

Swami Rama Himalayan University

Office of the Registrar

SRHU/Reg/00/2023-186

Date: 30th September, 2023

OFFICE ORDER

I am directed to inform that the Academic Council in its 29th Meeting under Agenda Item 29/17 has approved the recommendations made by the **Board of Studies** for the following programmes under Himalayan School of Management Studies, as enclosed herewith, for implementation, effective from admission batch **2023**:

1. Master of Business Administration (MBA) programme.
2. Bachelor of Business Administration (BBA) programme.
- ✓ 3. B.Com. (Hons.) programme.

By Order,


30/9/23
Registrar

Copy to: Hon'ble Chancellor
Hon'ble Vice Chancellor
Director General (Academic Development)
Controller of Examinations
Principal, Himalayan School of Management Studies

} for kind information please

Encls.: As above.

Swami Rama Himalayan University



BOARD OF STUDIES

BACHELOR OF COMMERCE (HONOURS)

MAY 2023



HIMALAYAN SCHOOL OF MANAGEMENT STUDIES

Registrar

Swami Rama Himalayan University

BACHELOR OF COMMERCE

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Swami Rama Himalayan University

Office of the Registrar

SRHU/Reg/00/2023-91 (i)

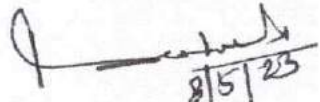
Date: 8th May, 2023

OFFICE ORDER

In accordance with duly approved Statute 5.07 of the University, the Hon'ble Vice Chancellor has constituted the **Board of Studies** for B.Com. (Hons.), BBA & MBA programmes under **Himalayan School of Management Studies (HSMS)**, as under:

Dr. Vickram Sahai, Professor & Principal - HSMS		Chairperson
As per the provisions of Statute 5.07(c) of the University, Two Associate Professors nominated by the Vice Chancellor	Dr. Som Aditya Juyal, Associate Professor, HSMS	Member
	Dr. Shweta Sethi, Associate Professor, HSMS	Member
As per the provisions of Statute 5.07(d) of the University, 02 (Two) external subject experts nominated by the Vice Chancellor	Dr. Amit Joshi, Professor, Department of Management, Kumaun University, Ayarpatta, Nainital, Uttarakhand	Member
	Mr. Shahrukh Khan, Branch Operations Manager, Axis Bank, Dehradun, Uttarakhand	Member

By Order,


8/5/23
Registrar

Copy to: Hon'ble Chancellor }
Hon'ble Vice Chancellor } for kind information please
Principal, HSMS
Chairperson, Board of Studies (BOS)
All concerned members of the BOS


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SRHU/Reg/Int/2023-225(i)

Date: 8th May, 2023

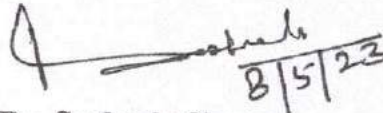
Meeting Notice

The Meeting of the **Board of Studies** for B.Com. (Hons.), BBA & MBA programmes under **Himalayan School of Management Studies (HSMS)** will be held on **13th May 2023 (Saturday)** at **11:00 AM**.

The 'Agenda' of the meeting shall be as follows:

1. To recommend, upon reference to it by the faculty, the courses of study, curriculum and methods of assessment in the subject or group of subjects within its purview.
2. To recommend programme objective and course outcome.
3. To recommend books, including text-books, supplementary reading, reference books and other study material for such courses of study.
4. To advise the faculty or faculties concerned regarding improvements in the courses of study.
5. To recommend organization of orientation and refresher courses in the subject.

All concerned members of the said 'Board of Studies' are requested to please make it convenient to attend the meeting.


8/5/23
Dr. Susheela Sharma
Registrar

Copy to: Hon'ble Chancellor }
Hon'ble Vice Chancellor } for kind information please
Principal, HSMS
Chairperson, Board of Studies (BOS)
All concerned members of the BOS


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Himalayan School of Management Studies

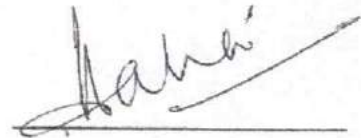
(A Constituent college of Swami Rama Himalayan University)

BOARD OF STUDIES AUGUST 2023

Attendance

Date – May 15, 2023

1. Prof. (Dr.) Vickram Sahai

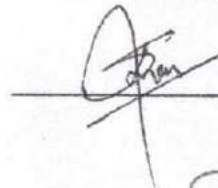


2. Prof. (Dr.) Amit Joshi



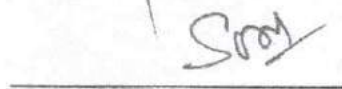
Head
Department of Management Studies
Kumaon University (Bhimtal) Nainital

3. Mr. Shahrukh Khan

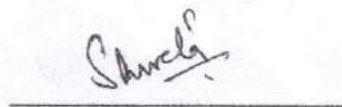


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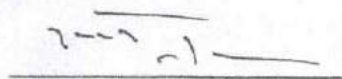
3. Dr. Som Aditya Juyal



4. Dr. Shweta Sethi



5. Dr. Saurabh Joshi



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Himalayan School of Management Studies

(A Constituent college of Swami Rama Himalayan University)

Minutes of the Meeting

In pursuance to the notification No-SRHU/Reg/OO/2023-225 (i), dated 8^h May, 2023 the Meeting of Board of Studies for **Bachelor of Commerce (Hons.)** was held in the Himalayan School of Management Studies in the office of the Principal on 13th May, 2023 at 11:00 AM.

The following members of Board of Studies attended the above said meeting:

- | | |
|--|-----------------|
| 1. Prof. (Dr.) Vickram Sahai
Principal, Himalayan School of Management Studies | Chairman |
| 2. Prof. (Dr.) Amit Joshi
Professor & Head, Department of Management Studies,
Kumoan University, Bhimtal Campus | External Expert |
| 3. Mr. Shahrukh Khan
Branch Operations Manager, Axis Bank, Dehradun | External Expert |
| 3. Dr. Som Aditya Juyal
Associate Professor, Himalayan School of Management Studies | Member |
| 4. Dr. Shweta Sethi
Associate Professor, Himalayan School of Management Studies | Member |
| 5. Dr. Saurabh Joshi
Assistant Professor, Himalayan School of Management Studies | Special Invitee |

The Chairman welcomed all the members.

The committee reviewed the existing curriculum and the draft proposed and observed that:

1. Taking into account the latest industry trends, digital economy, socio-economic scenario at local, regional, national and global levels, the B.Com. (H) curriculum has been revised. Collecting inputs from all the key stakeholders in management education (namely, industry, academia, and alumni), benchmarking with top Indian and foreign business schools, and also referring to the future of jobs report of the world economic forum, this curriculum has been designed. The syllabus committee members developed the program structure, identified the core and elective courses and designed the curriculum mapping for the B.Com. (H) program with an aim to provide a more comprehensive choice-based credit system and flexibility for inter-disciplinary and holistic learning. The revised curriculum emphasizes an intensive, flexible core in business and commerce education with a large number of specializations and electives including upcoming generation courses. All B.Com. (H) courses are comprised of six key learning outcomes that employers seek in management talent. Overall, an attempt has been made to connect theory to practice and equip B.Com. (H) students to meet the ever-changing needs of the industry for a sustainable economy and environment.
2. The **Program Outcomes** (POs) for B.Com. (H) generally match with the expectations and requirements of the industry/ business world. After completion of the program, the student will be able to:
 - a. Apply theories & practices of accounting, finance & commerce management in a global commercial context.
 - b. Foster critical thinking for solving accounting & finance problems.
 - c. Effectively communicate by the use of appropriate mode(s) of communication for the intended audience.
 - d. Participate collaboratively in teams to achieve the desired outcomes.
 - e. Appraise and integrate ethical, environmental, and sustainability considerations in decision-making & practice.
3. The following **Program Specific Outcomes** (PSOs) have been included:
 - a. Apply conceptual knowledge of accounting, finance & commerce, and their application.
 - b. Demonstrate employability skills for appropriate roles in accounting, finance & commerce.
4. The **Course Outcomes** (COs) for all courses offered have been reworked in keeping up with Bloom's Taxonomy in following order:
 - a. *Learn/Recall* various concepts.
 - b. *Discuss/Explain* the concepts based on their outcomes.
 - c. *Apply/Solve* the business problem using various concepts.
 - d. *Analyse/Examine* the relationship between the various concepts.



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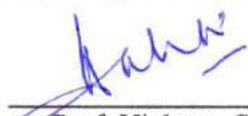


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Swami Rama Himalayan University

- e. *Critique/Evaluate* the justification for selecting a particular concept/theory for achieving the desired result/goal.
- f. *Create/Design/Develop/Formulate* practical solutions that address the current challenges faced by the organization(s).


These course outcomes are based on Bloom's Taxonomy and generic. Therefore, the teaching instructor must develop/tune the course outcomes in line with the course requirements while designing the lesson plan. It is mainly intended to create a flavour for the course and not lose any essential aspects of the above course objectives.


5. In keeping up with NEP 2020, the program has been restructured to allow students at the end of the second, fourth and sixth semester of a degree programme exit options are provided with certification, diploma and basic Bachelor's degrees respectively. Students will receive a Bachelor's degree with Honours after successfully completing all eight semesters of the Undergraduate Program. This can be done at a stretch or with opting exits and re-entries.
6. The discipline-specific electives offered in the fifth, sixth and seventh semesters have been expanded. This is to accommodate industry changes and corporate requirements, and enhance the program's choice-based credit system.
7. Considering the University Office Order SRHU/Reg/OO/2021-39 regarding continuous formative assessment & end term evaluation, the same were noted & duly incorporated in the curriculum as- continuous formal assessment (Internal) 30% & end term evaluation (External) 70%.
8. As per the University order SRHU/Reg/OO/2020-108 students can take courses (as per UGC norms) from MOOC/ Swayam-NPTEL. The committee was apprised of this provision and added that students could take up at least one course in the first, second, third or fourth semester from MOOC platforms. From the list of MOOC courses (consistent with the ones offered in the particular semester of the program) announced at the beginning of each semester, students will select courses to take from the MOOC platform.
9. The student should enroll in at least one value-added course during the programme. S/he will choose a value-added course from the list of value-added courses announced at the beginning of every semester by the program committee.


Prof. Vickram Sahai

 Head
Department of Management Studies
Prof. Kirti Joshi (Bhimtal) Nainital Mr. Shaheer Khan


Dr. Som Aditya Juyal


Dr. Shweta Sethi


Dr. Saurabh Joshi






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BACHELOR OF COMMERCE (HONS) {BCOM(H)}

Program Outcomes

After completion of the program, the student will be able to:

- PO1. Apply theories & practices of accounting, finance & commerce management in a global commercial context.
- PO2. Foster critical thinking for solving accounting & finance problems.
- PO3. Effectively communicate by the use of appropriate mode(s) of communication for the intended audience.
- PO4. Participate collaboratively in teams to achieve the desired outcomes.
- PO5. Appraise and integrate ethical, environmental, and sustainability considerations in decision-making & practice.

Program Specific Outcomes (PSOs)

- PSO 1. Apply conceptual knowledge of accounting, finance & commerce, and their application.
- PSO 2. Demonstrate employability skills for appropriate roles in accounting, finance & commerce.

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BCom (H) Program (Batch 2023 onwards)

COURSE STRUCTURE

#	COURSE CATEGORY	CREDIT DISTRIBUTION PER SEMESTER										Category Credits
		1	2	3	4	5	6	7	8	7	8	
1	Discipline Specific (Core)	12	12	12	12		4					52
2	Discipline Specific (Major)					12	12	8	8	12	4	40
3	Discipline Specific (Minor)							8	8			16
4	Multidisciplinary	3	6	6	6	3						24
5	Ability Enhancement	3				3	3					6
6	Skill Enhancement	2	2	2								6
7	Value Added		0		2	2	1	4	4		2	5/13/11
8	Research Based Course									8	14	22
Total Credits		20	20	20	20	20	20	20	20	20	20	120/160
		Certificate		Diploma		Bachelor		Honors		Honors with Research		

Courses * Credits

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Swami Rama Himalayan University

COURSE MATRIX

BCOM (H) FIRST SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Ability Enhancement – 1	BCM 101	BUSINESS COMMUNICATION	3	0	0	50	50	100	100	300	3
2	Discipline Specific (Core) – 1	BCM 102	BUSINESS STATISTICS	3	1	0	50	50	100	100	300	4
3	Discipline Specific (Core) – 2	BCM 103	FINANCIAL ACCOUNTING	3	1	0	50	50	100	100	300	4
4	Discipline Specific (Core) – 3	BCM 104	MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR	3	1	0	50	50	100	100	300	4
5	Multidisciplinary – 1	BCM 105	MICRO ECONOMICS	3	0	0	50	50	100	100	300	3
6	Skill Enhancement – 1	BCM 106	English	2	1	0	50	50	100	100	300	2
Grand Total				17	4	0	300	300	600	600	1800	20

BCOM (H) SECOND SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Multidisciplinary – 2	BCM 201	MERCANTILE LAW	3	0	0	50	50	100	100	300	3
2	Discipline Specific (Core) – 4	BCM 202	ADVANCED ACCOUNTING – I	3	1	0	50	50	100	100	300	4
3	Discipline Specific (Core) – 5	BCM 203	BUSINESS MATHEMATICS	3	1	0	50	50	100	100	300	4
4	Discipline Specific (Core) – 6	BCM 204	FINANCIAL MANAGEMENT	3	1	0	50	50	100	100	300	4
5	Multidisciplinary – 3	BCM 205	MACRO ECONOMICS	3	0	0	50	50	100	100	300	3
6	Skill Enhancement – 2	BCM 206	Soft Skills – I	2	1	0	50	50	100	0	200	2
7	Value Added – 1	BCM 207	Environment Studies	2	1	0	50	50	100	100	300	0
Grand Total				19	5	0	350	350	700	600	2000	20

L = Lectures, T = Tutorials, P = Practical/ Practices

SE = Sessional Examination, DDA = Day to Day Assessment, ESE = End Semester Examination

Note: Student, on exit, after successfully completing first year (i.e., securing minimum required 40 credits, will be awarded 'Undergraduate Certificate' of one year, in Commerce, provided they secure 4 credits in work-based vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill-based courses earned during first and second semester.

