

JAMIA HAMDARD KANNUR CAMPUS



LEARNING OUTCOME - BASED EDUCATION (OBE)

For

Bachelor of Commerce (B.Com) with Finance

2022 ADMISSION ONWARDS

POST GRADUATE DEPARTMENT OF COMMERCE

JAMIA HAMDARD KANNUR CAMPUS

Contents

1. Approval Date of Board of Studies	3
2. Vision and Mission Statements	4
3. Program Educational Objectives/Qualification Descriptors	5-6
4. Programme Outcomes/ Programme Learning Outcomes	6-7
5. Programme Details	8-11
6. Rules and Regulations of the Programme	12-18
7. Course Design	19-113

APPROVAL DATE OF BOARD OF STUDIES

JAMIA HAMDARD KANNUR CAMPUS

VISION OF THE SCHOOL

To be a leading and vibrant institution of excellence in quality education with management, commerce, humanities, scientific and technical development and research for achieving the national goals of a self reliant, technologically strong and modern India and building an integrated modern system of education, in accordance with the New Education Policy for better future for all.

MISSION OF THE SCHOOL

- To offer programmes in consonance with National policies for nation building and meeting global challenges.
- To undertake collaborative assignments and projects which offer opportunities for long - term interaction with academia and industry.
- To foster a collaborative academic environment for the promotion of critical and creative thinking.
- To cater to the needs of industry and requirement of competitive examinations for Government Service, PSUs, Private Sector and Abroad Jobs by regular revision of syllabi.
- To develop human potential to its fullest extent so that intellectually capable and imaginatively gifted leaders can emerge in a range of professions.

VISION STATEMENT:

It has become unavoidable in this global era to prepare brains for the future by delivering high-quality higher education. Though quality can be defined in a variety of ways, the B.Com with Finance programme at Jamia Hamdard Kannur Campus is designed to enable and empower students to acquire the knowledge, skills, and talents necessary to analyse and synthesise contemporary business realities.

This curriculum aims to establish conceptual awareness in students so that they can deal with today's business realities while also preparing them to drive and meet tomorrow's challenges.

MISSION STATEMENT:

MS 1: To provide students with the knowledge and skills necessary to comprehend the business world and its intricacies.

MS 2: To develop the capacity and expertise to take a problem-solving approach to difficulties that arise as a result of the corporate world's dynamism.

MS 3: To intend to improve students' employability possibilities by instilling attitudes and character that will enable them mature into empathetic and technically sound future business leaders rather than managers.

MS 4: To assist students in developing learnability so that they can continue to upskill and reskill throughout their lives.

PROGRAM EDUCATIONAL OBJECTIVES /QUALIFICATION DESCRIPTORS:**Qualification Descriptor for B.Com with Finance**

Upon the completion of **B.Com** with Finance, the student will be able to:

- QD- 1** The B.Com Curriculum is being planned. With the Finance course, students are expected to demonstrate comprehensive knowledge of finance, human resource management, marketing, international business, corporate and company regulations, accounting and taxation, and other relevant topics.
- QD- 2** Graduates of this programme will be taught how to build critical thinking skills and attitudes, as well as how to use a holistic problem-solving methodology.
- QD- 3** Students will be able to deliver and communicate information effectively with a mark thanks to the teaching learning pedagogies utilised in the curriculum.
- QD- 4** The curriculum also instills in young minds the values of teamwork, cooperation, and solidarity, which can be considered as a vision of today's competitive corporate world.
- QD- 5** The curriculum preparation for the B.Com With Finance programme not only instils in students the abilities and competencies required to maintain national standards, but it also prepares them to comprehend international frameworks while keeping research factors in mind.

Mapping Qualification Descriptors(QD's) with Mission statements(MS)

	MS-1	MS-2	MS-3	MS-4
QD-1	3	3	2	2
QD-2	1	2	2	3
QD-3	2	1	1	3
QD-4	2	3	1	3
QD-5	3	2	2	1

PROGRAM LEARNING OUTCOMES (PLO'S)

After completing this course, the students should be able to:

- PLO- 1** Demonstration of deeper understanding of business world both from theoretical and practical perspective
- PLO- 2** Application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- PLO- 3** Application of one's disciplinary understanding of ideas and principles in order to solve challenges in the commercial sector.

- PLO- 4** To comprehend accounting's theoretical foundation and to create financial statements.
- PLO- 5** To develop and display leadership, teamwork, social skills, and effective communication in a variety of situations.
- PLO- 6** To make it easier for students to enrol in professional courses and to foster ethical reasoning, professional behaviour, and entrepreneurial abilities.
- PLO- 7** Develop a worldwide perspective on numerous legal challenges by preparing professional quality business documents and delivering a professional quality business presentation.
- PLO- 8** To be able to use business technology effectively in the implementation of integrated business information systems in a corporate setting.
- PLO- 9** To communicate successfully in a commercial setting while utilising proper technology.
- PLO- 10** Recognize the necessity for autonomous and life-long learning in the broader context of technological change, and have the preparation and ability to do so.
- PLO- 11** To comprehend the influence of professional solutions in societal and environmental contexts, as well as to exhibit understanding of and need for long-term development.
- PLO- 12** To show that you understand the significance and relevance of ethnic and diversity issues in the workplace.

PROGRAM SPECIFIC OUTCOMES (PSOs)

After completing this course, the students will be able to:

- PSO- 1:** Recognize the importance of adapting company methods to the changing opportunities and challenges of a global context.
- PSO- 2:** In a corporate context, identify, assess, analyse, interpret, and use information to solve problems and make informed decisions.
- PSO- 3:** Develop relevant skills in pupils in order for them to become competent and self-employed.
- PSO- 4:** Demonstrate a comprehension of professional standards, theory, and research, as well as the ability to apply them to business challenges in specific concentrations.

Mapping of Program Learning Outcomes (PLOs)with Qualification**Descriptors(QDs)**

	QD-1	QD-2	QD-3	QD-4	QD-5
PLO-1	2	2	3	3	1
PLO-2	3	2	2	3	2
PLO-3	3	1	2	3	3
PLO-4	1	3	2	2	1
PLO-5	3	2	3	2	3
PLO-6	1	2	2	2	2
PLO-7	3	3	3	2	2
PLO-8	2	2	3	3	2
PLO-9	1	2	2	2	2
PLO-10	2	3	3	2	2
PLO-11	1	2	2	2	2
PLO-12	3	3	3	3	3
PSO-1	3	3	3	3	3
PSO-2	3	3	3	2	2
PSO-3	2	2	3	3	2
PSO-4	1	2	2	2	2

Programme Details (w.e.f. 2022 Admission onwards)

Semester	Course Code	Course Title	Sessional Marks	End Semester Marks	Total Marks	Allotted Credits
Semester 1	BCMF 101	Communication Skills in English	25	75	100	2
	BCMF 102	Additional Language (Arabic/Hindi/Malayalam)	25	75	100	2
	BCMF 103	Management Concepts	25	75	100	6
	BCMF 104	Business Statistics	25	75	100	6
	BCMF-DSE-	ELECTIVE 2	25	75	100	6
				500	22	
Semester 2	BCMF 201	Environmental Science	25	75	100	2
	BCMF 202	Additional Language (Arabic/Hindi/Malayalam)	25	75	100	2
	BCMF 203	Financial Accounting	25	75	100	6
	BCMF 204	Quantitative Techniques for Business Decisions	25	75	100	6
	BCMF-DSE	ELECTIVE 2	25	75	100	6
				500	22	
Semester 3	BCMF 301	Advanced Accounting	25	75	100	6
	BCMF 302	Financial Markets and Services	25	75	100	6
	BCMF-DSE-	ELECTIVE 2	25	75	100	6
	BCMF-SEC-	ELECTIVE 3	25	75	100	2
	BCMF-SEC-	ELECTIVE 3	25	75	100	2
				500	22	
Semester 4	BCMF 401	Computer Applications in Business	25	75	100	6
	BCMF 402	Financial Management	25	75	100	6
	BCMF-DSE-	ELECTIVE 2	25	75	100	6
	BCMF-SEC-	ELECTIVE 3	25	75	100	2
	BCMF-SEC-	ELECTIVE 3	25	75	100	2
				500	22	

Semester 5	BCMF 501	Goods and Services Tax	25	75	100	6
	BCMF 502	Income Tax Law and Practices- I	25	75	100	6
	BCMF-GE-	ELECTIVE 1	25	75	100	6
	BCMF-DSE-	ELECTIVE 2	25	75	100	6
	BCMF-SEC-	ELECTIVE 3	25	75	100	2
					500	26
Semester 6	BCMF 601	Investment Management	25	75	100	6
	BCMF 602	Income Tax Law and Practices- II	25	75	100	6
	BCMF 603	Project Report and Viva Voce	25	75	100	6
	BCMF-DSE-	ELECTIVE 2	25	75	100	6
	BCMF-SEC-	ELECTIVE 3	25	75	100	2
					500	26
					3000	140

List of electives offered

ELECTIVE 1: Generic Electives offered by B.Com (Finance)		Credits
BCMF-GE 1	Financial Markets and Service	6
BCMF-GE 2	Goods and Services Tax	6
BCMF-GE 3	Advanced Accounting	6
BCMF-GE 4	Investment Management	6
List of Generic Electives offered by B.A(English)		
BAEN-GE 1	Studies in Prose	6
BAEN-GE 2	Studies in Poetry	6
BAEN-GE 3	Postcolonial Literatures	6
BAEN-GE 4	American Literature	6
List of Generic Electives offered by B.B.A		
BBA-GE1	Human Resource Management	6
BBA-GE2	Legal Aspects of Business	6
BBA-GE3	Management Science Aspects and Applications	6
BBA-GE4	Managerial Economics	6
List of Generic Electives offered by B.C.A		
BCA-GE 1	Fundamentals of Computer and HTML	6
BCA-GE 2	C Programming	6
BCA-GE 3	Java Programming	6
BCA-GE 4	Python Programming	6
List of Generic Electives Offered by B.Sc. Psychology		
BSPS-GE1	Introduction to Psychology	6
BSPS-GE2	Cognitive Processes	6
BSPS-GE3	Psychology of Individual Differences	6
BSPS-GE4	Lifespan Development	6

ELECTIVE 2: Discipline Specific Elective Courses (DSE)		Credits
BCMF-DSE 1	Managerial Economics	6
BCMF-DSE 2	Marketing Management	6
BCMF-DSE 3	Cost Accounting	6
BCMF-DSE 4	Corporate Accounting	6
BCMF-DSE 5	Business Research Methodology	6
BCMF-DSE 6	Principles and Practices of Auditing	6
BCMF-DSE 7	Entrepreneurial Development	6
BCMF-DSE 8	Insurance and Risk Management	6
BCMF-DSE 9	Disaster Management	6
BCMF-DSE 10	E-Commerce	6
BCMF-DSE 11	General Informatics	6
BCMF-DSE 12	Project Management	6
ELECTIVE 3: Skill Enhancement Compulsory Courses(SEC)		Credits
BCMF-SEC 1	Modern Banking	2
BCMF-SEC 2	International Business	2
BCMF-SEC 3	Human Resource Management	2
BCMF-SEC 4	Business Regulatory Framework	2
BCMF-SEC 5	Management Accounting	2
BCMF-SEC 6	Corporate Law	2
BCMF-SEC 7	Business Communication and I T	2
BCMF-SEC 8	Numerical Skills	2
BCMF-SEC 9	Customer Relationship Management	2
BCMF-SEC 10	Service Marketing	2

Rules and Regulations of the Programme

Post Graduate Department of Commerce

ADMISSION AND EXAMINATION BYELAWS

For

Bachelor of Commerce with Finance (B.Com)

1. **Programme:** Bachelor of Commerce with Finance (B.Com)
2. **Duration:** Three years, each year having two semesters. It will be a fulltime programme
3. **Medium of Instruction and Examinations:** English
4. **Eligibility for Admission:**

A candidate seeking admission to the programme must have:

- Passed 10+2 examination or equivalent in commerce from a recognized institution with minimum 55 %.
- Their admission will be based on the marks of qualifying examination.

5. Course structure

1 st Year	Semester - I	July to Mid November
	Semester - II	December to April
2 nd Year	Semester - III	June to November
	Semester - IV	December to April
3 rd Year	Semester - V	June to November
	Semester - VI	December to April

During an academic year, a candidate shall be enrolled only for one course of study and shall not appear at any other examination of this or any other University.

The semester - wise course outline (with total marks allocated to each courses, internal assessment and semester examinations marks), list of electives and the syllabus are listed as Annexure - I, II and III respectively. Detailed course content of the syllabus shall be prescribed by the School Board and shall be reviewed periodically.

Every candidate shall have to undertake a project work of four weeks duration under the supervision of a faculty member.

The School Board, depending on circumstances prevailing in the market, may change any course and increase or decrease the number of optional courses.

6. Attendance

- a) All students must attend every lecture delivered, however to account for the late joining or other such contingencies, the attendance requirement for appearing in the semester examinations shall be a minimum of 75% of the total classes actually held.
- b) In order to maintain the attendance record of a course, a roll call will be taken by the subject teacher in every scheduled lecture.
- c) Attendance on account of participation in the prescribed functions of NCC, NSS, Inter University sports, educational tours/field work assigned by the university to students shall be credited to the aggregate, provided the attendance record, duly counter signed by the officer in - charge, is sent to the Course coordinator within two weeks' time after the function/ activity.
- d) The subject teacher will consolidate the attendance record for the lectures for each student. The statements of attendance of students shall be displayed on the Department's Notice Board by the teacher concerned at the beginning of the following

month and consolidated attendance before the conclusion of each semester as given in the University Calendar. A copy of the same shall be sent to the Course Coordinator for record. Notices displayed on the Notice Board shall be deemed to be a proper notification, and no individual notice shall be sent to students.

- e) If a student is found to be continuously absent from the classes without information for a period of 30 days, the teacher in charge shall report it to the Course Coordinator, who will inform the Director. Director will issue a notice to such student, as to why his/ her admission should not be cancelled. The Director will take a decision on cancellation of admission within 30 days of issue of the notice. A copy of the order shall be communicated to the student.
- f) A student with less than 75% attendance of the lectures in each course shall be detained from appearing in the semester examination of that course. The Course Coordinator concerned may consider application for the condonation of shortage of attendance up to 5% on account of sickness or any other extra ordinary circumstances, provided the medical certificate duly certified by registered Medical Practitioner, had been submitted within 7 days of the recovery from the illness.
- g) A student detained on account of attendance will be re - admitted to the same class in the next academic year on payment of current fees except Enrolment and identity card fees.

7. Scheme of Examination

Each course shall carry 100 marks. Of these 75 marks shall be for semester examination and 25 marks for internal assessment.

The candidate shall have to make an oral presentation of his/ her project report before a joint session of the faculty and students. Presentation of report shall carry 50 marks. The same report shall be examined by an external examiner out of 50 marks. The total project report shall carry 100 marks.

The course with code BCMF 401 - Computer Applications in Business, is theory cum practical course carrying 100 marks. The split up of marks shall be as follows:

- (a) Internal : 25 marks (15 marks for theory and 10 marks practical session.)
- (b) External: 75 marks for which 45 marks for theory and 30 marks for practical (Exam duration for theory part is 2 hours and the same for practical session is 1.5 hours).

8. Internal Assessment

Internal assessment for 25 marks in respect of theory papers will be based on written tests, case discussion, assignments, quizzes, marks for presentations, viva - voce etc. The breakup is as follows: 10 marks for Sessional (two sessionals of 5 marks each), 5 for seminar and/or viva, 5 for assignments and 5 for attendance.

- The evaluation shall be done by the concerned teacher and marks will be notified within a week of such test.
- There shall be two to three written tests in each course in a semester. The test will be conducted as per the academic calendar. Individual faculty member has to announce the date for tests or conduct them as per academic calendar.
- Internal assessment for 10 marks shall be done by the concerned teacher based on the class room performance of the student including class attendance and class participation.

