic situations.
CO3	Demonstrate the concepts of consumption, savings, and investment and their impact on economic growth.
CO4	Analyze the key functions of money and the significance of money Demand and supply in the different phases of the business cycle.
CO5	Evaluate the effect of inflation and interest rate on the GDP and level of unemployment.

Syllabus

Unit I: Nature and Scope of Macroeconomics

The origin and roots of macroeconomics, major issues and concerns of macroeconomics. The role of government in the macro economy, why a separate study of macroeconomics, importance of macroeconomics. circular flow of income, concept of national income aggregates, numerical problems to find out national income, personal income and personal disposable income.

Unit II: Keynes theory of employment: Outline

Principle of effective demand, determination of the equilibrium level of employment by effective demand. Under employment equilibrium: The problem of demand deficiency. Keynes money-wage rigidity model. types of unemployment, Determination of national income: Basic Keynesian model with numericals, Macroeconomic equilibrium: AD-AS model, Policy implications of keynes's theory of employment and income.

Unit III: Consumption, Savings and Investment

Consumption function: Linear and non-linear consumption functions. Saving functions, Keynes theory of consumptions, Post-Keynesian theory of consumption: Relative income theory of consumption, Life cycle theory of consumption, Permanent income theory of consumption, Investment demand: Types of investment, marginal efficiency of capital, Accelerator theory of investment. Investment multiplier. Paradox of thrift, The Keynesian explanation of great depression: the impact of multiplier.

Unit IV: Money

Nature and functions of money, Four measures of money supply, money multiplier, IS-LM model, money market and goods market equilibrium, IS-LM: explaining roles of fiscal and monetary policies. Quantity theory of money: Fishers, Cambridge approach, Liquidity preference theory.

Unit V: Inflation and Business cycle

Inflation: Demand pull inflation, Cost-push inflation, Stagflation, Effects of inflation: on real income, on output, on distribution of income and wealth. WPI and CPI. Philips curve, Measures to control income

Phases of business cycle, Sunspot theory of business cycle. Hawtrey's monetary theory of Business cycles, Under consumption theory, Wicksell's over-investment theory. Samuelson's model of Business cycles.

Text Books:

1. H L Ahuja: Macroeconomics theory and practices, S. Chand.

Reference Books:

1. J.M Keynes – The general theory of employment, interest and money Macro Economics, Atlantic
2. R. Froyen- Macro Economics, Pearson
3. R Dornbusch, S Fischer and R Startz, Macroeconomics, McGraw-Hill

CO-PO & PSO Correlation

Course Name: Macroeconomics													
Course Outcomes	Program Outcomes								PSOs				
	1	2	3	4	5	6	7	8	1	2	3	4	
CO1:	2					1				2			3
CO2:		2		1						2		3	
CO3:		2								2			
CO4:			1			3				2			
CO5:							1		2		2	3	

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	IV
Name of the Course:	Business Research Methods	Course Code:	BCOM-23-404
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The objective of the course is to impart concept of research and research process with use of SPSS.

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

CO Numbers	Course Outcomes
CO1	Students would understand the concept of research and research process
CO2	Students would able to understand the types of data and methods of processing
CO3	Students would able to understand the SPSS and take the hands on training.
CO4	Students would able to prepare the research report.

Syllabus:

Unit I: Introduction: Concept of Research and Its Application in Various Functions of Commerce and Management, Types of Research, Types of Business Problems Encountered by the Researcher, Process of Research.

Unit- II: Data & its Processing: Types of data, Collection of data: methods, research question, research objectives, review of literature, research gap, hypothesis, research methods.

Unit- III: Analysis of Data: Differential and inferential techniques. Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application of chi square test and Analysis of Variance (ANOVA).

Unit IV: Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography and Annexure in the Report : Their Significance, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons.

Text Books:

1. Malhotra Naresh K. (2008). Marketing Research. Pearson publishers, Latest Edition.
2. Zikmund, Babin, Carr, Griffin (2003). Business Research Methods. Cengage Learning, India, Latest Edition.

Reference Books:

1. Krishnaswami O. R., Ranganatham M. (2011). Methodology of Research in Social Sciences. Himalaya Publishing House, Latest Edition.
2. Levin and Rubin (2008). Statistics for Management. Dorling Kindersley Pvt Ltd, Latest Edition.

CO-PO & PSO Correlation

Course Name: Business Research Methods												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3							3	3			
CO2:		2		2				3			3	
CO3:		2		2				3			3	
CO4:	2		3		3			3		2		3

Note: 1: Low 2: Moderate 3: High

FIFTH SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-501	CC-13	AUDITING & CORPORATE GOVERNANCE	3	1	-	20	30	50	100	4
2		DSE-2	ELECTIVE 2	3	1	-	20	30	50	100	4
3		DSE-3	ELECTIVE 3	3	1	-	20	30	50	100	4
4	BCOM-23-502	SEC-3	COMPUTERISED ACCOUNTING & e- FILING OF RETURNS (MOOC)	1	-	4	20	30	50	100	3
5	BCOM-23-503		SUMMER INTERNSHIP PROJECT	4	1	-	20	30	50	100	5
				14	4	2	100	150	250	500	20

Programme:	B.COM (H)	Semester:	V
Name of the Course:	Auditing And Corporate Governance	Course Code:	BCOM-23-501
Credits:	4	No of Hours:	60 Hours
Max Marks:	100	L-T-P	3-1-0

Course Description: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Course Outcomes: After Completion of the course Students will be able to:

CO No.	Course Outcomes
CO1	Understand the Fundamentals of Auditing, Audit Process & procedures, Audit Materiality and Audit Evidence
CO2	Understand the qualities, qualification, role and responsibilities, rights & duties and process of selection & removal of a company auditor and be able to prepare audit report.
CO3	Apply the procedures of auditing in different areas of accountancy and understand the recent trend & techniques in auditing.
CO4	Evaluate a framework for effective corporate governance by understanding the role and responsibility of different stakeholders and to discover a mechanism to check & control corporate scandals.
CO5	Analyze and evaluate the issues involved in maintaining corporate governance and how to deal with such situations.

Syllabus:

Unit1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report - Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Audit Documentation and Audit Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation (SA 230 Audit Documentation); Audit procedures for obtaining audit evidence: Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence (SA 500 Audit Evidence); Written Representations as Audit Evidence.

Unit 4: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems

Unit 5: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHIL earning
2. Aruna Jha, Auditing. Taxmann Publication.
3. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

Reference Books:

1. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
2. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
3. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)

Course Name: Auditing and Corporate Governance												
	Program Outcomes								PSOs			
CO	1	2	3	4	5	6	7	8	1	2	3	4
CO1	2		3	1					3		2	
CO2		2				2				2		2
CO3			2	2			2		3			2
CO4	2		3	1	2		2	1	2	3	4	2
CO5		2		2				1		2	2	

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM (H)	Semester:	V
Name of the Course:	Computerised Accounting & e-Filing Of Returns	Course Code:	BCOM-23-502
Credits:	3	No of Hours:	(MOOC)
Max Marks:	100	L-T-P	1-0-4

Course Description: The objective of the course is to impart basic knowledge of various computerized accounting system packages like Tally accounting package and to develop the capacity towards e-fillings.

Course Outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Students would understand the basics of computerized accounting system packages.
CO2	Students would develop the skills towards Tally Accounting package
CO3	Students would able to fill ITR.

Syllabus:

Unit I: Different computerized accounting system packages, Advantages and limitations of computerized accounting packages, features of computerized accounting system, application of a computerized accounting system, features of computerized accounting system.

Unit II: TALLY Accounting: Company Creation , Ledger Creation, Accounting Voucher, shortcut key to select company & create a new company in TALLY, submenu for voucher entry, submenu to create new ledger etc in TALLY.

Unit III: E-filing of Tax Return-Definition, Advantage of e-filing of Tax return, E-filing with DSC (Digital signature), E-filing without DSC,E-verification of Income Tax Return, Challan No./ITNS 280, ITNS 281, Form 10E [Relief u/s 89(1), ITR 1 – 7, ITR-V, Form 26AS, Filing of e-return by a firm or an individual

or a Hindu Undivided Family (HUF) whose books of account are required to be audited under section 44AB,

Text Books:

1. Manoj Bansal, "Computerized Accounting System Using Tally.ERP", Sahitya Bhawan Publication.
2. V MISHRA, P K PANDEY, "Computerized Accounting System (Basics of Accounting)", T BALAJI PUBLICATION.

Reference Books:

1. Dr. Girish Ahuja &: Direct Taxes Ready Reckoner with Tax Planning Dr. Ravi Gupta
3. Taxman's: Income Tax Act and Taxman's: Income Tax Rule

CO-PO&PSO Correlation

Course Name: CAEF												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3							3	3			
CO2:		2		2				3			3	
CO3:	2		3		3			3		2		3

Note: 1: Low 2.: Moderate 3: High

**** DSE 2 & 3:**

****Summer Internship Project Report: To be prepared by the students according to the summer internship program and instructions of respective guides.**

Programme :	BCOM	Semester:	V
Name of the Course:	Summer Internship & Viva/ Voce	Course Code:	B.COM-23-503
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: Each student shall have to undergo a practical training for a period of 6-8 weeks during the vacation after the end of First Year. Based on the actual training during the vacation, the student shall write a project report on the topic selected under the guidance of a faculty and submit two copies of the same to the Department before the commencement of the end semester examination for the third semester. The evaluation of the project report along with the related viva-voce shall be conducted by a panel consisting of internal faculties and an external examiner appointed by the University.

Course outcomes: After completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Understand areas of interlink between theoretical and practical knowledge.
CO2	Identify the research topic.
CO3	Analyze the research topic.
CO4	Describe the theoretical knowledge in practical field
CO5	Apply report the research findings in an effective manner.

Syllabus:

After completing Fourth semester, the students will be required to undergo 6-8 weeks training with any organization / firm / company etc. where they learn the practical aspects of management. After the training the student is required to submit the report of training to the institution / department after the start third semester and the report will be evaluated by examiners followed by viva voce/presentation for ESE examination. The training report should show what student has learnt during the training period. The TA marks will be awarded on the basis of presentation.