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BCOM (H) THIRD SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Discipline Specific (Core) – 7	BCM 301	ADVANCED ACCOUNTING – II	3	1	0	50	50	100	100	300	4
2	Multidisciplinary – 4	BCM 302	FINANCIAL INSTITUTIONS & SERVICES	3	0	0	50	50	100	100	300	3
3	Discipline Specific (Core) – 8	BCM 303	CORPORATE ACCOUNTING	3	1	0	50	50	100	100	300	4
4	Discipline Specific (Core) – 9	BCM 304	COST ACCOUNTING	3	1	0	50	50	100	100	300	4
5	Multidisciplinary – 5	BCM 305	PRINCIPLES OF MARKETING	3	0	0	50	50	100	100	300	3
6	Skill Enhancement – 3	BCM 306	Computer Applications	2	1	0	50	50	100	0	200	2
Grand Total				17	4	0	300	300	600	500	1700	20

BCOM (H) FOURTH SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Discipline Specific (Core) – 10	BCM 401	ACCOUNTING STANDARDS	3	1	0	50	50	100	100	300	4
2	Multidisciplinary – 6	BCM 402	BANKING & INSURANCE	3	0	0	50	50	100	100	300	3
3	Discipline Specific (Core) – 11	BCM 403	INDIRECT TAXES	3	1	0	50	50	100	100	300	4
4	Discipline Specific (Core) – 12	BCM 404	MANAGEMENT ACCOUNTING	3	1	0	50	50	100	100	300	4
5	Multidisciplinary – 7	BCM 405	HUMAN RESOURCE MANAGEMENT	3	0	0	50	50	100	100	300	3
6	Skill Enhancement – 4	BCM 406	Soft Skills – II	2	1	0	50	50	100	0	200	2
Grand Total				17	4	0	300	300	600	500	1700	20

Note: Student, on exit, after successfully completing second year (i.e., securing minimum required 80 credits, will be awarded 'Undergraduate Diploma' of two years, in Commerce, provided they secure 4 credits in work-based vocational courses offered during first year or second year of the summer term or internship / Apprenticeship.

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Swami Rama Himalayan University

BCOM (H) FIFTH SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Multidisciplinary – 8	BCM 501	COMPANY LAW	3	0	0	50	50	100	100	300	3
2	Ability Enhancement – 2	BCM 502	HUMAN VALUES & ETHICS	3	0	0	50	50	100	100	300	3
3	Value Added – 2	BCM 503	Summer Internship Project	0	0	0	0	0	100	0	100	2
4	Discipline Specific (Major) – 1	BCMXXXX	Major Elective – 1	3	1	0	50	50	100	100	300	4
5	Discipline Specific (Major) – 2	BCMXXXX	Major Elective – 2	3	1	0	50	50	100	100	300	4
6	Discipline Specific (Major) – 3	BCMXXXX	Major Elective – 3	3	1	0	50	50	100	100	300	4
Grand Total				15	3	0	250	250	600	500	1600	20

BCOM (H) SIXTH SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Discipline Specific (Core) – 13	BCM 601	AUDITING & ASSURANCE PRACTICES	3	1	0	50	50	100	100	300	3
2	Ability Enhancement – 6	BCM 602	INCOME TAX	3	0	0	50	50	100	100	300	3
3	Value Added – 3	BCM 603	Seminar	0	2	0	0	0	100	0	100	2
4	Discipline Specific (Major) – 4	BCMXXXX	Major Elective – 4	3	1	0	50	50	100	100	300	4
5	Discipline Specific (Major) – 5	BCMXXXX	Major Elective – 5	3	1	0	50	50	100	100	300	4
6	Discipline Specific (Major) – 6	BCMXXXX	Major Elective – 6	3	1	0	50	50	100	100	300	4
Grand Total				15	6	0	250	250	600	500	1600	20

Note: Student, on exit, after successfully completing three years (i.e., securing minimum required 120 credits) will be awarded 'Bachelor's Degree' of three years in Commerce.

BACHELOR OF COMMERCE (HONS) [BCOM(H)] – FOURTH YEAR
BCOM (H) SEVENTH SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Value Added – 4	BCM 704	<i>Business Plan</i>	0	3	0	0	0	100	0	100	2
2	Value Added – 5	BCM 705	<i>Digital Fluency</i>	2	1	0	50	50	100	100	300	2
3	Discipline Specific (Major) – 7	BCMXXXX	Major Elective – 7	3	1	0	50	50	100	100	300	4
4	Discipline Specific (Major) – 8	BCMXXXX	Major Elective – 8	3	1	0	50	50	100	100	300	4
5	Discipline Specific (Minor) – 1	BCMXXXX	Minor Elective – 1	3	1	0	50	50	100	100	300	4
6	Discipline Specific (Minor) – 2	BCMXXXX	Minor Elective – 2	3	1	0	50	50	100	100	300	4
Grand Total				14	8	0	250	250	600	500	1600	20

BCOM (H) EIGHTH SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Value Added – 6	BCM 801	<i>Artificial Intelligence</i>	2	1	0	50	50	100	100	300	2
2	Value Added – 7	BCM 804	<i>Viva-Voce</i>	0	3	0	0	0	0	100	100	2
3	Discipline Specific (Major) – 9	BCMXXXX	Major Elective – 9	3	1	0	50	50	100	100	300	4
4	Discipline Specific (Major) – 10	BCMXXXX	Major Elective – 10	3	1	0	50	50	100	100	300	4
5	Discipline Specific (Minor) – 3	BCMXXXX	Minor Elective – 3	3	1	0	50	50	100	100	300	4
6	Discipline Specific (Minor) – 4	BCMXXXX	Minor Elective – 4	3	1	0	50	50	100	100	300	4
Grand Total				14	8	0	250	250	500	600	1600	20

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) will be awarded 'Bachelor's Degree with Honours' of four years in Commerce.

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BACHELOR OF COMMERCE (HONOURS WITH RESEARCH) – FOURTH YEAR
BCOM (Hons) with Research SEVENTH SEMESTER

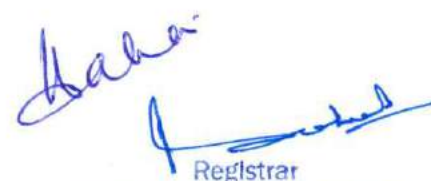
#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Research Based – 1	BCM 701	BUSINESS RESEARCH	3	1	0	50	50	100	100	300	4
2	Research Based – 2	BCM 702	BUSINESS ANALYSIS USING SPSS	3	0	0	50	50	100	0	200	3
3	Research Based – 3	BCM 703	<i>Research Synopsis</i>	0	3	0	0	0	100	0	100	1
4	Discipline Specific (Major) – 7	BCMXXXX	Major Elective – 7	3	1	0	50	50	100	100	300	4
5	Discipline Specific (Major) – 8	BCMXXXX	Major Elective – 8	3	1	0	50	50	100	100	300	4
6	Discipline Specific (Major) – 9	BCMXXXX	Major Elective – 9	3	1	0	50	50	100	100	300	4
Grand Total				15	7	0	250	250	600	400	1500	20

BCOM (Hons) with Research EIGHTH SEMESTER

#	COURSE CATEGORY	COURSE CODE	COURSE TITLE	CONTACT HOURS (per week)			EVALUATION SCHEME					CREDITS
				L	T	P	SE-1	SE-2	DDA	ESE	TOTAL	
1	Value Added – 6	BCM 801	<i>Artificial Intelligence</i>	2	1	0	50	50	100	100	300	2
2	Research Based – 4	BCM 802	RESEARCH PROJECT	0	0	12	0	0	150	150	300	12
3	Research Based – 5	BCM 803	<i>Research Paper Writing and Seminar</i>	0	3	0	0	0	100	0	100	2
4	Discipline Specific (Major) – 10	BCMXXXX	Major Elective – 10	3	1	0	50	50	100	100	300	4
Grand Total				5	5	12	100	100	450	350	1000	20

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) will be awarded 'Bachelor's Degree (Honours) with Research' of four years in Commerce.

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 Registrar
 Swami Rama Himalayan University

ELECTIVES

ACCOUNTING & TAXATION	
BCMAT101	ADVANCED INCOME TAX
BCMAT102	COMPUTERIZED ACCOUNTING SYSTEM
BCMAT103	CORPORATE RESTRUCTURING
BCMAT104	CORPORATE TAX PLANNING
BCMAT105	E FILING OF RETURNS
BCMAT106	FINANCIAL ANALYTICS
BCMAT107	FINANCIAL STATEMENT ANALYSIS
BCMAT108	FORENSIC ACCOUNTING & FRAUD ANALYTICS
BCMAT109	IFRS and IND – AS
BCMAT110	INSOLVENCY LAW
BCMAT111	INTERNATIONAL TAXATION
FINANCE & INVESTMENT	
BCMFI101	BANKING OPERATIONS & MANAGEMENT
BCMFI202	DERIVATIVES & RISK MANAGEMENT
BCMFI203	FINANCIAL ANALYTICS
BCMFI204	FUNDAMENTALS OF FINANCIAL TECHNOLOGY
BCMFI205	FUNDAMENTAL & TECHNICAL ANALYSIS
BCMFI206	INSURANCE MANAGEMENT
BCMFI207	INTERNATIONAL FINANCIAL MANAGEMENT
BCMFI208	MERGERS & ACQUISITION
BCMFI209	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
BCMFI210	VENTURE CAPITAL AND PRIVATE EQUITY
BCMFI211	WEALTH MANAGEMENT
BCMFI212	WORKING CAPITAL MANAGEMENT

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COMMON VALUE ADDED COURSES

The student enrolls in at least one common value-added course during the programme. S/he will choose a value-added course from the list of value-added courses announced at the beginning of every semester by the program committee.

1. Aptitude Test Training
2. Basic Life Support (BLS) – compulsory VAC
3. Campus Recruitment Training
4. Emotional Intelligence
5. Soft Skills for Managers
6. Yoga and Mindfulness

**Indicative list. More value-added courses may be included.*

SWAYAM/ MOOC COURSES

In addition to Office Order - SRHU/Reg/OO/2020 -108, and SRHU/Reg/OO/2022 -106:

- The program committee, including swayam coordinator, will identify the MOOC courses for the student at the commencement of the semester/ academic year. The program committee will ensure that every year, distinct courses are identified for each semester of the program.
- The identified Swayam/ MOOC courses have to be consistent with (i) the course categories, and (ii) the courses being offered in the given semester of the program and the credits allocated to these courses, to justify the Choice Based Credit System.

Credit transfer of Swayam/ MOOC courses

- Swayam/ MOOC course code & title along with the credits will be transferred in the grade card for students successfully completing the allocated Swayam/ MOOC course(s).
- Students not clearing the allocated Swayam/ MOOC course, will obtain 'F' grade, and have to appear in the subsequent examinations.

CREDITS

SEMESTER	I	II	III	IV	V	VI	VII	VIII
CREDITS	20	20	20	20	20	20	20	20
DURATION	1 year – Certificate							
	2 years – Diploma							
	3 years - Degree							
	4 years – B Com (Hons)							
	4 years – B Com (Hons) with Research							
ELIGIBILITY	4 years – B Com (Hons) – 6.5 CGPA or more in one to six semesters							
	4 years – B Com (Hons) with Research – 7.5 CGPA or more in one to six semesters							

The Student Specializes in one of the Areas, Accounting & Taxation and Finance & Investment. S/he will choose elective courses for specialization from the list of optional courses announced at the beginning of Semester 5 and 7 by the program committee.

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ATTENDANCE

Name of the Assessment Component	Attendance Criteria for Appearance
Sessional Examination I	75% attendance up to start of component from the commencement of the Semester.
Sessional Examination II	
End Semester Examination	
End Semester Practical Examination	100% attendance up to the start of the component from the commencement of the Semester.

CONTINUOUS INTERNAL ASSESSMENT

Theory

The Continuous Internal Assessment of theory course(s) shall comprise of:

- The Sessional Examination I, shall be based on the syllabus covered in the first 05 (five) instructional weeks from the commencement of the semester.
- The Sessional Examination II, shall be based on the syllabus covered in next 05 (five) instructional weeks after Sessional Examination I.
- Day-to-Day Assignment: A teacher shall conduct Day to Day assessments on a regular basis continuously throughout the semester. It shall comprise a semester of Assessment/Group Discussion/Seminar/Presentation/Quiz/Viva Voce.

Continuous Internal Assessment	Weightage (%)
Sessional Examination I	25%
Sessional Examination II	25%
Day to Day Assignment	50%

Practical

The Continuous Internal Assessment for a course with laboratory session, shall be done on a regular basis as per the course plan.

Continuous Internal Assessment	Weightage (%)
File record	20%
Execution/demonstration	60%
Viva-Voce	20%

A student must obtain a minimum 40% marks in the Continuous Internal Assessment (CIA) of a course, to appear in the end semester examinations. 30% of marks obtained (on the scale of 100 (hundred) marks after normalization) in the Continuous Internal Assessment of a course will be added to the final composite score of that course for the evaluation of the grade.

Sum

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Course Code
BCM101

Course Title
BUSINESS COMMUNICATION

L	T	P	C
3	0	0	3

Course Outcomes

On completion of the course, the students will be able to:

1. Identify and describe different forms of business communication, such as emails, reports, presentations, and meetings.
2. Summarize and interpret written and verbal messages in a business context.
3. Apply business communication principles to write clear and concise messages and documents.
4. Interpret and analyze the effectiveness of business communication in achieving desired outcomes.
5. Evaluate the effectiveness of different communication methods and channels in different business contexts.
6. Design and develop professional business documents, such as reports, proposals, and presentations.