- The teacher concerned shall maintain records of marks of various components of evaluation for each student and the same will be notified at the end of the semester.
- The internal assessment marks shall be submitted by Course Coordinator to the Chief Superintendent of Examination, at the end of the semester.
- A candidate who has to reappear (as an ex - student) in the semester examination of a course will retain the marks of internal assessment.
- A student who will be required to seek re - admission, for whatever reason, will have to appear for internal assessment and tests afresh.
- The faculty shall evaluate the presentation at the end of each session and record of marks shall be maintained by the subject teacher. A consolidated mark list duly signed by the Course Coordinator shall be sent to the Chief Superintendent of Examination, at the conclusion of presentations.

9. Semester Examinations

- a) The Semester examinations shall be held at the end of each semester as notified in the academic calendar. **There shall be supplementary examinations. But for practical examination there shall not be supplementary examination.**
- b) The duration of semester examinations of each theory course will be 3 hours.
- c) The question papers shall be set by either an external or an internal examiner duly appointed by the Board of Studies and approved by the Vice Chancellor.
- d) The course set by the examiners shall be moderated by a panel of moderators constituted by the Board of Studies at the time of approving the panel of examiners.
- e) All students shall be required to present at the time of presentation of project report. Their attendance will be taken into account while awarding marks for presentation.
- f) Every candidate shall have to prepare a project study / dissertation in the sixth semester. The subject of project/dissertation shall be approved on the recommendations of the supervisor(s) and the Course Coordinator.
- g) A student shall be required to maintain record of periodic progress in the project in a diary. He / she should be in constant touch with his/her supervisor and obtain his/her signature in the diary regularly.
- h) The minimum pass marks shall be 40 % (grade P) in each course (theory, theory cum practical and viva - voce).

10. Promotion Criteria

A student will be required to clear minimum 40% of his/her courses in a semester examination to be eligible for promotion to the next semester. A student may appear in the supplementary examination after each semester examination and can have a choice to appear in the backlog courses in the supplementary examination. A student detained due to shortage of attendance will repeat his/her course in the subsequent semester concerned (even/odd).

The following grading system under 10 point scale will be adopted

Letter Grade*	Grade Point**
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above Average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

*: It is an index of the performance of students in a said course. Grades are denoted letters viz, O, A+, A, B+, B, C, P and F.

** : It is numerical weight allotted to each letter grade on a 10 - point scale.

Converting the marks into letter grades

Table for pass marks 40

Letter Grade	Grade Point	Range of Percentage of Marks
O (Outstanding)	10	90 and above to 100 (90 - 100)
A+ (Excellent)	9	80 and above and less than 90 (80<90)
A (Very Good)	8	70 and above and less than 80 (70<80)
B+ (Good)	7	65 and above and less than 70 (65<70)
B (Above Average)	6	55 and above and less than 65 (55<65)
C (Average)	5	50 and above and less than 55 (50<55)
P (Pass)	4	40 and above and less than 50 (40<50)
F (Fail)	0	00 and above and less than 40 (00<40)
Ab (Absent)	0	--

A student obtaining Grade 'F' shall be considered failed and will be required to reappear in the examinations.

Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point

Average (SGPA) and Cumulative Grade Point Average (CGPA):

i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all courses taken by student and the number of credits of all the courses undergone by a student.

$SGPA (S_i) = \frac{\sum (C_i \times G_i)}{\sum C_i}$ where C_i is the number of credits of the of i th course and G_i is the Grade point scored by the student in the i th course.

ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of programme. i.e. $CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$ where S_i is the SGPA of the i th semester and C_i is the total number of credits that semester.

iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Formula for Conversion of CGPA into percentage of Marks.

The Percentage equivalent to the CGPA shall be obtained by using the following formula. **Equivalent Percentage of CGPA = CGPA x 10**

Classification of Results

The following formula may be considered for adoption by the University for the award of class/division

Table for pass marks 40

Range of CGPA	Division/Class
CGPA of 7.5 and above and up to 10	I Division with Distinction
CGPA of 6.00 and above and less than 7.50	I Division
CGPA of 5.00 and above and less than 6.00	II Division
CGPA of 4.00 and above and less than 5.00	III Division

11. Span Period

A student must complete all the requirements of B.Com degree within a period of five years from his/ her admission. In a genuine case, if only dissertation is left to be cleared, permission may be granted to submit it even beyond the period of five years with prior approval of the Vice Chancellor.

12. Credit System

Credits are a value allocated course units to describe the student workload required to complete them. They reflect the quantity of work each course requires in relation to total quantity of work required to complete a full semester/ year of academic study at the institution i.e lectures, practical work, seminars and examination or other assessment activities. Among the subjects, core subjects are compulsory. The students are given choice to choose Generic Elective Course (GE), Discipline Specific Elective (DSE) subjects and Skill Enhancement Courses (SEC) subjects and specialization according to his/her preference.

In the Generic Elective Course a student is given chance to choose a course from the GE course offered by other departments.

The grade awarded to a student in any particular course will be based on his/her performance in the sessional and final examinations.

For Example

Semester I

Course name	Subject Credits	Marks	Grade Awarded	Grade Point	Points secured
Communication Skills In English	2	56	B	6	12
Additional Language - I (Arabic/Hindi/Malayalam)	2	78	A	8	16
Management Concepts	6	45	P	4	24
Business Statistics	6	53	C	5	30
Managerial Economics	6	65	B+	7	42
TOTAL	22			30	124

Total credits = 22, Points secured = 124, SGPA = $124/22 = 5.64$

Semester II

Course name	Subject Credits	Marks	Grade Awarded	Grade Point	Points secured
Environmental Science	2	46	P	4	8
Additional Language - II (Arabic/Hindi/Malayalam)	2	50	C	5	10
Financial Accounting	6	65	B+	7	42
Quantitative Techniques for Business Decisions	6	58	B	6	36
Marketing Management	6	60	B	7	42
TOTAL	22			29	138

Total credits = 22, Points secured = 138, SGPA = $138/22 = 6.27$

CGPA = $(124+138) / (22+22) = 262/44 = 5.95$

COURSE DESIGN

POST GRADUATE DEPARTMENT OF COMMERCE

JAMIA HAMDARD KANNUR CAMPUS

I SEMESTER

BCMF 101: COMMUNICATION SKILLS IN ENGLISH

Total Hours: 75

Credits: 02

Course Code	Title of the Course	Hours	Credits
BCMF 101	Communication Skills in English	5	2

Course Learning Outcomes

CLO - 1: To develop a deep understanding of the fundamentals of communication.

CLO - 2: To give a foundation of English Language.

CLO - 3: To acquaint the students with the basics of English grammar.

CLO - 4: To enable the students to enrich their vocabulary and writing skills.

CLO - 5: To encourage learner autonomy through pair and group activities.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PSO 4
CLO-1	2	3	2	2	1	3	3	3	2	2	2	2	1	3	3	3
CLO-2	3	2	2	1	3	2	2	2	2	1	2	1	3	2	2	2
CLO-3	3	3	3	1	1	1	1	3	3	1	3	1	1	1	1	3
CLO-4	2	1	3	1	2	1	2	1	3	1	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Phonetics Basics - Received Pronunciation - Sounds: Vowels/Diphthongs, Consonants - Syllables - Transcription of Words - Weak Forms

MODULE II (20 Hours)

English Language - Parts of Speech - Articles - Modals - Sentence Types - Subject - Verb - Concord - Tenses - Voice - Reported Speech - Clauses - Tag Questions - Punctuation - Common Errors - Jumbled Sentences

MODULE III (20 Hours)

Vocabulary & Writing Skills - Word Formation - Synonyms, Antonyms - Homonyms, Homophones - One Word Substitution - Personal Letters - Official Letters - Covering Letter - Bio - data - Curriculum Vitae

MODULE IV (15 Hours)

(A) Communication

Communication: An Overview - Definition & Process - Features - Importance - Forms - Barriers - Remedies - Nonverbal communication - Body Language - Paralinguistic-Features - Proxemics/Space Distance - Haptics.

(B) Group Discussion - Facing Interviews

References:

1. Kumar, Sanjay, and Pushpa Lata. Communication Skills. OUP, 2011.
2. Raman , Meenakshi , and Sangeeta Sharma. Communication Skills. OUP, 2011.
3. Wood, F.T. , A Remedial English Grammar for Foreign Students,. Macmillan, 1965
4. Choili ,Mark. Towards Academic English. CUP, 2007.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

BCMF - 102 ADDITIONAL LANGUAGE I (ARABIC)**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF 102	Additional Language I (Arabic)	5	2

Course Learning Outcomes

CLO-1 : To understand the distinct features of Arabic prose & poetry literature from classical period to modern period .

CLO-2 : **To understand the basic characteristics of traditional and modern literature in Arabic**

CLO-3 : To realize the beauty of the language & the moral language values in Arabic poems and prose literature maintain the good perspective.

CLO-4 :To aware of the literary works of eminent scholars and writers.

CLO-5 : Understand the stories and accept messages.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	3	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	1	1	1	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	2	3	2	2	3	3	2

MODULE I (20 Hours)**الآيات والأحاديث**

تبارك الله أحسن الخالقين
فمن رغب عن سنتي فليس مني
أوصاني ربي
من الحكمة

MODULE II (20 Hours)**مقالة والحكاية**

التواضع تاج المرءة
خطبة حجة الوداع

MODULE III (15 Hours)

السيرة والشعر

مولانا أبو الكلام آزاد
ترجمة أحمة شوقي
شعر الثعلب والديك
الإمام الشافعي
الرضاء بقضاء الله

MODULE IV (20 Hours)

القصة والمذكرة رحلة

إبليس ينتصر
انا عاجز عن الشكر
رحلة إلى ماليزيا

References:

- 1) THABASSUM - Dr. A. Mohammed
- 2) Literature Reader - Dr. Abdul Majeed. T
- 3) Al-Khawathir - Dr. Abdul Azeez. M

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF - 102 ADDITIONAL LANGUAGE I (HINDI)**व्याकरण और कहानी****Total Hours :75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF 102	Additional Language I (Hindi)	5	2

Course Learning Outcomes

CLO-1: Understanding the basic grammar of Hindi Language.

CLO-2: **Develop communicative skills in Hindi.**

CLO-3: Understanding correct usage of Hindi grammar.

CLO-4: Understand the link between translation theory and translation practice.

CLO-5: Understand the stories and accept messages.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	2	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	1	3	1	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	1	1	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE 1 (20 Hours)

व्याकरण - संज्ञा - सर्वनाम - लिंग - वचन - पुरूष - विशेषण - क्रिया - काल - कारक - लोकोक्तियाँ - मुहावरे।

MODULE II (20 Hours)

औपचारिक एवं अनौपचारिक पत्र लेखन - व्यावसायिक पत्र - शिकायती पत्र - आवेदन पत्र
वार्तालाप - समकालीन विषयों पर आधारित

MODULE III (15 Hours)

अनुवाद - आवश्यकता और महत्व - समाचार पत्रों के लेख का अनुवाद - किसी परिच्छेद का हिन्दी से अंग्रेजी में तथा अंग्रेजी से हिन्दी अनुवाद

MODULE IV (20 Hours)

ज्ञानरंजन - पिता

यशपाल - सच बोलने की भूल

उदयप्रकाश - अपराध

उषा प्रियंवदा – वापसी

References:

1. सामान्य हिन्दी व्याकरण तथा रचना - श्रीकृष्ण पाण्डेय, लोकमंगल प्रकाशन
2. कथा मंजरी - महेंद्र कुलश्रेष्ठ राजपाल प्रकाशन, संस्करण 2016
3. सुबोध हिन्दी व्याकरण तथा रचना, श्रीकृष्णा पाण्डेय, लोकमंगल प्रकाशन।

Teaching- Learning Strategies:

The teaching learning strategies varies from different pedagogical methods such as effective class room teaching, seminars, assignments, encourage group learning by role plays, discussions.

Assessment methods:

Progress towards achievement of learning outcomes will be using; conducting regular test papers, assignments, seminars and viva voce.

BCMF - 102 ADDITIONAL LANGUAGE I (MALAYALAM)

Total Hours : 75

Credits: 02

Course Code	Title of the Course	Hours	Credits
BCMF 102	Additional Language I (Malayalam)	5	2

Course Learning Outcomes

CLO - 1: Understand the story content and structure in depth.

CLO - 2: Acquaint the students with different thoughts and style of Malayalam Fiction.

CLO - 3: Understand the Malayalam Poetry.

CLO - 4: Help students to develop their creative thinking and writing.

CLO - 5: **Analyse and know about Folklore.**

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	1	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE - കവിത (20hrs)

- | | | |
|----------------|---|--------------------|
| 1. സൂര്യകാന്തി | - | ജി.ശങ്കരക്കുറുപ്പ് |
| 2. പഴഞ്ചൊല്ല് | - | സച്ചിദാനന്ദൻ |
| 3. കുട്ടമ്മാൻ | - | എം.ആർ.രേണുകുമാർ |
| 4. വൈക്കോൽ പാവ | - | ലോപ.ആർ |

MODULE - II കഥ (20hrs)

- | | | |
|--------------------------|---|-----------------|
| 1. ചോലമരങ്ങൾ | - | കെ.സരസ്വതി അമ്മ |
| 2. ചാത്തുകുട്ടിയുടെ അമ്മ | - | യു.എ.ഖാദർ |

3. പഠനസാക്ഷ്യം - സുഭാഷ് ചന്ദ്രൻ
4. മോഹമഞ്ഞ - കെ.ആർ.മീര

MODULE - III ആത്മകഥ (15hrs)

കൽക്കൊടുക്കുകയിൽ എന്റെ ജീവിതം - കല്ലേൻ പൊക്കുടൻ

MODULE - IV നോവൽ (20hrs)

പ്രേമലേഖനം - ബഷീർ

References

1. സൂര്യകാന്തി - ജി.ശങ്കരക്കുറുപ്പ്
(ജി യുടെ തെരഞ്ഞെടുത്ത കവിതകൾ)
2. പഴഞ്ചൊല്ല് - സച്ചിദാനന്ദൻ
3. കുട്ടമ്മാൻ - എം.ആർ.രേണുകുമാർ
4. വൈക്കോൽ പാവ - ലോപ.ആർ(വൈക്കോൽ പാവ, ഡി.സി. ബുക്സ്)
5. ചോലമരങ്ങൾ - കെ.സരസ്വതി അമ്മ
6. ചാത്തുകുട്ടിയുടെ അമ്മ - യു.എ.ഖാദറിന്റെ കഥകൾ)
7. മോഹമഞ്ഞ - കെ.ആർ.മീര (കറന്റ് ബുക്സ്)
8. പഠനസാക്ഷ്യം - സുഭാഷ് ചന്ദ്രൻ
9. പ്രേമലേഖനം - ബഷീർ (ഡി.സി.ബുക്സ്)

Teaching-learning strategies:

This paper presents an overview of the basics of Malayalam Language. Various learning strategies will be used to enhance the understanding of basic grammar and communication skills in Malayalam. The curriculum will be delivered through different pedagogical methods such as lectures, classroom discussions, and videos.

Assessment methods:

Assessment methods such as formative and summative assessments, seminar presentations and viva voce will be used to evaluate the students.

BCMF 103: MANAGEMENT CONCEPTS**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 103	Management concepts	5	6

Course Learning Outcomes

CLO - 1: To develop a deep understanding of the fundamentals of management concepts.

CLO - 2: To understand the different phases in the evolution of management.

CLO - 3: To know the different areas of management.

CLO - 4: To examine the different elements of direction

CLO - 5: To have an idea about human resource management.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	3	1	2	3
CLO-2	3	2	1	2	3	1	2	2	3	1	2	3	2	1	3	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	3	3	3	3	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	2	1	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	1	2	3	1	2

MODULE I (15 Hours)

Nature of Management: Meaning - definitions - Concept of management - Features - Functions - scope of Management - Functions at various levels of management - Management as art and science - Management as profession - Management and Administration - Challenges for managers in 21st century.

