

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
(Three Years Full Time Programme)

From Academic Session 2022-23 and Onwards

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UNIVERSITY OF STEEL TECHNOLOGY
AND MANAGEMENT

TOTAL CREDIT REQUIREMENTS FOR THE AWARD OF B.COM(H) DEGREE ARE 140, SPREAD OVER SIX SEMESTERS IN THREE YEARS. THE SEMESTER-WISE CREDIT DISTRIBUTION IS AS FOLLOWS.

Semester	Total credits per semester	Cumulative Credits
I	24	24
II	24	48
III	24	72
IV	24	96
V	24	120
VI	24	144
Total	144	

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PROGRAM OUTCOMES (PO) - Commerce Graduation



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- 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.
- 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.

SCHOOL OF MANAGEMENT
B.COM (H) PROGRAMME STRUCTURE
2022-2025

FIRST SEMESTER

SN	Subject Code	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	B.COM 101	Financial Accounting I	4	2	-	20	30	50	100	6
2	B.COM 102	Business Law & Legal Drafting	4	2	-	20	30	50	100	6
3	B.COM 103	Business Mathematics	3	1	-	20	30	50	100	4
4	B.COM 104	Principle and Practice of Management	3	1	-	20	30	50	100	4
5	B.COM 105	Business Correspondence and Reporting	3	1	-	20	30	50	100	4
			17	7	-	100	150	250	500	24

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Programme:	B.COM	Semester:	I
Name of the Course:	Financial Accounting I	Course Code:	B.COM 101
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P	4-2-0

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 the students will be able to:

CO Number	Course Outcomes
CO1	Understand the basic concepts of accounting, which is involved in business transactions.
CO2	Apply the various methods of charging depreciation, Prepare and analyse the bank reconciliation statement.
CO3	Prepare financial statements in accordance with appropriate standards and interpret the business implications of financial statement information.
CO4	Perform accounting of admission, retirement and Dissolution of the Partnership.
CO5	Prepare Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013

Syllabus:

Unit I: Introduction to financial Accounting

Meaning and Scope of Accounting, Accounting terminology, Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities users of financial accounting information, Branches of accounting, financial accounting principles -Concepts and Conventions, Accounting Standards, Indian Accounting Standards and International Financial Reporting standards concepts and objectives, Preparation of Trial Balance and Rectification of Errors.

Unit II: Depreciation and Bank Reconciliation Statement

Concepts, Methods of computation and accounting treatment of depreciation, Change in depreciation methods. Introduction of Bank Reconciliation Statement preparation of bank reconciliation statement.

Unit III: Final Accounts of Sole Proprietors

Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

Unit IV: 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 V: 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 .

Unit VI: Introduction to Company Accounts

Definition of shares and debentures, Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

Text Books:

1. Shukla, S.M. & Gupta, S.P.; “Advanced Accounting”, Vol1, Edition2008, SahityaBhawan Publications, Agra.
2. Maheshwari, S.N. and S. K. Maheshwari; an Introduction to Accountancy, Eighth Edition, Vikas Publishing House, 2003
3. Financial Accounting: Fundamentals Sultan Chand Publishers, 2003.
4. Monga, J.R., An Introduction to Financial Accounting, First Edition, Mayoor Paper books, 2005.

Reference books:

1. Maheshwari, S.N.: “Financial Accounting”, Sultan Chand, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta,” Advanced Accountancy”; S Chand & Sons
3. R.L. Gupta & M. Radhaswamy, “Financial Accounting”, Sultan Chand, New Delhi.
4. Hanif& Mukherjee, “Financial Accounting”, Tata McGraw Hill, New Delhi

CO-PO&PSO Correlation

Course Name: Financial Accounting I												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
C01:	3		2		2		2	2		2	2	2
C02:	2	2							2	2		
C03:	2			2	2						2	2
C04:	2	2		2		2	2	2	2	2	2	
C05:	3	3					2	3			3	

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	I
Name of the Course:	Business Law & Legal Drafting	Course Code:	B.COM 102
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P	4-2-0

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

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

CO Numbers	Course Outcomes
CO1	Understand the general legal boundaries that define the regulation of business, including the general parameters of commercial and Mercantile Law.
CO2	Recognize the most common forms of business associations, including Partnerships & Limited Liability Partnership.
CO3	Understand the rules governing formation, management and dissolution of the most common forms of business associations, as well as the implications of choosing one form of association over others.
CO4	Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to Contract, Consumer Protection, Partnership, LLP and Negotiable Instrument.
CO5	Exercise of proper Professional and Ethical responsibilities

Syllabus:

Unit I: The Indian Contract Act, 1872

General nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Bailment and Pledge.

Unit II: The Sale of Goods Act, 1930

Formation of the contract of sale, Conditions and Warranties. Transfer of ownership and delivery of goods, unpaid seller and his rights.

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

General Nature of Partnership, Rights and duties of partners Reconstitution of firms, Registration and dissolution of a firm. Introduction-covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.

Unit IV: The Consumer Protection Act, 2019

Important Definition, Consumer Protection Council, consumer disputes redressal commission (District, State, National) Level. Information Technology Act, 2000.

Unit V: The Negotiable Instrument Act, 1881

Promissory Notes, Bills and Cheque, Parties to Negotiable Instrument, Negotiation, Presentment and Discharge, Notice of Dishonour, Noting and Protest, penalties in case of dishonour of certain cheques for insufficiency of funds in the accounts.

Unit VI: General Principles of Drafting and relevant Substantive Rules

Drafting, Concept, General Principles and relevant substantive rules thereof; Drafting in simple language, nuances of drafting, common errors and its consequences like litigation, liability. Drafting policies, code of conduct, guidance note, waivers, releases, disclaimers, Basic Components of Deeds, Endorsements and Supplemental Deeds, Legal Requirements and Implications; and other guiding principles for drafting.

Unit VII: Drafting and Conveyancing relating to Various Deeds and Agreements

Conveyancing in General, Object of Conveyancing- Drafting of Conveyancing agreements, wills, encumbrances and gift deeds. Drafting of various Commercial Agreements, Guarantees, General and Special Power of Attorney. Drafting of Limited Liability Partnership Agreement.

Note: If new legislations were enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from dates notified by the University.

Text Books:

1. Elements of Mercantile Law by ND Kapoor Publisher Sultan Chand & Sons.
2. Mercantile Law, Tulsiyan

Reference Books:

1. Bare Act-Universal
2. CA Foundation Business Law, ICAI
3. Business Law: MC Kuchal

CO-PO&PSO Correlation

Course Name: Business Law & Legal Drafting												
	Program Outcomes								PSOs			
Course Outcomes	1	2	3	4	5	6	7	8	1	2	3	4
C01:	2	2		3		2	2		2	3		
C02:	2				3			2			2	2
C03:			3	2			3		2	2		
C04:	3					2					3	
C05:	2	2			2			2	3		3	2

Note: 1: Low 2: Moderate 3: High

Programme :	B.COM	Semester :	I
Name of the Course:	Business Mathematics	Course Code:	B.COM 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 analysing 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	Describe basic skills for quantitative application in business situations.
CO3	Interpret and solve real-life business problems using such concepts as differentiation.
CO4	Apply matrices and other various mathematical concepts useful in business problem

Syllabus:

Unit I: Introduction to Basic Algebra and Sets Theory

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 their types, Integral and differential Calculus: - Introductions of polynomials, differentiation and Integrations, Problems.

Unit II: Ratio and Proportions

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: Matrices and Determinants

Definition and types of matrices, Operations on matrices, Transpose and Ad-joint and Inverse of matrix Problems, Homogeneous System of Linear equations, Solution of Non-Homogeneous System of Linear equations (not

more than three variables). Problems, The Concept of Inverse Matrix, Solution using inverse of the coefficient matrix, Problems.

Unit IV: Calculus and Financial Mathematics

Simple Interest, Compound interest, Annuity, depreciation, Problems. Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function. Calculus: - Concepts of limit, and continuity of a function c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

Text Book:

1. Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain. Himalaya Publishing House, Book Edition – 3rd Business.

Reference Books:

1. Business Mathematics by V. K. Kapoor -Publisher- Sultan Chand & Sons, Delhi.
2. Business Mathematics by Dr. J. K. Sharma

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:	2		2						3		2	
CO2:		3			2			3		2		3
CO3:	2			2		2						
CO4:		2			2		2	2			3	

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	I
Name of the Course:	Principle and Practice of Management	Course Code:	B.COM 104
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 it to real life.