UNIT I: BASICS OF COMMUNICATION

12 Hours

Communication elements and process, Channels of Communication, Barriers to communication and how to overcome the barriers, Principles of effective communication, 7 C's of Communication, Clarity, Completeness, Coherence Conciseness, Credibility, Correctness, Continuity.

Transaction Methodology – Flipped Classroom, Class Room Teaching, PPT's, Role Plays, Case Study, Problem Solving Exercises, Quizzes.

UNIT II: ORGANIZATION COMMUNICATION

12 Hours

Levels - Vertical, Horizontal, Diagonal. Grapevine and its use. Organization Networks. Cross-cultural communication. Communicating in teams.

Transaction Methodology – Classroom Teaching, PPT's, Role Plays, Case Study, Problem Solving Exercises, Group Presentations.

UNIT III: BUSINESS WRITING

12 Hours

Written Communication – Types, structures and layout of business letters; sales letters, claim letters, employment letters, writing memo, notice and circulars, Writing emails. Writing reports on industry visits. Introduction to Business Report.

Transaction Methodology – Classroom Teaching, PPT's, Problem Solving Exercises, and Application based Assignments.

UNIT IV: GROUP AND INTERPERSONAL COMMUNICATION

9 Hours

Participating in meetings, Preparing Agenda and Minutes of meeting, Group Discussions, Group Presentations, Telephone Etiquettes and Business Etiquettes.

Transaction Methodology – Classroom Teaching, Role plays, Group presentations, and simulation exercises.

TEXT BOOKS

- Lesiker Raymond, Flatly Mary *et al* (2019) *Business Communication: Making connections in a digital world*, 13th edition. Tata Mc Graw Hill.
- Jain Neera, Mukherji, Shoma (2017). *Effective Business Communication*, McGraw Hill Education,

REFERENCES

- Bovee.L Courtland, John.VThill (2018) *Business Communication Today*, 14th edition, Pearson.
- Galleger, Kevin (2019). *Skills Development for Business & Management students*, Oxford University Press.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3		2			3	
CO2	2	3				2	
CO3			3	2	1		3
CO4		3			2		3
CO5	1	2		3			3
CO6		2	3		1		3

Course Code
BCM102

Course Title
BUSINESS STATISTICS

L	T	P	C
3	1	0	4

On completion of the course, the students will be able to:

- Course Outcomes**
1. Identify and describe different types of data and variables used in business statistics.
 2. Demonstrate an understanding of the relationship between statistical concepts and their applications in business.
 3. Apply statistical methods to solve business problems and make informed decisions.
 4. Evaluate the accuracy and reliability of statistical results and inferences.
 5. Evaluate the effectiveness of statistical analysis in supporting business decision-making.
 6. Create and propose statistical solutions to address specific business challenges.

UNIT I: INTRODUCTION & UNI-VARIATE ANALYSIS

12 Hours

Statistics as a Subject of Study, Describing Characteristics by numbers, Information and Data, Processing information and use of statistical procedures, Statistical variables: Qualitative and Quantitative. Frequency, Stem and Leaf Display, Frequency Distributions, Data Grouping: Discrete and Continuous, Introduction to Graphs, Graph for Qualitative variables, Graph for Quantitative variables.

Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles.

Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Measurement of skewness and kurtosis.

Transaction Methodology – Classroom teaching and problem solving exercises.

UNIT II: PROBABILITY & PROBABILITY DISTRIBUTIONS

11 Hours

Sample space and Events, Simple and Compound Events, Probability – Joint and Conditional Probability, Bayes' Theorem. Probability distributions: Binomial Distribution, Poisson and Normal Distribution.

Transaction Methodology – Case analysis and problem solving exercises

UNIT III: BI-VARIATE ANALYSIS

12 Hours

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

Transaction Methodology – Individual Assignment and problem solving exercises

UNIT IV: TIME-BASED DATA: INDEX NUMBERS AND TIME SERIES ANALYSIS

10 Hours

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives –simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Transaction Methodology – Group Activity and case discussion and analysis

TEXT BOOKS

- Levine, David M., Stephan, David F., and Szabat, Kathryn A. (2020). *Statistics for Managers Using Microsoft Excel*, 9th edition, Pearson.

REFERENCES

- Lind, Douglas A., Marchal, William G., and Wathen, Samuel A. (2019). *Basic Statistics for Business and Economics*, 9th edition, McGraw Hill.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	2				3	
CO3	2	3	1	1		2	3
CO4	2	2	1	1		2	3
CO5	2	3	1	1	1	2	3
CO6	1	3	2	2	1	1	3







Course Code
BCM103

Course Title
FINANCIAL ACCOUNTING

L	T	P	C
3	1	0	4

**Course
Outcomes**

On completion of the course, the students will be able to:

1. Recall and define key accounting principles, concepts, and terminology.
2. Explain the purpose and significance of financial accounting in business.
3. Apply accounting principles and rules to record financial transactions.
4. Analyze financial statements to evaluate the financial performance and position of a company.
5. Evaluate the effectiveness and reliability of financial statements and their compliance with accounting standards.
6. Create and prepare financial statements in accordance with accounting standards.

UNIT I: OVERVIEW

9 Hours

Accounting – Meaning, objectives, functions, advantages and limitations. Concepts and conventions, difference between bookkeeping and accountancy, accounting equation, double entry system and basic rules regarding recording of transactions. Concept of capital and revenue, provisions and reserves

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

UNIT II: FUNDAMENTALS OF ACCOUNTING

20 Hours

Journal, cash book (including 3-column cash book), subsidiary books, ledger posting and trial balance, bank reconciliation statement and adjusted cash book, Errors and their rectification.

Concept of Depreciation, different methods of depreciation and their accounting treatment. Accounting for transactions of bills of exchange.

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

UNIT IV: FINAL ACCOUNTS

9 Hours

Final accounts of sole proprietorships, preparation of Trading, Profit & Loss account (with adjustments), final accounts under single entry system (with full conversion). Advance problems on destruction by fire and absconding of cashier.

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

UNIT IV: ACCOUNTING OF NON-TRADING INSTITUTIONS

7 Hours

Accounting of non-trading Institutions- Differences between Receipts and payment accounts and income and expenditure accounts, Preparation of Receipts and payment accounts, income and expenditure accounts, and balance sheet

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

TEXT BOOKS

- Maheswari, S.N. & Maheswari, S.K. (2015). Advanced Accountancy Volume I, 10th edition. Vikas.
- Jain, S.P. & Narang, K.L. (2012). Advanced Accountancy Volume I, 18th edition. Kalyani Publishers.

REFERENCES

- Shukla, M.C., Grewal, T.S., and Gupta S.C. (2016), Advanced Accounts – Vol –I (19 edition), S.Chand & Co. (P) Ltd, RamNagar, New Delhi.
- Tulsian, P.C. (2016). Accounting for CA-IPCC (10th Edition), S.Chand & Co. (P) Ltd, RamNagar, New Delhi.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2					
CO2	3	2					
CO3	2	2	1	1		2	2
CO4	2	2	1			2	2
CO5	2	2	1			2	2
CO6	2	2	1		1	2	2

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Course Code	Course Title	L	T	P	C
BCM104	MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR	3	1	0	4

On completion of the course, the students will be able to:

- | | |
|------------------------|---|
| Course Outcomes | <ol style="list-style-type: none"> 1. Recall and define key management and organizational behavior concepts, theories, and terminology. 2. Explain the purpose and significance of management in organizational success. 3. Apply management and organizational behavior principles and techniques to solve real-world business problems. 4. Analyze case studies or scenarios to identify and propose solutions to management and organizational behavior issues. 5. Evaluate the effectiveness and efficiency of management and organizational behavior practices in achieving organizational goals. 6. Design and develop management and organizational behavior strategies to address specific organizational challenges. |
|------------------------|---|

UNIT I: CONCEPT, NATURE AND EVOLUTION OF MANAGEMENT THOUGHT 9 Hours

Early contributors, Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Social and Ethical issues in management, Challenges of managing 21st century corporations/organization.

Transaction Methodology – Classroom Teaching, Case study, Quiz.

UNIT II: MANAGERIAL FUNCTIONS 12 Hours

Planning -concept, significance, types; Organizing -concept, principles, theories, types of organizations, authority, responsibility, power, and delegation. Decentralization; Staffing; Directing; Coordinating; Control -nature, process, and techniques.

Transaction Methodology – Classroom Teaching, Case study, Assignment.

UNIT III: ORGANIZATIONAL BEHAVIOUR & MOTIVATION 11 Hours

Organisational Behaviour– Concept and significance; Relationship between management and organizational behaviour; organizational culture, Attitudes; Perception; Course; Personality and values; emotions and moods.

Motivation – Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Transaction Methodology – Classroom Teaching, Case study, Brainstorming and Role Plays.

UNIT IV: LEADERSHIP, GROUP DYNAMICS & ORGANIZATIONAL CONFLICTS 13 Hours

Leadership – Concept; Leadership styles; Theories -trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, contemporary issues in leadership.

Group Dynamics and Team Development – Group dynamics -definition and importance, types of groups, group formation, group development, group composition, group performance factors.

Organizational Conflict and Negotiations – Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.

Transaction Methodology – Classroom Teaching, Case study, Brainstorming and Role Plays.

TEXT BOOKS

- Koontz H. and Heinz Weihrich (2015). *Elements of Management*, 10th edition. Tata McGraw Hill.





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- Tulsian, VC and Vishal Pandey (20014). *Business Management and Organization*, 1st edition. Pearson Education.
- Aswathappa, K. (2019). *Organizational Behavior*, 15th edition, Himalaya Publishing House, India.
- Nafsaneh; Robert B. Denhardt; Janet V. Den Robbins, S.P. and Judge, T.A. (2018) *Essentials of Organizational Behavior*. 14th edition, Pearson Education.

REFERENCES

- Robbins and Coulter (2017). *Management*, 17th edition. Pearson.
- L M Prasad , L. M. (2019). *Organizational Behaviour*. 13th edition. Sultan Chand and Sons.
- Luthans, F. (2017). *Organizational Behavior: An Evidence - Based Approach*, 14th edition, McGraw Hill.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3




Course
Code
BCM105

Course Title
MICRO ECONOMICS

L	T	P	C
3	0	0	3

Course
Outcomes

On completion of the course, the students will be able to:

1. Recall and define key microeconomic concepts, theories, and terminology.
2. Demonstrate an understanding of the factors influencing individual consumer and firm behavior.
3. Apply microeconomic principles and models to analyze and predict market outcomes.
4. Analyze and evaluate the efficiency and equity implications of different market structures.
5. Evaluate the effectiveness of economic policies and interventions in addressing market failures.
6. Create and propose policies and solutions to address market inefficiencies.

UNIT I BASICS AND CONSUMER BEHAVIOR

11 Hours

Nature and scope of micro economics; Determinants of demand and law of demand; Price, cross and income elasticity; Law of supply and elasticity of supply; Consumer's equilibrium- Utility and Indifference Curve approaches.

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

UNIT II THEORY OF PRODUCTION, COST AND REVENUE

10 Hours

Short run and long run production functions with one and two variable factors; Optimal input combination; Classification of costs- Short run and Long run cost curves and their interrelationship; Internal and External economies of scale; Concept of revenue and revenue curves.

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

UNIT III MARKET STRUCTURES

12 Hours

Equilibrium of the firm and industry under various market structures – Perfect Competition; Monopoly, discriminating monopoly; Monopolistic Competition/ Imperfect Competition: Duopoly, Oligopolistic Behavior.

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

UNIT IV THEORY OF DISTRIBUTION

12 Hours

Marginal productivity theory and modern theory of distribution; determination of wages & rent; quasi rent; alternative theories of interest and profit.

Transaction Methodology – Classroom Teaching, Individual Assignments, Problem Solving Exercises.

TEXT BOOKS

- Synder, Christopher & Nicholson, Walter (2014). *Microeconomic Theory: Basic Principles and Extensions*. Cengage – New Delhi
- Ahuja, H.L (2016) *Principles of Microeconomics*, 22 edition, Sultan Chand & Sons- New Delhi

REFERENCES

- Samuelson, Paul A., Nordhaus, William D., and Sudip Chaudhuri (2011). *Economics, 19th edition*. TMH



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2					2	
CO2	3	2				3	
CO3	2	3	1			2	
CO4	2	3	1	2	1	2	2
CO5	1	3	1	2	1	1	2
CO6	1	3	2	1	1		3

Course Code
BCM106

Course Title
ENGLISH

L	T	P	C
2	1	0	2

Course Outcomes

On completion of the course, the students will be able to:

1. Recall and define key English grammar rules, vocabulary, and literary terms.
2. Demonstrate an understanding of English language conventions and structures.
3. Apply English language skills to express ideas effectively in written or spoken form.
4. Analyze and evaluate the effectiveness of written or spoken English texts in conveying messages or arguments.
5. Evaluate the quality and reliability of English language sources and information.
6. Develop creative and original pieces of writing or speaking in English.

UNIT I: LISTENING SKILLS

6 Hours

Process of listening, Difference between Listening and Hearing, Active Listening and Reflective response, Barriers to Effective Listening, Improvement of Listening Skills, Listening Comprehension- Identification of General Content and Specific Information.

Transaction Methodology – Listening Skill Exercises.

UNIT II: READING SKILLS

6 Hours

Importance of Reading, Types of Reading, Comprehension of different kinds of Text – General and Technical, Developing skills for skimming and scanning, Improvement of Reading skills with the aid of newspapers, unseen passages, short stories and technical reports.

Transaction Methodology – Reading Exercises.

UNIT III: SPEAKING SKILLS

6 Hours

Importance of speaking, Phonetics -Stress, Intonation and Pronunciation, Self-Introduction, Describing objects, Expressing opinions, Showing agreement and disagreement, Offering suggestions, Extempore, JAM Sessions, Role Play.