MODULE II (20 Hours)

Evolution of management thought - Pre scientific management era - Classical (Traditional) Management Approach - Scientific Management (FW Taylor), Administrative Management (Henry Fayol), Bureaucratic Management (Max Weber) -

Neo classical approach - Human Relations Approach (Elton Mayo), Behavioural Approach - Modern Approach - Quantitative Approach, System Approach, Contingency Approach - Emerging or latest Approach - Learning organization Approach, Excellency Approach.

MODULE III (25 Hours)

Functions of Management - Planning: Types of plan, planning process - Organizing: Span of control, Line and staff functions - Centralization and Decentralization - Delegation - Staffing: Process

MODULE IV (15 Hours)

Directing: Elements of direction - Motivation - Theories of Motivation (Maslow's Need Hierarchy Theory, Herzberg's Two factor theory, Mc Gregor's Theory X and Theory Y, Mc Clelland's Achievement theory), Leadership - Leadership styles, Communication - Types, Process, Barriers - Supervision - Controlling: Meaning, Definition, Process, Importance, limitations, Resistance to control.

References:

1. Boatright, John R: Ethics and the Conduct of Business, 2005, Pearson Education, New Delhi.
2. Sathish Modh: Ethical Management: Macmillan.
3. Koontz, H and Wehrick, H: Management, 1995 McGraw Hill Inc, New York.
4. Drucker, Peter, F: Management: Tasks, Responsibilities and Practices, 2004, Allied Publishers, New Delhi.
5. L.M Prasad: Principles and Practice of management, Sultan Chand & Sons.
6. T Ramasamy: Principles of Management, Himalaya Publishing House

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF 104: BUSINESS STATISTICS**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 104	Business Statistics	5	6

Course Learning Outcomes

CLO - 1: To familiarize the students with basic statistical tools for managerial decisions.

CLO - 2: To gain a brief idea about different measures of central tendency

CLO - 3: To know the nature of variations from the averages and thereby to know the degree of consistency

CLO - 4: To analyze the degree of response of price and quantity demanded over a period of time.

CLO- 5: To impart the knowledge relating to various tools of statistics in business.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O1	PS O2	PS O3	PS O4
CLO-1	2	2	1	3	3	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	1	3	2	2	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	1	1	1	1	2	1	2	3	3	3	1	1	1	1	3
CLO-4	3	1	2	1	2	1	2	3	1	2	3	1	2	1	2	1
CLO-5	2	3	2	3	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Introduction to Statistics - Meaning - Definition - Functions - Scope and Limitations - Statistical investigation - Stages - Classification and Tabulation - Construction of frequency distribution.

MODULE II (20 Hours)

Measures of Central Tendency - Meaning - Requisites of good average - Objectives - Types of average - Mean - Simple and Weighted mean - Median - Mode - Geometric Mean - Harmonic Mean - (Algebraic method only).

MODULE III (18 Hours)

Measures of Dispersion - Meaning - Various Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation.

MODULE IV (17 Hours)

Index number - Meaning and Definition - Uses - Problems in the construction of index numbers - Types of index numbers - Test of Adequacy - Fixed Base and Chain Base Method - Cost of living index - Consumer price index - Uses and methods of construction.

References:

1. Gupta.S.P : Statistical Methods, Himalaya Publishing House, Mumbai.
2. Elhance.D.L : Fundamentals of Statistics, Kitab Mahal, Allahabad.
3. Gupta.B.N : Statistics - Theory and Practice, Sahitya Bhawan Publications, Agra.
4. Sanchetti D.C and Kapoor V.K: Statistics - Theory, Methods and Application, SultanChand & Sons, New Delhi.
5. Nabendu Pal and Haded Sarkar S.A: Statistics - Concept and Application, PHI, NewDelhi.
6. Agarwal.B.M: Business Mathematics and Statistics, Ane Books Pvt.Ltd., New Delhi.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

II SEMESTER**BCMF 201: ENVIRONMENTAL SCIENCE****Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF 201	Environmental Science	5	2

Course Learning Outcomes

CLO - 1: To understand complex environmental issues.

CLO - 2: To master the core concepts and methods of ecology and environmental problem solving.

CLO - 3: To envisage exposing students to the real situations in their surroundings and to help them connect, aware, appreciate and be sensitized towards the prevailing environmental issues.

CLO - 4: To make them aware if the different types of pollutions and different measures to control it.

CLO - 5: To impart basic knowledge about the environment and its allied problems.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	2	3	2	1	3	3	3
CLO-2	3	2	1	2	3	1	2	2	3	3	2	3	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	3	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	1	2	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (17 Hours)

Brief Discussion on the Components of the Environment - Effect of Environmental Degradation with Example and Effect on Population - Brief Outline of the Environment (Protection) Act 1986 (should be discussed including Effect on Companies - Contravention - Penalties and Return Requirement. Relevance of Environment Legislation to Business Enterprise - Legislation vs. Social Obligation of Business. - Role of NGOs like Green Peace in Environmental Protection

MODULE II (14 Hours)

Ecology - Brief Outline on Elements of Ecology - Brief Discussion on Ecological Balance and Consequences of Change - Principles of Environmental Impact Assessment - Environmental Impact Assessment Report (EIA) - Requirement of Environmental Impact Assessment Report for Startup Manufacturing Enterprise

MODULE III (16 Hours)

Air Pollution and Control - Brief Outline of Atmospheric Composition - Brief Understanding of Energy Balance - Climate - Weather - Dispersion - Sources and Effects of Pollutants in the Industrial Context - Primary and Secondary Pollutants - Acid Rain - Green House Effect - Depletion of Ozone Layer - Global Warming - Standards and Control Measures Required by Industry in Compliance to The Air (Prevention and Control of Pollution) Act 1989

MODULE IV (15 Hours)

Water Pollution and Control: Brief Discussion on Hydrosphere - Natural Water - Pollutants: their Origin And Effects - River/Lake/ Ground Water Pollution - The Financial Implication of Water Pollution Control and Steps Required to be taken by industry e.g. Sewage treatment plant - water treatment plant - Standards and Control in Relation to the Effect of Legislation by Central and State Boards for Prevention and Control of Water Pollution

MODULE V (13 Hours)

Land Pollution: Brief Understanding of Lithosphere - Pollutants (Municipal - Industrial. Commercial - Agricultural - Hazardous Solid Waste); their Original Effects - Collection and Disposal of Solid Waste - Recovery & Conversion Methods in Relation to an Industrial Enterprise with Discussion about the Financial Implication in a Business Enterprise.

References:

1. Environmental Science : Cunnigham - TMH.
2. Environmental Studies : A.K.De & A.K.De - New Age International.
3. Environmental Pollution Control Engineering : C.S. Rao - New Age International.
4. Environmental Management : N.K. Oberoi - EXCEL BOOKS.
5. Ecosystem Principles & Sustainable Agriculture : Sithamparanathan - Scitech.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF - 202 ADDITIONAL LANGUAGE II (ARABIC)**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF 202	Additional Language II (Arabic)	5	2

Course Learning Outcomes

CLO-1 : Use simple words and phrases to communicate on everyday situations.

CLO-2 : Understand and use key expressions and common phrases in communications.

CLO-3 : Oral and writing skills of communications

CLO-4 : **Familiarize with basics of interpersonal interactions in Arabic**

CLO-5 : Understanding correct usage of Arabic grammar

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	3	3	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-3	2	2	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-4	1	1	3	1	3	2	1	2	3	3	3	1	1	1	1	3
CLO-5	1	2	1	1	3	1	2	3	1	2	3	1	2	1	2	1

MODULE I (20 Hours)

تحيّات وتعارف

كيف تقدّم نفسك؟

تقديم الآخرين

من أيّ بلد أنتم؟

أيّ مطعم هذا؟

هل تشربون قهوة؟

MODULE II (20 Hours)

لمحات عن الترجمة

أهمية الترجمة

أنواع الترجمة

خطوات الترجمة الناجحة

الترجمة إلى اللغة العربية

الترجمة إلى اللغة الإنجليزية

MODULE III (15 Hours)

التعابير الأساسية

أسئلة مفيدة

جمل شائعة

الحياة الإجتماعية

MODULE IV (20 Hours)

المرسلات

الرسالة : أنواعها وأجزاؤها

الرسالة والشهادات

السيرة الذاتية

شهادة الخبرة

References:

- 1) A Hand Book of Commercial Arabic - Dr. Aboobacker. K.P
- 2) Business Communication in Arabic - Abdul Razak

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

1. Time constrained test papers will be conducted for the students.
2. Problem based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF - 202 ADDITIONAL LANGUAGE II (HINDI)**कथा साहित्य और कविता****Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF 202	Additional Language II (Hindi)	5	2

Course Learning Outcomes

CLO-1: Understand the story content and structure in depth

CLO-2: To acquaint the students with different thoughts and style of Hindi fiction.

CLO-3: Understand the Hindi poetry.

CLO4: To help students develop their creative thinking and writing.

CLO5: **Analyze drama in the modern context.****Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	1	3	2	2	3	1	3	2	1	2	2	1	3	2	2	2
CLO-2	1	1	1	2	3	2	3	3	3	2	3	1	3	3	1	3
CLO-3	1	2	1	2	3	1	2	1	1	2	3	1	2	3	2	1
CLO-4	3	2	3	2	3	2	1	2	3	2	2	3	2	3	3	2
CLO-5	3	2	3	2	3	2	1	2	3	2	2	3	2	3	3	2

MODULE I : कहानी (20 Hours)

अपना अपना भाग्य- जैनेंद्र

आकाश दीप - जयशंकर प्रसाद

ईदगाह-प्रेमचंद

यही सच है- मन्नु भण्डारीड

MODULE II: कविता (20 Hours)

गीत फरोश- भवानी प्रसाद मिश्र

मोतीराम -धूमिल

जूही की कली - सूर्यकांत त्रिपाठी निराला

बच्चे काम पर जा रहे हैं-राजेश जोशी

MODULE III: व्यंग्य तथा रेखाचित्र (15 Hours)

भोलाराम की जीव - हरिशंकर परसाई

ठकुरी बाबा-महादेवी वर्मा

MODULE IV: नाटक (20 Hours)

आधे अधूरे -मोहन राकेश

References:

1. कहानी विविधा- राधाकृष्ण प्रकाशन नई दिल्ली 110051।
- 2.समकालीन हिन्दी कविता-सम्पादक डॉ एन. मोहनन-राजपाल एण्ड सन्ज-कश्मीरी गेट, दिल्ली 110051।
- 3.आधे अधूरे-मोहन राकेश, राधाकृष्ण प्रकाशन, दरिया गंज, नई दिल्ली-110002।
- 4.स्मृति की रेखाएँ-महादेवी वर्मा-लोकभारती प्रकाशन, इलाहाबाद 211001।

Teaching- Learning Strategies:

The teaching learning strategies varies from different pedagogical methods such as effective class room teaching, seminars, assignments, encourage group learning by role plays, discussions.

Assessment methods:

Progress towards achievement of learning outcomes will be using; conducting regular test papers, assignments, seminars and viva voce.

BCMF - 202 ADDITIONAL LANGUAGE II (MALAYALAM)

Total Hours: 75

Credits: 02

Course Code	Title of the Course	Hours	Credits
BCMF 202	Additional Language II (Malayalam)	5	2

Course Learning Outcomes

CLO - 1: Understand the story content and structure in depth.

CLO - 2: Acquaint the students with different thoughts and style of Malayalam Fiction.

CLO - 3: Understand the Malayalam Poetry.

CLO - 4: Help students to develop their creative thinking and writing.

CLO - 5: Analyse and know about Folklore.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	2	2	2	3	2	1	3	3	2	2	1	2	1	2
CLO-2	3	1	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	2	1
CLO-4	1	2	3	2	3	1	2	3	1	2	3	1	2	2	3	2
CLO-5	2	3	2	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE - I യാത്രാവിവരണം (20 Hours)

ഭക്തപുരവും പട്ടണം - എസ്.കെ.പൊറ്റക്കാട്

MODULE - II ലേഖനം (20 Hours)

- | | | |
|---------------------------------------|---|-----------------------|
| 1. ധർമ്മയുദ്ധത്തിന്റെ പര്യവസാനം | - | കുട്ടികൃഷ്ണമാരാർ |
| 2. കാളിദാസനും കാലത്തിന്റെ ദാസൻ | - | ജോസഫ് മു ശ്ശേരി |
| 3. നമ്മുടെ അടുക്കള തിരിച്ചു പിടിക്കുക | - | സാരാജോസഫ് |
| 4. ടാഗോറും ഗാന്ധിജിയും | - | പ്രൊഫ.എസ്.ഗുപ്തൻ നായർ |

MODULE - III തിരക്കഥ (15 Hours)

ഒരു വടക്കൻ വീരഗാഥ

MODULE - IV മാപ്പിള ഫോക്ലോർ (20 Hours)

മാപ്പിളകലകൾ

ബദറൂൽ മുനീർ - ഹുസ്സുൽ ജമാൽ - മോയിൻകുട്ടി വൈദ്യർ

References

1. മാപ്പിള ഫോക്ലോർ - മുഹമ്മദ് അഹമ്മദ്
2. ഒരു വടക്കൻ വീരഗാഥ - എം.ടി.
3. മലയാള സിനിമ പിന്നിട്ട വഴികൾ - എം.ജയരാജ്

Teaching-learning strategies:

This paper presents an overview of the basics of Malayalam Language. Various learning strategies will be used to enhance the understanding of basic grammar and communication skills in Malayalam. The curriculum will be delivered through different pedagogical methods such as lectures, classroom discussions, and videos.

Assessment methods:

Assessment methods such as formative and summative assessments, seminar presentations and viva voce will be used to evaluate the students.

BCMF 203: FINANCIAL ACCOUNTING**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 203	Financial Accounting	5	6

Course Learning Outcomes

CLO - 1: To understand the basic accounting concepts

CLO - 2: To have a deep knowledge about journalizing, posting and verify the arithmetical accuracy.

CLO - 3: To gain brief idea about preparation of final accounts of sole trader.

CLO - 4: To prepare the final accounts of Non profit organizations.

CLO - 5: To impart basic knowledge about the financial accounts and its allied process.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	3	1	2	2	2
CLO-2	3	2	1	2	3	1	2	2	3	1	3	2	1	2	3	3
CLO-3	3	3	3	2	3	2	1	2	3	3	3	3	3	2	3	3
CLO-4	2	1	1	2	3	1	2	3	1	2	2	1	1	2	3	2
CLO-5	1	2	3	2	3	2	1	3	2	3	1	2	3	2	3	1

MODULE I (23 Hours)

Introduction - Nature of financial Accounting - Scope - Objects - Limitations - Accounting concepts and conventions - Accounting standards - Concepts & Objectives - Indian accounting Standards - IFRS.

MODULE II (19 Hours)

Process of Accounting - Journal - Ledger - Trial balance - Sub division of journal - cash book (single, double, triple).

MODULE III (16 Hours)

Preparation of financial statements - Capital, Revenue and deferred revenue expenditure - Capital and revenue receipts - Final accounts of Sole Proprietor (with adjustments).

MODULE IV (17 Hours)

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.

(Theory and problems may be in the ratio of 30% and 70% respectively)

References:

1. M.C.Shukla & T.S.Grewal, Advanced Accounting, S Chand Publications, New Delhi
2. R L.Guptha , Advanced Accounting, Vikas Publication House Pvt Ltd, New Delhi
3. S N Maheshwari & S K Maheshwari, Financial Accounting Vikas Publication House Pvt Ltd,
4. R K Arora, Financial Accounting, S. Chand Publications, New Delhi
5. Dr PC Tulsian, Financial Accounting, S. Chand Publications, New Delhi

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF 204: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 204	Quantitative Techniques For Business Decisions	5	6

Course Learning Outcomes

CLO1: To know the nature of relationship between different variables.

CLO2: To identify the degree of relationship between the variables.

CLO3: To have a clear idea about the long term and short term trend over time.

CLO4: To understand the different concepts and approaches of probability.