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

CO Numbers	Course Outcomes
CO1	Understand the concepts and principles of management.
CO2	Analyse the factors influencing organisational structure and culture.
CO3	Demonstrate how to plan and make effective decisions.
CO4	Control and Co-ordinate among their peer group.

Syllabus:

Unit I: Introduction

Concept, Managerial functions, Levels of Management, Skills and Roles of a Manager; School of Management thoughts – Pre- Scientific, Classical, Behavioural and Modern; Contributions in the field of Management – by Peter F. Drucker, Michael Porter, C.K Prahalad, Barnand, McGregor, RensisLikert and McKinsey

Unit II: Organization

Formal and Informal, Line and Staff Relationship, Centralization Vs. Decentralization, Basic issues in Organizing, Work Specialization, Chain of Command, Delegation, Span of Management, Organization Structure for Departmentalization. Organizational Culture: Cultural Diversity, Multi Ethnic Workforce Organizing Knowledge Resource.

Unit III: Planning, Decision making

Nature & Elements of Planning, Planning Types and Models, Planning in Learning Organizations, Types, Steps, MBO, MBE, Planning Premises. Decision Making: Risk and Uncertainty, Decision Trees, Decision making process, Increasing Participation in Decision making, creativity in decision making.

Unit IV: Controlling, Co-ordination

Controlling: Process, Standards and Bench Marking – Co-ordination-Principles of Coordination-Inter-Dependence, Change Management

Text Books:

1. Management: Text and Cases-VSP Rao, Excel Books
2. Principles and Practices of Management. L M Prasad, Sultan Chand & Sons.

Reference Books:

1. Management, Robbins, Coulter &Vohra, Pearson.
2. Management Theory & practice – Chandan J. S, Vikas
3. Management Theory & Practice - SubbaRao P &HimaBindu,HPH
4. Principles and Practices of Management – Kaul, Vikas

CO-PO& PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	I
Name of the Course:	Business Correspondence and Reporting	Course Code:	B.COM 105
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

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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, Precis 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 Behaviour, 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 MadhaviApte, 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.

CO-PO& PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

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SECOND SEMESTER

S N	Subjec t Code	Name of Subject	Periods per week			Scheme of Examination and Marks				Credi ts: L+ (T+P) /2
			L	T	P	PRE		ESE	Total Mark s	
						Mid Se m	TA			
1	B.COM 201	Cost and Management Accounting I	4	2	-	20	30	50	100	6
2	B.COM 202	Company Law	4	2	-	20	30	50	100	6
3	B.COM 203	Business Statistics	3	1	-	20	30	50	100	4
4	B.COM 204	Business Economics	3	1	-	20	30	50	100	4
5	B.COM 205	Environment al Science	2	1	2	20	30	50	100	4
			16	7	2	100	150	250	500	24

Programme:	B.COM	Semester:	II
Name of the Course:	Cost & Management Accounting I	Course Code:	B.COM 201
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P	4-2-0

Course Description: This course offers 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	Familiarize with the concept of cost accounting and management accounting; examine its usefulness in controlling cost.
CO2	Apply the knowledge on preparation of cost sheet in organization practical point of view. Analysis material cost by various methods of pricing material issues
CO3	Analyse wage payments issues and measure its impact on labour.
CO4	Demonstrate the elements of cost overheads with accounting procedure of costing.
CO5	Evaluate the implication of Job, batch and contract costing.

Syllabus:

Unit I: Introduction

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 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.

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, Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), System of wage payment and incentives; Efficiency rating Procedure; Labour turnover (Causes, impact and methods of calculating labour turnover).

Unit-4: Overhead

Classification of Overhead, Accounting and control of Manufacturing Overhead allocation, Steps for the distribution of Overhead; Method of absorbing overhead to various jobs and Products; Treatment of over and under absorption of Overhead in Cost Accounting.

Unit-5: Cost Ascertainment

Job Costing & Batch Costing; Contract Costing; Operating costing, Process Costing [Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases), Valuation of WIP and Equivalent units (excluding intermediary process).]

Text Books:

1. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
3. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi
4. 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. Jawahar Lal, Cost Accounting. McGraw Hill Education

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 I												
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	Semester:	II
Name of the Course:	Company Law	Course Code:	B.COM 202
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P	4-2-0

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 the students will be able to:

CO Numbers	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 I: Preliminary

Short title, extent, commencement and application, 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.

Unit II: Incorporation of Company and Matters Incidental thereto

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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 III: 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 IV: 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 V: Audit and Auditors

Appointment of auditors, Removal, resignation of auditor and giving of special notice. Eligibility, qualifications and disqualifications of auditors. Remuneration of auditors, Powers and duties of auditors and auditing standards. Auditor not to render certain services. Auditor to sign audit reports, etc. Auditors to attend general meeting, Cost Auditor (Section 148).

Unit VI: Board Constitution and Power

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. Kapoor, N.D., Corporate Law, S.Chand

Reference Books:

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

CO-PO&PSO Correlation

Course Name: Company Law												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
C01:	2	2	3	2		2	3	3	2	2	2	
C02:	2	3	3		2	2		3	2		3	
C03:		3		2			2		2			2
C04:	3		3		3	2		2	2	3	3	2
C05:		2	2	2			3	2	3		2	2

Note: 1: Low 2: Moderate 3: High

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Programme :	B COM	Semester :	II
Name of the Course:	Business Statistics	Course Code:	B.COM 203
Credits :	4	No of Hours :	60
Max Marks:	100	L-T-P	3-1-0

Course Description: The course will enable the students in terms of understanding the statistical aspects related to 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.

Syllabus:

Unit I: Introduction of Statistics

Definition and Relevance, Characteristics, Functions and Limitations of Statistics, Scope and Application of Statistics, Types of Data and Data Collection Methods, Classification and Tabulation of Data, Frequency and Frequency Distribution, Graphical Presentation of Data, Overview of Descriptive and Inferential Statistics.

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.
Problems.

Unit II: Measure of Central Tendency and Dispersion

Measures of Central Tendency- Mathematical averages including Arithmetic Mean, Geometric Mean and Harmonic Mean. Properties and Applications. Positional Averages-Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination), Measures of Variation- Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficients, Properties of Standard Deviation/Variance. Chebyshev's theorem and the Empirical Rule.

Unit III: Correlation and Regression Analysis

Correlation Analysis: Meaning of Correlation: Simple, Multiple and Partial; linear and non-linear, Correlation and Causation, Measures of Correlation- Scatter Diagram, Karl Pearson's Correlation Coefficient and Spearman's Rank Correlation Coefficient, Calculation and Properties (Proof not required). Regression Analysis- The linear regression equation, Standard error of the estimate.

Unit IV: Probability and Probability Distributions

Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) b. Expectation and variance of a random variable c. Probability distributions: i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

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

Note: 1: Low 2: Moderate 3: High

Programme :	B.COM	Semester:	II Semester
Name of the Course :	Business Economics	Course Code:	B.COM 204
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 develop problem solving approaches to acquaint the students with the concepts of microeconomics. This course help student to examine individual unit of consumer, producer and firms, also help to analyses the behaviour of market.

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

CO Number	Course Outcomes
CO1	Understand basic concepts of consumer and producer behaviour, along the market features.
CO2	Comprehend the short run and long run economic implication of production and cost.
CO3	Identify the different structures of market in terms of competition.
CO4	Apply theory of indifference curve to understand the loss of consumer welfare due to taxation.
CO5	Analyse the action of firms under different competition through models of oligopoly.

Syllabus:

Unit I: Theory of Consumer Behaviour

The basic economic problem, concept of Micro and Macroeconomics, Consumer equilibrium through cardinal and ordinal approach, derivation of demand curve, numerical, exception to the law of demand, consumer surplus, demand elasticity, Price consumption curve, Income consumption curve, decomposition of price effect, Application of indifference curve: In-Kind Food Subsidy. Welfare Effects of Direct and Indirect Taxes. Supply Function, Law of Supply, Elasticity of Supply. Equilibrium using demand and supply functions.

Unit II: Theory of Production and Cost

Production function: Laws of Variable Proportion, ISO-quant and ISO-cost line and producer equilibrium, ridge lines, Laws of Return to scale, Economies of scale, theory of cost, concepts of cost, short run and long run

cost functions. Modern development in cost theory- L shape cost curve, the learning curve, economies of scope, Numerical on cost functions.

Unit III: Perfect Competition

Marginal and Average: Revenue under conditions of Perfect and imperfect competition, elasticity and revenue analysis. Perfect competition: Short run and long run equilibrium, break even analysis, shut down condition, supply curve of the firm, zero economic profit, producer surplus, numerical problems

Unit IV: Monopoly

Monopoly: Monopoly short run and long run equilibrium. Measurement of monopoly power, Degrees of price discrimination, Resource Allocation and Social Welfare (compare perfect competition and monopoly), numerical problems.