Transaction Methodology – Extempore, JAM Sessions, Role Play

UNIT IV: WRITING SKILLS

6 Hours

Importance of Writing, Rules for Effective writing, Progression of ideas, Flow of thoughts, Formal Letter Writing, Paragraph Writing-Writing of descriptive and narrative paragraphs.

Transaction Methodology – Writing Exercises.

*The nuances of grammar [Parts of Speech, Forms of Verb, Subject Verb Agreement, Prepositions, Use of Dictionary, Homophones, Antonyms, Synonyms, Words often confused and misused, Idioms] will be taught in the above four units as and how.

TEXT BOOKS

- Nelson, Gale and Loius Colaianne (2000). The Joy of Phonetics and Accent. Joy Press.
- Hargie, Owen and David Dickson (2004). Skilled Interpersonal Communication – Research, Theory & Practice, 4th edition. Routledge.
- Technical Communication- Principles and Practice, Meenakshi Raman & Sangeeta Sharma, Oxford University Press, 2nd Edition.

REFERENCES

- Daly, John A. and John M. Wiemann (1994). Strategic Interpersonal Communication, Lawrence Erlbaum Associates.
- Greene, John O. and Brant R. Bureson (2003). Handbook of Communication and Social Interaction Skills, Lawrence Erlbaum Associates.
- McIntosh, Perry; Richard Luecke and Jeffery H. Davis (2008). Interpersonal Communication Skills in Workplace, 4th edition. American Management Association.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3		1	1			
CO2	2		3	1		2	3
CO3	2	3	3	1	3	3	3
CO4		2	2	1			1
CO5		1	2	1			1
CO6			3	2			

Course Code
BCM201

Course Title
MERCANTILE LAW

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

1. Memorize essential laws, regulations, and legal frameworks applicable to business.
2. Demonstrate an understanding of the legal rights and responsibilities of businesses.
3. Apply legal principles and rules to analyze and solve real-world business law problems.
4. Analyze and evaluate legal issues and disputes in a business context.
5. Evaluate the compliance of business practices and operations with relevant laws and regulations.
6. Synthesize legal concepts and principles to develop strategies for ethical and compliant business practices.

UNIT I: CONTRACT LAW I

15 Hours

Introduction-Law & Morality, what is business law and need for its study, Sources of Indian Law.

Law of Contract – Scheme of the Act, Definitions & Classification of contracts, Voidable contracts vis-à-vis-Voidable/illegal agreements, essentials of a valid contract, Rules regarding Agreement – offer & acceptance, standard form agreements, Consideration-basic rules and its exceptions, Capacity to Contract-Rules regarding a minor's contract and its exceptions, rules regarding agreement with other disqualified persons. Free-Consent-Rules regarding coercion, undue influence, fraud, misrepresentation and mistakes. Agreements expressly declared void. Quasi-contracts and contingent contracts.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II: CONTRACT LAW II

10 Hours

Performance and discharge of Contracts, Doctrine of supervening impossibility and its applicability/non-applicability, Breach of Contracts and remedies there against, Kinds of damages and rules applicable. Special kind of Contracts -Indemnity & Guarantee, distinction between them, continuing guarantee and its revocation, surety's rights, Discharge of surety from liability Bailment & Pledge-distinction and special features, duties and rights of Bailor/Bailee, Right of lien-general and particular lien, Pledge by non-owner, Finder of goods, Contract of Agency-Kinds of agents, mode of creating/termination of agency, extent of agent's authority, Rights and duties of Principal and agent.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: LAW OF SALES OF GOODS

12 Hours

Contract of Sale, Essential elements of Contract of Sale, Distinction between Sale & similar transactions, Kinds of goods-perishable goods, stipulations regarding time of delivery of goods and payment of price, Condition and Warranties-Implied conditions & warranties in a contract of sale and distinction between them, Transfer of Property and risk in a contract of sale-rules regarding ascertained and unascertained goods, doctrine of *nemo dat quod non habet* and its exceptions, doctrine of caveat emptor and its exceptions, performance of Contract of Sale-rules regarding delivery, Duties and Rights of Parties, Breach of Contract of Sale-Remedies available.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: LAWS RELATING TO PARTNERSHIP

8 Hours

Law relating to Partnership – Indian Partnership Act, 1932-Definition and nature of Partnership, formation of partnership, Rights duties and liabilities of Partnership, Dissolution of partnership firm.

Law relating to Limited Liability Partnership (LLP) Act, 2008-Objects and reasons, salient features and incorporation of LLP, Contributions, financial disclosures, conversions into LLP, winding up and dissolution of LLP.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.


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TEXT BOOKS

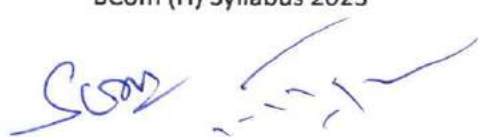
- Kuchhal, M.C. and Vivek (2013). *Business Law, 6th edition*. Vikas Publishing.
- Kapoor, N.D. (2015). *Elements of Mercantile Law*. Sultan Chand & Sons.

REFERENCES

- Pathak, Akhileshwar (2015). *Legal Aspects of Business, 6th edition*, McGraw Hill.
- Singh, Avtar (2016). *Business Law, 10th edition*. Eastern Book Company.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3



Course Code
BCM202

Course Title
ADVANCED ACCOUNTING – I

L	T	P	C
3	1	0	4

- On completion of the course, the students will be able to:**
- Course Outcomes**
1. Define fundamental accounting concepts and principles used in advanced accounting.
 2. Interpret consolidated financial statements and recognize the impact of intercompany transactions.
 3. Apply partnership accounting principles to account for changes in partnership interests.
 4. Analyze the financial implications of different business combinations on the overall financial position and performance of the company.
 5. Critically evaluate the appropriateness of different accounting methods in business combinations.
 6. Create guidelines for handling department and branch accounting.

UNIT I: PARTNERSHIP ACCOUNTING-I

9 Hours

Fundamental, Admission & Retirement

Introduction to Partnership accounting, type of capital accounts, fixed and fluctuating capital accounts, distribution of profits, interest on capital/drawings, salary and commission to partners. Valuation of Goodwill, Admission of Partner-calculation of sacrificing, gaining and new ratios, valuation of assets and liabilities, preparation of memorandum revaluation account.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II PARTNERSHIP ACCOUNTING & CONSIGNMENTS-II

18 Hours

Death & Dissolution of Firm

Retirement and death of Partner-Joint life policies, Dissolution of partnership account-preparation of Realization account, Insolvency of partner, Rule in Garner Vs. Murray.

Transaction Methodology: Classroom Teaching, Individual Assignments and problem Solving Exercises

Merger, Amalgamation & Consignment

Amalgamation of partnership firms, conversion of partnership firm into a company & Sale of firm to a company, Consolidation of various types of accounts, Consignment accounts, accounting entries in the books of consignor and consignee, valuation of stock, goods invoiced above cost, abnormal and normal loss, and return of goods.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III DEPARTMENTAL AND BRANCH ACCOUNTING

9 Hours

Departmental accounts, methods, allocation of departmental expenses, techniques of departmental accounts, cost-based and market-based transfer prices; Branch account, types of branches, home branches, foreign branches, domestic branches, sale of goods above/below invoice price, independent branch, incorporation of branch assets and liabilities.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV HIRE PURCHASE AND INSTALMENT SYSTEM

9 Hours

Meaning of Hire purchase and its difference from normal sales, calculation of interest and cash price. Entries in the books of Hire purchaser and hire vendor, repossession of goods. Accounting methods for transactions of small value-Method of H.P. Trading a/c, maintenance of stock reserve & stock and debtor method.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Maheswari, S.N. & Maheswari, S.K. (2015). *Advanced Accountancy* Volume I, 10th edition. Vikas.
- Jain, S.P. & Narang, K.L. (2012). *Advanced Accountancy* Volume I, 18th edition. Kalyani Publishers.

REFERENCES


- Shukla, M.C., Grewal, T.S., and Gupta S.C. (2016), *Advanced Accounts – Vol –I* (19 edition), S. Chand & Co.
- Tulsian, P.C. (2016). *Accounting for CA-IPCC* (10th Edition), S. Chand & Co.



Registrar

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				3	
CO2	3	1				2	
CO3	2	2	1			2	3
CO4	3	3	1	1	1	2	3
CO5	3	3	1	1	1	1	3
CO6	3	3	1	1	1	1	3





Registrar
Swami Rama Himalayan University

Course Code
BCM203

Course Title
BUSINESS MATHEMATICS

L T P C
3 1 0 4

Course
Outcomes

On completion of the course, the students will be able to:

1. Recall and define key mathematical concepts and terminology relevant to business applications.
2. Explain and interpret mathematical concepts and techniques used in business mathematics.
3. Apply mathematical principles and techniques to solve business-related problems and scenarios.
4. Analyze the effectiveness of different mathematical approaches in solving specific business problems.
5. Evaluate the accuracy and relevance of mathematical calculations and interpretations in a business context.
6. Create mathematical-based solutions to optimize business processes and improve decision-making.

UNIT I BASIC CONCEPTS

10 Hours

Number system; basic elements of logic; equations and inequalities; concept and methods of proof. Set theory. Relations and Functions and their properties. Monotonicity and invertibility; domain and range. Sequences: convergent, divergent and oscillatory. Limit of a convergent sequence. Series and their convergence. Real valued functions: linear, polynomial, hyperbolic, logarithmic, exponential and their applications. Roots of polynomials. Limit of a real valued function. Arithmetic Progression, Harmonic Progression, Geometric Progression, Quadratic Equations, Binomial Theorem.

Transaction Methodology – Classroom Teaching, Individual Assignments, problem Solving Exercises.

UNIT II LINEAR ALGEBRA

10 Hours

Vectors and vector spaces: operations of addition and scalar multiplication and their geometric representation; linear combinations, linear span and basis. Scalar Product and Orthogonal Property. Matrix operations of addition, multiplication, transpose. Row and column operations. Triangular, diagonal, symmetric, orthogonal and idempotent matrices. Determinants and inverse. Linear independence, Rank and solutions to linear simultaneous equations. Applications.

Transaction Methodology – Classroom Teaching, Individual Assignments, problem Solving Exercises.

UNIT III SINGLE VARIABLE DIFFERENTIATION

15 Hours

Continuity and differentiability of a function. Applications of continuity and differentiability: Intermediate value, extreme value and mean value theorems. Stationarity, convexity and concavity of functions. Basic understanding of differential and integral calculus. Global and local extrema and points of inflexion. Optimization – Minima and Maxima with Business Applications, Taylor's and McLaurin's series and expansions. Applications to economics.

Transaction Methodology – Classroom Teaching, Individual Assignments, problem Solving Exercises.

UNIT IV FUNCTIONS OF TWO VARIABLES

10 Hours

Geometric representation. Level curves. Partial derivatives. Young's theorem. Homogenous and homothetic and CES functions. Euler's theorem. Generalized chain rule and implicitly defined functions. Differentials. Convex sets. Concavity and convexity. Local maxima, minima and saddle points. Optimization of functions subject to equality constraints. Quasi concave and quasi convex functions.

Transaction Methodology – Classroom Teaching, Individual Assignments, problem Solving Exercises.

TEXT BOOKS

- Sydsaeter, Knut and Hammond, Peter (2012). *Essential Mathematics for Economic Analysis*, Pearson.
- Chiang, Alpha C. and Kevin Wainwright (2015). *Fundamental Methods of Economics*, McGraw Hill.

REFERENCES

- Allen, R.G.D.: *Mathematical Analysis for Economics*. Macmillan.



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
C01	3					3	
C02	3	2				3	
C03	2	3	1	1		2	3
C04	2	2	1	1		2	3
C05	2	3	1	1	1	2	3
C06	1	3	2	2	1	1	3

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Sriyami Rama Himalayan University

Course Code
BCM204

Course Title
FINANCIAL MANAGEMENT

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Identify and describe different financial statements and their components.
2. Summarize and interpret financial data and reports.
3. Apply financial concepts and techniques to analyze and solve real-world financial problems.
4. Analyze and evaluate financial statements to assess the financial performance and health of a company.
5. Evaluate the financial viability of investment projects using techniques such as net present value (NPV) or internal rate of return (IRR).
6. Create and propose financial strategies to address business challenges or pursue growth opportunities.

UNIT I BASICS OF FINANCIAL MANAGEMENT

10 Hours

Nature, scope, function, objectives and importance of financial management, investment decisions, finance decisions, dividend decisions, Financial Objective of firm-profit maximization, wealth maximization, value maximization; Risk and return in finance. Time value of Money-Compounding and Discounting.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II COST OF CAPITAL & INVESTMENT APPRAISAL TECHNIQUES

12 Hours

Cost of capital, cost of equity, cost of debts, cost of retained earnings, cost of preferred capital, weighted average cost of capital (WACC); Investment appraisal techniques- PBP, ARR, NPV and IRR.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III CAPITAL STRUCTURE THEORIES

12 Hours

Capital structure decisions- Debt-Equity ratio analysis, NI and NOI approaches, EBIT-EPS analysis, financial indifference and break even points; Financial and NEDC risks trade-off, Modigliani and Miller Theory; Leverage- Meaning and Type, Tax shield, Trading on equity, Structural leverage.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV DIVIDEND DECISIONS

11 Hours

Dividend policies, dividend payment procedures, Walter valuation model, Gordon growth model, Modigliani and Miller dividend irrelevance theory. Forms of dividend – cash, stock splits, share repurchase, bonus issues and buy backs.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Pandey, I.M. (2016). *Financial Management*, 11th edition. Vikas Publishing House.
- Chandra, P.C. (2015). *Financial Management*, 9th edition. Tata McGraw Hill.

REFERENCES

- Van Horne, James C. & Dhamija, Sanjay (2012). *Financial Management & Policy*, 12th edition. Pearson Education.
- Kothari, Rajesh (2017). *Financial Management*. Sage Texts.
- Ross, Westerfield and Jordan. (2016). *Fundamentals of Corporate Finance*, 11th edition. McGraw Hill.