CO-PO&PSO Correlation

Course Name: Summer Internship Project & Viva/Voce												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2			2		2	2		2			3
CO2:	2	2			2				2	2		
CO3:		2		2				2				
CO4:			3			2				3	2	
CO5:				2			2					2

Note: 1: Low 2: Moderate 3: High

SIXTH SEMESTER

SN	Subject Code	Course Type	Name of Subject	Periods per week			Scheme of Examination and Marks				Credits: (L+T+P)/2
				L	T	P	PRE		E S E	Total Marks	
							Mid Sem	TA			
1	BCOM-23-601	CC-14	STRATEGIC MANAGEMENT	3	1	-	20	30	50	100	4
2	BCOM-23-602	AECC-3	TOC & EXTREME OWNERSHIP	3	1	-	20	30	50	100	4
3		DSE-4	ELECTIVE 4	3	1	-	20	30	50	100	4
4	BCOM-23-603	SEC-4	E COMMERCE & EMERGING TECHNOLOGIES	3	1	-	20	30	50	100	4
5	BCOM-23-604		DISSERTATION	3	1	-	20	30	50	100	4
				15	5	-	100	150	250	500	20

Programme:	BCOM	Semester:	VI
Name of the Course:	Strategic Management	Course Code:	BCOM-23-601
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course is designed to develop expert knowledge in the monitoring and evaluating of external opportunities and threats in light of the organization's strengths and weaknesses.

Course Outcomes: After Completion of the course Students will be able to:

CO Numbers	Course Outcomes
CO1	Explain the strategic management process; the nature of strategy formulation, Implementation, and evaluation activities; and the key terms of strategic management.
CO2	Conduct an external analysis of the major external forces that affect organizations.
CO3	Conduct an internal analysis of a firm's culture and the functional areas to uncover the firm's key strengths and weaknesses.
CO4	Evaluate various strategies and create strategies independently for companies to gain a competitive advantage over competitors.
CO5	Demonstrate knowledge of the key issues of strategy review, evaluation, and control.

Syllabus:

Unit I: Introduction

Concepts in Strategic Management, Strategic Management as a process – Developing a strategic vision, Mission, Objectives, Policies – Factors that shape a company's strategy – Drafting a strategy - Industry and Competitive Analysis.

Unit II: Environmental Scanning and leadership:

Methods. SWOT Analysis –Strategies and competitive advantages in diversified companies and its evaluation. Strategic Analysis and Choice: Tools and techniques- Strategic Leadership: Leadership and Style – Key Strategic Leadership Actions - Developing Human Capital and Social Capital – Balanced Scorecard.

Unit III: Strategy Formulation:

Strategy Framework For Analyzing Competition, Porter's Value Chain Analysis, Competitive Advantage of a Firm, Exit and Entry Barriers - Formulation of strategy at corporate, business and functional levels. Types of Strategies – Tailoring strategy to fit specific industry – restructuring and diversification strategies – different methods Turnaround strategy and diversification strategies.

Unit IV: Strategy Implementation:

Strategy and Structure, Leadership, culture connection - Strategies for competing in Globalizing markets and internet economy – Organizational Values and Their Impact on Strategy – Resource Allocation – Planning systems for implementation.

Unit V: Strategy Evaluation and control:

Establishing strategic controls - Measuring performance – appropriate measures- Role of the strategist – using qualitative and quantitative benchmarking to evaluate performance - strategic information systems – problems in measuring performance – Strategic surveillance -strategic audit.

Text Books:

1. Vijaya Kumar P., Hitt A: Strategic Management, Cengage learning, New Delhi,2010
2. John A PearceII, Amita Mital: “Strategic Management”, TMH, New Delhi, 2012.

Reference Books:

1. Adrian Haberberg&Alison: Strategic Management, Oxford University Press, New Delhi, 2010
2. P.Subba Rao: “Business Policy and Strategic Management” Text and Cases, Himalaya Publishing House, New Delhi, 2011

CO-PO & PSO Correlation

Course Name: Strategic Management												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2		2	2	2		3	2	3
CO2:	3	2			2	3		2	2			
CO3:	3		2			2	2	2	3	2	2	
CO4:	3	3		2	2	2		2		2	2	3
CO5		2	2		2	2		2		2		3

Note: 1: Low 2: Moderate 3: High

Programme :	BCOM	Semester:	VI
Name of the Course:	TOC & Extreme Ownership	Course Code:	BCOM-23-602
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

COURSE DESCRIPTION:

The performance of an organization largely depends on the culture and values imbibed in its employees and the learning from The One Thing and Extreme Ownership help them to reach to the next level of their career. The objective of this course is to make the students understand the tools and techniques of personal effectiveness that produces extraordinary results and extreme ownership, so essential for corporate leaders of today to work as a team. These two concepts have a futuristic and progressive approach, and they have the potential for all the learners to achieve extraordinary results not just in professional, but personal lives as well.

COURSE OUTCOMES (CO):

Students will be able to	
CO 1	Understand the One Thing to create a domino effect that can make everything else easy or unnecessary, and the success habits that bring about real results.
CO 2	Learn how to achieve extraordinary results with connecting Purpose, Priority & Productivity, and Putting One Thing to work with GPS and 411.
CO 3	Understand Extreme Ownership, Vision, Mission and Goal of the team or organization; and learn to take full responsibility for team success and failure with a high degree of humility.
CO 4	Understand how to advance in a mission; and learn to work together, communicate with each other, make quick decisions and mutually support one another.
CO 5	Learn the characteristics of good plan, delegation of planning, briefing, different courses of action to accomplish the goal, prioritizing day-to-day efforts, adjust decisions based on new information and to execute extreme ownership while exercising decentralized command.

COURSE CONTENT:

UNIT-I: INTRODUCTION TO THE ONE THING, THE LIES AND THE TRUTHS

The ONE Thing, The Domino Effect. The Lies: Everything Matters Equally, Multitasking, A Disciplined Life, Will power is always on Will-call, A balanced life, Big is bad; The Truth: The focusing question, Habits, The Success Habits, The Path to Great Answers.

UNIT-II: EXTRAORDINARY RESULTS

Extraordinary Results: Live with purpose, Live by priority, Live for productivity, The Three Commitments, The Four Thieves, Putting the ONE Thing to work: GPS and 411.

UNIT-III: EXTREME OWNERSHIP – WINNING THE WAR WITHIN

Extreme Ownership, No Bad Teams Only Bad Leaders, Believe, Check the Ego.

UNIT IV – EXTREME OWNERSHIP – THE LAWS OF COMBAT

Cover and Move, Simple, Prioritize and Execute, Decentralized Command

UNIT V – SUSTAINING VICTORY

Plan, Leading up and down the chain of command, Decisiveness amid uncertainty, Discipline Equals Freedom - The Dichotomy of Leadership

TEXT BOOKS:

1. 'The ONE Thing', Gary Keller and Jay Papasan, John Murray publishers
2. 'Extreme Ownership', Jocko Willink and Leif Babin, St. Martin's Press
3. 'Change Your Habits, Thomas C. Corley, Change Your Life',

REFERENCE BOOKS:

1. 'The Dichotomy of Leadership: Balancing the Challenges of Extreme Ownership to Lead and Win', Jocko Willink and Leif Babin, St. Martin's Press
2. Good to Great: 'Why Some Companies Make the Leap...And Others Don't', Jim Collins, RHUK
3. 'The Leadership Challenge: How to Make Extraordinary Things Happen in Organizations', James M. Kouzes and Barry Z. Posner, Jossey-Bass
4. 'Developing The Leader Within You 2.0', John C. Maxwell, HarperCollin
5. 'The Leader in You', **Dale Carnegie**, Amazing Reads

CO- PO Correlation

Course Name: The One Thing & Extreme Ownership								
Course Outcomes	Program Outcome							
	1	2	3	4	5	6	7	8
CO1	2			2		1		1
CO2	2			1				
CO3	2			1				
CO4	2			1		1		
CO5	1					1		1

Note: 1: Low 2: Moderate 3: High

Programme:	B. Com (H)	Semester:	VI
Name of the Course:	E-Commerce & Emerging Technologies	Course Code:	BCOM-23-603
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This module aims to provide the students with the theoretical background of e-commerce and its applications in business. Further, this course aims to provide the knowledge of various emerging technologies related to e-commerce business.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the core concept, trends and prospects of e-commerce
CO2	Evaluate the various model of e-commerce
CO3	Understand to design an ecommerce web site, Security and payment
CO4	Identify the various emerging technologies related to e-commerce
CO5	Evaluate the role of technologies for success full E-commerce business

Syllabus:

Unit I: Introduction to E-commerce

What is E-Commerce, Forces behind E-Commerce Industry Framework, Brief history of E-Commerce, Inter Organizational E-Commerce, Intra Organizational E-Commerce.

Unit II: E-commerce business models and concepts, The internet and World Wide Web: Ecommerce infrastructure

E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background.

Unit III: Mobile Commerce

Introduction to Mobile Commerce, Mobile Computing Application, Wireless Application Protocols, WAP Technology, Mobile Information Devices, Web Security Introduction to Web security, Firewalls & Transaction Security, Client Server Network, Emerging Client Server Security Threats, firewalls & Network Security.

Unit IV: Building an ecommerce web site, Security and payment

Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Payment system, E-commerce payment system, Electronic billing presentment and payment.

Unit V: Net Commerce

EDA, EDI Application in Business, Legal requirement in E -Commerce, E-CRM, issues in Customer Relationship Management.

Text Books:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI

Reference Books:

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. Ravi Kalakota, Andrew Whinston, "Frontiers of Electronic Commerce", Addison Wesley
3. Denial Amor, " The E-Business Revolution", Addison Wesley

CO-PO & PSO Correlation

Course Name: E-Commerce & Emerging Technologies												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2				2		2		3		2	
CO2:		3		2		1			2	3	2	
CO3:	3				2	2	2		2			2
CO4:	3		2	3				2			2	2
CO5:	2			2				2		3	3	

Note: 1: Low 2: Moderate 3: High

**** Dissertation**

**** DSE IV**

Discipline Specific Electives

	DSE CODE	SUBJECT
ELECTIVE 1 & 2	ACCOUNTING & FINANCE	
	BCOM-AF-1.1	INDIAN FINANCIAL SYSTEM
	BCOM-AF-1.2	FINANCIAL MANAGEMENT
	BCOM-AF-1.3	FINANCIAL SERVICES
	BCOM-AF-1.4	CORPORATE ACCOUNTING
ELECTIVE 3 & 4	BCOM-AF-2.1	FINANCIAL ANALYSIS & REPORTING
	BCOM-AF-2.2	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
	BCOM-AF-2.3	ADVANCE FINANCIAL ACCOUNTING
	BCOM-AF-2.4	WORKING CAPITAL MANAGEMENT
	FINANCIAL MARKET	
ELECTIVE 1 & 2	BCOM-FM-1.1	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
	BCOM-FM-1.2	FINANCIAL INSTITUTIONS, MARKET & SERVICES
	BCOM-FM-1.3	SECURITIES TRADING
	BCOM-FM-1.4	INVESTMENT MANAGEMENT
ELECTIVE 3 & 4	BCOM-FM-2.1	DERIVATIVE ANALYSIS & VALUATION
	BCOM-FM-2.2	CAPITAL MARKET OPERATIONS & SECURITIES LAWS
	BCOM-FM-2.3	CORPORATE FINANCE
	BCOM-FM-2.4	INTERNATIONAL FINANCIAL MANAGEMENT
	BANKING & INSURANCE	
ELECTIVE 1 & 2	BCOM-BI-1.1	INDIAN BANKING SYSTEM
	BCOM-BI-1.2	LAW OF INSURANCE
	BCOM-BI-1.3	FINANCIAL MARKET & INSTRUMENTS
	BCOM-BI-1.4	BANKING OPERATIONS & SERVICES
ELECTIVE 3 & 4	BCOM-BI-2.1	BANKING LAWS & PRACTICES
	BCOM-BI-2.2	INSURANCE RISK MANAGEMENT
	BCOM-BI-2.3	MARKETING IN BANKING & INSURANCE
	BCOM-BI-2.4	e- BANKING & EMERGING TRENDS

ACCOUNTING AND FINANCE

Programme:	B.COM	Semester:	IV
Name of the Course:	Indian Financial System	Course Code:	BCOM- AF-1.1
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To enlighten the students with the Concepts & Practical dynamics of the Indian Financial System, Markets, Institution and Financial Services.