Unit V: Monopolistic and Oligopoly

Monopolistic Competition: Price-Output Equilibrium under Monopolistic Competition. Compared with that under Perfect Competition. Short-Run Firm's Equilibrium: Chamberlin's Alternative Approach, Oligopoly: Collusive Oligopoly: Cartels as a Cooperative Model. Price Leadership, Kinked Demand Curve, Classical Models of Oligopoly.

Text Books:

1. H. L. Ahuja: Advanced Microeconomics
2. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.

Reference Books:

1. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
2. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
3. Case and Fair, *Principles of Micro Economics*, Pearson Education
4. Koutsiyannis, *Modern Micro Economic Theory*.
5. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
6. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill
7. Education.
8. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
9. Amit Sachdeva, *Micro Economics*, KusumLata Publishers

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	II Semester
Name of the Course:	Environmental Science	Course Code:	B.COM – 205
Credits :	4	No of Hours:	60
Max Marks:	100	L-T-P	2-1-2

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.

Syllabus:

Unit I: The Multidisciplinary Nature of Environmental Studies

Definition, Scope and Importance. Need for Public Awareness – Institutions in Environment, People in Environment.

Unit II: Natural Resources

Natural Resources and associated problems, Non-renewable Resources- Forest, Water, Mineral, Food, Energy and Land. Renewable Resources. Role of individual in conservation of Natural Resources, water conservation and rainwater harvesting, watershed management.

Unit III: 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 IV: Environmental Pollution

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; case study.

Unit V: Environmental Sustainability & Management

Causes, effects and control measures of urban solid waste; case study; Sustainable development-concept, models, indicators & goals; Population and the environment.

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. Erach Bharucha, "A Text Book for Environmental Studies", Text Book of University Grants Commission, 2004.

CO-PO & PSO Correlation

Course Name: Environmental Studies												
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		2		2	2
CO3:		2		2						2	2	
CO4:				2				2			2	2

Note: 1: Low 2: Moderate 3: High

THIRD SEMESTER

SN	Subject Code	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	B.COM 301	Financial Accounting II	4	2	-	20	30	50	100	6
2	B.COM 302	Direct Taxation	4	2	-	20	30	50	100	6
3	B.COM 303	Marketing Management	3	1	-	20	30	50	100	4
4	B.COM 304	Human Resource Management	3	1	-	20	30	50	100	4
5	B.COM 305	Disaster Management	3	1	-	20	30	50	100	4
			17	7	0	100	150	250	500	24

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Programme:	B.COM	Semester:	III
Name of the Course:	Financial Accounting II	Course Code:	B.COM 301
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P	4-2-0

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	Perform accounting treatments for consignment transactions and events in the books of consignor and consignee
CO3	Apply different techniques of inventory valuation and record keeping.
CO4	Apply and Analysis different methods of Hire purchase trading Calculation of interest, partial and full repossession, Hire purchase trading

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: Inventories

Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average, Cost of inventory, Net realizable value, Basis and technique of inventory valuation and record keeping.

Unit III: 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 IV: Accounting for Inland Branches

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

Unit V: 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 VI: 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.

CO-PO&PSO Correlation

Course Name: Financial Accounting II												
Course Outcomes	Program Outcomes								PSOs			
	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			

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	III
Name of the Course:	Direct Taxation	Course Code:	B.COM 302
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P	4-2-0

Course Description: To develop an understanding of the provisions of income tax law to acquire the ability to apply such knowledge to make computations and address application oriented issues.

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

CO Numbers	Course Outcomes
CO1	Identify the technical terms related to direct taxation and understand the basics of income tax as part of direct tax laws and the elementary definitions.
CO2	Determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
CO3	Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 that are to be reduced from the gross total income of the assessee.
CO4	Compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income Tax Act, 1961.

Syllabus:

Unit I: Basic Concepts

(i) Income-tax law: An introduction (ii) Important definitions in the Income-tax Act, 1961 (Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Exemption, Deduction and Relief, Diversion Vs. Application of Income, Maximum marginal rate of tax, Rebate, Health and Education Cess, Tax Evasion, Tax avoidance, Tax planning). (iii) Basis of Charge and Rates of Tax.

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Unit II: Residential Status, Scope of total Income and Incomes that do not form part of total income

(1) Residential status (ii) Scope of total income

Unit III: Heads of income and the provisions governing computation of income under different heads

(i) Salaries (ii) Income from house property (iii) Profits and gains of business or profession (iv) Capital gains (v) Income from other sources.

Unit IV: Clubbing of Income and Set-off and carry forward

(i) Clubbing of income: An introduction (ii) Transfer of income without transfer of assets (iii) Income arising from revocable transfer of assets (iv) Clubbing of income of income arising to spouse, minor child and son's wife in certain cases (v) Conversion of self-acquired property into property of HUF
Set-off and carry forward: (i) Aggregation of income (ii) Concept of set-off and carry forward and set-off of losses (iii) Provisions governing set-off and carry forward and set-off of losses under different heads of income (iv) Order of set-off of losses

Unit V: Deductions from gross total Income & Computation of total income and tax liability of individuals

Deductions from gross total Income: (i) General provisions (ii) Deductions in respect of certain payments (iii) Specific deductions in respect of certain income (iv) Deductions in respect of other income (v) Other deductions
Computation of total income and tax liability of individuals: (1) Income to be considered while computing total income of individuals (ii) Procedure for computation of total income and tax liability of individuals.

Unit VI: Provisions for filing return of income and self-assessment

(i) Return of Income. (ii) Compulsory filing of return of income (iii) Fee and Interest for default in furnishing return of income (iv) Return of loss (v) Provisions relating to belated return, revised return etc. (vi) Permanent account number (vii) Persons authorized to verify return of income (viii) Self-assessment.

Text Books:

1. Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxman
2. Lal and Vashist, Direct Taxes, Pearson.

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 Rules

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

Programme:	B.Com (H)	Semester:	III
Name of the Course:	Marketing Management	Course Code:	B.COM 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 the 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	Analyze Business/ Consumer Markets and ability Identify & evaluate Market Segments and Targeting.
CO4	Apply and develop Marketing Strategies and Plans.

Syllabus:

Unit I: Introduction

Overview of Marketing, Definition, nature & scope of Marketing. Need for 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, Branding, packaging and labelling.

Unit III: Product Decision

Product concept. Types of products, Product levels, PLC – Product life cycle, Product Life Cycle strategies, New Product Development process.

Unit IV: Pricing Decision

Concept, pricing objectives, Factors influencing pricing, Process and methods of pricing.

Unit V: 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 VI: 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			2		2		2	3	2	2	2

Note: 1: Low 2: Moderate 3: High

Programme	B.COM	Semester:	III
Name of the Course:	Human Resource Management	Course Code:	B.Com 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 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 Number	Course Outcome
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 compensation and salary administration.
CO4	Review ability to handle employee issues and 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.

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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.
1. Snell S and Bohlander G, Human Resource Management, Cengage Learning (Thomson Learning), Indian Edition

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	III
Name of the Course:	Disaster Management	Course Code:	B.COM 305
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: The course provides basic conceptual understanding of disasters and its relationships with approaches of Disaster Risk Reduction (DRR) and the relationship between Vulnerability, disasters, disaster prevention and risk reduction.

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

CO Number	Course Outcome
CO1	Describe various types of disasters, events, their preparedness and mitigation measures.
CO2	Understand application of disaster concepts to management.
CO3	Evaluation plan for disaster response.
CO4	Respond early warning systems for risk reductions and understand Disaster Management mechanism in India.
CO5	Apply the risk assessment and understand role of various stake holders during disasters.

Syllabus:

Unit I: Introduction to Disaster

Hazards and Disasters, Risk and Vulnerability in Disasters, Classification, Causes Natural Disasters (earthquakes, floods drought, landside, land subsidence, cyclones, volcanoes, tsunami, 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 II: Study of Important Disasters and Impacts

Earthquakes and its types, magnitude and intensity, seismic zones of India, major fault systems of India plate, flood types and its management, drought types and its management, landside and its managements case studies of disasters., Differential impacts- in terms of caste, class, gender, age, location, disability; Refugee problems, Political, Social Economics and Environmental impact of disasters. Gender and Social issues during

disasters, principles of psychosocial issues and recovery during emergencies.

Unit III: 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.