CLO5: **To Demonstrate an ability to apply various quantitative techniques to solve business problem.****Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	2	2	2	2	3	2	1	3	3	2	2	2	3	1	2
CLO-2	1	2	1	2	3	1	2	2	3	1	2	1	3	2	1	3
CLO-3	3	3	1	2	3	2	1	2	3	3	3	1	3	3	3	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	1	2
CLO-5	3	2	3	2	3	2	1	3	2	3	2	3	1	2	3	1

MODULE I (16 Hours)

Correlation analysis: Meaning - Definition - Types - Methods - Scatter diagram - Karl Pearson's coefficient of correlation - Rank correlation.

MODULE II (18 Hours)

Regression analysis: Meaning - Definition - Types of regression - Differences between regression and correlation - Regression lines - Regression equations (simple regression only).

MODULE III (21 Hours)

Time series analysis: Meaning - Essential requisites of time series analysis - Components of time series - Methods of measuring trends - Free hand curve method - Semi average method - Moving average method - Methods of least squares.

MODULE IV (20 Hours)

Probability: Meaning - Definition - Important terms - Theorems of probability - Addition and Multiplication Theorem - Approaches to probability - Permutation and Combination.

References:

1. Gupta, S.P. & Gupta, P.K - Quantitative Techniques and Operations Research, 2005, Sultan Chand & Sons.
2. Vohra, N.D - Quantitative Techniques in Management, 2004, Tata McGraw Hill.
3. Gupta, S.P., Statistical Methods, 2004, Sultan Chand & Sons.
4. Srivastava, U.K. Shenoy, G.V and Sharma, S.C - Quantitative Techniques for managerial Decisions, 2nd edition, 2002, New Age International Pvt. Ltd.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

III SEMESTER**BCMF 301: ADVANCED ACCOUNTING****Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 301	Advanced Accounting	5	6

Course Learning Outcomes

CLO - 1: To familiarize the students with the preparation of branch accounts

CLO - 2: To provide thorough knowledge about self balances and sectional balancing.

CLO - 3: **To analyze the preparation of financial statements under single entry system**

CLO - 4: To explain how records are kept under hire purchase system.

CLO - 5: To familiarize the students on the easiest way of keeping financial records.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	1	2	2	3	2	1	2	3	1	2	2	3	3	3
CLO-2	2	2	1	2	3	1	2	2	3	2	1	2	3	2	2	2
CLO-3	1	3	3	2	3	2	1	2	3	3	3	2	3	1	1	3
CLO-4	2	1	1	2	3	1	2	3	2	1	1	2	2	1	2	1
CLO-5	3	2	3	2	3	2	1	3	1	2	3	2	1	3	3	2

MODULE - I (25 Hours)

Inland Branch Accounts: Accounts of dependent and independent branches - Debtors system, Stock and Debtors Method (at cost price and invoice price) - Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts - Departmental accounts - Accounting procedure - Analytical day book and ledgers - Allocation of expenses - Inter departmental transfers - Provision for unrealized profit.

MODULE - II (20 Hours)

Self - balancing - meaning and object - Difference between self - balancing and sectional balancing - Control accounts - Transfer from one ledger to another - Contra balances - Sectional balancing - preparation of total Debtors and Total creditors account.

MODULE - III (15 Hours)

Accounting from Incomplete Records - Features, Drawbacks - Computation of profit by Net Worth method - Final Statement of Affairs - Conversion of single entry to double entry - Preparation of final accounts

MODULE - IV (15 Hours)

Hire Purchase, Installment systems and Lease Accounting: Hire purchase - Interest calculations - repossession - Installment sale - Concept operating and financial lease (theory only)

References:

1. Advanced Accounts Volume II: Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II:Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
3. Corporate Accounting: Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing)
4. Corporate Accounting: Ashok Sehgal and Deepak Sehgal, (Taxman Publication, New Delhi)
5. Corporate Accounting: S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate: Monga, J.R (Mayur Paper backs, New Accounting Delhi)

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF 302: FINANCIAL MARKETS AND SERVICES**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 302	Financial Markets and Services	5	6

Course Learning Outcomes

CLO - 1: To have a brief idea about the structure of Indian financial system.

CLO - 2: To understand the various short term and long instruments used financial markets.

CLO - 3: To impart the knowledge about the capital market and its regulatory body.

CLO - 4: To know about the various financial services and its applications

CLO - 5: To identify the different credit rating institutions

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	2	1	2	3	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	1	2	3	1	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	2	1	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE - I (15 Hours)

Financial systems in India - An over view of Indian financial system - Structure of Indian financial system - Functions of financial system - Constituents of Indian financial system - Role of financial system in economic development - Financial Regulators in India - RBI - Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

MODULE - II (25 Hours)

Money market - Meaning - Functions - Components - Features - Importance - Money Market Instruments - Conventional instruments: Treasury bills, Money at call and short notice in the call loan market, Commercial bills, promissory notes in the bill market. Modern: Commercial papers, Certificate of deposit, Inter - bank participation certificates, Repo instrument, Banker's Acceptance. Money Market mutual fund: meaning, advantages and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian market - Recent development in Money Market.

MODULE - III (20 Hours)

Capital market - Meaning - Objectives - Importance - Functions - Structure of the Indian capital market - Primary market - Instruments - Methods of issue - Intermediaries - Secondary market - Equity and Debt Market - Cash/Spot Market and Derivative Market - Industrial Security Market - Characteristics and functions of stock exchanges - Listing of securities - Types of Speculators - Stock Exchanges in India - SEBI - Power and functions - Fair market practice and Investor Protection - Trends and developments in security market.

MODULE - IV (15 Hours)

Financial services - Meaning - Nature and Scope - Types - Fund based and Fee based services - Merchant banking - Meaning - Objectives and Functions - Mutual funds - Meaning - Objectives - Types of schemes - Credit rating - Meaning - functions - Major agencies - CRISIL - ICRA - CARE - Factoring - Meaning - Objectives - Mechanism - Venture capital - Meaning - Features - Funding pattern.

References:

1. Dr. Vasant Desai, The Indian Financial System and Development, Himalaya Publishing House, New Delhi.
2. K. Natrajan E.Gordon, Financial Markets and Services, Himalaya Publishing House, New Delhi.
3. Dr. S. Gurusamy, Financial Markets & Institutions, Vijay Nicole Imprints Pvt Ltd, Chennai
4. Dr. Punithavathy Pandian, Financial services and markets, Vikas publishing House, Delhi
5. N K Gupta and Monika Chopra, Financial Markets Institutions and Services, ANE Books, New Delhi

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

IV SEMESTER

BCMF 401: COMPUTER APPLICATIONS IN BUSINESS

Total Hours: 75

Credits: 06

Course Code	Title of the Course	Hours	Credits
BCMF 401	Computer Applications In Business	5	6

Course Learning Outcomes

CLO - 1: Understand the fundamentals of information technology.

CLO - 2: Use of information technology in E - business

CLO - 3: **Make various computation in the area of accounting and finance at present.**

CLO - 4: To understand various digital payment system.

CLO - 5: To understand application of computer in accounting.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	2	1	2	2	3	3	3	3	3	2	2	1	3	3	3
CLO-2	2	1	3	2	3	2	2	2	3	1	2	1	3	2	2	2
CLO-3	3	1	1	2	3	1	1	3	3	3	3	1	1	1	1	3
CLO-4	3	1	2	2	3	1	2	1	1	2	3	1	2	1	2	1
CLO-5	2	3	2	2	3	3	3	2	2	3	2	3	2	3	3	2

MODULE I (12 Hours)

Computer Systems: Introduction - Features and Parts of new generation Computers - Factors to be considered while selecting computer - Importance of computers in business - Network - Types of network, LAN, WAN, MAN, PAN, BAN, SAN & CAN - Computer applications in various areas of business - Internet, Features and uses in business - Social media & its uses in business

MODULE II (18 Hours)

E - Commerce & Digital payments: E - Commerce, Business Models - B2B, B2C, B2G, C2C & B2E - Requirements of e - commerce website - Modes of delivery - Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Pre - paid cards, Internet Banking, Mobile banking, e - wallets.

MODULE III (15 Hours)

Programmes for Office Management - MS Word - Window concepts - Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel - Spread sheet - operators - Arithmetic - Relation Functions - Formulae - Payroll Preparation.

MODULE IV (15 Hours)

Collection of Data - Tools for data collection: Questionnaire preparation - Google forms - Analysis of data: Table creation - Pie - chart - Bar chart - line chart - Presentation of data. Business application of excel - Payroll preparation - Interest calculation - BEP - Present Value - Future value - NPV - IRR

MODULE V (15 Hours)

Computerized Accounting using Tally - Meaning, features and advantages of computerised Accounting - Company Creation - Accounts Information - Ledger - Groups - Cost Centres - Accounts with inventory - stock item and stock Group creation - voucher - types - entry - P/L A/c, B/S, Bank Reconciliation.

References:

1. Rajaraman , Fundamentals of Computers 4/E, PHI, New Delhi
2. P. Mohan , Fundamentals of Computers, Himalaya Publishing House, New Delhi
3. Dennis P. Curtin , Information Technology, McGraw Hill International, New Delhi
4. Ron Mansfield : Working in Microsoft office, 2008, Tata McGraw Hill, New Delhi
5. Ed Bott, woody Leonhard : Microsoft Office 2007, Pearson Education, New Delhi

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

BCMF 402: FINANCIAL MANAGEMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 402	Financial Management	5	6

Course Learning Outcomes

CLO - 1: To understand the objectives and Functions of Financial Management.

CLO - 2: To acquire a thorough knowledge about the long term investment decision.

CLO - 3: To develop an idea about the Financing decisions and leverages.

CLO - 4: To effectively understand the dividend decision and Theories.

CLO - 5: To enable the students to understand the practice and applications of Financial Management.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	3	3	2	1	3	3	2	2	1	3	3	3
CLO-2	1	3	2	2	2	2	2	2	3	1	2	1	3	2	2	2
CLO-3	1	1	1	1	1	3	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	2	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	2	3	3	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (10 Hours)

Financial Management - Meaning and Definition - Features - Objectives - Functions - Key decision of FM - Economic Value Added - Market Value Added.

MODULE II (20 Hours)

Financing Decision - Sources of Finance - Cost of Capital - Meaning - Determination of Cost of Capital - Computation of Cost of Debt - Preference - Equity - Retained earnings - Weighted Average Cost of Capital - Capital gearing - Types of Leverage - Operating Leverage - Financial Leverage - Combined Leverage - Point of Indifference - Financial BEP.

MODULE III (25 Hours)

Capital Structure - Meaning - Factors influencing capital structure - Over Capitalization - Under Capitalization - Optimal Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Approach - Modigliani and Miller Approach (Theory) - Long Term Investment Decision - Capital budgeting - Traditional and Modern Methods - Capital Rationing.

MODULE IV (20 Hours)

Dividend Decision - Meaning and types of Dividend - Dividend Policy - Theories (Walter, Gordon and MM Approach) - Working Capital management - Types - approaches - Estimation.

References:

1. M.Y. Khan & P.K. Jain: Financial Management, Mcgraw Hill Education, New Delhi.
2. Dr. S. N. Maheshwari: Financial Management: Principles and Practice, Sultan Chand & Sons, 15th edition, 2019, New Delhi
3. I. M. Pandey: Financial Management, Pearson; 12th edition 2021, New Delhi
4. Dr. R. P. Rustagi: Fundamentals of Financial Management - With Excel, New Delhi
5. Prasanna Chandra, Financial Management: Theory and Practice, Mc Graw Hill Publications, New Delhi.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
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4. Viva voce is conducted in order to increase the answering ability of students.

V SEMESTER**BCMF 501: GOODS AND SERVICES TAX****Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 501	Goods And Services Tax	5	6

Course Learning Outcomes

CLO 1: To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).

CLO 2: Students would explain the various terms related to Goods and Service Tax (GST)

CLO 3: To enable students to distinguish the difference in concept of reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.

CLO 4: To enable the students to discuss the concept of Supply along with the rules related to time, place and value of supply.

CLO 5: To enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	1	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	3	1	2	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	2	3	3	2	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	1	3	3	1	2	1	3	2	3	2	3	2	3	3	2

MODULE I (15 Hours)

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN

MODULE II (20 Hours)

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies - Levy and Collection - Time of Supply of Goods - Time of Supply of Services - Input Tax

Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records.

MODULE III (20 Hours)

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration - Deemed Registration - Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax At Source - Refunds.

MODULE IV (10 Hours)

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment.

MODULE V (10 Hours)

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court - Supreme Court - Offences and Penalties.

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

References:

- 1) Vinod K Singania, Indirect Taxes, ,Taxmann's Publications, New Delhi
- 2) H.C Mehrotra, Indirect Taxes , Sahitya Bhavan Publications, New Delhi
- 3) Indirect Taxes- S S Gupta, Taxmann's Publications, New Delhi
- 3) Concerned Bare Act

Teaching - Learning Strategies:

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3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF 502: INCOME TAX LAW AND PRACTICE - 1**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 502	Income Tax Law and Practice - 1	5	6

Course Learning Outcomes

CLO - 1: To collect basic concepts and definitions of income Tax Act 1961.

CLO - 2: To determine the residential status of the individuals.

CLO - 3: To familiarize the students with the computation of income from salary.

CLO - 4: To summarise the calculation of income from house property and business or profession.

CLO - 5: To know the aspects of income from capital gain and other sources.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	3	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	2	2	3	3	2	1	2	3	3	3	3	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	2	3	3	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (12 Hours)

Introduction to Income Tax - Evolution of Income Tax - Income Tax Act 1961 - Finance Act - Income Tax Rules 1962 - Basic Concepts - Definition of different terms - Agricultural Income - Capital and Revenue Receipts - Expenditure and Losses.

MODULE II (13 Hours)

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses - problems - Scope of total income - Incomes exempt from tax (for individual assesses) - Problems - computations - Tax holiday.

MODULE III (20 Hours)

Heads of Income - Incomes included under salary - Allowances - Perquisites and their valuation - Profits in lieu of salary - Provident Fund - Computation of income from salary - Income from house property - basis of charge - annual Value in different cases - Self occupied - Let out - Vacancy and unrealized rent - Deductions - Computation of income from house property

MODULE IV (20 Hours) 1

Profits and gains of business or profession - Meaning of business - Profession - Vocation - Basis of charge - General principles - Deduction in computing business income - Computation of profits from business - Deduction in computing professional income - Computation of gain from profession - Depreciation - Block of assets - Written down value method - Capital gain - Basis of charge - Capital asset - Short term and long term - Transfer - Capital gain in special cases - Exemption from capital gain - Computation of income from capital gain

MODULE V (10 Hours)

Income from other sources - Basis of charge - General and specific items of income - Interest on securities - Deductions allowable - Computation of income from other source.

Note : Consider the Current rate for calculations. Questions should be asked based on provisions relating to current assessment year.

References:

1. Dr. H.C. Mehrotra and S.P. Goyal - Income tax Law and Accounts.
2. Dr. Bhagavathi Prasad - Income tax Law and Practice.
3. Gaur and Narang - Income tax Law and Practice.
4. B.S. Raman - Income tax Law and Practice.
5. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian - Direct taxes Law and Practice

Teaching - Learning Strategies:

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4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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2. Theory based assignments shall be part of evaluation of the students.
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4. Viva voce is conducted in order to increase the answering ability of students.

VI SEMESTER

BCMF 601: INVESTMENT MANAGEMENT

Total Hours: 75

Credits: 06

Course Code	Title of the Course	Hours	Credits
BCMF 601	Investment management	5	6

Course Learning Outcomes

CLO - 1: To enable students to explain the basic concepts of investment.

CLO - 2: Students would explain the various terms related to primary and secondary markets.

CLO -3: To enable students to identify the various types of risk and its calculation.

CLO -4: To identify the best investment opportunity by valuing different security market instrument.