Course Outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Understand recall and relate money market instrument, underwriting of shares, Government Securities, Leasing, Credit Rating, and Hire Purchase.
CO2	Describe and relate various instrument of Financial Market, Mutual Fund and distinguish between hire purchase and leasing.
CO3	Apply purchasing and dealing in stock market.
CO4	Design and develop to act as a Venture Capitalist and Maximize their return.

Syllabus:

Unit I:

Introducing various components of the Indian financial system: financial markets, financial institutions, financial services. Classification of the Indian financial market, characteristics and functions of the financial market, introducing the money market and capital market. Introduction to primary market, functions of primary market, Underwriting, methods of floating new issue, Principal steps of a public issue, Issue pricing, Case on IPO.

Unit II:

What is a stock exchange? recognition of stock exchanges, listing of stocks, registration of brokers, online trading system, demutualization of stock exchanges. stock market trading, requirements for a retail investor to trade in stock market. Government Securities Market, features of government securities, terms and conditions applicable to government securities, types of government securities, repos, Primary Dealers, Retail Debt Market.

Unit III:

Credit Rating, Importance of credit rating, factors affecting rating, instruments for rating, credit rating agencies and ratings, emerging avenues of rating services, Leasing, origin and

development, classification, difference between Operating and Financial Lease, advantages & disadvantages of leasing, Hire Purchase, difference between leasing and hire-purchase, cases on leasing.

Unit IV:

Mutual Fund, History, classification structural arrangement, Net Asset Value, Advantages of investing in mutual funds, Depository Receipts, ADRs and GDRs, mechanism, features of depository receipts, Venture Capital, features, scope of venture capital, methods of venture financing in India, venture capital players in India, case on venture capitalism. Angel Investing.

Text Books:

1. Gordon and Natarajan - Financial Markets and Services, Himalaya Publications.
2. Bhole and Mahakud, Financial Institutions and Markets, McGraw Hill Publications.

Reference Book:

1. Jeff Madura - Financial Institutions and Markets, Cengage Publications

CO-PO & PSO Correlation

Course Name: Indian Financial System												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2	2			2			3	3	2	2	2
CO2:	2	2			3			2	2	2		
CO3:		1	2		2		3	3			2	3
CO4:				2		2	2	2		2	3	

Note: 1: Low 2: Moderate 3: High

O P JINDAL UNIVERSITY

O P Jindal Knowledge Park, Punjipathra, Raigarh-496109
School of Management



Programme:	BCOM	Semester:	IV
Name of the Course:	Financial Management	Course Code:	B Com- AF-1.2
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course helps students to learn the core concepts of financial management. It deals important topics like financial statement analysis, dividend policy, working capital management, capital structure, etc. It deals with financial decision making and financial analysis.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understanding and evaluating financial statement analysis.
CO2	Understanding capital structure theories and applications
CO3	Understand the concept of cost of capital
CO4	Evaluate dividend policies.
CO5	Analyse and evaluate working capital management

Syllabus:

Unit I

Financial Statement Analysis, Comparative Analysis, Ratio Analysis, Du-Pont Analysis.

Unit II

Capital structure, EBIT-EPS analysis, Modigliani and Miller Model, assumptions, MM propositions (with and without tax), Signalling theory, Agency cost of equity, Pecking order theory, factors affecting capital structure.

Unit III

Cost of Capital, cost of equity capital using CAPM, Dividend discount model, cost of debt, weighted average cost of capital.

Unit IV

Dividend Policy, types of payouts, process of cash dividend, price reaction to cash dividend in a perfect world, Irrelevance of dividend policy, stock repurchase vs dividend, taxes and dividend, firms with sufficient and insufficient cash, the Clientele effect, stock dividends.

Unit V

Working Capital Management, Gross and Net concept of working capital, operating cycle, conversion periods, turnover ratios, fixed and variable working capital, working capital

financing policies: matching, conservative and aggressive approach, Cash management, Inventory management, Receivable and Payable Management

Text Books:

1. Prasanna Chandra–Financial Management, Mc Graw Hill Publication
2. Ross, Wester field, Jaffe –Corporate Finance, Mc Graw Hill Publication.

Reference Books:

1. Brealey, Myers–Principles of Corporate Finance, Mc Graw Hill Publication.

CO-PO & PSO Correlation

Course Name: Financial Management												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2	2	2	3	2	3	2	3
CO2:	3	2			2	2		2	3	2	3	2
CO3:	3	2	2			2	2	2	3	2	2	3
CO4:	3	2			2	2		2	3	2	3	2
CO5:	3	2		2		2		2	3	2	2	2

Note: 1: Low 2: Moderate 3: High

Programme	B.COM	Semester:	V
Name of the Course:	Financial Services	Course Code:	BCOM-AF-1.3
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To familiarize the students with the Indian financial system.

Course outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Understand the Concepts & Practical dynamics of the Indian Financial System, Markets, Institution and Financial Services.
CO2	Develop and identify thorough grasp of Money Market and its Instrument, Capital Market, Merchant Banks and Mutual fund.
CO3	Analyse, discover and survey merchant banking, Financial Market, Depository Receipt, Hire purchase and leasing system and explain the credit rating process adopted by the various institution.
CO4	Discuss Mutual Fund works, synthesis and develop many ideas of Investment like Depository Receipt, Venture Capitalist and Angel Investing.

Syllabus:

Unit I:

Introduction to financial services, financial services in the Indian financial system, Concept of financial intermediation, capital and money market services, Primary market services, secondary market services, Institutions involves in these services, recognition of stock exchanges, listing of stocks, registration of brokers, online trading system, demutualization of stock exchanges. Stock market trading, requirements for a retail investor to trade in stock market.

Unit II:

Money market services - call money market, major characteristics of call money market, operations in the call money market, participants of call money market, purpose of call money market, Certificate of Deposits, features of CDs, RBI guidelines on CDs, format of CDs, payment of certificate, reporting, Commercial Bill, types of commercial bills, operations in bill market, New Bill Scheme 1970, Commercial Paper, features of Commercial Papers, RBI Guidelines on commercial papers, issuing and

paying agent, Treasury Bills, types of treasury bills, operations and participants.

Unit III:

Merchant Banking, Origin, merchant banking in India, scope of merchant banking, categories of merchant banks, services of merchant banks, merchant banks in the market making process, Leasing, origin and development, classification, difference between Operating and Financial Lease, advantages & disadvantages of leasing, Hire Purchase, difference between leasing and hire purchase, cases on leasing.

Unit IV:

Depository Receipts, ADRs and GDRs, mechanism, features of depository receipts, Government Securities Market, features of government securities, terms and conditions applicable to government securities, types of government securities, repos, Primary Dealers, Retail Debt Market, Venture Capital, features, scope of venture capital, methods of venture financing in India, venture capital players in India, case on venture capitalism. Angel Investing.

Text Books:

1. Jeff Madura - Financial Institutions and Markets, Cengage Publications.
2. Bhole and Mahakud, Financial Institutions and Markets, McGraw Hill Publications

Reference Book:

1. Indian Financial System Elegant Publication

Course Name: Financial Services												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2	2	2	3	2	3	2	3
CO2:	3	2			2	2		2	3	2	3	2
CO3:	3	2	2			2	2	2	3	2	2	3
CO4:	3	2		2		2		2	3	2	2	2

Programme:	B.COM	Semester:	V
Name of the Course:	Corporate Accounting	Course Code:	BCOM-AF-1.4
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To help the students to acquire the conceptual knowledge of the Corporate accounting and to learn the techniques of preparing the Financial Statements.

Course Outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Demonstrate the values involved in the accounting of a corporate. Understand the practices of stock issuing company
CO2	Apply the knowledge to create final accounts as per the Company Law requirements.
CO3	Analysis valuation of goodwill and valuation of share by different methods
CO4	Knowledge in the practical applications of amalgamation of companies
CO5	Enhance the ability to prepare consolidated accounts for a corporate group

Syllabus:

Unit I: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Unit III: Valuation of Goodwill and Valuation of Shares

Concepts and calculation: Simple problem only

Unit IV: Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI)

Unit V: Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company.
Relevant provisions of Accounting Standard: 21(ICAI).

Text Book:

1. Dr S.M Shukla and Dr S.P Gupta, Corporate Accounting, Satyabhama Publication, Agra

Reference Books:

1. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning

CO-PO&PSO Correlation

Course Name: Corporate Accounting.												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2							3	2			
CO2:	2	2									2	
CO3:		2	2					2	2	2		2
CO4:	3				2		2	2	2	3		2
CO5:			2		2		3					2

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	Financial Analysis And Reporting	Course Code:	BCOM -AF-2.1
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course attempts to enable to understand the key accounting standards that can influence the financial numbers and help evaluate the financial statements with quantitative and qualitative emphasis

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Compare the financial reporting regulations of India with international standards
CO2	Analyse the financial health of the business through financial statements information
CO3	Evaluate financial reporting and disclosures
CO4	Examine the effect of accounting standards on the financial numbers
CO5	Understanding of Integrated Reporting and ESG Reporting.

Syllabus:

Unit I

The regulatory and conceptual framework of preparation and presentation of financial statements- National differences in financial reporting practices – International Accounting Standards setting Boards- IASB, FASB- International Financial Reporting System- Indian scenario NACAS- NFRA- Ind AS, the role of Securities and Exchange Board and Companies Act – Periodicity of financial statements- Fair value Accounting- Global Reporting Initiative-

Unit II

Modified Dupont analysis- Credit appraisal with financial statements- Cash flow analysis- operating vs financial – free cash flow and valuation- linkage between cashflow and income financial statement forecast with spreadsheet model- Earnings quality analysis-Aggressive treatment of income and expense-choices of accounting alternatives- related party transactions- asset impairment charges.