Unit IV: Disaster Risk Management in India

Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Disaster Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programs and legislation)

Unit V: Rehabilitation, Reconstruction & Recovery

Disaster Response- Essential Components, Stakeholders Co-ordination in Disaster Response, Different stake holders in Disaster Relief, Human Resettlement and Rehabilitation issues during and after disasters, Reconstruction and Rehabilitation as Means of Development, Education and Awareness, Role of Various Agencies in Recovery Measures.

Text Books:

1. Disaster Management by M. M. Sulphery, PHI Learning (2 May 2016)
2. Disaster Management, by Dr. S. Arulsamy & J. JEYADEVI, Neelkamal
3. Disaster Management by Jagbir Singh, APH Publishing Corporation (2008)

Reference Books:

1. Disaster Management by Harsh K. Gupta (Editor), Universities Press (2003),
2. Handbook of Disaster Management by William L. Waugh, Crest Publishing House
3. Handbook of Disaster Management: Techniques and Guidelines by B. K. Singh, Rajat Publications

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CO-PO & PSO Correlation



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

Note: 1: Low 2: Moderate 3: High

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FOURTH SEMESTER



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SN	Subject Code	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	B.COM 401	Cost and Management Accounting II	4	2	-	20	30	50	100	6
2	B.COM 402	Indirect Tax	4	2	-	20	30	50	100	6
3	B.COM 403	Indian Financial System	3	1	-	20	30	50	100	4
4	B.COM 404	Computerised Accounting and E-filing of Tax Return	2	1	2	20	30	50	100	4
5	B.COM 405	Research Methodology	2	1	2	20	30	50	100	4
			15	7	4	100	150	250	500	24

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Programme:	BCOM	Semester:	IV
Name of the Course:	Cost & Management Accounting-II	Course Code:	B.COM 401
Credits:	6	No of Hours:	90
Max Marks:	100	L-T-P:	4-2-0

Course Description: On completion of this course, to acquaint students with role of Cost and Management Accounting in planning, control and decision-making & students should be able to determine product costs, formulate budgets and standards for planning and control, understand the role of responsibility accounting and performance measurement, and explain contemporary thinking in management accounting.

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

CO Number	Course Outcome
CO1	Understand Various costing system and management system.
CO2	Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques. Analyze cost-volume-profit techniques to determine optimal managerial decisions
CO3	Apply cost accounting methods for both manufacturing and service industry.
CO4	Evaluate the costs and benefits of different conventional and contemporary costing systems.
CO5	Solve various problems of accounting.

Syllabus:

Unit I: Introduction Joint Product & By Product

Meaning, treatment and apportionment of cost; decision relating further processing, Treatment of By- Product in Costing.

Unit II: Budget and Budgetary Control

Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, Purchase Budget, Sales Budget, Production Budget and flexible budget.

Unit III: Standard Costing

Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis

and computation of Materials, Labour and Overhead Costs (concepts only) Variances.

Unit IV: CVP Analysis, Marginal Costing

CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph.

Unit V: Marginal Costing and Management Decisions

Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques, Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (With simple type of problems)

Text Books:

1. Horngren, Foster & Rajan, Cost Accounting, - A Managerial Emphasis, Pearson
2. B. Banerjee, Cost Accounting, PHI
3. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
4. M.Y. Khan & P.K. Jain, Management Accounting, TMH
5. Atkinson, Management Accounting, Pearson

Reference Books:

1. Ravi M Kishore, Cost and management Accounting, Taxmann
2. Hanif, M., Cost and Management Accounting, TMH
3. Mitra, J.K., Cost and Management Accounting, Oxford
4. Drury, C., Management and Cost Accounting, Cengage

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	IV
Name of the Course:	Indirect Tax	Course Code:	B.COM 402
Credits	6	No of Hours:	90
Max Marks:	100	L-T-P:	4-2-0

Course Description: To make the students about the basic differences of earlier Indirect Tax System and present Indirect Tax System To give the students a general understanding of the GST law and Custom Law in the country and provide an insight into practical aspects of GST and Custom Duty and equip them to become tax practitioners.

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

CO Numbers	Course Outcomes
CO1	Able to understand Indirect taxation structure in India.
CO2	Acquire knowledge about valuation of goods under Customs Act and clarity about the concept of “One Nation One Tax “and Availability of Input tax credit.
CO3	Get acquainted with basic knowledge of registration and e-filing process under GST Act and also explain the time, place and value of supply.
CO4	Discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note, etc.
CO5	Analyse whether a person is required to obtain registration under GST law and Overview of Custom Law.

Syllabus:

A) Goods and Services Tax

Unit I: Concept of Indirect Taxes at a glance and Basic of GST:Background; Constitutional Powers of Taxation; Indirect Taxes in India - An Overview; Pre-GST Tax Structure and Deficiencies: Administration of Indirect Taxation in India: Existing Tax Structure. Basics Concept and Overview of GST: GST Model-CGST/IGST/SGST/UTGST: Taxable Event; Concept of supply including Composite and Mixed Supply: Levy and Collection of CGST and IGST: Composition Scheme & Reverse Charge; Exemptions under GST.

Unit II: Concept of Time, Value & Place of Taxable Supply:Basic Concepts of Time and Value of Taxable Supply: Basics Concept of Place of Taxable Supply.

Unit III: Input Tax Credit & Computation of GST Liability- Overview.

Calculation of input tax credit, condition for input tax credit under GST, computation of GST liability, relation of IGST input tax credit with IGST tax liability, concept of CGST.

Unit IV: Procedural Compliance under GST:Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic Way Bill; Return, Payment of Tax, Refund Procedures: Audit.

Unit V: Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.

(B) Customs Act

Unit VI: Overview of Customs Act:Overview of Customs Law; Levy and Collection of Customs Duties: Types of Custom Duties: Classification and Valuation of Import and Export Goods; Exemption: Officers of Customs; Administration of Customs Law; Import and Export Procedures: Transportation, and Warehousing: Duty Drawback: Demand and Recovery; Confiscation of Goods and Conveyances: Refund.

Text Books:

1. Indirect Tax Laws– 1 January 2023 by Vandana Bangar (Author)
2. Taxman's Indirect taxes Law by V.S. Datey (Author).

Reference Books:

1. Dr. Sanjivagarwal : Goods & Services Tax, laws, Concepts and impact analysis, Bloomsbury & Sanjeev Malhotra.
2. R. K. Jain : Customs law Manual.

Note: If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from dates notified by the University.

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

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	IV
Name of the Course:	Indian Financial System	Course Code:	B.COM 403
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: This paper will familiarize the students with dynamics of financial market, financial instruments and financial services, Financial Market classification, Capital Market: Capital Market Instruments and Institutions, Money market, money market instruments and players, new issue market, SEBI guideline for issue of IPO, Mutual Fund, Credit Rating, and Investment Banking.

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.
CO2	Develop and identify thorough grasp of Money Market and Capital Market.
CO3	Analyse and discover Financial Markets, Depository Receipt, hire purchase and leasing system.
CO4	Understand Venture Capitalist, Angel Investing, etc

Syllabus:

Unit I: Introducing various components of the Indian financial system

Financial markets, financial institutions, financial Instruments, financial Regulators and 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, what is a stock exchange, recognition of stock exchanges, listing of stocks, registration of brokers, online trading system.

Unit II: 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: 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, 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, 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. 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.

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	IV
Name of the Course:	Computerised Accounting and E-filing of Tax Return	Course Code:	B.COM 404
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P:	2-1-2

Course Description: In this E-Filing course, you will learn Income Tax, TDS, GST, and Online Return Filing through Webtel and Microsoft Excel. After completing this course, you will be able to file online tax returns employing the authorized software tools.

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

CO Numbers	Course Outcomes
CO1	Understand Computerized Accounting System environment and create structure of Computerized Accounting System for a business firm.
CO2	Create structure of Computerized Accounting System for a business firm record day to day business transactions in Computerized Accounting System make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making.
CO3	Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
CO4	Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
CO5	Know about various types of GST returns and their filing.

Syllabus:

Unit I: Computerized Accounting Package: Using Generic Software

(a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown

handling, Transfer of materials across godowns, Bank Reconciliation, (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls (c) Payroll Accounting (d) TDS, GST (e) Back up & Restore, Export and Import data.

Unit II: Designing Computerized Accounting System

Introduction to DBMS Package – Table, Query, Form and Report (b) Designing Computerized Accounting System using DBMS Package Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report (c) Designing Payroll System for Accounting using Form, Query, and Report.

Unit III: E-filing of Tax Return

(a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC].