CLO -5: To provide the basic knowledge about the fundamental analysis for investment and trade.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	1	3	3	3	2	3	2	2	3	3	2	2	1	3	3	3
CLO-2	3	2	2	2	3	1	2	1	3	1	2	1	3	2	2	2
CLO-3	1	1	1	3	3	3	3	1	3	3	3	1	1	1	1	3
CLO-4	2	1	2	1	3	2	3	1	1	2	3	1	2	1	2	1
CLO-5	2	3	3	2	3	3	2	3	2	3	2	3	2	3	3	2

MODULE I (16 Hours)

Investment: Basics of Investment - Investment, Speculation and Gambling - Investment Environment - Investment Categories - SEBI.

MODULE II (16 Hours)

Stock Market: Markets for Securities and their functions - Primary Markets - Secondary Markets - Processes of buying and selling securities - Types of securities - Security Market Indicators.

MODULE III (23 Hours)

Risk - Return Framework: Security Returns - Measurement of Returns - Concept of Risk - Systematic Risk - and unsystematic Risk - Security Valuation: Bond Valuation - Preference Share Valuation - Equity Share Valuation.

MODULE IV (10 Hours)

Fundamental Analysis: Basics of Economic Analysis and Industry Analysis - Company Analysis - Non Financial parameters - financial Parameters - Analysis of financial statements.

MODULE V (10 Hours)

Technical Analysis: The Dow Theory - Technical indicators of the overall market - Indicators for individual stocks - Charting Techniques.

References:

1. Avadhani V.A., Securities Analysis and Portfolio management, Himalaya Publishing House, Delhi.
2. Preethi Singh: Investment Management, Himalaya Publishing, Delhi.
3. Bhalla V.K., Investment Management, S. Chand & Co, New Delhi.
4. Fisher and Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.

Teaching - Learning Strategies

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
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Assessment methods:

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BCMF 602: INCOME TAX LAW AND PRACTICES II**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 602	Income Tax Law And Practices II	5	6

Course Learning Outcomes

CLO - 1: To assess the tax liabilities of individuals.

CLO - 2: To summarise tax burden in the case of company and corporate society

CLO - 3: To analyze powers and duties of income tax authorities.

CLO - 4: **To examine various provisions of TDS and TCS**

CLO - 5: To understand about the various penalties for tax defaulters.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	2	1	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (22 Hours)

Clubbing of Income - Provisions - Deemed income - Aggregation of income - Set off and carry forward of losses - Computation of Gross total Income - Deduction from gross total income - Computation of total income - Assessment of individuals - Computation of tax - Assessment of partnership firms - Computation of tax

MODULE II (20 Hours)

Assessment of Companies - Minimum alternative tax - Computation of total income and tax liability - Assessment of Co - operative Societies - Computation of total income and tax liability

MODULE III (15 Hours)

Income Tax Authorities and their powers - CBDT - Powers and functions - Commissioner of income tax - Powers and functions - Income tax officers. Assessment procedure - Types of return - Procedure for filing return - PAN - Types of assessments - Rectification of mistakes

MODULE IV (18 Hours)

Deduction of Tax at Source - Items of income from which tax is deducted at source - Collection of tax at source - Advance payment of tax - Refund of tax - Penalties and prosecution - Provisions

Note: Questions should be asked based on provisions relating to current assessment year. Consider the Current rate for calculations

References:

1. Dr. H.C. Mehrotra and S.P. Goyal - Income tax Law and Accounts
2. Dr. Bhagavathi Prasad - Income tax Law and Practice
3. Gaur and Narang - Income tax Law and Practice
4. B.S. Raman - Income tax Law and Practice
5. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian - Direct taxes Law and Practice

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5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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BCMF 603: PROJECT REPORT AND VIVA-VOCE**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF 603	Project report and viva-voce	5	6

- All students are to do a project in the area of core course.
- This project can be done individually which may be carried out in or outside the campus.
- The report of the project in duplicate is to be submitted in English with not less than 30 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners appointed by the University.
- External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

Structure of the Report

- Title Page
- Declaration by the student
- Certificate from the guide
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

Evaluation of the Project Report

The project report shall be subject to Internal and External Evaluation followed by a Viva - voce.

- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner appointed by the University and the Head of the Department or his nominee.

- A viva voce related to the project work will also be conducted by the external evaluation board consisting of an examiner appointed by the University as chairman and the Head of the Department or his nominee as member. The students have to attend the viva voce individually. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

Elective - 1 Generic Elective**BCMF GE 1: FINANCIAL MARKETS AND SERVICES****Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF GE 1	Financial Markets and Services	5	6

Course Learning Outcomes

CLO - 1: To have a brief idea about the structure of Indian financial system.

CLO - 2: To understand the various short term and long instruments used financial markets.

CLO - 3: To impart the knowledge about the capital market and its regulatory body.

CLO - 4: To know about the various financial services and its applications

CLO - 5: To identify the different credit rating institutions

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	2	1	2	3	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	1	2	3	1	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	2	1	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (15 Hours)

Financial systems in India - An over view of Indian financial system - Structure of Indian financial system - Functions of financial system - Constituents of Indian financial system - Role of financial system in economic development - Financial Regulators in India - RBI - Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

MODULE II (25 Hours)

Money market - Meaning - Functions - Components - Features - Importance - Money Market Instruments - Conventional instruments: Treasury bills, Money at call and short notice in the call loan market, Commercial bills, promissory notes in the bill market.

Modern: Commercial papers, Certificate of deposit, Inter - bank participation certificates, Repo instrument, Banker's Acceptance. Money Market mutual fund: meaning, advantages

and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian market - Recent development in Money Market.

MODULE III (20 Hours)

Capital market - Meaning - Objectives - Importance - Functions - Structure of the Indian capital market - Primary market - Instruments - Methods of issue - Intermediaries - Secondary market - Equity and Debt Market - Cash/Spot Market and Derivative Market - Industrial Security Market - Characteristics and functions of stock exchanges - Listing of securities - Types of Speculators - Stock Exchanges in India - SEBI - Power and functions - Fair market practice and Investor Protection - Trends and developments in security market.

MODULE IV (15 Hours)

Financial services - Meaning - Nature and Scope - Types - Fund based and Fee based services - Merchant banking - Meaning - Objectives and Functions - Mutual funds - Meaning - Objectives - Types of schemes - Credit rating - Meaning - functions - Major agencies - CRISIL - ICRA - CARE - Factoring - Meaning - Objectives - Mechanism - Venture capital - Meaning - Features - Funding pattern.

References:

1. Dr. Vasant Desai, The Indian Financial System and Development, Himalaya Publishing House, New Delhi.
2. K. Natrajan E. Gordon, Financial Markets and Services, Himalaya Publishing House, New Delhi.
3. N. Vinayakam, A Profile of Indian capital market, Kanishka Publishers Distributors, New Delhi.
4. V.K. Bhalla, Investment Management, S. Chand Publishing, New Delhi.
5. Gomez Clifford, Financial Markets, Institutions, and Financial Services, PHI Learning Pvt. Learning, New Delhi

Teaching - Learning Strategies:

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4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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BCMF GE 2: GOODS AND SERVICES TAX**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF GE 2	Goods And Services Tax	5	6

Course Learning Outcomes

CLO 1: To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST).

CLO 2: Students would explain the various terms related to Goods and Service Tax (GST)

CLO 3: To enable students to distinguish the difference in concept of reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.

CLO 4: To enable the students to discuss the concept of Supply along with the rules related to time, place and value of supply.

CLO 5: To enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	1	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	3	1	2	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	2	3	3	2	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	1	3	3	1	2	1	3	2	3	2	3	2	3	3	2

MODULE I (15 Hours)

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN.

MODULE II (20 Hours)

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies - Levy and Collection - Time of Supply of Goods - Time of Supply of Services - Input Tax

Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records.

MODULE III (20 Hours)

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration - Deemed Registration - Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax At Source - Refunds.

MODULE IV (10 Hours)

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment.

MODULE V (10 Hours)

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court - Supreme Court - Offences and Penalties.

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

References:

- 1) Vinod K Singania, Indirect Taxes, ,Taxmann's Publications, New Delhi
- 2) H.C Mehrotra, Indirect Taxes , Sahitya Bhavan Publications, New Delhi
- 3) Indirect Taxes- S S Gupta, Taxmann's Publications, New Delhi
- 3) Concerned Bare Act

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4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
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4. Viva voce is conducted in order to increase the answering ability of students.

BCMF GE 3: ADVANCED ACCOUNTING**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF GE 3	Advanced Accounting	5	6

Course Learning Outcomes

CLO - 1: To familiarize the students with the preparation of branch accounts

CLO - 2: To provide thorough knowledge about self-balances and sectional balancing.

CLO - 3: To analyze the preparation of financial statements under single entry system

CLO - 4: To explain how records are kept under hire purchase system.

CLO - 5: To understand the basics of operating and financial lease

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	2	2	2	2	3	2	1	3	3	2	2	2	3	1	2
CLO-2	1	2	1	2	3	1	2	2	3	1	2	1	3	2	1	3
CLO-3	3	3	1	2	3	2	1	2	3	3	3	1	3	3	3	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	1	2
CLO-5	3	2	3	2	3	2	1	3	2	3	2	3	1	2	3	1

MODULE - I (25 Hours)

Inland Branch Accounts: Accounts of dependent and independent branches - Debtors system, Stock and Debtors Method (at cost price and invoice price) - Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts - Departmental accounts - Accounting procedure - Analytical day book and ledgers - Allocation of expenses - Inter departmental transfers - Provision for unrealized profit.

MODULE - II (20 Hours)

Self - balancing - meaning and object - Difference between self - balancing and sectional balancing - Control accounts - Transfer from one ledger to another - Contra balances - Sectional balancing - preparation of total Debtors and Total creditors account.

MODULE - III (15 Hours)

Accounting from Incomplete Records - Features, Drawbacks - Computation of profit by Net Worth method - Final Statement of Affairs - Conversion of single entry to double entry - Preparation of final accounts

MODULE - IV (15 Hours)

Hire Purchase, Installment systems and Lease Accounting: Hire purchase - Interest calculations - repossession - Installment sale - Concept operating and financial lease (theory only)

References:

1. Advanced Accounts Volume II: Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II:Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
3. Corporate Accounting: Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing)
4. Corporate Accounting: Ashok Sehgal and Deepak Sehgal, (Taxman Publication, New Delhi)
5. Corporate Accounting: S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate: Monga, J.R (Mayur Paper backs, New Accounting Delhi)

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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2. Theory based assignments shall be part of evaluation of the students.
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BCMF GE 4: INVESTMENT MANAGEMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF GE 2	Investment Management	5	6

Course Learning Outcomes

CLO - 1: To enable students to explain the basic concepts of investment.

CLO - 2: Students would explain the various terms related to primary and secondary markets.

CLO - 3: **To enable students to identify the various types of risk and its calculation.**

CLO - 4: To identify the best investment opportunity by valuing different security market instrument.

CLO - 5: To provide the basic knowledge about the fundamental analysis for investment and trade.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	1	3	3	3	2	3	2	2	3	3	2	2	1	3	3	3
CLO-2	3	2	2	2	3	1	2	1	3	1	2	1	3	2	2	2
CLO-3	1	1	1	3	3	3	3	1	3	3	3	1	1	1	1	3
CLO-4	2	1	2	1	3	2	3	1	1	2	3	1	2	1	2	1
CLO-5	2	3	3	2	3	3	2	3	2	3	2	3	2	3	3	2

MODULE I (16 Hours)

Investment: Basics of Investment - Investment, Speculation and Gambling - Investment Environment - Investment Categories - SEBI

MODULE II (16 Hours)

Stock Market: Markets for Securities and their functions - Primary Markets - Secondary Markets - Processes of buying and selling securities - Types of securities - Security Market Indicators.

MODULE III (23 Hours)

Risk - Return Framework: Security Returns - Measurement of Returns - Concept of Risk - Systematic Risk - and unsystematic Risk - Security Valuation: Bond Valuation - Preference Share Valuation - Equity Share Valuation.

MODULE IV (10 Hours)

Fundamental Analysis: Basics of Economic Analysis and Industry Analysis - Company Analysis - Non Financial parameters - financial Parameters - Analysis of financial statements.

MODULE V (10 Hours)

Technical Analysis: The Dow Theory - Technical indicators of the overall market - Indicators for individual stocks - Charting Techniques.

References:

1. Avadhani V.A., Securities Analysis and Portfolio management, Himalaya Publishing House, Delhi.
2. Preethi Singh: Investment Management, Himalaya Publishing, Delhi.
3. Bhalla V.K., Investment Management, S. Chand & Co, New Delhi.
4. Fisher and Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
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3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
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4. Viva voce is conducted in order to increase the answering ability of students.

Elective - 2 Discipline Specific Elective**BCMF DSE 1: MANAGERIAL ECONOMICS****Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 1	Managerial Economics	5	6

Course Learning Outcomes

CLO1: To understand the basic concepts of managerial economics.

CLO2: To identify the different features of demand and its applications in business decisions.

CLO3: To study different methods of demand forecasting.

CLO4: To analyse the different theories of production.

CLO5: **To identify the pricing strategies in different market conditions.****Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	1	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	3	2	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (15 Hours)

Introduction - Definitions of Managerial economics - Objectives - Characteristics - Uses - Decision making and forward planning - Decision making process - Basic economic tools in management economics.

MODULE II (20 Hours)

The concept of demand and elasticity of demand - Utility - Consumer's equilibrium in terms of utility analysis - Consumer's surplus - Demand analysis - Law of demand - Demand curve - Individual demand curve - Market demand curve - Movement along Vs

shifts in the Demand curve - Exceptions to the law of demand - Elasticity of Demand - Price, Income and cross.

MODULE III (25 Hours)

Demand estimation and demand forecasting - Demand forecasting methods - Concept of revenue - Average Revenue and Total Revenue - Marginal Revenue and Incremental Revenue.

Production - Factors of production - Production function - Law of variable proportions - Isoquants - Isocost curve - Marginal rate of technical substitution - Optimal combination of resources - Law of Return to scale - Economies and diseconomies of scale - Internal and external economies and diseconomies of scale.

MODULE IV (15 Hours)

Price and output decisions under different market structures - Price and output decisions under perfect competition, Monopoly, monopolistic and oligopoly markets - Kinked demand curve - Price discrimination - Types of price discrimination.

References:

1. Dean Joel: Managerial Economics, Prentice-Hall of India Pvt.Ltd, New Delhi
2. D M Mithani - Business Economics, Himalaya Publishing House, New Delhi.
3. K KDewett - Economic Theory, S.Chand & Company, New Delhi.
4. D.N. Dwivedi - Managerial Economics, Vikas Publishing House, Noida, Uttar Pradesh.
5. Dr. S. Sankaran - Managerial Economics, Margham Publications, Chennai, Tamil Nadu.

Teaching - Learning Strategies:

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3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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BCMF DSE2: MARKETING MANAGEMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE2	Marketing Management	5	6

Course Learning Outcomes

CLO - 1: To understand basic concepts in marketing.

CLO - 2: To understand the different factors affecting consumer purchase decisions.

CLO - 3: To identify the different pricing strategies.

CLO - 4: To enhance the knowledge about different channel of distribution

CLO - 5: To know about the selling process and functions of a sales man

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	2	2	3	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	1	2	1	1	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	1	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	2	3	1	2	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	3	2	3	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (18 Hours)

Introduction - Meaning - Nature - Scope and Importance of Marketing - Modern concept of Marketing. Marketing functions.

MODULE II (18 Hours)

Consumer Behaviour - Nature, scope & significance - Consumer buying process - Market segmentation - Concept & importance - Methods of segmentation - Marketing Mix - Meaning - Importance - Product Life Cycle - Product mix - Brand loyalty - Brand equity - Packing - Labeling - Product positioning.

MODULE III (19 Hours)

Pricing - Meaning and Definition - Steps in pricing - Pricing strategies - Pricing types.

MODULE IV (20 Hours)

Meaning and definition of physical distribution - Channels of distribution - Middlemen - Types of Middlemen - Functions of Middlemen - Factors to be considered in selecting channels - Modern channels of Marketing - Personnel selling - Functions of a Salesman - Qualities of salesman.