Unit III

Format of Annual report- Analysing the Management Discussion and Analysis- letters to shareholders- segment information -operating performance data- forward looking statements- business description risk, contingencies - Accounting policies and Notes to Accounts –

analysing the press releases- conference calls and webcasts- non-financial information letters to Theories of Disclosures- Format of Auditors Report- Audit Qualifications

Unit IV

Revenue recognition- alternate source of income AS -for Income Tax – Revenue recognition –components of EPS– analysis of non-recurring and other comprehensive income- Consolidation of Group Companies

Unit V

Integrated reporting- ESG reporting- Valuation methods of intangible assets – Human resources and brand valuation

Text Books:

1. Krishna G. Palepu, Paul M. Healy (2015). 5th Edition, Business Analysis and Valuation: Using Financial Statements, Cengage Publications

Reference Books:

Contemporary articles from professional bodies and magazines

CO-PO & PSO Correlation

Course Name: Financial Analysis and Reporting												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2	2	2	3	2	3	2	3
CO2:	3	2			2	2		2	3	2	3	2
CO3:	3	2	2			2	2	2	3	2	2	3
CO4:	3	2				2		2	3	2	2	2
CO5:	3	2		2		2		2	3	2	2	2

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	Security Analysis and Portfolio Management	Course Code:	BCOM-AF-2.2
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course will enable the students to understand the nuances of stock market operations understand the techniques involved in deciding upon purchase or sale of securities. It will cover the concept of

Basics of Investment, Risk and Return, Risk return of portfolio, CAPM model, and Portfolio selection.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the environment of investment and risk return framework.
CO2	Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
CO3	Analyse equity shares using different approaches and models.
CO4	Construct, analyse, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models
CO5	Understand the fundamental and technical analysis of the diverse investment avenues.

Syllabus:

Unit I: Introduction

Investment environment, various asset classes and financial instruments. Investment process. Return-risk analysis and impact of taxes and inflation. Types and sources of risks. Risk Aversion. Diversification and Hedging. Contemporary issues in investment management- Socially responsible investing (SRI), Ethical investing etc.

Unit II: Analysis of Fixed Income Securities

Bond fundamentals; Types of bonds; valuation of bonds; bond yields; bond price- yield relationship; analysis of risks in bonds-duration and convexity. Bond portfolio management- passive bond management and active bond management including bond immunization strategies.

Unit III: Equity Analysis

Measurement of return and risk of equity shares. Approaches to equity analysis. Fundamental Analysis- Economy, Industry, Company Analysis; Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach). Forecasting P/E ratio. Technical Analysis – Market indicators and specific stock indicators including Bollinger bands. Efficient market

hypothesis. Tests of market efficiency and empirical evidence. Assumption of Investor's rationality and its critique.

Unit IV: Portfolio Theories and Asset Pricing

Investor Preferences. Portfolio Formulation. Portfolio Optimisation. Leveraged Portfolios and Separation Theorem. Simple Portfolio Formulation using Index model. Standard Capital Asset Pricing Model. Extensions of Capital Asset Pricing Model. Arbitrage Pricing Theory. Active Portfolio Management.

Unit V: Evaluation of Investment Performances

Measures of Portfolio Performance. Return Decomposition and Attribution. Portfolio Revision. Performance Evaluation of Public investment funds.

Suggested Readings:

1. Bodie, Zvi., Kane Alex and Alan J. Marcus, Investments, McGraw Hill.
2. Reilly, Frank K, and Brown, Keith C., Investment Analysis and Portfolio Management, Cengage Learning.
3. Chandra, P., Security Analysis and Portfolio Management, Tata McGraw Hill.
4. Vishwanath, R and Krishna Murthi C., Investment Management, Springer
5. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.
6. Elton, E. and Gruber, M, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons.

CO-PO & PSO Correlation

Course Name: Security Analysis and Portfolio Management												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	3	2	2	2	2	2	2	3	3		3
CO2:	3	2			2	3	2	2		2	3	
CO3:	3	2	3			2		2	3	2		2
CO4:	3	3		3		2		3	3		2	2
CO5	2		2				2		3	2		

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	VI
Name of the Course:	Advance Financial Accounting	Course Code:	B.COM-AF-2.3
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The basic objective of this course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting statements, but their uses and limitations will also be emphasized.

Course outcomes: After Completion of the course the students will be able to:

CO Numbers	Course Outcomes
CO1	Understanding the accounting process of accounting of Consignment Business.
CO2	Apply and Analysis different methods of Hire purchase and installment system
CO3	Understand the concept and accounting management of branches of a business
CO4	Apply the standards of accounting in investment management
CO5	Understand the concept and accounting management of departments of a business

Syllabus:

Unit I: Consignment

Meaning and Features of consignment business, Difference between sale and Consignment, accounting treatments for consignment transactions and events in the books of consignor and consignee.

Unit II: Accounting for Hire Purchase and Instalment Systems

Meaning of Hire purchase and instalments payment system, Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), and stock and debtors system, Concepts of operating and financial lease.

Unit III: Accounting for Branches

Branch accounts, dependent branch, debtors system, stock and debtor system, final accounts system, wholesale branch, independent branch, foreign branch (In brief).

Unit IV: Investment Accounts

Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, Cum & Ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right) with Relevant Accounting Standard.

Unit V: Departmental Accounts

Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

Text Books:

- 1.S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, NewDelhi.
2. Dr S.M Shukla and Dr S.P Gupta, Financial Accounting, SahityaBhawan Publication, Agra
3. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
4. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

Reference Books:

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House
2. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi
3. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.

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CO-PO&PSO Correlation

Course Name: Advance Financial Accounting												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		2		3		2	2		2	2	2
CO2:	2	2								2		
CO3:	3				3					2	2	2
CO4:	2	2		2		2	2	2	2			
CO5	2	2			2					2		

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	Working Capital Management	Course Code:	BCOM-AF-2.4
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course provides an understanding on how to manage Current Assets, working capital financing policies, increasing profits through working capital management and how to properly fund working capital. The course also discusses the cash conversion cycle, Cash budgeting and credit policy and credit variables. Students are expected to be familiar with the Current Asset Management policy of any Organisation. They are expected to get hands on experience on any Organisation.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Develop basic understanding of a company's working capital structure and how proper management of working capital increase profits.
CO2	Establish knowledge of working capital in the budgeting process and credit policy.
CO3	Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.
CO4	Formulate appropriate working capital management policies to achieve corporate objectives
CO5	Understand application of corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.

Syllabus:

Unit I: Introduction to working capital management

Concept and Importance of Working Capital, types of working capital, Determinants of working capital, principles of working capital management policy, estimating working capital requirement.

Unit II: Accounts receivables management

Meaning, cost of maintain receivables, factors influencing size of receivables. Formation and Execution of Credit Policy (credit standard, credit period, cash discount, collection efforts)

Unit III: Management of Cash

Motives of holding Cash, Managing cash Flows, Cash Management Models. Investment of Surplus Funds, Calculating operating cycle

Unit IV: Inventory Management

Meaning and Nature of Inventory, Purpose and Benefits of Holding Inventory, Inventory Management Techniques-Determining Stock levels and safety stocks, EOQ. VED, and ABC

Analysis. Just In Time Inventory. Classification & codification and valuation of Inventories.

Unit V: Working Capital Financing

Sources of working capital finance, determining the working capital Financing Mix, New Trends in Financing of Working Capital by Banks

Text Book:

1. Working Capital Management & Finance: A Hand Book For Bankers And Finance Managers
Kindle Edition By Himanshu Gupta R.K.Gupta (Author).

Reference Book:

1. Working Capital Management: Strategies and Techniques by H Bhattacharya.

CO-PO & PSO Correlation

Course Name: Working Capital Management												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2	2		3		2	2		2	3		
CO2:	2							2			2	2
CO3:			3	2	3		2		2	2		
CO4:	3					2		3			3	
CO5		2					2		2		3	

Note: 1: Low 2: Moderate 3: High

FINANCIAL MARKET

Programme:	BCOM	Semester:	IV
Name of the Course:	Security Analysis and Portfolio Management	Course Code:	BCOM-FM-1.1
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course will enable the students to understand the nuances of stock market operations understand the techniques involved in deciding upon purchase or sale of securities. It will cover the concept of Basics of Investment, Risk and Return, Risk return of portfolio, CAPM model, and Portfolio selection.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the environment of investment and risk return framework.
CO2	Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
CO3	Analyse equity shares using different approaches and models.
CO4	Construct, analyse, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models
CO5	Understand the fundamental and technical analysis of the diverse investment avenues.

Syllabus:

Unit I: Introduction

Investment environment, various asset classes and financial instruments. Investment process. Return-risk analysis and impact of taxes and inflation. Types and sources of risks. Risk Aversion. Diversification and Hedging. Contemporary issues in investment management- Socially responsible investing (SRI), Ethical investing etc.

Unit II: Analysis of Fixed Income Securities

Bond fundamentals; Types of bonds; valuation of bonds; bond yields; bond price- yield relationship; analysis of risks in bonds-duration and convexity. Bond portfolio management- passive bond management and active bond management including bond immunization strategies.

Unit III: Equity Analysis

Measurement of return and risk of equity shares. Approaches to equity analysis. Fundamental Analysis- Economy, Industry, Company Analysis; Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach).Forecasting P/E ratio. Technical Analysis – Market indicators and specific stock indicators including Bollinger bands. Efficient market

hypothesis. Tests of market efficiency and empirical evidence. Assumption of Investor's rationality and its critique.

Unit IV: Portfolio Theories and Asset Pricing

Investor Preferences. Portfolio Formulation. Portfolio Optimisation. Leveraged Portfolios and Separation Theorem. Simple Portfolio Formulation using Index model. Standard Capital Asset Pricing Model. Extensions of Capital Asset Pricing Model. Arbitrage Pricing Theory. Active Portfolio Management.

Unit V: Evaluation of Investment Performances

Measures of Portfolio Performance. Return Decomposition and Attribution. Portfolio Revision. Performance Evaluation of Public investment funds.

Suggested Readings:

1. Bodie, Zvi., Kane Alex and Alan J. Marcus, Investments, McGraw Hill.
2. Reilly, Frank K, and Brown, Keith C., Investment Analysis and Portfolio Management, Cengage Learning.
3. Chandra, P., Security Analysis and Portfolio Management, Tata McGraw Hill.
4. Vishwanath, R and Krishna Murthi C., Investment Management, Springer
5. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.
6. Elton, E. and Gruber, M, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons.
7. Damodaran, A., Investment Valuation, John Wiley & Sons.
8. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, PHI Learning.
9. Hull, J.C., Options, Futures and Other Derivatives, Prentice Hall.
10. Bhalla, V. K., Investment Management, S. Chand & Company Ltd.