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO1	PO2	PO1	PO2	PO1
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2

Course Code
BCM205

Course Title
MACRO ECONOMICS

L	T	P	C
3	0	0	3

On completion of the course, the students will be able to:

- Course Outcomes**
1. Identify and describe the components of GDP, inflation, unemployment, and other macroeconomic indicators.
 2. Demonstrate an understanding of the relationship between macroeconomic variables and their impact on economic performance.
 3. Apply macroeconomic analysis to assess the impact of global events on the domestic economy.
 4. Analyze and assess the causes and consequences of inflation, unemployment, and economic fluctuations.
 5. Evaluate the effectiveness of macroeconomic policies in achieving economic stability and growth.
 6. Synthesize macroeconomic concepts and theories to develop informed economic forecasts and recommendations.

UNIT I BASIC CONCEPTS OF MACROECONOMICS

10 Hours

Nature and scope of macroeconomics; Circular flow of income; National income Accounting-Concepts and Measurements; Aggregate Demand and Supply Model.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II INCOME AND OUTPUT DETERMINATION AND CYCLIC FLUCTUATION

11 Hours

Simple Keynesian Model of income determination; Multiplier analysis, Consumption and Investment functions; Introduction of IS –LM Model; Meaning and Nature of a business cycle, Theories of Business Cycles- Keynes', Hicks', Friedman's and Real Business cycle theory.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III INFLATION AND UNEMPLOYMENT

12 Hours

Inflation -Meaning and types, Explanation of Inflation, demand pull inflation & cost push inflation, Effects of Inflation on distribution of income & wealth and on output & growth, Methods to control Inflation; Unemployment- Meaning, Types and causes of unemployment, Measures to solve unemployment problem, Phillips curve.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV STABILIZATION & GROWTH

12 Hours

Meaning and nature of fiscal policy, fiscal deficits, basic issues in fiscal deficit management; Money supply measures; Credit creation process and money multiplier, instruments of monetary policy; Promotional and regulatory role of central bank; monetary policy – types, causes, effects and control measures, exchange rate mechanism. Meaning of Economics of Growth and Development, HDI, Features of underdeveloped economies, Factors determining economic growth.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Gupta, G.S. (2017). Macroeconomics – Theory and Applications, 4th edition. Tata McGraw Hill, New Delhi
- Sankaran, S. (2015). *Rural Economics*, Margham Publications, Chennai.

REFERENCES

- Ahuja H.L (2017). Macroeconomics - Theory and Policy, 20th edition, S. Chand New Delhi.
- Edward Shapiro (2015). Macroeconomic Analysis, 5th edition. Galgotia, New Delhi



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	1
CO2	2					2	1
CO3	3	2	2			3	1
CO4	2	3		1		2	2
CO5	3	2	2	1		3	2
CO6	1	3		1	2	1	3



Course Code
BCM206

Course Title
SOFT SKILLS – I

L	T	P	C
2	1	0	2

Course
Outcomes

On completion of the course, the students will be able to:

1. Memorize essential principles and characteristics of effective communication, teamwork, and interpersonal skills.
2. Summarize and interpret the principles and theories behind effective communication, teamwork, and interpersonal skills.
3. Utilize teamwork and collaboration skills to work effectively in diverse groups.
4. Analyze and assess interpersonal dynamics and their influence on workplace relationships.
5. Evaluate the impact of soft skills on individual and team performance.
6. Design and develop strategies to enhance personal and professional communication skills.

UNIT I VERBAL & NON-VERBAL COMMUNICATION

10 Hours

Dress for Success - To learn selection of proper attire as per the situation, how to carry one's self, how to project one's self in the right frame and spirit.

Importance of verbal & Non-verbal communication.

Verbal: Types, nuances, Introduction to Public Speaking, to know the rhetoric of making a public speech, Effective Public speaking.

Non-Verbal: Relevance & Effective usage, Chronemics, Haptics, Proxemics, Body Language.

Transaction Methodology – Activity Based Learning.

UNIT II GOAL SETTING, TIME MANAGEMENT & TEAM BUILDING

10 Hours

Goal setting, to make students understand the importance of time, how to prepare the time line and allocate time to complete different tasks, how to successfully follow the prepared time-schedule.

To know the nature of the team, To understand personal as well as professional goals of the members of the group, To work effectively in a team through building relation and interpersonal communication.

Transaction Methodology – Activity Based Learning.

UNIT III TELEPHONIC ETIQUETTES

4 Hours

Students learn the telephonic etiquettes; tone and pitch of the voice. How to send a voice mail?

Students are also exposed to the etiquettes.

Transaction Methodology – Activity Based Learning.

UNIT IV STRESS MANAGEMENT

6 Hours

To learn kinds of stress, To identify the right reason/s of stress, How to handle the pressure and perform efficiently in such situations, Techniques to cope with the stressful situation at a workplace.

Transaction Methodology – Activity Based Learning.

TEXT BOOKS

- Mitra, Barun K. (2014). Personality Development and Soft Skills. Oxford University Press.
- Maxwell, John C. (2013). The Five Levels of Leadership, Audiobook Publishing.
- Gladwell, Malcolm (2013). David and Goliath, Little, Brown and Company.

REFERENCES

- Buckingham, Marcus and Coffmann Curt (1999). First, Break all the Rules. Simon & Schuster.
- Covey, Stephen (1989). The Seven Habits of Highly Effective People, Free Press.



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Registrar
Swami Rama Himalayan University

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

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Course Code
BCM207

Course Title
ENVIRONMENT STUDIES

L	T	P	C
2	1	0	0

Course Outcomes

On completion of the course, the students will be able to:

1. Recall and define key environmental concepts, terminology, and facts.
2. Demonstrate an understanding of environmental issues, such as climate change, pollution, and resource depletion.
3. Apply environmental principles and concepts to analyze and propose solutions to real-world environmental problems.
4. Analyze and evaluate the impact of human activities on ecosystems and natural resources.
5. Evaluate the effectiveness of environmental management strategies and policies.
6. Design and propose sustainable solutions to address specific environmental problems.

UNIT I: INTRODUCTION TO ENVIRONMENTAL STUDIES

2 Hours

- Multidisciplinary nature of environment studies; component of environment – atmosphere, hydrosphere, lithosphere, and biosphere.
- Scope and importance; Concept of sustainability and sustainable development.

UNIT II: ECOSYSTEMS

2 Hours

- What is an ecosystem? Structure and functions of an ecosystem; energy flow in an ecosystem: food chain, food web, and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT III: NATURAL RESOURCES: RENEWABLE AND NON-RENEWABLE RESOURCES

4 Hours

- Land resources and land usage change; land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment forests, biodiversity and tribal populations.
- Water: Use and over exploitation of the surface and ground water, floods, droughts, conflicts over water (international and interstate)
- Heating of earth and circulation of air; air mass formation and precipitation.
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT IV: BIODIVERSITY & CONSERVATION

4 Hours

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India: Biodiversity patterns and global biodiversity hotspots.
- India as a mega diversity nation; Endangered and endemic species of India.
- Threats of Biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of Biodiversity: In-situ and ex-situ conservation of biodiversity.

UNIT V: ENVIRONMENTAL POLLUTION

4 Hours

- Environmental pollution: types, cause, effects and controls; Air, water, soil, chemical and noise pollution.
- Nuclear hazards and human health risks.
- Solid Waste Management: Control measures of urban and industrial waste.
- Pollution case studies.

UNIT VI: ENVIRONMENTAL POLICIES & PRACTICES

5 Hours

- Climate change, global warming, ozone layer depletion, acid rains and impacts on human communities and agriculture.

- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention & Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and Conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC).

UNIT VII: HUMAN COMMUNITIES AND THE ENVIRONMENT

4 Hours

- Human population and growth: Impact on environment, human health and welfare.
- Carbon footprint
- Resettlement and rehabilitation of project affected persons; case-studies.
- Disaster Management: floods, earthquakes, cyclones and landslides.
- Environmental Movements: Chipko, Silent valley, Bishnios of Rajasthan.
- Environmental Ethics: Role of Indian and other religious and cultural issues in environmental concern.
- Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi).

UNIT VIII: FIELDWORK

Equal to 5 Hours

- Visit to an area to document environmental assets; river/forest/flora/fauna, etc.
- Visit to a local polluted site – Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems – pond, river, Delhi ridge, etc.

SUGGESTED READINGS

- Carson, R (2002). *Silent Spring*. Houghton Mifflin Harcourt.
- Gadgil, M and Guha, R (1993). *This Fissured Land: An Ecological History of India*. University of California Press.
- Gleeson, B and Low, N (1999). *Global Ethics & Environment*. London - Routledge.
- Gleick, PH (1993). *Water in Crises*. Pacific Institute for Studies in Development, Environment and Security. Stockholm Environment institute, Oxford University Press.
- Groom, Martha J; Gary, K Meffe; and Carl Ronald Carroll (2006). *Principles of Conservation Biology*. Sunderland: Sinauer Associates.
- Grumbine, R Edward; and Pandit, MK (2013). *Threats from Himalayan's Indian Dams*. Science, 339: 36 -37.
- McCully, P (1996). *Rivers no more: The environmental effects of dams* (pp. 29 -64). Zed Books.
- McNiel, John, R (2000). *Something New Under the Sun: An Environmental History in the Twentieth Century*.
- Odum, EP; Odum, HT and Andrews, J (1971). *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, IL; Gerba, CP and Brusseau, ML (2011). *Environment and Pollution Sciences*. Academic Press.
- Rao, MN and Dutta, AK (1987). *Waste Water Treatment*. Oxford & IBH Publishing Co. Pvt. Ltd.
- Raven, PH; Hassenzahl, DM; and Berg, LR (2012). *Environmet*, 8th edition. John Wiley & Sons.
- Rosencranz, A; Diwan, S and Noble, ML (2001). *Environment Law & Policy in India*. Tripathi 1992.
- Sengupta, R (2003). *Ecology and Economics: An Approach to Sustainable Development*. OUP.
- Singh, JS; Singh, SP and Gupta, SR (2014). *Ecology, Environment Science and Conservation*. S Chand & Sons.
- Sodhi, NS; Gibson, L and Raven, PS (2013). *Conservation Biology: Voices form the Tropics*. John Wiley & Sons.
- Thapar, V (1998). *Land of Tiger: A Natural History of the Indian Environment*.
- Warren, CE (1971). *Biology and Water Pollution Control*. WB Saunders.
- Wilson, EO (2006). *The Creation: An Appeal to save life on earth*. New York - Norton.
- World Commission on Environment & Development. 1987. *Our Common Future*. Oxford University Press.
- www.nacwc.nic.in
- www.opcw.org

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	2	1		1		
CO4	3	2					
CO5	3	2					1
CO6	2	2	1				



Course Code
BCM301

Course Title
ADVANCED ACCOUNTING – II

L	T	P	C
3	1	0	4

On completion of the course, the students will be able to:

- | | |
|------------------------|--|
| Course Outcomes | 1. Define fundamental accounting concepts and principles used in advanced accounting. |
| | 2. Interpret consolidated financial statements and recognize the impact of intercompany transactions. |
| | 3. Prepare consolidated financial statements for a parent company and its subsidiaries. |
| | 4. Analyze the financial implications of different business combinations on the overall financial position and performance of the company. |
| | 5. Critically evaluate the appropriateness of different accounting methods in business combinations. |
| | 6. Create guidelines for handling department and branch accounting. |

UNIT I : ROYALTY & INSOLVENCY ACCOUNTS

9 Hours

Royalty accounts, minimum rent, short workings, recoupment of short workings, accounting entries in the books of lessor and lessee, sub lease. Insolvency accounts- meaning and nature of insolvency, procedure of insolvency, statement of affairs, deficiency account.

Transaction Methodology – Classroom Teaching and practical assignments in Lab.

UNIT II: ACCOUNTS OF HOLDING COMPANIES IN ACCORDANCE WITH AS-21

10 Hours

Meaning of holding and subsidiary company, consolidation of financial statements, liquidation of company accounts.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: AMALGAMATION, ABSORPTION AND RECONSTRUCTION

8 Hours

Reconstruction Schemes-Accounting treatment for Internal and External Reconstruction, absorption and amalgamation of companies.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: BANKING AND INSURANCE COMPANY ACCOUNTS

10 Hours

Banking company accounts, insurance company accounts; and claims, Electricity Companies (double account system) and Hotel companies.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Jain, SP and Narang, KL (2012). *Advanced Accountancy*, Vol.- I, Kalyani Publishers, Ludhiana.
- Maheshwari, SN and SK. (2015). *Advanced Accounting*, 10th edition. Vikas Publishing House (P) Ltd, Noida.

REFERENCES

- Narayanswamy, R (2017). *Financial Accounting*. Prentice Hall of India.
- Shukla, M.C., Grewal, T.S., and Gupta, S.C. (2016), *Advanced Accounts-Vol-I* (19 edition), S. Chand & Co.(P) Ltd, Ram Nagar, New Delhi.
- Tulsian, PC (2016). *Accounting for CA-IPCC*, 10th edition. S. Chand & Co.(P) Ltd, Ram Nagar, New Delhi.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	2				3	
CO3	2	2	1			2	3
CO4	2	3	1	1	1	2	3
CO5	2	3	1	1	1	1	3
CO6	2	3	1	1	1	1	3

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Course Code
BCM302

Course Title
FINANCIAL INSTITUTIONS & SERVICES

L	T	P	C
3	0	0	3

On completion of the course, the students will be able to:

Course

Outcomes

1. Define financial institutions and markets and their role in facilitating the flow of funds in the economy.
2. Explain the concepts of risk and return in the context of financial institutions and markets.
3. Utilize financial market data and tools to assess investment opportunities and make informed investment decisions.
4. Analyze the impact of monetary policy and interest rate changes on financial institutions and markets.
5. Critically evaluate the effectiveness of regulatory frameworks in ensuring the stability and efficiency of financial markets.
6. Develop innovative financial products or services to meet the evolving needs of customers and the market.