References:

1. Philip Kotler - Principles of Marketing
2. William Stanton - Fundamentals of marketing
3. VS Ramaswamy & S Namakumari - Marketing Management
4. Rajan Saxena - Marketing Management
5. Sherlakar.S.A - Marketing Management
6. Raman B.S - Marketing Management
7. S.M. Jha - Services Marketing

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Assessment methods:

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BCMF DSE 3: COST ACCOUNTING**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 3	Cost Accounting	5	6

Course Learning Outcomes

CLO - 1: To impart the knowledge about the preparation of cost sheet.

CLO - 2: To identify the different inventory control methods and pricing of material issues.

CLO - 3: To know how to allocate and apportion of indirect expenses through various methods.

CLO - 4: To know the various methods of costing in different industries.

CLO - 5: To have an idea about different types of costs.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	1	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	3	2	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Cost accounting: Definition - Feature - Objectives - Scope - Functions - Merits and demerits - Difference between cost accounting and financial accounting - Cost unit - Cost centre - Cost classification - Preparation of cost sheet.

MODULE II (20 Hours)

Material and Labour - Direct and indirect material cost - Purchase procedure - Inventory control techniques - Stock levels - EOQ - ABC analysis - VED analysis - JIT analysis - methods of pricing - FIFO - LIFO - Simple and weighted average methods - Labour cost - Time keeping and time booking - Wage system - Time rate - Piece rate - Incentive schemes (Halsey and Rowan plan)

MODULE III (18 Hours)

Overheads - Definition - Overhead allocation - Apportionment - Reapportionment - Step ladder, Reciprocal, Repeated distribution - Simultaneous equation methods - Absorption of overheads methods - Calculation of machine hour rate.

MODULE IV (17 Hours)

Methods of costing; Contract costing: Features - Advantages - Procedures of contract costing - Process costing: Meaning - Features - Preparation of process account - Normal and abnormal loss.

References:

1. S.P. Jain & K.L. Narang Cost Accounting - Principles and Practice, Kalyani Publishers, New Delhi
- 2, Dr. S.N. Maheshwari, Cost Accounting - Theory & Problems, Mahavir Publications, New Delhi
3. SP Iyengar, Cost Accounting Principles & Practice, Sultan Chand & Sons, New Delhi
4. Dr S P Gupta, Management Accounting, Sahitya Bhawan Publications, Agra
5. M C Shukla, T S Grewal & Dr. M P Gupta, Cost Accounting Text and Problems, , Sultan Chand & Sons, New Delhi

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BCMF DSE 4: CORPORATE ACCOUNTING**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 4	Corporate Accounting	5	6

Course Learning Outcomes

CLO - 1: To know how to prepare final accounts of joint stock companies in new format

CLO - 2: To help the students in preparing the accounts of Banking companies.

CLO - 3: To understand certain innovative terms or concept used in banking company.

CLO - 4: **To create awareness among the students about the preparation of the accounts of Insurance companies**

CLO - 5: To know more about amalgamation and its accounting treatment

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	2	2	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	1	2	1	1	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	1	3	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	2	3	3	3	2	1	3	2	3	2	3	2	3	3	2

MODULE 1 (20 Hours)

Issue of shares and debentures: Issue of shares-issue at par, premium and discount under and over subscription-prorata allotment - calls in arrear-calls in advance-forfeiture and reissue-redemption of preference shares-redemption out of profit and out of proceeds of fresh issue-issue and redemption of debentures-redemption by purchase

MODULE II (20 Hours)

Final Accounts of Companies: Preparation of Balance Sheet and Profit & Loss Account (in new format) - compulsory transfer to Reserve (Corporate dividend tax need not be considered). Computation of Profit prior to incorporation

MODULE III (20 Hours)

Accounting for amalgamation and reconstruction: Types of amalgamation (amalgamation in the nature of merger and purchase) - Accounting treatment - Reconstruction and its types - Consolidation and subdivision of capital - Accounting entries of reorganization of capital.

MODULE IV (15 Hours)

Liquidation of companies: Meaning and types of winding up - Statement of Affairs - Deficiency or Surplus Accounts-Liquidator's Final Statement of Account.

References:

1. Corporate Accounting - S.P Jain & K.L Narang, Kalyani Publishers, New Delhi
2. Corporate Accounting - Dr. S.M Shukla & Dr. K.L Guptha Sahithya Bhawan publications, agra
3. Corporate Accounting - M.Hanif & A.M Mukherjee,
4. Maheshwari S.N. & Maheshwari S.K. & Maheshwari Sharad K., Fundamentals of Corporate Accounting, Vikas Publishing House, Noida

Teaching - Learning Strategies:

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BCMF DSE 5: BUSINESS RESEARCH METHODOLOGY**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 5	Business Research Methodology	5	6

Course Learning Outcomes

CLO1: Insight into fundamentals of research.

CLO2: Understand research problem and research design.

CLO3: **Acquire the skill to choose the sample for research.**

CLO4: Describe the methods of data collection.

CLO5: Enable the students for research report.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	3	1	2	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	2	3	3	1	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	3	1	2	2	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	3	2	3	1	2	1	3	2	3	2	3	2	3	3	2

MODULE I (15 Hours)

Research Methodology - Meaning - Definition - Purpose -Type - Significance-Induction and Deduction - Meaning- Business Research - Meaning -Scope - Functions-Steps in Research Process (Brief Description).

MODULE II (18 Hours)

Research Problem - Meaning - Definition- Source of problem - Formulation of Problem- Criteria of good research problem- Research design - Meaning-Different types of research designs - Hypothesis - Types-Testing of Hypothesis.

MODULE III (14 Hours)

Sample design - Meaning - Sample Frame-Sample Size -Method of Sampling - Probability and Non-Probability Sampling- Steps for selecting sample.

MODULE IV (15 Hours)

Primary and Secondary data -Meaning - Sources-Methods of data collection - Questionnaire Interview - Observations - Mail and E mail- Surveys - Pilot study and Pretesting .

MODULE V (13 Hours)

Report writing - Meaning- Types - Steps in report writing - Contents of the research report - Quality of good research reports.

References:

1. O.R.Krishnaswamy,M.Raganathan, P N Harikumar . Research Methodology,Himalaya Publishing House(Latest Edition)
2. C.R.Kothari, Research Methodology.New Age International Publishers.
3. R. Panneerselvam , Research Methodology , PHI Publication , second edition.
4. Dr Deepak Chawla, Dr Neena Sondhi , Research Methodology , Vikas Publication, Second Edition.
5. Dr. Prasant Sarangi ,Research Methodology, Taxmann's Publications Private Limited , 2010

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4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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2. Topic based assignments shall be part of evaluation of the students.
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4. A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
5. Viva voce is conducted in order to increase the answering ability of students.

BCMF DSE 6: PRINCIPLES AND PRACTICE OF AUDITING**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 6	Principles and Practice of Auditing	5	6

Course Learning Outcomes

CLO - 1: To understand the concepts and objectives of auditing.

CLO - 2: To enable the students to understand the rights and duties of an Auditor.

CLO - 3: To have a thorough knowledge about the audit procedure and to get an idea of internal check and internal audit.

CLO - 4: To study about vouching, verification and valuation.

CLO - 5: To analyse the procedure for share capital and to understand the computer information system.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	3	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	2	3	1	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	3	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	3	2	1	3	2	1	3	2	3	2	3	2	3	3	2

MODULE 1 (14 Hours)

Auditing - meaning - definition - objectives - importance - basic principles - classification of audit - advantages and disadvantages of audit

MODULE II (14 Hours)

Auditor - Appointment - Qualification and disqualifications - Remuneration - Removal - Rights - Duties - Civil and criminal liabilities of an auditor.

MODULE III (14 Hours)

Procedure of Audit - preparation before audit - audit programme - audit notebook - audit working papers - internal check: meaning and definition - objectives - advantages - disadvantages - internal audit: meaning and definition - objectives - Internal control - Difference between internal check and internal audit.

MODULE IV (14 Hour)

Vouching and verification - vouching: meaning and definition - objectives - voucher - types of voucher - verification: meaning and definition - objectives - difference between vouching and verification - valuation: meaning - distinguish between verification and valuation.

MODULE V (19 Hour)

Audit of limited companies - procedure for audit of share capital - audit of issue of shares at premium and discount - audit of forfeiture of shares - Reissue of forfeited shares - transfer - transmission—audit report - contents - types. Auditing and computer information system: EDP audit - computer Information System Environment (CISE) - Computer Assisted through Audit Techniques (CAAT) - Generalized Audit Software Packages (GAS)

References:

1. Dr.T.R.Sharma, Dr. I .M Shai, Auditing, Sahitya Bhawan Publications, Latest Edition, Agra
2. Auditing, S.D. Sharma, 3rd Edition, Taxmann's Publications,
3. Y A Saindane ,S P Palve, Auditing, First Edition, Prashant Publications,
4. R.G.Saxena, Principle And Practice Of Auditing, 7th Edition, Himalaya Publishing House
5. Arun Kumar, Rachana Sharma, Latest Edition Atlantic Publication

Teaching - Learning Strategies:

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Assessment methods:

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2. Theory based assignments shall be part of evaluation of the students.
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BCMF - DSE 7: ENTREPRENEURIAL DEVELOPMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 7	Entrepreneurial Development	5	6

Course Learning Outcomes

CLO- 1 To develop entrepreneurial spirit among students.

CLO- 2 To empower students with sufficient knowledge to start up their venture with confidence.

CLO- 3 To make them aware of the opportunities and support for entrepreneurship in India.

CLO- 4 To discuss various theoretical approaches to Entrepreneurship.

CLO- 5 To list some of the trends that are shaping entrepreneurship and small business ownership.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12	PSO 1	PSO 2	PSO 3	PSO 4
CLO-1	3	3	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	1	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	3	2	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Concept of Entrepreneurship- Importance- Definition of entrepreneur- Characteristics- Functions-Distinction between an entrepreneur and a manager- Concept of Women entrepreneurship- Problems of women entrepreneurs- Factors affecting entrepreneurial growth- Rural entrepreneurship- Role of entrepreneurs in economic growth- Small scale business- Characteristics- Objectives- Problems- Institutional finance to entrepreneurs- MSME- Features and Problems.

MODULE II (25 Hours)

Entrepreneurial support in India - Entrepreneurial education and training - Entrepreneurial development programmes - Start Ups - Govt of india funding and support -for Start Ups - Cluster development schemes - Industrial estates - Special economic Zones - Green channel clearances - Bridge capital - Seed capital Assistance - Special institutions for

Entrepreneurship development and assistance in India - EDII - NIESBUD - NSIC - SIDBI - DIC.

MODULE III (15 Hours)

Project Management- Meaning-Types - Features- Classification-Project Management-Project Life Cycle - Project identification - Sources of project idea - Constraints in a project - Project formulation - Stages in project formulation - Preparation of report - Contents.

MODULE IV (15 Hours)

Project Appraisal - Techniques - SCBA - L&M - UNIDO approach - Project management techniques - PERT - CPM - Scheduling - Resource allocation - Resource smoothing - time and cost overrun - Project review - Phases of project review - Abandonment analysis.

References:

1. Vasanth Desai, Small scale business and Entrepreneurship, Latest edition, Himalaya Publications.
2. A P Padnekar, Entrepreneurship, Latest Edition, Himalaya Publishing House, Mumbai
3. Rao, VSP, Business Entrepreneurship and Management, Latest Edition, Vikas Publishing House.
4. K. Nagarajan : Project Management
5. Khanka SS , Entrepreneurial Development, S Chand and sons.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Topic based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation):
4. A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
5. Viva voce is conducted in order to increase the answering ability of students.

BCMF DSE 8: INSURANCE AND RISK MANAGEMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 8	Insurance And Risk Management	5	6

Course Learning Outcomes

CLO - 1: To understand the basic terms in insurance.

CLO - 2: To enable the students to understands the reforms in insurance sector.

CLO - 3: To have a thorough knowledge about IRDA and its role in insurance sector.

CLO - 4: To study about different types of insurance.

CLO - 5: **To analyse the procedure for risk management through insurance.****Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	1	3	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	1	1	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (18 Hours)

Introduction - Meaning, definition, nature and functions of insurance - Principles of insurance - insurance documents.

MODULE II (17 Hours)

Insurance sector reforms in India - IRDA - Role and functions - TAC - Insurance Ombudsman.

MODULE III (19 Hours)

Types of insurance - Meaning and features of life - Marine, Health, Fire and other diversified insurance products - Micro insurance - Rural insurance.

MODULE IV (21 Hours)

Insurance risk - meaning and types - sources of risk - Risk Management : meaning and definition - personal and corporate risk management - stages in risk management process (A brief study).

References:

1. Principles of risk management and insurance, George E.Rejda, Michael mec Namara, 13th edition, Pearson.
2. The fundamentals of insurance, Hargovind Dayal, Notion Press; 1st edition (2 November 2017).
3. C. Arthur Williams, Risk Management &Insurance, McGraw-Hill/Irwin; 8th edition.
4. Insurance Industry, ICFAI Publication.
5. Insurance and Risk management,Dr. Sunil Kumar, second edition, galgotia publishing company.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

BCMF DSE 9: DISASTER MANAGEMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 9	Disaster Management	5	6

Course Learning Outcomes

CLO 1: Understand environmental hazard

CLO2: Describe various types of environmental hazard

CLO3: Explain various phases of environmental hazard

CLO4: Create awareness on vulnerability atlas of India

CLO5: Learn about agencies involved in disaster management.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	3	2	1	2	3	2	1	3	3	2	3	2
CLO-2	1	3	2	2	3	2	1	2	3	2	1	2	1	3	3	2
CLO-3	1	1	1	3	2	2	1	3	2	1	2	3	3	2	3	3
CLO-4	1	2	1	3	2	1	2	3	2	3	2	1	2	3	3	2
CLO-5	3	2	3	2	1	2	3	1	2	3	1	2	2	3	2	3

Module I (16 Hours)

Environmental hazards- Environmental disasters and Environmental stress - Meaning- Different types and classes of environmental hazards.

MODULE II (18 Hours)

Types of environmental hazards and disasters- Natural hazards and disasters- Planetary hazards- Volcanic eruption - Earthquakes- Land slides - Floods - Droughts - Cyclones- Hailstorms- Cold waves- Lighting- Heat waves - practical examples (recent)Man induced hazards and disasters- Physical hazards- Soil erosion- Chemical hazards- Release of toxic chemicals- Nuclear explosion- Biological hazards- Population explosion- practical example(recent).

MODULE III (25Hours)

Phases of disaster management -1) Pre disaster stage(preparedness) - Preparing hazard zonation maps - Predictability-Preparing disaster plan-Land use zoning - Preparedness through IEC - Mitigation - Disaster resistant house construction - Population reduction in vulnerable areas-Awareness - 2) Emergency stage - Rescue training for search and operation at national and regional level - Immediate relief 3) Post disaster stage - Rehabilitation - Reconstruction- Recovery.

MODULE IV (16 Hours)

The vulnerability Atlas of India (Brief) - Disaster prevention and mitigation - Agencies involved in disaster management.

References:

1. A.K.Srivastava, Disaster Management, Scientific Publishers, Latest Edition.
2. R Subramanian, Disaster Management, Vikas Publishing house , 2018 Edition.
3. Nidhi Gauba Dhawan, Ambrina Sardar Khan, Disaster Management and Preparedness, CBS Publication Latest Edition.
4. Harsh K Gupta, Disaster Management, Universities Press, 2003 Edition.
5. P Kumar, Disaster Mnagement, Oak Bridge Publication, Latest Edition
6. R.K Bhandani : An Overview on Natural and Man made Disaster & their 44 Reduction, CSIR, New Delhi.
7. R.B Singh(Ed) :Environmental Geography, Heritage Publishers, New Delhi

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Topic based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF DSE 10: E - COMMERCE**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 10	E - Commerce	5	6

Course Learning Outcomes

CLO- 1: Acquire the basics of E-commerce

CLO- 2: Learn about the business models of E-Commerce.