CO-PO & PSO Correlation

Course Name: Security Analysis and Portfolio Management												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	3	2	2	2	2	2	2	3	3		3
CO2:	3	2			2	3	2	2		2	3	
CO3:	3	2	3			2		2	3	2		2
CO4:	3	3		3		2		3	3		2	2
CO5	2		2				2		3	2		

Note: 1: Low 2: Moderate 3: High

Programme	B.COM	Semester:	V
Name of the Course:	Financial Market & Services	Course Code:	BCOM-FM-1.2
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To familiarize the students with the Indian financial system.

Course outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Understand the Concepts & Practical dynamics of the Indian Financial System, Markets, Institution and Financial Services.
CO2	Develop and identify thorough grasp of Money Market and its Instrument, Capital Market, Merchant Banks and Mutual fund.
CO3	Analyse, discover and survey merchant banking, Financial Market, Depository Receipt, Hire purchase and leasing system and explain the credit rating process adopted by the various institution.
CO4	Discuss Mutual Fund works, synthesis and develop many ideas of Investment like Depository Receipt, Venture Capitalist and Angel Investing.

Syllabus:

Unit I:

Introduction to financial services, financial services in the Indian financial system, Concept of financial intermediation, capital and money market services, Primary market services, secondary market services, Institutions involves in these services, recognition of stock exchanges, listing of stocks, registration of brokers, online trading system, demutualization of stock exchanges. Stock market trading, requirements for a retail investor to trade in stock market.

Unit II:

Money market services - call money market, major characteristics of call money market, operations in the call money market, participants of call money market, purpose of call money market, Certificate of Deposits, features of CDs, RBI guidelines on CDs, format of CDs, payment of certificate, reporting, Commercial Bill, types of commercial bills, operations in bill market, New Bill Scheme 1970, Commercial Paper, features of Commercial Papers, RBI Guidelines on commercial papers, issuing and paying agent, Treasury Bills, types of treasury bills, operations and participants.

Unit III:

Merchant Banking, Origin, merchant banking in India, scope of merchant banking, categories of merchant banks, services of merchant banks, merchant banks in the market making process, Leasing, origin and development, classification, difference between Operating and Financial Lease, advantages & disadvantages of leasing, Hire Purchase, difference between leasing and hire purchase, cases on leasing.

Unit IV:

Depository Receipts, ADRs and GDRs, mechanism, features of depository receipts, Government Securities Market, features of government securities, terms and conditions applicable to government securities, types of government securities, repos, Primary Dealers, Retail Debt Market, Venture Capital, features, scope of venture capital, methods of venture financing in India, venture capital players in India, case on venture capitalism. Angel Investing.

Text Books:

1. Jeff Madura - Financial Institutions and Markets, Cengage Publications.
2. Bhole and Mahakud, Financial Institutions and Markets, McGraw Hill Publications

Reference Book:

1. Indian Financial System Elegant Publication

Course Name: Securities Trading												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2					1			2			3
CO2:		2		1					2		3	
CO3:		2								2		
CO4:			1			3				2		
CO5:							1		2		2	3

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	V
Name of the Course:	SECURITY TRADING	Course Code:	BCOM-FM-1.3
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course offers lectures and case studies to impart teaching and learning to familiarize the students on various tools and techniques of security trading and risk management through stock trading concepts and learnings.

Course Outcomes: After completion of the course students will be able to:

CO Number	Course Outcome
CO1	Understand the role and importance of the Indian financial market.
CO2	Apply and analyse the Concepts relevant to Indian financial markets and financial institutions.
CO3	Understand and analyse the mechanics and regulations of financial instruments and determine how the value of stocks, and securities are calculated.
CO4	Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.
CO5	Research and analyse specific problems or issues related to financial markets and institutions.

Syllabus

Unit I: Basics of Investing

Concept and nature of Investment, objectives of Investment, Investment process, types of Investing. Concept of risk and return, types of risk, risk-return trade off, type of investors, Numerical on return and risk.

Unit II: Indian Security markets

Concept of IPO, FPO, offer for sale, role and Importance of primary market, focus on IPO and book building process, role and importance of secondary market and comparison with primary market, distinction between future and options, Stock exchange in India: BSE & NSE, Indices as barometers of economy

Unit III: Fundamental Analysis.

Top down and bottom up approaches, analysis of International and domestic economic scenario, company analysis, position statement analysis including key financial ratios, cash flow statement, Industry market ratios.

Unit IV: Technical Analysis

Trading rules, credit balance theories, confidence index, filter rules, advances vs declines. Charting, basic and advanced interactive charts: line bar, candle stick, focus on moving average, support and resistance levels.

Unit V: Investing in Mutual funds

Concept and background on mutual funds, advantages and disadvantages of investing in mutual funds, types of mutual funds: open ended, close ended, equity, debt, hybrid, entry load vs exit load funds, factors affecting choice of mutual funds.

Text Books:

1. Taxmann's Investing in Stock Markets, by VANITA TRIPATHI & NEETI PANWAR.

Reference Books:

1. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.
2. Mayo. An Introduction to Investment. Cengage Learning.

CO-PO & PSO Correlation

Course Name: Securities Trading												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2					2			2			3
CO2:		2		2					2		3	
CO3:		2								2		
CO4:			2			3				2		
CO5:							2		2		2	3

Note: 1: Low 2: Moderate 3: High

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Programme:	B. Com	Semester:	V
Name of the Course:	Investment Management	Course Code:	BCOM-FM-1.4
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description:

This undergraduate course provides students with a comprehensive understanding of investment management principles and techniques. The course covers various aspects of investment decision-making, portfolio construction, risk management, and performance evaluation. Students will learn about different asset classes, investment strategies, and financial instruments. The course emphasizes the practical application of investment management concepts in real-world scenarios.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the definition and scope of investment management and its importance in personal and institutional finance.
CO2	Understand Modern Portfolio Theory (MPT) and the concept of the efficient frontier in optimizing portfolio risk and return.
CO3	Understand the importance of risk management in investment management and its role in preserving capital and achieving financial objectives.
CO4	Understand emerging trends in investment management, such as the rise of robo-advisory services, the application of artificial intelligence and machine learning in portfolio management, and the future challenges and opportunities in the field.

Course Structure:

Unit 1: Introduction to Investment Management

Introduction to Investment Management,

Definition and scope of investment management Importance of investment management in personal and institutional finance Overview of topics covered in the course Financial Markets and Instruments Introduction to financial markets and their role in investment management Overview of different financial instruments (stocks, bonds, derivatives, etc.) Understanding market participants and their motivations. Risk and return, trade-off in investment management Measurement of risk (standard deviation, beta) and return

(expected return, yield) Exploring the concept of diversification and its impact on portfolio risk Investment Analysis and Valuation Fundamental analysis and its application in investment decision-making Introduction to financial statement analysis Valuation methods (discounted cash flow, multiples) for equity and fixed income securities

Unit 2: Portfolio Management

Portfolio Construction and Asset Allocation Overview of portfolio management process Understanding asset allocation and its role in portfolio construction Modern Portfolio Theory (MPT) and the efficient frontier concept Security Selection and Portfolio Optimization Methods for selecting individual securities within a portfolio Capital Asset Pricing Model (CAPM) and its application in security selection Introduction to portfolio optimization techniques (mean-variance optimization, risk-parity) Alternative Investments and Portfolio Diversification Exploring alternative asset classes (real estate, private equity, hedge funds) Benefits and challenges of including alternative investments in a portfolio Role of diversification in managing portfolio risk and enhancing returns Behavioral Finance and Investor Psychology Understanding the impact of behavioral biases on investment decision-making Psychological factors influencing investor behavior Behavioral finance theories and their implications for investment management

Unit 3: Risk Management and Performance Evaluation

Risk Management Techniques Overview of risk management in investment management Value at Risk (VaR) and Conditional Value at Risk (CVaR) Hedging strategies and risk mitigation techniques Performance Measurement and Attribution Evaluation of portfolio performance using various measures (Sharpe ratio, Treynor ratio) Introduction to performance attribution techniques Understanding the sources of portfolio performance (asset allocation, security selection) Evaluation of Investment Vehicles Analysis and comparison of different investment vehicles (mutual funds, ETFs, index funds) Evaluating fund performance and fees Introduction to robo-advisors and their role in investment management Ethical Considerations in Investment Management Ethical challenges and responsibilities in investment management Environmental, Social, and Governance (ESG) considerations in portfolio management Introduction to socially responsible investing (SRI) and impact investing

Unit 4: Advanced Topics in Investment Management

Fixed Income Securities and Bond Portfolio Management Overview of fixed income securities and their characteristics Bond pricing and yield measures Bond portfolio management strategies Derivative Instruments and Strategies Introduction to derivative instruments (options, futures, swaps) Understanding derivatives markets and their role in risk management Application of derivative strategies in investment management International Investments and Global Portfolio Management Opportunities and

challenges in global investment management Analysis of international financial markets
Managing currency risk and cross-border investment strategies Emerging Trends in
Investment Management Introduction to current trends and innovations in investment
management Robo-advisory services, artificial intelligence, and machine learning in
portfolio management Future challenges and opportunities in the field of investment
management

Textbook:

1 Punidhavathi Pandiyan - Security Analysis & Portfolio Management

2 Bhalla G.S.- Investment Management

Reference Books

1 Francis Cherunilam- Investment Management

2 Dr. Avadhani- Investment Management

3 Preethi Singh- Investment Management

CO-PO & PSO Correlation

Course Name: Investment Management												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	1		2			1					3	1
CO2:	3			1					2	3		3
CO3:		2					3		2			2
CO4:		1			2			1		2	2	

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	Derivative analysis and Valuation	Course Code:	BCOM-FM-2.1
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course offers lectures and case studies to impart teaching and learning to familiarize the students on various tools and techniques of risk management through financial derivatives instruments.

Course Outcomes: After completion of the course students will be able to:

CO Number	Course Outcome
CO1	Define sources of financial risks.
CO2	Understand the use of financial derivatives instruments to reduce the risk.
CO3	Determine the type of traders in the derivative market and the purpose of participation in the market.
CO4	Apply the concepts of options trading strategies in the derivatives market.
CO5	Analyze the option pricing model to calculate the real option upfront premium.

Syllabus

Unit I: Introduction

Meaning and purpose of derivatives, Derivatives-History of derivative market, uses of derivative, Need of derivative- Types of traders, Evolution of derivative in India, Major recommendation of Dr L.C. Gupta committee, Derivative trading at NSE and BSE.