UNIT I INDIAN FINANCIAL SYSTEM

12 Hours

Financial System: Concept, functions and structure of Indian Financial system, Financial System and Economic Development, Indicators of Financial Development, Concepts Related to Financial System: Concept of Risk, Concept and types of return and yield, Asset Pricing Models, Valuation of Assets.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT II FINANCIAL INSTITUTIONS

12 Hours

Financial Regulatory Institutions in India: Reserve Bank of India, Stock Exchange Board of India, Insurance Regulatory & Development Authority, Pension Fund Regulatory & Development Authority, Forward Market Commission India, PFRDA under the Finance Ministry, Financial Services Institutions: Clearing Corporation of India Ltd, Discount and Finance House of India Ltd, National Securities Depository Ltd, Securities Trading Corporation of India Ltd. Credit Rating Institutions, Banking and Non-Banking Institutions. Microfinancing in India.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT III FINANCIAL SERVICES

11 Hours

Fund and Non-fund based financial services, Leasing, Hire purchase, Bills Discounting, Factoring & Forfeiting, Housing finance, Insurance services, Venture capital financing, Mutual fund services, Banking Services, Merchant Banking Services.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT IV FINANCIAL MARKET SERVICES

10 Hours

Bond Market: Bond Features, Bond Price Volatility, Government Security Market, Corporate Bond Market, Public Sector Undertaking Bonds, Derivatives Market: Types of Derivatives, Important Concepts used in Derivatives Market, Pricing of Futures, Options and Swaps, Foreign Exchange Market: Risk Management in Foreign Exchange Market, Foreign Capital – FDI & FII, Capital & Money Market Services.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

TEXT BOOKS

- Bhole, L. M. (2015). *Financial Institutions and Markets: Structure, Growth and Innovations*. McGraw Hill.
- Desai, Vasant (2015). *The Indian Financial System and Development*. Vikas Publishing House.

REFERENCES

- Mishkin, F. and Eakins, S. (2014). *Financial Markets and Institutions*. Pearson Education.
- Gurusamy, S. (2013). *Merchant Banking and Financial Services*. Tata McGraw Hill.



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	3					
CO2	2	2					
CO3	2	2					
CO4	2	2	1	1	1	1	2
CO5	2	2	1				2
CO6	2	2		1	1	1	2

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Course Code
BCM303

Course Title
CORPORATE ACCOUNTING

L	T	P	C
3	1	0	4

On completion of the course, the students will be able to:

Course
Outcomes

1. Define the basic principles and concepts of corporate accounting.
2. Understand the accounting treatment of different types of assets, liabilities and equity.
3. Apply financial statements to evaluate a company's financial performance and position.
4. Analyze the effects of different accounting methods on financial statements and financial ratios.
5. Critically evaluate the accuracy and reliability of financial statements.
6. Develop strategies for optimizing financial performance through accounting methods.

UNIT I SHARE CAPITAL I

12 Hours

Accounting for share capital transactions, recent changes in issue of shares at premium and discount, ESOP/Sweat equity shares, oversubscription, pro rata allotment, preparation of allotment tables, calls in arrears/calls in advance, forfeiture/surrender of shares, re-issue of forfeited shares under various circumstances, underwriting of shares.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II SHARE CAPITAL II

10 Hours

Accounting for alteration/reduction of share capital, buy-back of shares, and redemption of preference shares, acquisition of business and profit prior to incorporation.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III DEBENTURES

8 Hours

Debentures; accounting for different terms of issue of debentures, writing off loss on issue of debentures, methods of redemption of debentures.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV FINAL ACCOUNTS

15 Hours

Accounting treatment and preparation of company's final accounts, i.e. preparation of profit and loss account and balance sheet of company as per the Statutory provisions / requirement of Schedule III of the Companies Act, 2013 and in accordance with Accounting Standards, computations for managerial remuneration and Divisible profits, treatment of income tax in company accounts, Company's liquidation accounts.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Maheshwari SN & Maheshwari SK (2015). *Advanced Accounting*, 10th edition. Vikas Publications, Delhi

REFERENCES

- Shukla, MC, Grewal, TS and Gupta, SC. *Advanced Accounts Vol-II*, 19th edition. S. Chand & Co. New Delhi
- Jain, SP and Narang, JL (2017). *Advanced Accountancy Vol II*, 21st revised edition. Kalyani Publishers, New Delhi.
- Rawat, DS. (2016). *Students' Guide to Accounting Standards*. Taxmann's Publications, Delhi



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	1				1	
CO3	2	2	1			2	3
CO4	3	3	1	1		2	3
CO5	3	3	1			2	3
CO6	3	3	1		1	2	3

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Course Code
BCM304

Course Title
COST ACCOUNTING

L T P C
3 1 0 4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define cost accounting and its role in business decision-making.
2. Explain how different cost behaviours can impact a company's profitability.
3. Apply overhead allocation methods to assign indirect costs to products or services.
4. Analyze cost variances to identify the reasons for deviations from expected costs.
5. Critically evaluate the reliability and relevance of cost accounting data for decision-making.
6. Develop strategies to control and reduce costs in various cost centers.

UNIT I: INTRODUCTION TO COSTING

10 Hours

Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost, Preparation of Simple Cost Sheet. Cost Accounting Standards (brief introduction).

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II: INVENTORY COSTING

10 Hours

Accounting and Control of Material Cost-Issue of materials, Methods of pricing of material issues – FIFO, LIFO, and Weighted Average. Inventory control-concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: LABOUR COSTING

10 Hours

Labour-Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, overtime, labour turnover.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: OVERHEAD & ABSORPTION COSTING, COSTING METHODS & RECONCILIATION

15 Hours

Overhead – Classification, allocation, apportionment and absorption of overhead. Under-and over-absorption. Distribution of factory, office, administrative, selling and distribution overheads, Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses, Over and under absorption of overheads.

Methods of Costing – Unit costing, Job costing, Batch Costing, Contract Costing, Process costing. Treatment of process losses (excluding valuation of work in progress, joint and by-products). Service costing. Activity Based Costing, Integrated Accounting Systems, Reconciliation of cost and financial accounts. Meaning, Importance and Techniques of Cost Audit, Cost Audit Programme.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Arora, M.N. (2012). *Cost Accounting – Principles & Practice*. VikasPublication.
- Maheswari & Mittal (2014). *Cost Accounting –Theory & Problems*, Sri Mahaveer Book Depot.

REFERENCES

- Horngreen, Charles T; Datar, Srikant M; and Rajan, Madhav D (2012). *Cost Accounting – A Managerial Perspective*. Pearson.

COURSE ATTAINMENT MATRIX

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Sriyami Rama Himalayan University

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	1				1	
CO3	2	2	1			2	3
CO4	3	3	1	1		2	3
CO5	3	3	1			2	3
CO6	3	3	1		1	2	3

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Shruti

Course Code
BCM305

Course Title
PRINCIPLES OF MARKETING

L	T	P	C
3	0	0	3

Course Outcomes	On completion of the course, the students will be able to:		
	1.	Recall and define key marketing concepts, terminology, and frameworks.	
	2.	Demonstrate an understanding of consumer behavior and the marketing mix.	
	3.	Apply marketing concepts and theories to analyze and solve real-world marketing problems.	
	4.	Analyze and evaluate market segmentation, targeting, and positioning strategies.	
	5.	Assess the effectiveness of marketing channels and distribution strategies.	
	6.	Create and propose innovative marketing strategies to address market challenges or capitalize on opportunities.	

UNIT I INTRODUCTION

10 Hours

Introduction to marketing concept, its relevance in India, marketing mix, marketing structures and systems; Environmental scanning and market opportunity analysis; Buyer Behaviour -household and institutional/organisational; Market segment and segmental analysis; Market estimation - Market potential, demand forecasting and sales forecasting.

Transaction Methodology – Classroom teaching and discussion

UNIT II MARKETING RESEARCH

10 Hours

Marketing Information Systems, Marketing Research, Market Planning; Product mix decisions - product identification, product life cycle, branding and packaging; New product development and management.

Transaction Methodology – Role play, Case analysis and discussion

UNIT III PRICING & PROMOTION MANAGEMENT

15 Hours

Pricing – Pricing policies, structures and methods; Concepts of regulated prices in selected industries.

Promotion decisions – Communication process, promotion mix, promotion strategies with reference to consumer and industrial products. Advertising and personal selling decisions.

Transaction Methodology – Role play, Case analysis and discussion

UNIT IV DISTRIBUTION MANAGEMENT

10 Hours

Distribution Management - importance of distribution in developing countries; Role of middlemen, identification, selection and managing dealers; Distribution Channels Management - Physical distribution; Performance and control - Marketing Audit; Case Studies and Presentations.

Transaction Methodology – Role play, Case analysis and discussion

TEXT BOOKS

- Kotler, Philip (2017). *A Framework of Marketing Management*, 6th edition. Pearson Education.

REFERENCES

- Capaon and Singh (2016). *Marketing – Marketing in 21st Century*, 8th edition. Wiley India.
- Kotler, Keller, Brady, Goodman and Hansen (2016). *Marketing Management*, 3rd edition. Pearson Education.



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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	2				2	1
CO2	3	1	1				2
CO3	1	2			2		2
CO4	1			1		2	
CO5	2						
CO6	2		2			2	1



Course Code
BCM306

Course Title
COMPUTER APPLICATION

L	T	P	C
2	1	0	2

Course
Outcomes

On completion of the course, the students will be able to:

1. Recall and define key computing and business terminology.
2. Explain the basic functionality and operation of business software applications.
3. Utilize business software applications to perform common tasks such as data analysis, financial calculations, and report generation.
4. Examine and identify potential risks and security concerns associated with using computing systems in a business environment.
5. Critically analyze the impact of emerging technologies on business processes and decision-making.
6. Integrate various computing tools and technologies to create holistic solutions for complex business problems.

UNIT I: INTRODUCTION

7 Hours

Introduction, Definition, Characteristics of Computers, Block diagram of computer, Types of computers and features, Types of Programming Languages, Data, Types of Memory (Primary and Secondary) – RAM – ROM – PROM – EPROM, Storage; Input and Output Devices & Hardware's, Output devices, Storage; Number Systems.

Transaction Methodology – Classroom teaching and problem solving exercises.

UNIT II: LANGUAGE PROCESSORS & OPERATING SYSTEMS

7 Hours

Introduction, Types with examples, Introduction to Languages, Compilers, Interpreters and assemblers; DOS - Files and Directories, Internal and External Commands, Batch Files, Types of O.S., Windows Operating Environment; Spreadsheets and Database packages.

Transaction Methodology – Classroom teaching, Hands on practice, Quiz and Assignments.

UNIT III: DATABASE MANAGEMENT & COMPUTER NETWORKS

6 Hours

Concept of files, file management; organization and types of Access, Drawbacks in file based system. Database; types of Database, Components of DBMS, Recent trends in database, RDBMS, Advantages and Limitations; Computer Networks: Overview and Types.

Transaction Methodology – Classroom teaching, Hands on practice, Quiz and Assignments.

UNIT IV: OVERVIEW & FUNCTIONING OF INTERNET

10 Hours

Basic services over Internet, Internet Protocols, Search engines, E-mail, Searching, downloading & uploading from Internet, Types of attacks, Internet Security: Cyber Law and Internet security Legislation. I.T applications for business, Issues in Implementing Electronic Commerce, IOT, EPS (Electronic Payment Systems).

Transaction Methodology – Classroom teaching, Hands on practice, Quiz and Assignments.

Computer Lab

Application of following software for documentation and report preparation:

Orientation and recap of Computer systems (as covered in lectures), Use of MS-Office: Basics of MS-Word, MS-Excel, MS-PowerPoint, preparation of questionnaires, presentations, tables and reports (Practical), Internet search engines, working with Google & Google services, E-mailing.

Transaction Methodology – Computer Lab and problem solving exercises.

TEXT BOOKS

- Pradeep K. Sinha & Priti Sinha (2021). *Fundamentals of Computers*, 8th edition. BPB Publications – Delhi.

REFERENCES

- Morley, D. and C.S. Parker (2013). *Understanding Computers Today & Tomorrow*, 14th edition. Cengage Course – Delhi.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3							
CO4	2	2	2		2	2	2
CO5	2	3				2	3
CO6	2	2	1	1		2	2



Course Code
BCM401

Course Title
ACCOUNTING STANDARDS

L T P C
3 1 0 4

On completion of the course, the students will be able to:

- | | |
|------------------------|--|
| Course Outcomes | 1. Define key terms and concepts related to accounting standards. |
| | 2. Explain the impact of accounting standards on financial statements and decision-making. |
| | 3. Apply accounting standards to prepare financial statements in compliance with GAAP. |
| | 4. Analyze financial statements and identify areas of non-compliance with accounting standards. |
| | 5. Evaluate the effectiveness of accounting standards in providing reliable financial information. |
| | 6. Create accounting policy manuals and guidelines for organizations to ensure compliance with accounting standards. |

UNIT I: INTRODUCTION & AS-1, 2, 3

8 Hours

Introduction- GAAP, Evolution, Objectives, advantages and disadvantages of Accounting Standards. Stages and Process of Standards settings in India, Standard setting bodies and its constitution. Accounting Standards vis-a-vis auditors and Board of Directors, status of accounting standards-cases where these are fully applicable / exempted, application of AS to different entities-corporate and non-corporate.

Disclosure of accounting Policies (AS-1)-Fundamental Accounting assumptions, selection and change of accounting policies. Valuation of Inventories (AS-2)-Measurement and Cost of purchase/conversion, estimation of net realizable value-disclosure requirements. Cash Flow statement (AS-3)-Applicability-classification of activities under different heads, cash & cash equivalents, Disclosures.

Transaction Methodology – Classroom Teaching, Problem Solving Exercises and Illustrations from Corporate.