CLO- 3: Describe the Electronic payment system

CLO- 4: **Enable the students to know about legal and ethical issues in E-Commerce.**

CLO- 5: Create awareness about Security system.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	1	2	3	1	2	3	2	2	3	3	1	3	3	1
CLO-2	3	3	3	1	2	3	1	2	3	1	3	3	2	3	3	3
CLO-3	3	1	1	3	3	2	1	3	3	2	3	1	2	3	2	1
CLO-4	2	2	1	1	2	2	3	2	1	1	2	2	3	3	2	3
CLO-5	2	1	3	1	2	3	3	2	1	2	2	1	3	2	3	1

MODULE I (21 Hours)

Introduction to E- commerce : Meaning and concept - E- commerce v/s Traditional Commerce- E- Business & E- Commerce - History of E- Commerce - EDI - Importance , features & benefits of E- Commerce - Impacts, Challenges & Limitations of E- Commerce - Supply chain management & E - Commerce - E - Commerce infrastructure.

MODULE II (17 Hours)

Business models of E - Commerce - Business to Business - Business to customers - customers to customers- E - Commerce strategy - Influencing factors of successful E- Commerce.

MODULE III (18 Hours)

Electronic Payment system- Introduction - Online payment systems - prepaid and postpaid payment systems - e- cash, e-cheque, Smart Card, Credit Card , Debit Card, Electronic purse - Security issues on electronic payment system.

MODULE IV (19 Hours)

Legal and ethical issues in E- Commerce: Security issues in E- Commerce- Regulatory frame work of E- commerce, Cyber Laws - Information Technology Act 2000 - Digital signature - digital certificate - encryption - decryption - Mobile Commerce- Biometrics - Types of biometrics.

References:

1. P.T.Joseph,S J, E-Commerce An Indian Perspective, PHI Publication,Fourth Edition,
2. Dave Chaffey, Tanya Hemphill, Digital business and E-Commerce Management, Pearson Publication,Seventh Edition.
3. Amit Kumar, Saurabh Sen, Essentials of E-Commerce, Sahitya Bhawan Publication, Delhi.
4. Smantha Shurety, E-Business with Net Commerce, IBM Publication, 1998
5. Shrivani Arora, Fundamental of E-Commerce , Taxmann,s Publication, Latest Edition.

Teaching-Learning Strategies:

1. Effective classroom teaching- A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars- A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments- Assignments shall be part of evaluation of the students.
4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Topic based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
4. Viva voce is conducted in order to increase the answering ability of students.

BCMF DSE 11: GENERAL INFORMATICS**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 11	General Informatics	5	6

Course Learning Outcomes

CLO - 1: To update and expand basic informatics skills of the students.

CLO - 2: To equip the students to effectively utilize digital knowledge resources and day to day needs.

CLO - 3: To understand the different types of computer networks and its applications

CLO - 4: To study about the various applications of computer in teaching and learning process.

CLO - 5: To provide basic knowledge about cyber security and various provisions of IT Act.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	2	2	2	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	1	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	1	2	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	3	3	2	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (18 Hours)

Data and Information - Introduction - Types of Data - Simple model of a Computer - Components of a Computer System - CPU - Input Unit - Output Unit - Storage Unit - Desktop Computer - Computer Memory and storage - Introduction - Memory representation - Memory hierarchy - Primary and Secondary memory - RAM - Types of RAM - ROM - Types of ROM - Flash memory - Secondary Storage - Magnetic Disk - floppy Disk - CD - R and CD - RW - DVDROM - Blue ray Disc - Archival store.

MODULE II (22 Hours)

Input Output Unit - Input devices - Keyboard - VDU - Mouse - MICR - OMR - OCR - Bar Coding - Output devices - Visual Display Devices - Liquid Crystal Display - Touch Screen -

Printers - Ink jet - Laser - Dot Matrix - Line Printer - Audio Output - Data Representation in Computer - Types of Number systems - Binary - Octal - Hexadecimal - Conversion between number bases - Coding schemes - ASCII - UNICODE.

MODULE III (15 Hours)

Knowledge Skills for Higher Education - Computer Networks - Components of networks - Internet as knowledge responsibility - Academic search techniques - Case study of academic websites - Basic concept of IPR - Copy right and Patents - Introduction to use of IT in teaching and learning - Case study of educational soft wares - Academic Service - INFLIBNET - NICENET - BRNET.

MODULE IV (20 Hours)

Social Informatics - IT and Society - Issues and Concerns - Digital divide - force software Movement - IT and Industry - New opportunities and threats - Cookies - Adware - Spyware - Malware - Phishing - Internet hoaxes - Viruses - Antivirus - Internet worms - Firewalls - Cyber ethics - Cyber crimes - Security - Privacy Issues - Cyber Laws - Cyber addictions - Information over Load - Health issues - Guide lines for Proper Usage of computers and internet - E - waste - IT Applications - E - governance - Applications at National and State level - IT for national integration.

References:

1. V. Rajaraman - Introduction to Information Technology, Second Edition, PHI.
2. V. Rajaraman - Fundamentals of Computers, Fifth Edition, PHI.
3. Introduction to Information Technology - ITL Education Solutions Limited, Pearson Technology in Action, Pearson

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

BCMF DSE 12: PROJECT MANAGEMENT**Total Hours: 75****Credits: 06**

Course Code	Title of the Course	Hours	Credits
BCMF DSE 12	Project Management	5	6

Course Learning Outcomes

CLO - 1: To understand project characteristics and various stages of project.

CLO - 2: To understand the conceptual clarity about project organization and feasibility-market-technical-financial and economic aspects.

CLO - 3: To analyse the techniques for project planning, scheduling. Execution and control.

CLO - 4: Enable the students to identify the different causes of project overrun and how to overcome it.

CLO - 5: To have a basic idea about different forms of project organizations.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	2	1	2	3	1	2	2	3	1	2	1	3	2	2	1
CLO-2	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	2
CLO-3	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-4	3	2	1	2	3	1	2	2	3	1	2	1	3	2	2	1
CLO-5	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	2

MODULE I (15 Hours)

Concepts of Project Management: Project - Meaning - Nature - Types of project; project life cycle; Project management - nature and scope of project management ; Project management as a profession; Role of project manager.

MODULE II (15 Hours)

Project identification and formula: project environment - identification of investment opportunities - project screening - prefeasibility study - project selection; project formulation - stages in project formulation - stages in project formulation; project report preparation; planning- Commission's guidelines for project formulation.

MODULE III (15 Hours)

Project Appraisal: Objectives, essential of a project methodology - Market appraisal - Technical appraisal - Financial appraisal - Commercial appraisal - Managerial appraisal - Social Cost Benefit Analysis (SCBA) - L&M approach & UNIDO approach - SCBA in India

MODULE IV (10 Hours)

Project planning and Scheduling: objectives - **process** of planning - components of good planning - project designing and project scheduling and time estimate - Estimation of cost of project and means of financing.

MODULE V (20 Hours)

Project Execution and Administration: Project contracting: Contract pricing, Types - Project organisation: Forms of organisation; Project direction; Project communication; Project coordination; Factors influencing effective project management - project over runs: Causes, Types and effects of over runs - Project Control: Control techniques - PERT, CPM: - Project review - Project audit.

References:

1. Prasanna Chandra : Project Preparation, Appraisal and Implementation' Tata McGraw Hill Delhi. 1987.
2. Chaudhary. S: Project Management, Tata McGraw Hill, New Delhi.
3. N.P. Agarwal, B.K. Mishra : Project Management, Ramesh Book Depot, Jaipur
4. Pitale, R.L:Project Appraisal Techniques, Oxford &IBH. Publishing Pvt. Ltd., NewDelhi
5. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.
6. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, London Heinemann Education Books.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

Elective - 3 Skill Enhancement Course**BCMF SEC 1: MODERN BANKING****Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC1	Modern Banking	5	2

Course Learning Outcomes

CLO - 1: To develop a deep understanding of the fundamentals of banking concepts.

CLO - 2: To give a foundation of relationship between a bank and its customer.

CLO - 3: To acquaint the students with the basics tools used in banking transactions.

CLO - 4: To enable the students to understand the role of RBI in banking sector

CLO - 5: To have a good idea about the banking sector in India.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	1	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Introduction to Banking: Definition of Bank - Basic functions of Bank - Banking System in India - Commercial Banks - Private Sector Banks - Public Sector Banks - Foreign Banks - Regional Rural Banks - Co - operative Banks - Types of accounts: Deposit Accounts - Savings Accounts, Current Accounts, Fixed Deposit Accounts - Opening and operation of Accounts. Nomination.

MODULE II (17 Hours)

Relationship between Banker and Customer: Special Types of Customers - Internet Banking: Meaning - Benefits - Mobile banking - E payment - Customer grievance - Banking Ombudsman.

MODULE III (22 Hours)

Banking Negotiable Instruments: Meaning - Features - Cheques features types of Cheques - Demand drafts. Dishonour of Cheques Paying Banker and Collecting Banker - Innovative and Digital Banking: ATM - Debit Cards - Credit Cards - Smart Cards - POS - Internet Banking - Mobile Banking - Wallet Banking - Digital Cash - IVR calling - Core Banking System - NEFT - RTGS IFSC - NPC UPI - IMPS - BHIM App - AEPS - APBS.

MODULE IV (16 Hours)

Reserve Bank of India: RBI Origin - Developmental and Financial functions - Role of RBI in Agricultural Finance - Role of RBI in Industrial finance.

References:

1. Varshney P N , Banking Law and Practice, Sultan Chand and Sons, New Delhi
2. Yotsna Sethi, Nishwan Bhatia, Elements Of Banking And Insurance, PHI Learning Pvt. Ltd., New Delh.
3. S Gurusamy, Banking Theory : Law and Practice, Vijay Nicole imprints Pvt. Ltd, Chennai
4. S.Natarajan, Dr. R.Parameswaran, Indian Banking, SChand Publications, New Delhi
5. B.S Raman , Modern Banking Management, United Publishers, Mangaluru

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

BCMF SEC 2: INTERNATIONAL BUSINESS**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC2	International Business	5	2

Course Learning OutcomesCLO - : **Develop skills in international business.**

CLO - 2 : Explain the concept of international business and global business.

CLO - 3 : Analyze the functions of the international organizations.

CLO - 4 : Understand international political relations, agreements affecting international business.

CLO - 5 : Have a basic understanding of the future of the global economy and its broad trends.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	1	3	2	2	2	3	2	1	3	3	2	1	3	2	2	2
CLO-3	3	2	1	2	3	1	2	2	3	1	3	1	1	1	1	3
CLO-4	3	3	3	2	3	2	1	2	3	3	3	1	2	1	2	1
CLO-5	2	1	1	2	3	1	2	3	1	2	2	3	2	3	3	2

MODULE I (20 Hours)

Introduction to IB - Meaning - Characteristics - Importance - Problems - Difference between domestic business and international business - Theories of IB - Globalization - Benefits - Problems - International orientations - MNC's.

MODULE II (25 Hours)

International trade agreements - Types of international trade agreements - GATT - WTO - TRIMS - TRIPS - Trading blocs - European union - SAARC - ASEAN - NAFTA - SAFTA - UNCTAD - International organizations; - IMF - IBRD - World bank group.

MODULE III (15 Hours)

International finance - Meaning - Importance - Foreign exchange markets - Foreign exchange risk - Currency risk - Country risk - Exchange exposure - Types - Hedging - Need - Speculation - Functions - Difference between speculation and hedging.

MODULE IV (15 Hours)

Foreign direct investment and financing decisions - FDI - Need - Problems - Factors influencing FDI - FII's - EXIM policy - India's foreign investment policy.

References:

1. Francis Cherunilam, International Business, PHI Learning Pvt. Ltd., New Delhi
2. P Subba Rao, International Business, Himalaya Publishing House, New Delhi
3. K Aswathappa, International Business, McGraw Hill Publications, New Delhi
4. Charles W.L. Hill, International business: competing in the global marketplace, McGraw Hill Publications, New Delhi
5. V K Bhalla, International Business, Anmol Publications Private Ltd. New Delhi

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Theory based assignments shall be part of evaluation of the students.
3. Oral Presentations (seminar presentation): A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.

BCMF SEC3: HUMAN RESOURCE MANAGEMENT**TOTAL HOURS: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC3	Human Resource Management	5	2

Course Learning Outcomes

CLO - 1: To effectively manage and plan key human resource functions within organizations.

CLO - 2: To examine the procurement and development functions.

CLO - 3: To contribute to training and development programs.

CLO - 4: To develop an idea about the compensation function.

CLO - 5: To problem - solve human resource challenges.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-2	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-3	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Introduction - Meaning - Characteristics, Importance and scope of HRM - Functions and Role of HR Manager - Advisory and Service function to other department - HRM function Planning - Objectives and policies, organizing the HRM Department.

MODULE II (12 Hours)

Procurement and Development Functions: Job analysis, job description, job specification, recruitment, selection, placement, induction and socialization.

MODULE III (13Hours)

Training and development - Types and methods, Job change - Career planning, promotion, demotion, transfer, separation.

MODULE IV (10 Hours)

Compensation Function - Job evaluation - Merit rating - Methods of Wage Payment, Incentive compensation - Types, advantages, perquisites - Wage system in India - Minimum wage, fair wage, living wage - Performance appraisal.

MODULE V (20 Hours)

Maintenance and Integration Functions: Administration of welfare, amenities & fringe benefits, safety & accident prevention work, environment fatigue safety, accident prevention - Employee grievances and their redressal, suggestion schemes, administration of discipline.

References:

1. C.B. Memoria & V.S.P Rao: Personnel Management (Text & Cases) - Himalaya Publishing House, 13th edition, 2012.
2. P.Subba.Rao: Essentials of Human Resource Management and Industrial Relations (Text, Cases and Games) Himalaya Publishing House, 5th edition, 2014.
3. K. Aswathappa: Human Resource Management (Text and Cases) McGraw Hill India, 8th edition, 2017.
4. L.M Prasad: Human Resource Management, Sulthan Chand & Sons, 2018.

Teaching - Learning Strategies:

1. Effective classroom teaching - A teacher shall ensure effectiveness in classroom in applying classroom teaching.
2. Seminars - A seminar on topics can enhance qualitative understanding of the topics.
3. Assignments - Assignments shall be part of evaluation of the students.
4. Encourage group learning - Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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BCMF SEC 4: BUSINESS REGULATORY FRAMEWORK**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 4	Business Regulatory Framework	5	2

Course Learning Outcomes

CLO - 1: Get basic knowledge of the important business laws along with relevant case law.

CLO - 2: Enhance the basic legal knowledge of business transactions and its enforceability in the court of law.

CLO - 3: To enable the students to communicate effectively using standard business and legal terminology.

CLO - 4: Familiarize the students with certain statutes that may apply in business context.

CLO -5: To provide a basic knowledge about different provisions of Indian Contract Act.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-2	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (20 Hours)

Indian contract Act 1872: Meaning of law, meaning of mercantile law - Meaning of contract - Essential of a valid contract - Classification of contract - Offer and acceptance - Legal rules, classification of offer, Communication, revocation - Consideration - Legal rules - Stranger to contract - Stranger to consideration - Exception to the rule 'No contract no consideration' - Capacity to contract.

MODULE II (12 Hours)

Free consent, Lawful object and contingent contract: Free consent - Coercion, undue influence, mistake, misrepresentation, fraud - Lawful object - Agreements opposed to public policy - Wagering agreements - Contingent Contract.

MODULE III (14 Hours)

Quasi contract, discharge of contract and remedies for breach of contract: Quasi contract - Meaning and circumstances - Discharge of contract - Meaning and modes of discharge - Remedies for breach of contract.

MODULE IV (16 Hours)

Special contract - Indemnity - Meaning and essentials - Contract of guarantee - Meaning and essentials - Rights of surety - Discharge of surety - Distinction between indemnity and guarantee.