(b) View form 26AS, Upload return, View e-file returns, e-verification.(c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C).(d) E-Pay tax (Challan No. /ITNS 280, ITNS 281).(e) Prepare and submit online form 10E [Relief u/s 89(1)].

Note: Latest Software and Recent Year Filing will be taught.

Text Books:

1. Software: “Excel Utility”, incometaxindiaefiling.gov.in
2. Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann.

Reference Books:

1. Dr. Sanjivagarwal : Goods & Services Tax, laws, Concepts and impact analysis, Bloomsbury & Sanjeev Malhotra.

CO-PO&PSO Correlation

Course Name: Computerised Accounting and E-filing of Tax Return												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2	3			2			2	3		3	2
CO2:	2				3		3	2		3		
CO3:	2	3			2			2			2	
CO4:	3				2			2	2			3
CO5:		2						2			2	

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	IV
Name of the Course:	Research Methodology	Course Code:	B.COM 405
Credits :	4	No of Hours:	60
Max Marks:	100	L-T-P:	2-1-2

Course Description: To equip the students with the required knowledge about the ethical issues related to research, to conduct simple research, to analyze the data with the help of statistical tools and to derive conclusions.

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

CO Number	Course Outcome
CO1	Understand the fundamentals of business research and evaluate the various research design.
CO2	Identify relevant scaling & measurement techniques and should use appropriate sampling techniques.
CO3	Synthesize different techniques of coding, editing, tabulation and analysis in doing research.
CO4	Evaluate and apply statistical techniques for drawing inferences and preparing research reports.

Syllabus:

Unit I: Introduction to Research: Meaning, Objectives, Types of Research; Significance of Research, Research Process, Ethics in Research. Classification of Research Designs; Exploratory and Conclusive Research Design.

Unit II: Data Collection: Primary and Secondary data, Observation and Survey (Structured & Unstructured), Methods of Survey: Interviews, Schedule, Questionnaire method. Sampling Techniques and Procedures: sampling procedure, types/methods of sampling, sample size determination.

Unit III: Measurement & Scaling Techniques: Types of Scales: Ratio, Interval, Ordinal and Nominal, Comparative and Non-Comparative scales, characteristics of a good measurement, sources of error in measurement. Processing data for analysis: editing, coding, classification & tabulations. Hypothesis & Testing of Hypothesis. Analysis of Data (Statistical Tools).

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Unit IV: Descriptive Statistics: Statistical applications: T-test, ANOVA, Correlation, Regression. Practical application of all tests in SPSS. Preparation of Research Report – Meaning of Research Report – Types of Report – Steps in Preparing Research Report – Format of the Report.

Text Books:

1. Cooper Donald, Schindler Pamela, Business Research Methods, MCG raw Hill, 2015
2. Marketing Research: An Applied Orientation, Naresh K. Malhotra and Satyabushan Dash, Pearson Education, India

Reference Books:

1. R Panneerselvam – Research Methodology – Prentice Hall India
2. Business Research Methods: A South-Asian Perspective, William G Zikmund, Barry J Babib, Jon C Carr, Atanu Adhikari and Mitch Griffin, Cengage India.

CO-PO & PSO Correlation

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

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

FIFTH SEMESTER

SN	Subject Code	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	B.COM 501	Auditing & Assurance	3	1	-	20	30	50	100	4
2	B.COM 502	Macro Economics	3	1	-	20	30	50	100	4
3.1.1	AF 101	Elective 1- Financial Reporting & Financial Statement Analysis	3	1	-	20	30	50	100	4
3.1.2	AF 102	Elective 2- Financial Management	3	1	-	20	30	50	100	4
3.2.1	FM 101	Security Analysis and Portfolio Management	3	1	-	20	30	50	100	4
3.2.2	FM 102	Financial Services	3	1	-	20	30	50	100	4
3.3.1	BI 101	Indian Banking System	3	1	-	20	30	50	100	4
3.3.2	BI 102	Law of Insurance	3	1	-	20	30	50	100	4
4	B.COM 503	Securities Trading	1	1	4	20	30	50	100	4
5	B.COM	Summer Internship	-	-	8			100	100	4

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	504	Project & Viva/Voce								
			13	5	12	100	150	350	600	24

FIFTH SEMESTER ELECTIVES

Course Code	Specialization	Course Title
AF 101	Accounting & Finance	Financial Reporting & Financial Statement Analysis
AF 102	Accounting & Finance	Financial Management
FM 101	Financial Market	Security Analysis and Portfolio Management
FM 102	Financial Market	Financial Services
BI 101	Banking & Insurance	Indian Banking System
BI 102	Banking & Insurance	Law of Insurance

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Programme:	B.COM	Semester:	V
Name of the Course:	Auditing & Assurance	Course Code:	B.COM 501
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: The course is aimed to develop knowledge and understand the process and application of the audit and assurance engagement to the professional standards of the regulatory framework. It is also aimed at demonstrating how to conduct an external audit through various audit procedures. Comprehend a fundamental understanding of the audit atmosphere. It includes Standards on Auditing, how to file Audit Report and how audit of different institution is done.

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

CO Numbers	Course Outcomes
CO1	Comprehend the basic concepts of audit, objectives, principles, advantages and disadvantages and types of audits.
CO2	Illustrate the Audit Programme, Audit Working Paper, Audit Notebook and techniques of auditing.
CO3	Understand various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques.
CO4	Comprehend auditing of income, expenditure, assets and liabilities and they will be able to explain the internal audit process including the professional standards applicable to the internal audit profession.

Syllabus:

Unit I: Auditing Concepts

Nature, objective and scope of Audit; Relationship of auditing with other disciplines; Principles of Auditing, Types of Audit, Evidence in Auditing, Audit Programmes, Basic Principles Governing an Audit- Concept of

Auditor's Independence Errors and Fraud-Concepts, Means of Doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud. Standards on Auditing (SA) - Concept and Purpose.

(This unit should be studied with SA 200 and SA 240)

Unit II: Audit Engagement

Agreement on Audit Engagement Terms; Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements)

Unit III: Audit Strategy, Audit Planning and Audit Programme

Audit Strategy, Audit planning (SA 300 Planning Audit of Financial statements); Audit programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality: Documenting the Materiality; Performance Materiality (SA 320 Materiality in Planning and Performing an Audit).

Unit IV: 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 V: Audit of Items of Financial Statements

Audit of sale of Products and Services, Audit of Purchases, Employee benefits expenses. Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses. Audit of Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipment's, Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent.

Unit VI: Audit Report and Audit of Different Types of Entities:

Auditor's Report- basic elements (SA 700) Qualified, Adverse, Disclaimer of Opinion (SA 705) Appointment of Auditor, Audit Procedure and Audit Report in respect of different Category of Entities: Not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels, Hospitals Basics of Limited Liability Partnerships (LLPs) audit and Co-operative Societies Audit.

Text Books:

1. Jha, A., Auditing, Taxmann
2. Basu, S. K., Auditing and Assurance, Pearson
3. Standards on Audit (SA) issued by the Institute of Chartered Accountants of India.

Reference Books:

1. ArunaJha Student's Guide to Auditing & Assurance, Taxmann Publications Pvt. Ltd., NewRohtak Road, New Delhi.
2. Anand G. Srinivasan Auditing, Taxmann Publications Pvt. Ltd., New Rohtak Road, New Delhi.

CO-PO&PSO Correlation

Course Name: Auditing & Assurance												
Course Outcomes	Program Outcomes								PSOs			
	1	2	3	4	5	6	7	8	1	2	3	4
CO1:	2		2	3				3	2		3	
CO2:	2	3				2		2		2		3
CO3:	2		2		2				2		3	
CO4:	2			3			2	3	3			3

Note: 1: Low 2: Moderate 3: High

Programme :	B.COM	Semester:	V
Name of the Course :	Macro Economics	Course Code:	B.COM 502
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 illustrate the impact of macroeconomic variable on our economy, and to make understand about the role of macroeconomic tools in economic growth as well 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	Analyze inferences of government schemes and policies through the concept of monetary and fiscal policy.
CO6	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. Types of unemployment, Determination of national income: Basic Keynesian model with numerical, 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, 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 & Business cycle and BOP

Inflation: Demand pull inflation, Cost-push inflation, Stagflation, WPI and CPI. Philips curve, Phases of business cycle, Sunspot theory of business cycle. **BOP**: Balance of Payments, causes and correction of BOP disequilibrium.