Unit II: Future and Forward

Forward Contract, Future Contract, Pricing/valuation of forward/future, Types of future contract: Single stock future, Index future, Purpose of trading, Marking to market.

Unit III: Basics of Options trading.

Stock option, Stock Index option, premium, types of option: Call option, put option, American Option, European Option, Option Greeks: delta, gamma, theta, Rho, Vega

Unit IV: Pricing of Options

Time value and Intrinsic value of option, Binomial Option Pricing Modal: Risk neutral theory of option pricing, delta hedging theory of option pricing, Black Scholes model for options pricing.

Unit V: Commodity Derivatives

Necessary conditions to introduce derivatives, investing in commodity derivatives, Commodity future, Commodity Swap, Hedging with commodity derivatives. Numerical problems.

Text Books:

1. Rajiv Srivastava: Derivatives and Risk Management, Oxford University Press
2. Financial Derivatives: S.L.Gupta, PHI

Reference Books:

1. Marshall John F and V.K.Bansal: Financial Engineering- A complete guide to Financial innovation, Prentice hall inc. New Delhi.
2. Chance.Don M. An introduction to Derivatives, Dryden Press. International Edition.
3. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
4. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
5. Amit Sachdeva, *Micro Economics*, KusumLata Publishers

CO-PO & PSO Correlation

Course Name: Financial Derivatives												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2					1			2			3
CO2:		2		1					2		3	
CO3:		2								2		
CO4:			1			3				2		
CO5:							1		2		2	3

Note:1: Low 2.: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	Capital Market Operations & Securities Laws	Course Code:	BCOM-FM-2.2
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: This course is designed to develop expert knowledge in the legislations, rules and regulations governing the entities listed on the stock exchanges and to provide the basic understanding of the working of capital markets in India

Course Outcomes: After Completion of the course Students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the basics of the capital markets
CO2	Analyse the working of the settlement process
CO3	Define the workings of the trading system.
CO4	Design the operations in a statutory and regulatory environment.
CO5	Develop deep understanding of Securities laws prevailing in India.

Syllabus:

Unit I: Overview of Capital Market

Concept, Structure and Functions of Capital Market; Primary Market- Instruments of Issue and Methods of Flotation; Secondary Market — Concept, Market Players, trading System and Settlement, Indian Capital Market Authorities Governing Capital Markets in India

Unit II: Money Market

Money market – call money market, major characteristics of call money market, operations in the call money market, participants of call money market, purpose of call money market, Certificate of Deposits, features of CDs, RBI guidelines on CDs, format of CDs, payment of certificate, reporting, Commercial Bill, types of commercial bills, operations in bill market, New Bill Scheme 1970, Commercial Paper, features of Commercial Papers, RBI Guidelines on commercial papers, issuing and paying agent, Treasury Bills, types of treasury bills, operations and participants.

Unit III Securities Market Intermediaries:

Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and Transfer Agents, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Market Makers, Credit Rating Agencies;

Unit IV: Merchant Banking

Merchant Banking, Origin, merchant banking in India, scope of merchant banking, categories of merchant banks, services of merchant banks, Leasing, origin and development, classification, difference between Operating and Financial Lease, Hire Purchase, difference between leasing and hire-purchase, book building, ASBA, Green Shoe Option.

Unit V: Securities Laws

Securities Contracts (Regulation) Act, 1956 , SEBI Act, 1992- Objectives, Power and Functions of SEBI, Securities Appellate Tribunal, Appeals, Appearance before SAT , Depositories Act, 1996- Definitions, Setting up of Depository, its type, Role and Functions , Depository Participants Admission of Securities, Depository Process , Inspection and Penalties , The Companies Act, 2013-Issue of securities and , Responsibility of directors & corporate governance, SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011,- Acquisition of Shares and Takeovers Code , SEBI (Prohibition of Insider Trading) Regulations, 2015

Text Books:

1. Capital Market (Dealers) Module, Workbook from NSE.
2. Dhankhar, J N., Indian Capital Market in Operation, Skylark Publications.

Reference Books:

1. Chandra, Prasanna, Investment Analysis, Tata McGraw Hill.
2. Choudhry, Moorad, Capital Market Instruments, Prentice Hall.
3. Gurusamy, Capital Markets, 2nd Edition, Tata McGraw Hill.

CO-PO & PSO Correlation

Course Name: Capital Market Operations & Securities Laws												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2		2	2	2		3	2	3
CO2:	3	2			2	3		2	2			
CO3:	3		2			2	2	2	3	2	2	
CO4:	3	3		2	2	2		2		2	2	3
CO5		2	2		2	2		2		2		3

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	Corporate Finance	Course Code:	BCom - FM-2.3
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To familiarize the students with the concepts of Corporate Finance.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand basics of time value of money and valuation
CO2	Analyse cost of capital and understanding risk & return.
CO3	Calculate and understand the concept cost of capital
CO4	Compare and select a capital budgeting technique.
CO5	Create optimal capital structure and dividend policy

Syllabus:

Unit - I:

Discounted Cash Flow Discounted cash flow concept, time value of money, annuity, perpetuity, growing annuity and perpetuity, Valuation of securities, valuation of equity, estimation of discounting rate, valuation of bond, yield to maturity.

Unit - II:

Risk & Return Risk and return, Capital gain yield, dividend yield, holding period return, average returns, measures of risk, Portfolio return and risk, systematic risk, unsystematic risk, efficient frontier, Capital Asset Pricing Model, Beta, Market risk premium.

Unit III

Cost of Capital, cost of equity capital using CAPM, Dividend discount model, cost of debt, weighted average cost of capital.

Unit - IV:

Capital Budgeting Net present value method, Internal rate of return method, Profitability index method, Payback period method, what can be the discounting rate? advantages and disadvantages of each method, hurdle rate, multiple IRRs.

Unit - V:

Capital Structure & Dividend Policy Capital structure, signalling theory, Pecking-order theory, factors affecting capital structure. Dividend Policy, types of payouts, process of cash dividend, price reaction to cash dividend in a perfect world, stock dividends.

Text Books:

1. Ross, Westerfield, Jaffe –Corporate Finance, Mc Graw Hill Publication
2. Brealey, Myers–Principles of Corporate Finance, Mc Graw Hill Publication

Reference Books:

1. Prasanna Chandra–Financial Management, Mc Graw Hill Publication 2.

CO-PO & PSO Correlation

Course Name: Corporate Finance												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	1	1	1	2	2	3	2	3	2	3
CO2:	3	2			1	1		1	3	2	3	2
CO3:	3	2	1			2	2	2	3	2	2	3
CO4:	3	2		1		2		1	3	2	2	2
CO5:	3	2		1		2		1	3	2	2	2

Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	VI
Name of the Course:	International Financial Management	Course Code:	BCOM-FM-2.4
Credits	4	No. of Hours	60
Max Marks:	100	L-T-P	3-1-0

Course Description:

International Financial Management is a course that focuses on the management of financial operations in a global business context. It covers topics such as foreign exchange markets, international capital budgeting, multinational capital structure, international investment decisions, and hedging techniques. Students will develop an understanding of the challenges and opportunities of conducting financial transactions across borders, as well as the strategies and tools needed to effectively manage international financial risks and maximize value for multinational corporations.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the implications of globalization on financial markets, trade, and investment flows.
CO2	Understand the concept and components of the Balance of Payments, including the Current Account and the Capital Account..
CO3	Understand the regulatory and operational aspects associated with international financial market transactions.
CO4	Understand the types of currency risk and exposure, including transaction exposure and translation exposure..

UNIT-I

Globalisation - Implications of Globalisation – Goals of International Financial Management – scope of International Finance – International Monetary System – Bimetallism – Gold Standard – Bretton Woods System – Floating Exchange Rate Regime – European Monetary System – IMF – WTO – GATT .

UNIT-II

Balance of Payments – The Current Account – The Capital Account – significance - Balance of Payments in the World – Balance of Payments Account of India

UNIT-III

International Financial Markets – Sources of International Funds – Multilateral Development Banks – Governments/ Governmental Agencies – International Banks –

Security Markets Instruments of International Financial Markets– International Equities – GDRs – ADRs - International Money Market and Bond Market Instruments – Euro Bonds – Repos – Euro Commercial Paper – Medium Term Notes – Floating Rate Notes – Loan Syndicates – Euro Deposits – Euro Issues in India.

UNIT-IV

Currency Risk and Exposure – Types of Currency Risk – Management of Currency Risk – Concept and Measurement of Transaction Exposure - Techniques of Transaction Exposure Management – Translation Exposure – methods – Transaction Exposure Vs. Translation Exposure – Exchange Risk Management –Operating Exposure – measuring and managing Operating Exposure, Foreign Direct Investment (FDI) – Forms of FDI – FDI in World – purpose of overseas investment – Benefits to the Host Countries – Effects of FDI – Political Risk.

TextBooks

1. Joseph Anbarasu, GLOBAL FINANCIAL MANAGEMENT, Ane, Delhi, 2010
1. Kevin S, FUNDAMENTALS OF INTERNATIONAL FINANCIAL MANAGEMENT, PHI, Delhi, 2010
2. Jeff Madura, INTERNATIONAL FINANCIAL MANAGEMENT, Cengage learning, Delhi, 2008

CO-PO & PSO Correlation

Course Name: Introductory Microeconomics												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		2			1					3	2
CO2:		3		1					2	3		3
CO3:	3						3		2			
CO4:		2			2			1		2	2	

Note: 1: Low 2: Moderate 3: High

BANKING & INSURANCE

Programme:	B.COM	Semester:	IV
Name of the Course:	Indian Banking System	Course Code:	BCOM-BI-1.1
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To provide the students with the reasonable knowledge of banking system in India.

Course Outcomes: After Completion of the course Students will be able to:

CO	Course Outcome
CO1	Highlight the Basics of Banking, Origin, Need, Types, Scope and Functions of Banking - Need for Regulation and Supervision.
CO2	Analyze about Banking Operations -Types of accounts - Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI
CO3	Analyze the functions of e-service in Modern Banking.
CO4	Classify the different types of Bank Accounts. Understand the concept of endorsement and its Kinds.

Syllabus:

UnitI: Banking

Meaning and definition, Development of banking in India, Features of banks, Classification of Banks, Banking Regulation Act 1949, Major Provisions.

UnitII:Indian Banking System

Unit Banking ,Branch Banking. Correspondent Banking. Chain Banking ,Pure Banking, Mixed Banking, relationship Banking, Narrow Banking, Universal Banking, Regional Banking Retail Banking, Wholesale Banking and private Banking, meaning advantage and disadvantages.