MODULE V (13 Hours)

Sale of goods Act 1930 - Essentials - Difference between sale & agreement to sell - Conditions & warranties - Implied conditions & warranties - Doctrine of caveat emptor - Exceptions - Transfer of property - Unpaid seller - Rights of an unpaid seller - Auction sale.

References:

1. R.C Chowla & K.C Garg, Mercantile Law, Kalyani Publishers, 15th edition
2. N D Kapoor: Mercantile Law, Sulthan chand and Sons, 6th edition, New Delhi.
3. M. C Kuchhal & Vivek Kuchhal: Business & Law, Vikas Publishing house, New Delhi.
4. Bare Act

Teaching - Learning Strategies:

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5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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BCMF SEC 5: MANAGEMENT ACCOUNTING**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 5	Management Accounting	5	2

Course Learning Outcomes

CLO - 1: To Learn the basics of management accounting

CLO2: To Know the decision making areas of management accounting.

CLO - 3: To make an analysis about different aspects in Financial statements.

CLO - 4: To gain knowledge about Budgetary control.

CLO - 5: **To know the various sources and applications of the fund and cash.****Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)**

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	1	3	3	2	2	1	3	3	3	3	2	2	1	3	3	3
CLO-2	2	3	1	2	1	3	2	2	3	1	2	1	3	2	2	2
CLO-3	2	3	3	3	1	1	1	1	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (13 Hours)

Management Accounting - meaning - definition - features - objectives - scope - Functions - tools of management accounting - Advantages and limitations - Differences between management accounting and financial accounting - Differences between management accounting and cost accounting. Recent trends in management reporting.

MODULE II (20 Hours)

Marginal Costing - Meaning - Importance - Marginal Cost Equation - Application of Marginal costing - CVP Analysis - Break Even Analysis - BEP - P/V Ratio - Simple BEP Chart - Managerial uses of marginal costing - Price fixation - Make or buy decisions - Key factor.

MODULE III (20 Hours)

Analysis and Interpretation of financial statements - Concepts - Types of analysis - Tools of analysis - Comparative financial statements, Common size financial statements, Trend analysis, Ratio analysis - Concepts, Definition, Advantages and Limitations - Types of ratios - Liquidity ratio - Solvency ratio - Activity ratios - Profitability ratios - Market test ratio (construction of final accounts are not expected). Budgets and Budgetary control - Meaning - Objectives - Advantages and limitations - Classification of budgets - Preparation of cash and flexible budgets.

MODULE IV (22 Hours)

Fund flow Analysis: Introduction - meaning and definition of fund - need for fund flow statement - schedule of changes in working capital - fund from operations - preparation of fund flow statement. Cash Flow Statement: Introduction - uses - comparison between fund flow statement and cash flow statement - preparation of cash flow statement as per Accounting Standard - 3 - Direct and indirect method.

Reference:

1. S.P Gupta, K L Gupta, Management Accounting, Sahitya Bhavan Publication, Latest Edition.
2. M Y Khan, P K Jain, Management Accounting, Mc Graw Hill, Eighth edition.
3. SN.Maheshwari, Management accounting and Financial Control, Sulthan Chand And Sons, latest edition
4. M N Arora, Cost and management accounting, Himalaya Publication, Third edition.
5. RSN Pillai & Bhagavath, Management Accounting, S Chand Publication, Latest Edition

Teaching - Learning Strategies:

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5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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4. Viva voce is conducted in order to increase the answering ability of students.

BCMF SEC 6: COPORATE LAWS**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 6	Corporate Laws	5	2

Course Learning Outcomes

CLO - 1: To familiarize the students with the management and administration of joint stock companies in India as per Companies Act, 2013.

CLO - 2: To identify the different steps in company creation, documentation etc.

CLO - 3: **To equip the procedures of issue of share capital.**

CLO - 4: To impart an idea about company meetings and role of key personnel

CLO - 5: To understand the procedures for winding up of companies.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	3	2	2	1	3	3	3	1	1	1	2	2	1	3	3	3
CLO-2	1	2	1	3	2	2	2	1	2	3	2	1	3	2	2	2
CLO-3	3	3	1	1	1	1	3	3	2	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (18 Hours)

Company: Definition - Characteristics - Classification - Companies Act 2013 - Authorities of company law - Central Govt. - Company law board - SEBI - Liquidator - Court - Registrar - Tribunal.

Company formation - Promotion - Incorporation - Raising of capital - Commencement of business - One person company - Small company - Associate company - Dormant company - Producer company.

MODULE II (17 Hours)

Promotion and formation a company: Body corporate - Promoter - Legal position - Duties - Remuneration - Memorandum of Association - Contents - Alteration - Articles of association - Contents - Doctrine of ultravires - Exceptions - Doctrine of constructive

notice - Doctrine of indoor management - Table A - On - line registration of company - CIN.

MODULE III (20 Hours)

Share Capital: Types - Public offer - Private placement - Prospectus - Rules regarding prospectus - contents - Misstatement in prospectus - Remedies for misstatement - Statement in lieu of prospectus - underwriting - Share - Share capital and shareholders: Types of shares - Share application Share allotment - Share transfer - Share transmission - Share certificate - Share warrant - Share capital: Types - Shareholder - rights of shareholders.

MODULE IV (20 Hours)

Company meetings: Different kinds of meeting - Laws of the meeting - Quorum - Chairman - Agenda - Minutes - Proxy - Resolution.

Powers of board: Key managerial personnel - CEO - CFO - Audit and Audit committee - Corporate Social responsibility.

Winding up - Compulsory winding up - Voluntary winding up - winding up subject to supervision of court – Liquidator.

References:

1. Kapoor N.D - Elements of Mercantile Law; Sultan Chand & Publications
2. Potti L.R - Business Laws, Yamuna Publications
3. Chowla&Garg - Mercantile Law
4. Shukla M C - Mercantile Law

Teaching - Learning Strategies:

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5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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BCMF SEC 7: BUSINESS COMMUNICATION AND IT**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 7	Business Communication and IT	5	2

Course Learning Outcomes:

CLO 1: To Understand the importance of realistic business communication process with real life scenarios.

CLO 2: To Help the students in writing various kinds of letters.

CLO 3: To discuss how information flows in an organization.

CLO 4: To understanding different types of communication.

CLO 5: **To develop effective business writing.**

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	1	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (25 Hours)

Introduction - Importance of communication - Basic forms of communication - Principles of effective communication - 7Cs concept - Barriers to communication - Overcoming barriers - Nonverbal communication - Body language - Para language - Listening - Principles - Benefits - Barriers - Modern forms of communication - Fax- E-mail - Video conferencing.

MODULE II (20 Hours)

Communication through letters - Planning business messages - Business letters - Essential qualities of business letter - Appearance - Layout - Structure - Body - Kinds of business letters - Memo formats - Request letters, form letter, circular, quotations, tender, order letter and banking correspondence.

MODULE III (15 Hours)

Personnel Correspondence - Application for appointment - Resume - Reference letter - Enquiry letter - Favourable and unfavourable reply - Appointment letters - Letters of introduction - Recommendation - Resignation letters - Show cause - letters.

MODULE IV (15Hours)

Corporate communication - formal and informal communication networks - Types of corporate communication - Upward downward horizontal etc. Grapevine its features and rumour - Business communication policies - Interviews - Types of interview - Seminars - Presentation - Presentation skills - Oral presentation.

References:

1. Scot. O : Contemporary Business Communication, Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Teaching-Learning Strategies:

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4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

1. Time constrained test papers will be conducted for the students.
2. Topic based assignments shall be part of evaluation of the students.
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4. A seminar on different topics can enhance the qualitative understanding of the topic and communication skill.
5. Viva voce is conducted in order to increase the answering ability of students

BCMF SEC 8: NUMERICAL SKILLS**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 8	Numerical Skills	5	2

Course Learning Outcomes:

CLO- 1: To understand various methods of interest calculation.

CLO- 2: To get fundamental ideas about matrices.

CLO- 3: To increase the skill of using different types of Equations.

CLO- 4: To get confidence on participating competitive examination.

CLO- 5: To understand the various business application of matrices, equations etc.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	1	3	3	3	3	2	1	3	3	2	2	1	3	3	3
CLO-2	1	3	2	2	2	1	2	2	3	1	2	1	3	2	2	2
CLO-3	2	1	1	1	3	3	2	1	3	3	2	2	1	1	1	3
CLO-4	1	2	1	2	1	1	2	2	3	1	2	1	2	1	2	1
CLO-5	1	2	3	3	2	2	1	2	3	3	3	1	2	3	3	2

MODULE I (18 Hours)

Arithmetic Average - Computation of interest - Simple Interest - Compound Interest - Future Value - Present Value - Depreciation.

MODULE II (18 Hours)

Set theory and simple application of Venn Diagram - Matrices - Fundamental ideas about matrices and their operational rules - Inverse of a matrix - Solution of simultaneous equations by using Matrix.

MODULE III (19 Hours)

Theory of Equations - Simple and Linear equations - Simultaneous equations (2variables only) quadratic equation - Factorization and formula method ($ax^2+bx+c=0$ form only) - Problems on business application.

MODULE IV (20 Hours)

Arithmetic progression - Finding nth term of an A.P and also sum to n terms of A.P - Insertion of Arithmetic Means in given A.P - Geometric Progression - Finding nth term of a G.P - Insertion of G.Ms in given G.P.

References:

1. D.C.Sancheti and V.K.Kapoor, Business Mathematics, 2014, Sulthan Chand& Sons, New Delhi.
2. Mohd. Shadab Khan, A text book of Business Mathematics, 2015, Viva Books originals, New Delhi.
3. M.Raghavachari, Mathematics for Management, 2017, McGraw, Education, New York.
4. Arindama Singh, Introduction to Matrix Theory, 2020, Ane Books, New Delhi.
5. Dr. S. M. Shukla, Business Mathematics, 2019, Sahithya Bhawan, Publications, Agra

Teaching - Learning Strategies:

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5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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4. Viva voce is conducted in order to increase the answering ability of students.

BCMF SEC 9: CUSTOMER RELATIONSHIP MANAGEMENT**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 9	Customer Relationship Management	5	2

Course Learning Outcomes

CLO - 1: To make the students understand the organizational need, benefits and process of creating long term value for customers.

CLO - 2: To understand basic concepts of CRM.

CLO - 3: To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.

CLO - 4: To enable students understand the technological and human issues relating to implementation of CRM.

CLO - 5: To learn basics of analytical CRM.

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	2	3	2	1	3	3	2	2	1	3	3	3
CLO-2	3	2	1	2	3	1	2	2	3	1	2	1	3	2	2	2
CLO-3	3	3	3	2	3	2	1	2	3	3	3	1	1	1	1	3
CLO-4	2	1	1	2	3	1	2	3	1	2	3	1	2	1	2	1
CLO-5	1	2	3	2	3	2	1	3	2	3	2	3	2	3	3	2

MODULE I (25 Hours)

Customer relationship management fundamentals - Theoretical perspectives of relationship - Evolution of relationship marketing - Stages of relationship - Issues of relationship - Purpose of relationship marketing - Approach towards marketing: a paradigm shift - Historical perspectives - Customer relationship Management definitions - Emergence of customer relationship Management practice: - Customer relationship

Management cycle - Stakeholders in customer relationship management - Significance of customer relationship Management - Types of customer relationship Management - success factors in customer relationship Management - Customer relationship Management comprehension - Customer relationship Management implementation.

MODULE II (20 Hours)

Customer satisfaction: meaning - Definition - Significance of customer satisfaction - Components of customer satisfaction - Customer satisfaction models - Rationale of customer satisfaction - Measuring customer satisfaction - Customer satisfaction and marketing program evaluation - Customer satisfaction practices - Cases of customer satisfaction - Service quality: Concept of quality - Meaning and definition of service quality - Factors influencing customer expectation and perception - Types of service quality - Service quality dimensions - Service quality gaps - Measuring service quality - Service quality measurement scales.

MODULE III (20 Hours)

Customer relationship management: technology dimensions - e - customer relationship Management in business - Customer relationship Management: a changing perspective - Features of e - customer relationship Management - Advantages of e-customer relationship Management - Technologies of e -customer relationship Management - Voice portals - Web phones - Bots - Virtual customer representative - Customer relationship portals - Functional components of customer relationship Management - Database management: database construction - Data warehousing - Architecture - Data mining. Characteristics - Data mining tools and techniques - Meaning - Significance - Advantages - Call center - Multimedia contact center - Important customer relationship Management softwares.

MODULE IV (10 Hours)

Customer relationship management: emerging perspectives: employee - Organization relationship - Employee - Customer linkage - Factors effecting employee's customer oriented behavior - Essentials of building employee relationship - Employee customer orientation - Service failure - Service recovery management - Service recovery paradox - Customer life time value - Customer profitability - Customer recall management - Customer experience management - Rural customer relationship Management - Customer relationship management practices in retail industry - Hospitality industry - Banking industry - Telecom industry - Aviation industry.

References:

1. Francis Buttle, Customer Relationship Management, A Butterworth- Heinemann, Second Edition.
2. V Kumar, Werner Reinartz, Customer Relationship Management, Springer publication, third edition.
3. Dr Sheela Rani, Customer Relationship Management, Margham Publication.
4. Kaushik Mukerjee, Customer Relationship Management, PHI Publication.
5. Alok Kumar Rai, Customer Relationship Management, PHI Publication, Second Edition.

Teaching-Learning Strategies:

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4. Encourage group learning- Role plays, group discussions support group learning.
5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

Progress towards achievement of learning outcomes will be assessed using the following:

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BCMF SEC 10: SERVICE MARKETING**Total Hours: 75****Credits: 02**

Course Code	Title of the Course	Hours	Credits
BCMF SEC 10	Service Marketing	5	2

Course Learning Outcomes

CLO1: To understand the concept and key elements in service marketing

CLO2: Explain service marketing mix

CLO3: Provide insight to improve the service quality

CLO4: Analyze the service marketing segmentation.

CLO5: Enable the students to understand marketing of service

Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) and Program Specific Outcomes (PSOs)

	PLO 1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10	PLO 11	PLO 12	PS O 1	PS O 2	PS O 3	PS O 4
CLO-1	2	3	1	2	3	3	2	2	1	2	2	3	3	3	3	2
CLO-2	2	3	2	2	2	1	2	3	2	1	2	3	2	2	1	3
CLO-3	1	2	1	2	2	1	3	1	2	3	1	2	3	2	3	3
CLO-4	1	2	3	1	2	3	3	2	2	1	2	2	3	3	3	3
CLO-5	1	2	3	2	2	2	1	2	3	2	1	2	3	2	2	1

MODULE I (15 Hours)

Concept of service - Meaning - Definition - Characteristics - Classification of services - Service marketing triangle - Differentiation of goods and service marketing - Role of service in modern economy - Opportunities and challenges in service marketing.

MODULE II (20 Hours)

Marketing mix in service marketing - 7 P'S - marketing strategies for service firms - Pricing strategy - Promotion of service - Placing or distribution of service - Growth of consumerism in the service sector .

MODULE III (15 Hours)

Measurement of service quality - SERVQUAL Dimensions - Service recovery and problem solving - Role of employees in service marketing - Role of technology in service marketing.

MODULE IV (10Hours)

Service market segmentation - Positioning - Differentiation - Relationship marketing.

MODULE V (15 Hours)

Marketing of service with reference to tourism - Financial service and health - Trends in service marketing.

References:

1. Nishikanth Ja, Jay Prakash Verma, service marketing,Himalaya Publishing House.
2. Dr. Shajahan. S, Service Marketing (Concept, Practices & Cases); Himalaya Publishing House, Mumbai, First Edition 2001.
3. Christopher Lovelock,Service Marketng,Pearson Publication,Mumbai.
4. Philip Kotler, Kevin, Lane, Keller, Marketing Management, Pearson Publication.
5. K. Rama Mohana Rao, Service marketing,Pearson Publication.
6. S.M. Jha, Services Marketing, Himalaya Publishing House, Latest Edition.

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5. Increase questioning ability (ask students to frame all possible questions in a chapter and give answers).

Assessment methods:

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