Text Book:

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 : Business Economics												
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		2			
CO3:		2									2	
CO4:	2			2						2		
CO5:		2				2		2				2

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CO6:		2	2				2					2
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Note: 1: Low 2: Moderate 3: High

Programme :	B.COM	Semester:	V
Name of the Course :	Financial Reporting & Financial Statement Analysis	Course Code:	AF 101
Credits :	4	No of Hours :	60
Max Marks :	100	L-T-P:	3-1-0

Course Description: This course examines the fundamental techniques of financial statement analysis and their application to strategic planning and decision making. It will help to prepare Consolidated Accounts. Some knowledge of Ind AS. The course covers the analysis and interpretation of financial information including the balance sheet, income statement, and statement of cash flows.

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

CO Numbers	Course Outcomes
CO1	Review the history and structure of financial reporting and the development of the International Accounting Standards Board/Accounting Standards Council.
CO2	Describe the purpose and objective of financial reporting and the qualitative characteristics of the financial statement. Preparation and presentation of Consolidated Financial Statement.
CO3	Read, understand, interpret and analyse general purpose financial reports.
CO4	Demonstrate knowledge of management accounting concepts and techniques like Fund Flow Statement, Cash Flow statement and Ratio Analysis.

Syllabus:

Unit I: Holding Company

Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of

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Subsidiary, Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares/Right Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)

Unit II: Indian Accounting Standards

Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]

Unit III: Fund Flow Statement

Concept of fund, meaning, nature, various sources and applications, advantages & limitations of Fund Flow Statement.

Unit IV: Cash Flow Statement

Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.

Unit V: Introduction to Financial Statements Analysis

Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits, Common -size Statement – meaning, preparation, uses, merits and demerits, Trend Analysis – meaning, determination, uses, merits and demerits

Unit VI: Accounting Ratios for FSA

Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

Text Books:

1. L.S.Porwal, Accounting Theory, Tata Mcgraw Hill
2. Gokul Sinha, Accounting Theory & Management Accounting

Reference Book:

1. Hanif& Mukherjee, Financial Accounting, Vol III, McGraw Hill

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

Programme:	B. COM	Semester:	V
Name of the Course:	Financial Management	Course Code:	AF 102
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: This course provides students with concepts, techniques and tools to study, analyse and improve their knowledge on financial management practices of an organization. These techniques include Nature & Scope of finance. Agency problems, Time Value of Money, Valuation of securities, Introduction to Risk and Return, Capital Budgeting Techniques, Cost of Capital, Leverage, Capital Structure Theories, Dividend Theory and Policy.

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

CO Number	Course Outcome
CO1	Understand basics of time value of money and valuation.
CO2	Comparing and selecting a capital budgeting technique.
CO3	Analyzing cost of capital and understanding risk & return.
CO4	Creating optimal capital structure and dividend policy.

Syllabus:

Unit I: Introduction and Basic Concepts

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Wealth Maximization, Role of Chief Financial Officer. Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity, Risk-return relationship (concepts only).

Unit II: Sources of Finance and Cost of Capital

Different sources of finance; long term and short term sources Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

Unit III: Leverage and Capital Structure Theories

EBIT-EPS analysis and its limitations. Financial break even, point of indifference, Leverage- Business Risk and Financial Risk - Operating and financial leverage, trading on Equity Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Various capital structure theories (excluding M-M model).

Unit IV: Capital Expenditure and Working Capital management

Capital Budgeting: Net present value method, Internal rate of return method, Profitability index method, Payback period method, estimation of cash flow and discounting rate, Advantages and disadvantages of each method, Payback Period method, Accounting Rate of Return and their relative merits and demerits. Ranking of competing projects, Ranking of projects with unequal lives and Capital Rationing. Practical and theory of Working Capital Management.

Unit V: Dividend Decisions

Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter’s Model, Gordon’s Model, MM Theory.

Text Books:

1. Ross, Wester field, Jaffe –Corporate Finance, McGraw Hill Publication.
2. Financial Management –ABS Publishing

Reference Books:

1. Prasanna Chandra–Financial Management, McGraw Hill Publication.
2. Sharpe, W.F. (1964), Capital asset prices: A theory of market equilibrium under conditions of risk. The journal of finance, 19(3), 425-442.

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	3	2	2	2	2	2	2		3	2	3
CO2:	3	2			2	3		2	3	2		2
CO3:	3		2			2	2	2	3		2	3

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CO4:	3	3		2		2		2		3	2	
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Note: 1: Low 2: Moderate 3: High

Programme:	B.Com.	Semester:	V
Name of the Course:	Security Analysis and Portfolio Management	Course Code:	FM 101
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 Number	Course Outcome
CO1	Understand basics of investment management-risk and return.
CO2	Understand risk and its measures.
CO3	Create own optimal portfolio.
CO4	Using asset-pricing models to generate returns.

Syllabus:

Unit I: Security Analysis I

Introduction, Fundamental Analysis, Dividend Growth Model and the PE Multiple (Economic, Company and Industry Analysis); Technical Analysis (Assumption, Principle and Theories-Dow, Elliot Wave, Random Walk), Difference between Fundamental and Technical Analysis.

Unit II: Security Analysis II

Market Indicators, Support and Resistance level, Interpreting Price pattern, Decision using data Analysis, Evaluation of Technical analysis, Efficient Market theory(Efficient Market Hypothesis).

Unit III: Portfolio Management-I

Introduction, Activities in Portfolio Management, Objectives of Portfolio Management, Phases of Portfolio Management (Security Analysis, Portfolio Analysis, Portfolio selection, Portfolio Revision, Portfolio Evaluation), Portfolio Theories, Traditional Approach, Modern Approach (Markowitz Model or Risk

return Optimization), Risk Analysis -Types, Diversion of Risk, Risk and Return, Portfolio Analysis –Portfolio return, Portfolio risk, Portfolio with more than two securities,

Unit IV: Portfolio Management-II

Markowitz Model of Risk Return Optimization – Assumption, Efficient Frontier; Capital Market Theory, Single Index Model (Sharpe Index Model), CAPM, Arbitrage Pricing Theory Model, Portfolio Evaluation Model (Sharpe, Treynor, Jensen Alpha), Sharpe Optimal Portfolio, Formulation of Portfolio strategy, Portfolio revision and rebalancing, Asset allocation strategies, Fixed Income Portfolio

Text Books:

1. Bodie, Kane & Marcus –Investments, McGraw-Hill Publications.
2. Reilly & Brown-Investment Analysis and Portfolio Management –Cengage Publications.

Reference Books:

1. Sharpe, Alexander & Bailey–Investments-Prentice Hall of India.
2. Markowitz, H. (1952). Portfolio selection. The journal of finance, 7(1),77-91.
3. Sharpe,W.F.(1964).Capitalassetprices:Attheoryofmarketequilibriumunderconditions of risk. The journal of finance, 19(3), 425-442.

CO-PO & PSO Correlation

Course Name: Security Analysis and Portfolio Management												
Course Outcomes	Program Outcome								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	3	
CO3:	3	2	3			2	2	2	3	2		3
CO4:	3	3		3		2		3	3		2	2

Note: 1: Low 2: Moderate 3: High

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Programme	B.COM	Semester:	V
Name of the Course:	Financial Services	Course Code:	FM-102
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

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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

CO-PO&PSO Correlation

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

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

Programme:	B.COM	Semester:	V
Name of the Course:	Indian Banking System	Course Code:	BI-101
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

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Programme:	B. COM	Semester:	V
Name of the Course:	Law of Insurance	Course Code:	BI-102
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.

UnitIII: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: Capital Market Operations and Securities 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	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	Semester:	V
Name of the Course:	Securities Trading	Course Code:	B.COM 503
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P:	1-1-4

Course Description: Stock Trading courses aim to teach the investing strategies for stock trading, which means buying and selling shares of a particular company. Aspiring students who want to become stock traders, or retailers, business investors, etc pursue stock trading courses. It will help to learn trading in both Money Market and Capital Market Instruments.

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

CO Numbers	Course Outcomes
CO1	Create a powerful knowledge bank on various tools and techniques required to understand the functioning of capital markets and Money Market.
CO2	Give a basic insight of financial jargons like Equities, IPOs, Derivatives, Technical Analysis of stock market, Macroeconomics and Financial Planning.
CO3	Apply the necessary stock market theoretical and practical know-how in researching equity markets for wealth creation.
CO4	Make Fundamental Analysis of stocks.

Syllabus:

Unit I: Basic of Stock Market

DEMAT and Trading Accounts, Types of Stock, Key Financial Instruments Trading in Stock Market, Negotiated Dealing System (NDS), OTC, Difference between IPO & FPO, Preference Shares and its Types. Instruments of Money Market and Capital Market.