UnitIII:Social control over banks-nationalization

Criticism and achievements-private sector and indigenous banks-commercial

banks its function-investment policy of Indian commercial banks-liquidity of banks-SLR calculation-balance sheet of commercial banks-capital structure of banking organization various schedule.

UnitIV: Recent trends in Indian Banking

Core banking-types of financing-taye out financing revolving credit, syndicated loan-bridge loan, consortium finance, preferred finance-guarantee services/ non fund-based business-repayment method-factoring-bank net-ATM-phone banking-internet banking

UnitV: General Insurance

Practices and Procedures: Introduction to General Insurance; Policy Documents and forms; Underwriting; Ratings & Premiums; Claims; Insurance Reserves & Accounting.

Text Books:

1. Taxmann: Banking Theory and Practices, New Delhi.
2. Varshney, P.N: Banking Law and Practice. Himalaya Publication, New Delhi.

Reference Books:

1. Bharat : Manual of insurance Laws, Bharat Publication Private limited
2. Dr. Avtar Singh: Law of Insurance, Universal Publication Pvt. Limited
3. George E. Rejda: Principles of Risk Management and Insurance

CO-PO & PSO Correlation

Course Name: Indian Banking System												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2	2	2	2		3	2	3
CO2:	3	2			2	3		2	2	2		
CO3:	3		2			2	2	2	3		2	3
CO4:	3	3		2	2	2				2	2	

Note: 1: Low 2: Moderate 3: High

Programme:	B. COM	Semester:	V
Name of the Course:	Law of Insurance	Course Code:	BCOM-BI-1.2
Credits:	4	No. of Hours	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To impart knowledge on insurance related concepts to the students with the aim of broadening professional opportunities in the arena of insurance.

Course Outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcome
CO1	Students will able to Understand the concepts of Risks- Kinds of business risks - Need and Scope of insurance - Evolution of. Insurance - Principles of insurance - Types of insurance and policies - Risk and Return relationship.
CO2	Know the Insurance Industry Environment is also covered to give students knowledge about the current working Insurance Business Environment in India
CO3	Analyze various principles, provisions that govern insurance Companies.
CO4	Apply the law relating to insurance and to analyze and study life insurance, fire and marine insurance in the context of the Indian scenario.

Syllabus:

UnitI:Concept of Insurance

Risk Management; The Concept of Insurance and its Evolution; The Business of Insurance; The Insurance Market; Insurance Customers; The Insurance Contract; Insurance Terminology; Life Assurance products; General Insurance Products.

UnitII:Regulatory Framework of Insurance Business in India

Development of Insurance Legislation in India and Insurance Act 1938; Insurance Regulatory and Development Authority of India (IRDAI) Functions and Insurance Councils; IRDAI and its Licensing Functions; Policy Holders Rights of Assignment, Nomination and Transfer; Protection of Policy Holders

Interest; Dispute Resolution Mechanism; Financial Regulatory Aspects of Solvency Margin and Investments; International Trends In Insurance Regulation.

Unit III: Life Insurance – Practices

Life Insurance Organization; Premiums and Bonuses; Plans of Life insurance; Annuities; Group Insurance; Linked Life Insurance Policies; Applications and Acceptance; Policy Documents; Premium payment, Life Insurance Corporation (LIC) of India; Policy Lapse and Revival; Assignment, Nomination and Surrender of policy; Policy Claims.

UnitIV: Health Insurance

Introduction to Health Insurance and the Health system in India; Health Financing Models and Health Financing in India; Health Insurance Products in India; Health Insurance Underwriting; Health Insurance Policy Forms and Clauses; Health Insurance Data, Pricing & Reserving; Regulatory and Legal Aspects of Health Insurance; Customer Service in Health Insurance; Health Insurance fraud; Reinsurance.

Text Books:

1. M. N. Srinivasan: Principles of Insurance Law, Wadhwa& Co.
2. Rajiv Jain: Insurance Law and Practice, Vidhi Publication Private Limited
3. Taxman: Insurance Manual, Taxmann Publication Private Limited.

Reference Books:

1. Bharat : Manual of insurance Laws, Bharat Publication Private limited
2. Dr. Avtar Singh: Law of Insurance, Universal Publication Pvt. Limited
3. George E. Rejda: Principles of Risk Management and Insurance.

CO-PO & PSO Correlation

Course Name: Law of Insurance												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2	2	2	2		3	2	3
CO2:	3	2			2	3		2	2	2		
CO3:	3		2			2	2	2	3		2	3
CO4:	3	3		2	2	2		2		2	2	

Note: 1: Low 2: Moderate 3: High

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Programme:	B.Com (H)	Semester:	V
Name of the Course:	Financial Market & Instruments	Course Code:	BCOM-BI-1.3
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description:

The Financial market & instruments is equipped with the thorough information about the different financial institutions, instruments and markets which channelizes the money from household and firm and ultimately contributes in the economic growth of India. It will help students to understand the financial eco-system altogether.

Course Outcomes: After completion of the course Students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the Concepts & Practical dynamics of the Indian Financial System, Markets, Financial Regulator, Financial Institution and Financial Services
CO2	Develop and identify thorough grasp of Money Market and its Instrument, Capital Market, Merchant Banks and Mutual fund.
CO3	Analyze, discover and survey merchant banking, Financial Market, Depository Receipt, hire purchase and leasing system and explain the credit rating process adopted by the various institution.
CO4	Demonstrate Mutual Fund works, synthesis and develop many ideas of Investment like Depository Receipt, Venture Capitalist and Angel Investing.
CO5	Understand the mechanism of various institutions in regulating financial instruments

Syllabus:

Unit-I: Financial System

Meaning of financial system. Function of financial system, role and importance of financial system in economic growth and development, structure of Indian financial system, growth and development of Indian financial system.

Unit-II: Money Market

Foreign Exchange Market, Meaning of money market, functions of money market, importance of money market, composition/structure of money market, money market instruments, participants in the Indian money market, Discount and finance house of India (DFHI), recent developments in the Indian money market.

Unit-III: Capital Market

Meaning of capital market, characteristics and functions of capital market, Primary market: Functions of primary market, methods of raising fund in the primary market,

methods of determination of prices of new shares, procedure of public issue, Secondary Market: Stock exchange & its functions, listing of securities, classification of listed securities, procedure of listing, method of trading on a stock exchange, rolling settlement, members in a stock exchange, factor influencing prices on stock exchange, mutual fund, Government security market, financial institutions, major stock exchanges in India: BSE, NSE, OCTCEI, Stock Indices, Merchant banking and its functions, Depository services: NSDL, CDSL.

Unit-IV: Financial Institutions

Role of financial institutions in financial system, classification of financial institutions, state-level financial institutions, investment institutions, Banking and Non-Banking financial institutions, NBFC, difference between banks and NBFC, types of services provided by NBFC.

Unit-V: Regulatory Institutions.

RBI: Objective and functions of RBI, role of RBI in credit control, role of RBI in money market, SEBI: objectives, role of SEBI in primary market, reforms by SEBI in primary market, role of SEBI in secondary market, reforms by SEBI in secondary market.

Text Books:

1. Gordon and Natarajan - Financial Markets and Services, Himalaya Publications.
2. Bhole and Mahakud, Financial Institutions and Markets, McGraw Hill Publications.

Reference Books:

1. Jeff Madura - Financial Institutions and Markets, Cengage Publications.

Course Name: Financial Market & Instruments												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3		1	1	1			2		3	2	
CO2:	2	2			1		2	1	3		3	2
CO3:		2	1						3	2	2	3
CO4:	3	3		1				1		3		
CO5:	2	2		1				2	2		3	

Programme:	BCOM(HONS)	Semester:	VI
Name of the Course:	Banking Operations & Services	Course Code:	BCOM-BI-1.4
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To give the students a comprehensive understanding of the Indian Banking Systems, central banking, monetary policy, banking policy reforms, social banking initiatives, financial inclusions, banker-customer relationships and prudential norms and exposures.

Course Outcomes: After Completion of the course Students will be able to:

CO Numbers	Course Outcomes
CO1	Highlight the Basics of Banking, Origin, Need, Types, Scope and Functions of Banking - Need for Regulation and Supervision.
CO2	Analyse about Banking Operations -Types of accounts - Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI
CO3	Analyse the functions of e-service in Modern Banking
CO4	Classify the different types of Bank Accounts. Understand the concept of endorsement and its Kinds.
CO5	Apply application of social banking in Indian banking system

Syllabus:

Unit I: Introduction to Banking –

Evolution of Indian Banks, Nationalization of Banks in India, Commercial banking: Structure, Functions - Primary & secondary function, Role of commercial banks in socio economic development, Services rendered. Credit creation and Deployment of Funds, Provisions of Banking Regulation Act & Reserve Bank of India Act

Unit II: Indian Banking System

Unit Banking, Branch Banking. Correspondent Banking. Chain Banking ,Pure Banking, Mixed Banking, relationship Banking, Narrow Banking, Universal Banking, Regional Banking Retail Banking, Wholesale Banking and private Banking, meaning advantage and disadvantages, Financial Inclusion in India

Unit III Central Banking and Monetary Policy

Reserve Bank of India, organization and management of RBI, Functions of RBI, Regulatory measures: Bank Rate, Repo Rate and Reverse Repo Rate, CRR, SLR, Open Market Operations, Liquidity Adjustment Facility (LAF), MSS, Marginal Standing Facility (MSF).

Unit IV: Banking Services

Asset Management, Venture Capital, Financial Services, Investment Services, Foreign Exchange, Insurance Facility, Factoring, Forfeiting, Merchant Banking

Unit V: E-BANKING

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement - EBanking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS - Advances of E-Banking - Constraints in E-Banking - Security Measures.

Text Books:

1. Gordon and Natarajan–Banking Theory Law and Practice
2. Tandon M.L-Banking Law and Practice in India
3. Maheshwari.S.N.-Banking Law and Practice

Reference Books:

1. Shekar.K.C-Banking Theory Law and Practice
2. D Muraleedharan–Modern Banking
3. Varshney–Banking

CO-PO & PSO Correlation

Course Name: Banking Operations & Services												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2	3	2		1			2	2	2	2	3
CO2:	2	2	2	1				2			2	
CO3:						2	3	2	2	3		
CO4:		2		3		2	2	2		2	3	3
CO5		2	2				2	2	3	2		

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	VI
Name of the Course:	Banking Law & Practices	Course Code:	BCOM-BI-2.1
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The basic objective of this course is to give a specialized knowledge of law and practice relating to banking. It is very essential for a student to be abreast with the legal aspects relating to operation of banking sector and the developments in the banking sector in India.