UNIT II: AS-4, 5, 7

15 Hours

Contingencies and events occurring after balance sheet date (AS-4)-Applicability and methods to be followed-adjusting and non-adjusting events, accounting treatment, events affecting going concern concept and events occurring after balance sheet date. Net profit for the period, prior period items and change in accounting policies (AS-5)-Ordinary, Extraordinary and prior period items & their disclosure requirements, change in accounting estimates and accounting policies. Construction contracts (AS-7)-Objects, Applicability and types of construction contracts, contract revenue, determination of stages of completion, contract cost and disclosure requirements.

Transaction Methodology – Classroom Teaching, Problem Solving Exercises and Illustrations from Corporate.

UNIT III: AS-9, 10, 12

15 Hours

Revenue Recognition (AS-9)-Applicability, revenue from sale of goods, rendering of services, Interest, royalties and dividend, subsequent uncertainty disclosures, Property, Plant & Equipment (AS-10) Definition, scope, recognition of assets, initial measurement and subsequent costs-cost and revaluation models, Depreciation methods, component accounting, Accounting for Government Grants (AS-12), Recognition and kinds of Government grants, grants related to revenue and promoters' contribution, refund of government grants.

Transaction Methodology – Classroom Teaching, Problem Solving Exercises and Illustrations from Corporate.

UNIT IV: AS-13, 16, 22

7 Hours

Accounting for borrowing costs (AS-16), direct borrowing costs, capitalization of borrowing costs, suspension and cessation of borrowing costs, disclosures. Accounting for taxes on income (AS-22) - Scope, recognition and measurement - current and deferred tax, timing differences, disclosure requirements.

Transaction Methodology – Classroom Teaching, Problem Solving Exercises and Illustrations from Corporate.

TEXT BOOKS

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Sivani Rama Himalayan University

- Miriyala, R.K. (2017). *Accounting Standards Made Easy, 3rd edition*. Bharat Law House..

REFERENCES

- Rawat, D.S. (2017). *Student's Guide to Accounting Standards*. Taxman Publications.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				3	
CO2	3	2				2	
CO3	3	2				1	
CO4	2	2	1			1	2
CO5	2	2	1	1	1	1	2
CO6	2	2	1	1	1	1	2







Course Code
BCM402

Course Title
BANKING & INSURANCE

L T P C
3 0 0 3

On completion of the course, the students will be able to:

Course
Outcomes

1. Define key terms and terminology used in banking and insurance sector.
2. Explain the types of insurance coverage and policies available to individuals and businesses.
3. Apply banking principles to analyze financial statements and assess credit worthiness.
4. Analyze the risk and benefits associated with different types of banking products and services.
5. Evaluate the ethical considerations and potential conflicts of interest in banking and insurance practices.
6. Create financial plans and investment strategies considering banking and insurance products.

UNIT I INTRODUCTION TO BANKING OPERATIONS

10 Hours

Banking in India Institutions in India, Banking scenario and structure of banks - Regulatory authorities in Indian Financial System - Role and functions of Reserve Bank of India (RBI), Relationship of banker and customer - Special features of the relationship, Functions and services by commercial banks—Primary, secondary and agency functions, Different types of customers and types of accounts, Mode of operations, nomination facility etc. Risk perception-Prevention of Money Laundering Act (PMLA) and Know Your Customer (KYC).

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II LAWS OF BANKING

15 Hours

Main provisions of Negotiable Instruments Act-Meaning & Characteristics of negotiable instruments, Main features of bill of exchange, Promissory Notes and Cheques and differences among them, Parties to a negotiable instrument-Holder and holder in due course Liability and discharge of parties, material alterations, crossing and dishonoring of cheques, Protection to collecting and paying banker.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III INTRODUCTION TO INSURANCE

10 Hours

Introduction to insurance and its evolution in history, concept of risk, hazard and perils and differences among them, methods of handling risks and techniques of loss prevention, insurance and reinsurance as methods of risk management, Advantages of insurance. Principles of insurance and their application to real life cases. Nature of contracts of insurance, Differences between indemnity & guarantee contracts and insurance and wagering agreements.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV TYPES OF INSURANCE

10 Hours

Types of insurance-life and non-life and differences between them, features specific to life insurance, nomination & assignment, Non-Life Insurance-Features of Fire Insurance contracts, types of fire policy & application of average clause in real life situation (numerical problems). Marine insurance-meaning of important terms-marine adventure and maritime perils, features of marine insurance Express and implied conditions and warranties, warranty of sea-worthiness, practical cases.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Mishra, Sukhvinder (2012). *Banking Law & Practice*, First Edition. S. Chand & Co.
- Mishra and Mishra (2016). *Insurance Principles & Practice*, 22nd edition. S Chand

REFERENCES

- Sharma, NK Satya Pal; R. Antony, and SK Pooder (2011). *Banking & Insurance*, 1st edition. HPH

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1					
CO2	3	1					
CO3	2	2					
CO4	2	2	1	1	1	1	2
CO5	2	2	1				2
CO6	2	2		1	1	1	2





Course Code
BCM403

Course Title
INDIRECT TAXES

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define key terms related to indirect taxes, such as value-added tax, sales tax, and excise duty.
2. Explain the compliance requirements and reporting obligations related to indirect taxes.
3. Apply knowledge of indirect tax laws to calculate tax liabilities for individuals and businesses.
4. Analyze the impact of indirect taxes on business operations and pricing strategies.
5. Critique the ethical considerations and potential tax avoidance risks in indirect tax planning and practices.
6. Create guidelines and recommendations for businesses to manage indirect tax risk and obligations

UNIT I: TAXATION THEORY

5 Hours

Introduction to taxation, need of Taxation, Principles of Taxation, Various Models of Taxation and suitability thereof. Direct and Indirect taxation, Comparison and Suitability of different types of Taxation. Cascading effect of indirect taxes.

Transaction Methodology – Classroom Teaching, Individual Assignments and problem Solving Exercises

UNIT II: GOODS & SERVICE TAX – I

15 Hours

Introduction, SAC Classification, Registration under GST-Mandatory and Exemption Cases-amendment, cancellation, revocation and physical verification, Meaning and scope of supply, supply for consideration, in furtherance of business taxable supply, interstate/intrastate supply, composite and mixed supply, components of GST-CGST, SGST, IGST and UGST. Mechanism for input tax credit-prerequisite and documents required. Calculation of liability under GST, Reverse charge.

Transaction Methodology – Classroom Teaching, Individual Assignments and problem Solving Exercises

UNIT III: GOODS & SERVICE TAX – II

12 Hours

Tax invoice, credit and debit notes, e-way bill, refund and job work, provisions relating to e-commerce, GST Returns -facilities provided by GSTN, filing process, revision of return, penal provisions relating to returns, Accounting and records under GST regime, Advance rulings, Imports of goods & services under GST regime, inspection, search, seizure and arrests.

Transaction Methodology – Classroom Teaching, Individual Assignments and problem Solving Exercises

UNIT IV: CUSTOM LAW

13 Hours

Introduction to custom law including constitutional aspects, HSN Classifications, Levy of Customs duties, types of customs duty leviable-basic customs duty, countervailing duty, anti-dumping, safeguard and protective duty, Tariff classification & exemptions, valuation of imported and exported goods. Assessment and payment of duties, Recovery and refund of customs duties, duty drawbacks.

Procedure for clearance of imported and exported goods, Transportation and warehousing, Confiscation of goods and conveyances and imposition of penalties, search, seizure and arrest. Provisions pertaining to offences and prosecutions.

Transaction Methodology – Classroom Teaching, Individual Assignments and problem Solving Exercises

TEXT BOOKS

- Mehrotra, HC and Agarwal VP (2019). *Goods and Services Tax and Customs Act*. SahityaBhawan Publications – Agra.
- Datey, VS (2017). *Custom Law & Practice and Procedures*. Taxman – New Delhi.
- Jalan, Bimal and Isha Bansal (2017). *GST – Law & Analysis, with Conceptual Procedures*.

REFERENCES

- Jain, RK (2015). *Central Excise and Customs Law Manual*. Centax Publications – New Delhi.
- Basics of GST, Nitya Tax Associates, Taxman.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	1				1	
CO3	3	3				1	
CO4	2	3	1			1	3
CO5	2	3	1	1	1	1	3
CO6	2	3	1	1	1	1	3

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Course Code
BCM404

Course Title
MANAGEMENT ACCOUNTING

L	T	P	C
3	1	0	4

On completion of the course, the students will be able to:

- Course Outcomes**
1. Define key terms and terminology used in management accounting, such as cost behavior, and variance analysis.
 2. Explain the relevance of management accounting information in assessing performance and making strategic decisions.
 3. Apply cost accounting techniques to analyze and allocate costs to products, services or business units.
 4. Analyze cost structures and cost behavior to support pricing decisions and profitability analysis.
 5. Evaluate the effectiveness of management accounting systems in providing relevant and timely information for decision-making.
 6. Create management accounting reports and dashboards to support decision making at various levels of the organization.

UNIT I: FINANCIAL STATEMENT ANALYSIS

10 Hours

Analysis and interpretation of financial statements, Meaning, type, nature and limitations of financial statements, users of financial statements. Trend Analysis, Common Size Analysis, Ratios, Classification of ratios – Liquidity Ratios, Profitability Ratios, operating ratio, Leverage Ratios, Activity Ratios, Market Based Ratios. Du Point Analysis. (Students are required to analyse 2-3 Annual Reports as project work).

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II: CASH FLOW ANALYSIS

8 Hours

Cash flow statement-calculation of cash from operating activities, financing activities, and investing activities, Preparation of cash flow statement using direct and indirect method. Compliance with AS-3.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: BUDGETARY CONTROL & VARIANCE ANALYSIS

12 Hours

Meaning and types of budgets, Preparation of various Budgets, Performance Budgets, Zero Based Budgeting. Standard costing-definition, application, advantages, limitations and uses of the technique of standard costing, standard costing vs. historical costing vs. estimated costing, installation of the standard costing system, meaning & determination of standard costs, analysis of variances, material variances, labour variances and overhead variances.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: COST VOLUME PROFIT ANALYSIS

15 Hours

Marginal or variable costing, marginal costing, differential costing and absorption costing, concept of fixed, variable, semi variable costs and contribution, segregation of semi variable overheads, Profit volume ratio and break even analysis, concept of margin of safety, angle of incidence and break even chart, advantages and limitations of Marginal costing/CVP analysis. Practical application of CVP/Marginal costing technique to management problems.

Application of Costing in Decision Making - Pricing decisions, manufacturing or buying, repairing, replacing, renewing or renovating an asset, shutting down or continuing operations, product mix decisions.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Drury, Colin (2013). *Management Accounting For Business Decisions*, Thomson Publications.

REFERENCES

- Maheswari, S.N. and Maheshwari, S.K. (2012). *A Textbook for Accounting in Management*, 3rd edition. Vikas Publications.

- Kishor, Ravi M. (2006). *Cost & Management Accounting*, 4th edition. Taxmann Publishing.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2





Course Code
BCM405

Course Title
HUMAN RESOURCE MANAGEMENT

L	T	P	C
3	0	0	3

Course
Outcomes

On completion of the course, the students will be able to:

1. Recall and define key HRM concepts, theories, and terminology.
2. Demonstrate an understanding of the impact of HRM on employee engagement and organizational performance.
3. Apply HRM strategies to promote employee development and manage performance.
4. Assess the effectiveness of HRM strategies in fostering diversity and inclusion in the workplace.
5. Evaluate the justification for selecting a particular concept/theory for achieving the desired result/goal.
6. Synthesize HRM concepts and theories to develop comprehensive HRM plans or programs.

UNIT I INTRODUCTION TO HRM

6 Hours

Human Resource Management – Meaning of HRM, importance of HRM, objectives and techniques, Role of human resource manager, duties and responsibilities of human resource manager, typical organizational setup of human resource department.

Transaction Methodology – Classroom Teaching, Case study, HRP calculation exercises.

UNIT II HUMAN RESOURCE PLANNING & JOB ANALYSIS

14 Hours

Human Resources Planning –Meaning and importance of human resources planning, benefits of human resource planning. *Job Analysis and Job Design* – Concept and uses of job analysis, Process and methods of job analysis, Job description and job specification, Role analysis, Concept of job design, Approach and methods of job design, Job redesign in India.

Transaction Methodology – Case study, Role plays, Quiz, critical thinking exercises.

UNIT III RECRUITMENT & SELECTION

12 Hours

Meaning of recruitment, Methods of recruitment, Techniques of Recruitment, Selection, Selection process, Uses of tests in selection, Placement problems involved in placement, Promotion, Basis of Promotion, Meaning of transfer, reasons for transfer, types of transfer.

Transaction Methodology – PPTs, Case study, Role plays, Group presentations.

UNIT IV EMPLOYEE TRAINING & PERFORMANCE APPRAISAL

13 Hours

Training and Induction – Meaning of training and induction, Objectives and purpose of induction, need for training, benefits of training, identification of training needs, need analysis, methods of training, Performance Appraisal & Compensation – Meaning of performance appraisal, Objectives of performance appraisal, methods of performance appraisal and limitations, Principles and techniques of wage fixation, Job evaluation, Compensation, Objectives of Compensation.

Transaction Methodology – PPTs, Case study, Role plays, critical thinking exercises.

TEXT BOOKS

- Dessler, Garry and Varkkey (2020). *Human Resource Management*, 16th edition. Pearson Education.
- Sanghi, Seema (2017). *Human Resource Management*, Vikas Publishing.