Unit II: Purchase and sale of Capital and Money Market Instruments

Stock Quotation- Meaning, How to read Stock Chart, Stock Market Crash, How to invest in stock market with little money, What is Pre-open Market, 12 Factor affecting Gold price, What is hedging in stock Market, How to open

DEMAT account online, Stop loss meaning, Bonds vs. Stocks, Capital market and its types, Stock market index, Sustainable growth rate, ROCE vs ROE, Effect of inflation on investment, Share market timings, ROCE formula.

Unit III:How to develop stock investor mind-set

Inflation meaning, Share meaning and types of shares, Blue chip stocks, Top line and bottom line growth, How to trade commodities, Primary market and secondary market, Nifty meaning, Types of commodity market, Stock valuation, Difference between NSE and BSE, DVR shares, Difference between Sensex and nifty, What is intraday trading, NCDEX meaning ,Difference between Shares and Debentures, Intraday trading tips, Cyclical vs. Defensive stocks, Defensive stocks ,What is secondary market, What is primary market, MCX meaning, Sensex meaning Difference between equity share and preference share, Demat account number, Difference between dematerialisation and rematerialisation, What is NCD ,Difference between shares and mutual funds, Financial planning tips 2022, Difference between sip and mutual fund.

Unit IV: Value Investing

What is PE ratio, What is commodity market, Call Option and Put Option, Stock Analysis, Difference Between Debt & Equity Market, short term and long term investment, Bull Vs. Bear Market, Financial goals for a secured life, How to Pick Stocks, How to buy IPO online, What is IPO, Trading Rules, Futures and Options, What is online trading?, What is Trading Account?, DEMAT account- Documents Required to Open Demat Account, Tax Saving Investment Options, Investors and Traders, Financial regulators in India, What is a Derivative, Margin Funding,What is SWI.

Text Books:

1. The Intelligent Investor- Benjamin Graham
2. Market wizard- Jack D. Schwager

Reference Book:

1. A Random walk on Wall Street Burton G. Malkiel

CO-PO&PSO Correlation

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

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Note: 1: Low 2: Moderate 3: High

Programme:	BCOM	Semester:	V
Name of the Course:	Summer Internship & Viva/ Voce	Course Code:	B.COM 504
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P:	0-0-8

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	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	B.COM 601	E-Commerce and Emerging Technologies	3	1	-	20	30	50	100	4
2	B.COM 602	Strategic Management	3	1	-	20	30	50	100	4
3.1.1	AF 201	Security Analysis and Portfolio Management	3	1	-	20	30	50	100	4
3.1.2	AF 202	Corporate Accounting	3	1	-	20	30	50	100	4
3.2.1	FM 201	Derivative Analysis and Valuation	3	1	-	20	30	50	100	4
3.2.2	FM 202	Capital Market Operations and Securities Laws	3	1	-	20	30	50	100	4
3.3.1	BI 201	Insurance & Risk Management	3	1	-	20	30	50	100	4
3.3.2	BI 202	Banking Law and Practice	3	1	-	20	30	50	100	4
4	B.COM 603	Business Ethics & CSR	3	1	-	20	30	50	100	4
5	B.COM 604	Major Project	-	-	8			100	100	4
			15	5	8	100	150	350	600	24

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SIXTH SEMESTER ELECTIVES

Course Code	Specialization	Course Title
AF 201	Accounting & Finance	Security Analysis and Portfolio Management
AF 202	Accounting & Finance	Corporate Accounting
FM 201	Financial Market	Derivative Analysis and Valuation
FM 202	Financial Market	Capital Market Operations and Securities Laws
BI 201	Banking & Insurance	Insurance & Risk Management
BI 202	Banking & Insurance	Banking Law and Practice

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Programme:	B.COM	Semester:	VI
Name of the Course:	E-Commerce and Emerging Technologies	Course Code:	B.COM 601
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: This course will inculcate the understanding of E-commerce and the emerging technologies.

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

CO Numbers	Course Outcomes
CO1	Understand the meaning, components of E-commerce.
CO2	Analyse various aspects of risks and control in E-commerce.
CO3	Recognise applicable laws and guidance governing E-commerce.
CO4	Acknowledge the paradigm shift in computing technologies.

Syllabus:

Unit I:

Introduction, traditional commerce and E-commerce, E-Business: benefits and disadvantages, e-marketing, E-commerce business models, components of E-commerce.

Unit II:

Risks in an e-business environment control in an e-business environment, cyber security risk considerations.

Unit III:

Guidelines for E-commerce, commercial laws governing E-commerce, special laws governing E-commerce.

Unit IV:

Cloud computing, grid computing, mobile computing, green computing, BYOD, artificial intelligence, block chain etc.

Text Books:

1. Joseph, P.T. (2005). E-COMMERCE AN INDIAN PERSPECTIVE (2e), New Delhi Prentice-Hall of India.
2. Rayport, J. F. & Jaworski, B. J. (2002). INTRODUCTION TO E-COMMERCE, New York McGraw-Hill Irwin

ReferenceBooks:

2. Kaspersky, (2008). THE CYBERCRIME ECOSYSTEM WHITEPAPER, Kaspersky Lab.
3. Stair, R. M. & Reynolds, G. W. (2001). PRINCIPLES OF INFORMATION SYSTEMS, 5e, Singapore Thomson Learning.
4. O'Brien, J. (2004). MANAGEMENT INFORMATION SYSTEMS MANAGING INFORMATION TECHNOLOGY IN THE BUSINESS ENTERPRISE, New Delhi Tata McGraw-Hill.

CO-PO& PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	VI
Name of the Course:	Strategic Management	Course Code:	B.COM 602
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: This course is to make the students understand how managers coordinate different functional areas, resources, and systems inside a company and align them with the external environment to enhance overall performance. The students will gain knowledge of strategic management tools and frameworks and apply them to real business.

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

CO Numbers	Course Outcomes
CO1	Understand the concepts of various schools of thought for the formulation of strategies and their importance in the corporate world.
CO2	Analyse the process of strategy formulation by applying various tools of strategy making.
CO3	Demonstrate how to pursue strategies.
CO4	Evaluate various strategies and create strategies independently for companies to gain a competitive advantage over competitors.

Syllabus:

Unit I:

The Importance of Strategic Management, Schools of thought in Strategic Management, Strategic Intent, Process and Roles, The Fit Concept and the Configurational Perspective in Strategic Management, Dimensions and Levels of Strategy.

Unit II:

Environmental Analysis, Internal Analysis, Long-term Objectives and Goals, Strategic Choice.

Unit III:

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Five Forces that Shape Strategy, Generic Strategies, Generic Strategies and the Value Chain, the Motive for Diversification, Related and Unrelated Diversification, Business Portfolio Analysis.

Unit IV:

Methods of Pursuing Strategy, Strategic Analysis and Choice, Structure, Systems and People, The 7S Framework, strategy evaluation, strategy control.

Text Books:

1. Strategic Management by Azhar Kazmi & Adela Kazmi, Fourth Edition, Tata-Mcgraw-Hill.
2. Strategic Management by A.Nag, First Edition, Vikash Publishing.

Reference Books:

1. Strategic Management-The Indian Context by R.Srinivasan, PHI.
2. Business Policy & Strategic Management by P.Subha Rao, Himalaya Publishing.

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:	2		3		2	2	2		3	2		3
CO2:	2			2	3	2		3	3	3	2	
CO3:		2	2				3				2	3
CO4:		3		2	2	3		2		3		

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	VI
Name of the Course:	Security Analysis and Portfolio Management	Course Code:	AF 201
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 Number	Course Outcome
CO1	Understand basics of investment management-risk and return.
CO2	Understand risk and its measures.
CO3	Create own optimal portfolio.
CO4	Use asset-pricing models to generate returns.

Syllabus:

Unit I: Security Analysis I

Introduction, Fundamental Analysis, Dividend Growth Model and the PE Multiple (Economic, Company and Industry Analysis); Technical Analysis (Assumption, Principle and Theories-Dow, Elliot Wave, Random Walk), Difference between Fundamental and Technical Analysis.

Unit II: Security Analysis II

Market Indicators, Support and Resistance level, Interpreting Price pattern, Decision using data Analysis, Evaluation of Technical analysis, Efficient Market theory (Efficient Market Hypothesis).