Course outcomes: After Completion of the course the students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the features of Indian Banking System and their significant contribution of different types of banks
CO2	Understand the rights and liabilities of a customer and a bank in regard to various situations in their relationship.
CO3	Apply process for loans and advances
CO4	Analyze the provisions of different laws and assist banks to handle their operations
CO5	Analyze the legal aspects of banking operations and the precautions taken by banks

Syllabus:

Unit I: Overview of Banking System

Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002, Government and RBI's Powers Opening of New Banks and Branch Licensing Constitution of Board of Directors and their Rights Banks Share Holders and their Rights CRR and SLR Concepts Cash- Currency Management Winding up - Amalgamation and Mergers Powers to Control Advances – Selective Credit Control – Monetary and Credit Policy Audit and Inspection Supervision and Control.

Unit II: Banker - Customer Relations

The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship Nature of Banking Business Legal Nature of Banker-Customer

Relationship and their Mutual Rights and Duties Special Categories of Customers, such as Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents.

Unit III: Loans and Advances

Law, Practice and Policies governing the employment of the funds in the hands of the banker with special reference to the lending banker State Policy on Loans and Advances - Priority sector advances and socio- economic policies - Financial inclusion - Self- Employment Schemes - Women Entrepreneurs - Small Scale Industries - Agricultural Finance, Export Finance, etc.

Unit IV: Banking Related Laws

Law of Limitation - Provisions of Bankers Book Evidence Act -Special Features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993 TDS Banking Cash Transaction Tax Service Tax, Asset Reconstruction Companies, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, The Consumer Protection Act, 1986, Banking Ombudsman LokAdalats, Lender's Liability Act.

.Unit V: Legal Aspects of Banking Operations

Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application – Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, LC and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation etc. Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

Text Books:

- 1.M.L.Tannan, C.R. Datta& S.K. Kataria revised by : Banking Law and Practice, Wadhwa& Company, Nagpur
2. A.B. Srivastava and K. Elumalai : Seth's Banking Law, Law Publisher's India (P) Limited
- 3.R.K.Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.

Reference books:

- 1 Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
2. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.

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CO-PO&PSO Correlation

Course Name: Banking Law and Practices												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3		2		2		2	2		2	2	2
CO2:	2	2							2	2		
CO3:	2				2					2		2
CO4:	2	2		3		2		2	2		2	
CO5:		2					2	3		2		

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	VI
Name of the Course:	Insurance and Risk Management	Course Code:	BCOM-BI-2.2
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: To impart knowledge on insurance related concepts to the students with the aim of broadening professional opportunities in the arena of insurance.

Course Outcomes: After Completion of the course Students will be able to:

CO Number	Course Outcomes
CO1	Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
CO2	Identify the major insurable and uninsurable risks in our society.
CO3	Develop practical skills through professional development seminars, internships, and/or a practicums in insurance and risk management.
CO4	Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

Syllabus:

UnitI: Introduction to Risk Management and Risk Identification:

Risk and Uncertainty-Types of Risk-Burden of Risk-Sources of Risk- Methods of handling Risk-Degree of Risk-Management of Risk,Risk Management-Risk Management Process-Identification Loss exposures- Analyzing Loss exposures- Objectives of Risk Management-Select the Appropriate Risk Management Technique- Implement and Monitor the Risk Management Program-Risk Management by Individuals and Corporations- Risk Management objectives-Need for a Rationale for Risk Management in Organizations- Understanding the cost of Risk-Individual Risk Management and the Cost of Risk-Risk Management and Societal Welfare.

Unit II: Risk Measurement:

Risk Measurement-Evaluating the Frequency and Severity of Losses-Risk Control- Risk Financing Techniques-Risk Management Decision Methods- Pooling Arrangements and Diversification of Risk, Advanced Issues in Risk Management: The Changing Scope of Risk Management-Insurance Market Dynamics-Loss Forecasting-Financial Analysis in Risk Management -- Decision Making- Other Risk Management Tools.

Unit III: Introduction to Insurance

Introduction to Insurance, Insurance Definition and Basic Characteristics of Insurance-Requirements of an Insurable Risk-Adverse Selection and Insurance, Types of Insurance-Essentials of Insurance Contracts, Indian Insurance Industry - Historical Framework of Insurance, Insurance sector Reforms in India-Liberalization of Insurance Markets-Major players of Insurance.Regulation of Insurance- Insurance Act 1938- eligibility- Registration and Capital requirement- Investment of assets- Approved investments-Licensing of insurance agents- IRDA-Duties and powers of IRDA

Unit IV: Life Insurance

(Life Insurance Basics of Life Insurance, Features of Life Insurance-Life Insurance Contract-Life Insurance Documents-Insurance Premium Calculations, Life Insurance Classification-Classification on the Basis – Duration-Premium Payment- Participation in Profit-Number of Persons Assured-Payment of Policy Amount-Money Back Policies-Unit Linked Plans.Annuities-Need of Annuity Contracts, Annuity V/s Life Insurance, Classification of Annuities.

Unit V: Management of Insurance Companies

Management of Insurance Companies Functions and Organization of Insurers- Types of Insurance Organization, Underwriting-Principles of Underwriting, Underwriting in Life Insurance, Underwriting in nonlife Insurance, Claims Management-Claim Settlement in General Insurance- Claim Settlement in Life Insurance, Insurance Pricing, Insurance Marketing: Marketing of Insurance Products, Critical Success factors for Insurance Players, Marketing Strategies in India.

Text Books:

1. M. N. Srinivasan: Principles of Insurance Law, Wadhwa & Co.
2. Rajiv Jain: Insurance Law and Practice, Vidhi Publication Private Limited
3. Taxman: Insurance Manual, Taxmann Publication Private Limited

Reference Books:

1. Bharat : Manual of insurance Laws, Bharat Publication Private limited
2. Dr. Avtar Singh: Law of Insurance, Universal Publication Pvt. Limited
3. George E. Rejda: Principles of Risk Management and Insurance.

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CO-PO & PSO Correlation

Course Name: Insurance and Risk Management												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	2	2	2	2	2	2		3	2	3
CO2:	3	2			2	3		2	2	2		
CO3:	3		2			2	2	2	3		2	3
CO4:	3	3		2	2	2		2		2	2	

Note: 1: Low 2: Moderate 3: High

Programme:	B.Com (H)	Semester:	VI
Name of the Course:	Marketing in Banking & Insurance	Course Code:	BCOM-BI-2.3
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The basic aim of this course is to familiarize the students with the basics of banking & insurance products and services. Further, this course will help the students to acquire required knowledge and skills for marketing of Banking & insurance products and services.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the basics concepts of banking and insurance services
CO2	Describe the various types of banking and insurance product and services
CO3	Analyse the various channel use for distributing the banking & insurance products
CO4	Develop managerial skills to understand and evaluate the contemporary marketing issues in banking and insurance sector
CO5	Apply the various marketing principles and theories to solve the complex problem related to banking and insurance product and services.

Syllabus:

Unit I: Marketing of Banking and insurance Services

Definition; Marketing Mix of Banking and Insurance Services; Types of Banking Products and Services; Types of Insurance- Life and Non-Life Insurance; Bancassurance; Marketing strategies of Banking & Insurance Products.

Unit II: Consumer in Banking and insurance Services marketing

Segmenting Targeting and Positioning; Consumer Buying Behavior; Importance of Personnel in Services; Attracting and Retaining bank customers; Managing Service Quality; Service Quality Model.

Unit III: Developing Banking and Insurance Products and Services

Product Research & New Product Development; Product Life Cycle; Branding; Pricing - Objectives, Strategies and Methods; Factors Influencing the Pricing Decisions.

UNIT IV: Distribution

Distribution - Factors Influencing - Direct and Indirect Channels; Physical Distribution - Channel Functions and Services; Role of Electronic Marketing Channels-ATMS-Debit Cards-Credit Cards-POS-Internet Banking-Mobile Banking

Unit V: Promotion Mix

Introduction - Promotion Mix and Role and functions of Promotion, Promotion Strategy for Banking & Insurance product & services.

Text Books:

1. Gurusamy: Financial Services and Markets, Thomson, 2005
2. Owen stalson: Marketing Life Insurance: Mc Cahan Foundation Publications.

Reference Books:

1. Lovelock, Christopher. Services Marketing, 7/e. Pearson Education India, 2011.
2. Avadhani V.A: Marketing of Financial Services: Himalaya Publications House.
3. Sangeeta. Marketing of Financial Services. Deep and Deep Publications, 2005

CO-PO & PSO Correlation

Course Name: Marketing in Banking & Insurance												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3	2	1	2	1			2	2	3		3
CO2:	3				2				3		3	2
CO3:	2		2		2				2		3	
CO4:		2	1				2			3		2
CO5:	3			1		2		2	3	2	2	2

Note: 1: Low 2: Moderate 3: High

Programme:	B.Com (H)	Semester:	VI
Name of the Course:	E- Banking & Emerging Trends	Course Code:	BCOM-BI-2.4
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The basic aim of this course is to familiarize the students with the basics of e-banking and its functioning. Further, this course will help the students to understand and explore the emerging trends in banking sector.

Course Outcomes: After completion of the course students will be able to:

CO Numbers	Course Outcomes
CO1	Understand the basics concepts of e-banking
CO2	Understand the application of technology to commercial and public sector banks.
CO3	Develop managerial skills to understand and evaluate the changes and innovations in electronic banking industry.
CO4	Explore the contemporary issues and trends of e-banking sector.
CO5	Critically analyse the emerging trends in banking sector.

Syllabus

UNIT I: E-Banking

Introduction – Meaning – Definition – Features, Traditional Banking Vs E-Banking, use of information technology to banking operations, Electronic clearing and settlement Systems. Electronic commerce and banking.

UNIT II: Delivery Channels

Overview of delivery channels – Automated Teller Machine (ATM) – Phone Banking – Call centers – Internet Banking – Mobile Banking- USSD, UPI, BHIM – Payment Gateways – Card technologies – MICR electronic clearing.

Unit III: Interbank Payment System:

INFINET Interface with Payment system Network– Structured Financial Messaging system –Electronic Fund transfer – RTGSS-NEFT – SWIFT Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques.

Unit IV: E-Banking Security

Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process-may appear as follows - Cryptogram-Cryptanalyst-cryptography-

Types of Cipher systems –Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard (DES).

Unit V: Contemporary Issues in Banking

Trends in Technology Developments; Role & Uses of Technology Upgradation; Global Trends e- banking trends.

Text Books:

1. Kaptan S.S & Choubey N.S, “E-Indian banking in Electronic Era”, Sarup & Sons, New Delhi 2003.

Reference Books:

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CO-PO & PSO Correlation

Course Name: E- Banking & Emerging Trends												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	3		1	1	1			2		3	2	
CO2:	2	2			1		2	1	3		3	2
CO3:		2	1						3	2	2	3
CO4:	3	3		1				1		3		
CO5:	2	2		1				2	2		3	