Unit III: Portfolio Management-I

Introduction, Activities in Portfolio Management, Objectives of Portfolio Management, Phases of Portfolio Management (Security Analysis, Portfolio Analysis, Portfolio selection, Portfolio Revision, Portfolio Evaluation), Portfolio Theories, Traditional Approach, Modern Approach (Markowitz Model or Risk return Optimization), Risk Analysis -Types, Diversification of Risk, Risk and Return,

Portfolio Analysis –Portfolio return, Portfolio risk, Portfolio with more than two securities,

Unit IV: Portfolio Management-II

Markowitz Model of Risk Return Optimization – Assumption, Efficient Frontier; Capital Market Theory, Single Index Model (Sharpe Index Model), CAPM, Arbitrage Pricing Theory Model, Portfolio Evaluation Model (Sharpe, Treynor, Jensen Alpha), Sharpe Optimal Portfolio, Formulation of Portfolio strategy, Portfolio revision and rebalancing, Asset allocation strategies, Fixed Income Portfolio.

Text Books:

1. Bodie, Kane & Marcus –Investments, McGraw-Hill Publications.
2. Reilly & Brown-Investment Analysis and Portfolio Management –Cengage Publications.

Reference Books:

1. Sharpe, Alexander & Bailey–Investments-Prentice Hall of India.
2. Markowitz, H. (1952). Portfolio selection. The journal of finance, 7(1), 77-91.
3. Sharpe, W.F. (1964). Capital asset prices: A theory of market equilibrium under conditions of risk. The journal of finance, 19(3), 425-442.

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	3	
CO3:	3	2	2			2	2	2	3	2		3
CO4:	3	3		2		2		2	3		2	2

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	VI
Name of the Course:	Corporate Accounting	Course Code:	AF 202
Credits	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: To develop an understanding for making entry for issue of shares and debenture. It will also help in preparing Final Account of company and other necessary treatment of Accounts in a Company.

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

CO Numbers	Course Outcomes
CO1	Develop the basic knowledge of Companies and its Shares and it will Provide the knowledge of issue and redemption of shares and debentures.
CO2	Develop the understanding and skill to prepare the final accounts of the company.
CO3	Understand the methods of valuation of goodwill and shares.
CO4	Evaluate and Analyse and understand the principles of accounting for investments and the ability to prepare consolidated accounts for a corporate group.

Syllabus:

Unit I: Company –Introduction and Accounting for Shares & debentures Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity, Right and Bonus Share – Rules, Accounting, Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting, Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESOP.

Unit II: Buy back and Redemption of preference shares

Buy Back of Securities – meaning, rules and Accounting, Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares), Profit or Loss Pre and Post Incorporation.

Unit III: Company Final Accounts

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As per Schedule III of Companies Act, 2013 -Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

Unit IV Redemption of debenture:

Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund.

Unit V Valuation of Shares and Goodwill:

Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

Unit VI: Amalgamation, Absorption and Internal Reconstruction:

Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); intercompany transactions (excluding inter-company shareholding). • Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.

Text Books:

1. Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand
2. Hanif & Mukherjee, Financial Accounting, Vol. III, TMH.

Reference Book:

1. Accounting Standards issued by ICAI

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		2	2			3	2	2			2
CO2:		2						2		2		
CO3:		3		2			3			2		
CO4:		2		3				2	2		3	2

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	VI
Name of the Course:	Derivative Analysis and Valuation	Course Code:	FM 201
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. Forward Contracts, future contracts, options, swaps and other derivatives. Types of traders, specification of the future contracts, Source of Financial Risk: Credit vs market, default risk, foreign exchange risk, interest rate risk, purchasing power risk, etc.; Systematic and non-systematic risk.

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, understanding statistical value to judge performance of stock: Greeks, delta, gamma, theta, Rho, Vega.

Unit IV: Pricing of Options

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

Unit V: Commodity Derivatives

Necessary condition 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.

CO-PO & PSO Correlation

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

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	VI
Name of the Course:	Capital Market Operation and Securities Law	Course Code:	FM 202
Credits:	4	No of Hours:	60
Max Marks:	100	L-T-P:	3-1-0

Course Description: Stocks have become an important asset classes for investors. This course gives the students insights on the Indian equity and derivatives markets, valuations of equities, trading systems and strategies, the legal frameworks and fundamental valuation concepts

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

CONumber	Course Outcome
CO1	Understand the basics of the capital markets.
CO2	Analyze the working of the settlement process
CO3	Define the workings of the trading system.
CO4	Design the operations in a statutory and regulatory environment.

Syllabus:

UnitI:

Meaning and definition of Equity Shares - Growth of Corporate Sector and simultaneous growth in number of equity Shareholders-Separation of Ownership and Management in the Company- Development of Equity Culture in India and Current Position. Market segments, Primary market, Secondary market, products and participants, Derivatives market, corporate and government securities market; NSE membership - stock brokers, sub-brokers, broker-clients' relationship, trading mechanism, code of ethics etc.

UnitII:

Introduction, key terminologies, Transaction cycle, Settlement process, Settlement agencies, Risks in settlement, Securities settlement, Funds settlement, Shortages handling, Risk containment measures, International securities, identification number, Demat and Electronic transfer of securities, Investor protection fund, Clearing software – data and reports download, file transfer protocol.

UnitIII:

Trading System in Stock Exchange: Introduction, NEAT & BOLT, Screen Based Trading System (SBTS), Market Phases, Order Management, Trade Management, Market Window Operations and Auction. Trading Strategies: Long v/s Short and

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Brief Introduction to Hedging, Daily Settlement and Market Margins. Trading Introduction, NEAT system, Market types, Corporate hierarchy, local databases, market phases, order management, trade management, auction, limited physical market, RETDEBT market (RDM), trading, information downloaded to trading members and internet broking.

UnitIV:

Introduction to various Acts governing securities Market - Securities Contracts (Regulation) Act 1956, Securities Contracts (Regulation) Rules 1957, Securities and Exchange Board of India Act 1992, SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992, SEBI (Prohibition of Insider Trading) Regulations, 1992 and 2015, SEBI (Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Markets) Regulations, 2003, The Depositories Act, 1996, Indian Contract Act, 1872, The Companies Act, 1956, Income Tax Act, 1961, Money Laundering Act, 2002.

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 and Securities 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	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	Semester:	VI
Name of the Course:	Insurance and Risk Management	Course Code:	BI201
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.

UnitII: Risk Measurement:

Risk MeasurementEvaluating 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.

UnitIII: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

UnitIV: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.

UnitV: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.

CO-PO & PSO Correlation

Course Name: Insurance and Risk 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	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	Semester:	VI
Name of the Course:	Banking Law & Practices	Course Code:	BI 202
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.

CO-PO&PSO Correlation

Course Name: Banking Law and Practices												
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		3		2		2	2		2	
CO5:		2					2	3		2		

Note: 1: Low 2: Moderate 3: High

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Programme:	B.COM	Semester:	VI
Name of the Course:	Business Ethics & CSR	Course Code:	B.COM 603
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; demonstrate knowledge of established methodologies of solving ethical problems.
CO3	Understand theoretical perspectives of Social Responsibility, Corporate Social Responsibility (CSR) and the role of business in sustainable development.
CO4	Describe and discuss Corporate Social Responsibility, Corporate Governance and Social Audit.

Syllabus:

UNITI:

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	

Note: 1: Low 2: Moderate 3: High

Programme:	B.COM	Semester:	VI
Name of the Course:	Major Project	Course Code:	B.COM 604
Credits:	6	No of Hours:	90
Max Marks:	100	L-T-P:	0-0-8

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	Able to identify the research topic.
CO3	Able to analyze the research topic.
CO4	Apply report the research findings in an effective manner.
CO5	Execute the research findings for the benefit of the society.

Syllabus:

An internship report should follow the following guidelines.

Font type: Times New Roman, running text font size 12, heading text with font size 14 Bold, Paragraph spacing 12 pts, line spacing 1.5, uniformity in bullets and numbering, Uniformity in labelling picture as / images /graphs / tables etc. Number of pages of the report depends of the requirement of the project, but ideally it must be between 30 – 40 pages.

Note:

1. Two copies of the report should be spiral binded and one copy has to be submitted to the guide duly signed by the student, guide and HOD.
2. Students have to appear in the viva-voce.

- For viva student have to prepare a power point presentation by the consultation of guide.

The report for three types of internships i.e., company, research & online course has different table of contents which are mentioned below. Use as per your requirement to prepare the report with the consultation of your guide/supervisor.

For Summer Internship from any Company, the format of the report will be:

Title Page
 Declaration by Student
 Internship Completion Certificate
 Acknowledgement
 Executive Summary
 Table of Contents
 Chapters
 Company, Organogram, Products / Services, Major Departments)
 Internship activities carried out
 Knowledge gained
 Skills Developed
 Findings, Recommendations and Conclusion
 Bibliography / References

CO-PO&PSO Correlation

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

Note: 1: Low 2: Moderate 3: High