REFERENCES

- Aswathapa, K (2017). *Human Resource & Personnel Management*, 8th edition. Tata McGraw Hill.
- Rao, Subba (2020). *Personnel & Human Resource Management, Text and Cases*, Revised edition 2014. Himalayan Publishing House.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3				2			2
CO4		3					2
CO5		3					3
CO6					3		2



Course Code
BCM406

Course Title
SOFT SKILLS – II

L T P C
2 1 0 2

Course
Outcomes

On completion of the course, the students will be able to:

1. Recall and explain the importance of soft skills in personal and professional contexts.
2. Summarize and explain the key elements and characteristics of effective group discussions.
3. Utilize presentation techniques to deliver engaging and persuasive presentations to diverse audiences.
4. Analyze group dynamics and communication patterns in group discussions to identify areas for improvement and effective participation strategies.
5. Critically evaluate the effectiveness of group discussions, presentations, and personal interviews based on predefined criteria and feedback.
6. Create a comprehensive social media plan that aligns with personal and professional goals, considering target audience and desired brand image.

UNIT I GROUP DISCUSSION

8 Hours

What is Group Discussion? Difference between G.D. and Debate. Nuances of G.D., Types of G.D. Understanding the nature of discussion, Difference between debate and discussion, Ways to form and present the arguments, Ways to defend.

Transaction Methodology – Activity Based Learning.

UNIT II PRESENTATION SKILLS

8 Hours

To learn the skill of presentation. How to prepare the presentation? Knowing the audience and their requirement, Effective ways to deliver the presentation. How to prepare the multi-media? presentation (e.g. Canva).

Transaction Methodology – Activity Based Learning.

UNIT III INTERNSHIP, EMPLOYMENT DOCUMENTATION & PERSONAL INTERVIEWS

10 Hours

What is a Dossier? Documents required in a Dossier. How to write a Cover Letter? Internship write-up, Difference between Resume, C.V and a Bio-Data.

To learn the skills of appearing in an interview and being successful in it.

Transaction Methodology – Activity Based Learning.

UNIT IV EFFECTIVE USE OF SOCIAL & PROFESSIONAL MEDIA PLATFORMS

4 Hours

Introduction to Social Media, Social Media Etiquette, different Social Media platforms e.g. Facebook, Instagram, Snapchat Twitter etc. How to use Social Media Platforms. Importance of Professional Media: LinkedIn- How to create profile, looking for Opportunities, Making Contacts. Nuances of Social & Professional Media.

Transaction Methodology – Activity Based Learning.

TEXT BOOKS

- McAdams, Dan P. (2016). *The Art and Science of Personality Development*. Peacock Books.
- Klaus, Peggy (2008). *The Hard Truth about Soft Skills*. Collins.
- Mitra, Barun K. (2014). *Personality Development and Soft Skills*. Oxford University Press.
- Wentz, Frederick H. (2012) *Soft Skills Training – A Workbook to Develop Skills for Employment*. Create Space Independent Publishing Platform.
- Palmer, Wendy and Janet Crawford (2013). *Leadership Embodiment – How the way we sit and stand can change the way we think and speak*, Journal of Adult Education.
- Garner, Eric (2014). *Teambuilding – How to uncohesive groups into productive teams*, Bookboon.com.

REFERENCES

- Collins, James C. (2011). *God to Great*, Harper Collins.
- Collins, James C. (2009). *How the Mighty Fall*, Harper Collins.

- Lencioni, Patrick (2002). *The Five Dysfunctions of a Team*. Jossey-Bass.
- Buckingham, Marcus and Coffmann Curt (1999). *First, Break all the Rules*. Simon & Schuster.
- Covey, Stephen (1989). *The Seven Habits of Highly Effective People*, Free Press.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

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Course Code
BCM501

Course Title
COMPANY LAW

L	T	P	C
3	0	0	3

Course
Outcomes

On completion of the course, the students will be able to:

1. Define key terms and terminology used in company law, such as shareholders, directors, and corporate governance.
2. Explain the legal requirements for corporate governance and compliance.
3. Apply company law principles to analyze and resolve legal issues related corporate operations and transactions.
4. Analyze the legal implications of different types of business structures and their suitability for specific situations.
5. Evaluate the effectiveness and fairness of corporate governance practices and policies.
6. Design legal structures and mechanisms for corporate governance and shareholder protection.

UNIT I: INTRODUCTION

12 Hours

Corporate personality-characteristics, advantages and disadvantages, kinds of companies and rules applicable to them, Process and procedures for incorporation, role of promoters, their functions, duties and liabilities, Rules regarding pre-incorporation contracts.

Memorandum & Articles of Association, doctrines of ultra vires, constructive notice and indoor management, alterations in Memorandum & Articles of Association.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II: SHARE CAPITAL & MEMBERSHIP

12 Hours

Meaning & legal requirements, contents of prospectus and liability for misstatement in prospectus, allotment of securities-different kinds of shares and legal rules regarding calls on shares, their issue (at premium/discount, Reduction/buyback and redemption of share capital, provisions regarding share certificate, share warrants.

Membership in company, modes of acquiring and cessation of membership, Register of members'/debenture holders, transfer of shares-provisions regarding transfer/restrictions on transfer (manual/depository, forged transfers, transmission of shares. Difference between transfer and transmission.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: DIRECTORS

12 Hours

Legal position, qualifications, disqualifications, resignation of directors, mode of appointment and Annual General Meeting (AGM), removal of and vacation of office by directors, powers of directors and restrictions thereon, duties, liabilities and meetings of directors, rules regarding insider trading.

Provisions regarding independent directors, women directors and small shareholders' directors, Committees of Board of Directors.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: MEETINGS

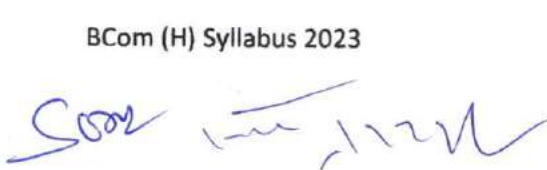
9 Hours

Types of meetings and rules applicable there-to-Annual General Meetings and extra-ordinary General Meetings. Requisites and procedures of a valid meeting. Notice, quorum, Chairman of meeting, polling at meetings. Types of Resolutions-ordinary resolution, special resolution and resolutions requiring special notice, circulation of resolutions. Filing of Resolutions & agreements.

Winding of Company - Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS




Registrar
Sri Ram Himalayan University

- Gogna, PPS (2016). *A Textbook of Company Law, 11th edition*. S Chand & Company.
- Kucchal, MC (2014). *Corporate Laws*. Mahavir Publications-Delhi.

REFERENCES

- Kapoor, ND (2009). *Elements of Mercantile Law, 30th edition*. Sultan Chand & Sons.
- Singh, Avtar (2015). *Company Law*, Eastern Book Company.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

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Course Code
BCM502

Course Title
HUMAN VALUES & ETHICS

L	T	P	C
3	0	0	3

Course Outcomes

On completion of the course, the students will be able to:

1. Demonstrate knowledge of ethical theories, principles, and frameworks.
2. Summarize and explain different ethical perspectives and their implications.
3. Apply ethical principles and frameworks to analyze and resolve ethical dilemmas in various contexts.
4. Analyze the ethical dimensions of complex issues and problems.
5. Critically evaluate the ethical implications of individual and organizational actions.
6. Integrate ethical considerations into decision-making processes and organizational practices.

UNIT I: INTRODUCTION

11 Hours

Introduction to Human Values and Professional Ethics, Ethical codes and areas of ethics, Various ethical issues and approaches. Ethics in Ancient Indian Traditions. Environmental Ethics.

Transaction Methodology – Classroom teaching and discussion.

UNIT II: VALUES & ETHICS

12 Hours

Moral Values and ethics, Profession ethics, Ethics and its relations with similar concepts, Way to approach and solve ethical problems, Theories of ethics.

Transaction Methodology – Case analysis and discussion.

UNIT III: ETHICAL THEORIES

11 Hours

Uses of ethical theories, Engineering as social experimentation; Safety, responsibility and rights, Responsibility of managers.

Transaction Methodology – Case analysis and discussion.

UNIT IV: ORGANIZATIONAL VALUES

11 Hours

Organizational Values, Intellectual Property, Global Ethical Issues, Professional Ethical Issues and Problems.

Transaction Methodology – Case analysis and discussion.

TEXT BOOKS

- Gaur, RR; R Sangal, G P Bagaria (2020). *A foundation course in Human Values and professional Ethics*, 2nd edition. Excel.

REFERENCES

- Tripathi A. N. (2019) Human Values, New Age Intl. Publishers.
- Leonard Annie (2010). *The Story of Stuff: How Our Obsession with Stuff Is Trashing the Planet, Our Communities, and Our Health-and a Vision for Change*. Free Press.
- Gandhi, Mohandas Karamchand (2012). *An autobiography: the story of my experiments with truth*. Dover Publications.

Relevant websites, movies and documentaries

1. Value Education websites, <http://uhv.ac.in>, <http://www.uptu.ac.in>
2. Story of Stuff <http://www.storyofstuff.com>
3. Al Gore, An Inconvenient Truth, Paramount Classics, USA
4. Charlie Chaplin, Modern Times, United Artists, USA
5. IIT Delhi, Modern Technology – the Untold Story
6. Gandhi A., Right Here Right Now, Cyclewala Productions

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2				3	2	
CO2	2				3	2	
CO3		2			3	2	2
CO4		2			3		3
CO5			1	2	3		3
CO6			1	2	3		2

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Registrar
Swami Rama Himalayan University

Course Code
BCM503

Course Title
SUMMER INTERNSHIP PROJECT

P C
6-8 week 2

**Course
Outcomes**

On completion of the course, the students will be able to:

1. Demonstrate knowledge and understanding of the industry or field related to the internship project.
2. Summarize and explain the objectives and scope of the internship project.
3. Utilize appropriate tools, techniques, or technologies to accomplish tasks related to the internship project.
4. Analyze data, information, or processes relevant to the internship project to identify patterns, trends, or areas for improvement.
5. Assess personal growth, learning, and skill development achieved during the internship project.
6. Design and develop solutions, recommendations, or strategies to address challenges or opportunities identified during the internship project.

After completing the fourth semester, each student will undergo an industrial training for 6-8 weeks. The student is required to prepare a project report detailing the assignment, job, and task taken during the summer internship. In addition, they must detail their experiences and learnings.

Evaluation component	Marks
Summer Training Report	40
Mini-Viva with a Logbook Evaluation	25
Presentation and Defense	25
General Behaviour	10
Total	100

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3




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Sriyami Rama Himalayan University

Course Code
BCM601

Course Title
AUDITING & ASSURANCE PRACTICES

L	T	P	C
3	1	0	4

On completion of the course, the students will be able to:

Course Outcomes

1. Define key terms and terminology used in auditing, such as audit evidence, materiality, and independence.
2. Explain the different types of audits and assurance engagements.
3. Apply auditing procedures and techniques to gather and evaluate audit evidence.
4. Analyze financial statements and identify areas of potential audit risk and material misstatement.
5. Evaluate the quality and effectiveness of an audit engagement based on professional standards and ethical considerations.
6. Design audit plans and programs for different types of engagements and industries.

UNIT I INTRODUCTION

10 Hours

Meaning and definition of auditing, Difference among bookkeeping, accounting and auditing, auditing and other disciplines, audit and investigations, objectives of audit, aspects to be covered in audit, principles governing audit, errors and fraud, advantages of audit, Limitations of audit, Qualities and liabilities of an auditor.

Transaction Methodology –Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT II TYPES & TECHNIQUES OF AUDIT

10 Hours

Types of audit, difference between various types of audit, Audit programme, audit note book, audit working papers-permanent and current and custody. Test check and sampling, surprise checks. Internal control and internal check, internal checks regarding various business functions.

Transaction Methodology –Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT III VOUCHING & VERIFICATION

10 Hours

Vouching of sales, purchase, receipts, payments, remuneration to managerial personnel, transactions with related parties, audit of ledgers, verification of assets and liabilities.

Transaction Methodology –Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT IV COMPANY AUDIT

15 Hours

Company audit-eligibility, appointment, qualification, disqualification, rotation, removal of auditor, rights and duties of auditor, audit reports, disclosures, joint audit, branch audit, books of accounts, financial statements, board report, special requirements of company audit, audit of share capital(including bonus shares),share transfer audit, audit of debentures, dividend, payment of interest during construction period.

Transaction Methodology –Classroom Teaching, Assignments and Problem Solving Exercises.

TEXT BOOKS

- Mehta, BK and Mehta, Anamika (2015). *Auditing*. SBPD.
- Sharma, TR (2016), *Auditing (Principles and Problems)*. Sahitya Bhawan Publications.

REFERENCES

- Jindal, Tapan S (2015). *Notes on Auditing and Assurance – An easy approach, 17th edition*, Bharat Law House.
- Pagare, Dinkar (2016). *Principles and Practice of Auditing, 12th edition*. Sultan Chand & Sons.



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2

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Course Code
BCM602

Course Title
INCOME TAX

L T P C
3 1 0 4

- Course Outcomes**
- On completion of the course, the students will be able to:**
1. Define key terms related to income tax, such as taxable income, deductions and credits.
 2. Explain the tax obligations and responsibilities of taxpayers.
 3. Apply tax laws and regulations to calculate income tax liability for individuals or businesses.
 4. Analyze various sources of income and classify them for tax purposes.
 5. Evaluate the accuracy and completeness of tax returns and related documents.
 6. Develop recommendations for tax optimization based on specific tax payer scenarios.

UNIT I: INTRODUCTION TO INCOME TAX LAW

10 Hours

Definitions, concept of income, previous year, assessment year, residential status, agricultural income, incidence of tax *vis-a-vis* residential status., provisions regarding casual income, numerical problems.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II: HEADS OF INCOME I

14 Hours

Computations of income under various heads-income from salaries -Taxable and non-taxable allowances and perquisites, valuation of perquisites of rent free house, car etc., computation of taxable salary income (with numerical problems). House property – Basis of charge, concept of annual value & its computation, deductions (including deductions for interest pre-and post-construction).

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: HEADS OF INCOME II

10 Hours

Profits and gains of business or profession of non-corporate entities including presumptive provisions, compulsory maintenance and audit of books, provisions regarding depreciation etc. Capital gains-concept of transfer, capital asset, short term and long term capital gains, indexation, computation of cost of acquisition, exemptions from capital gains, numerical problems on computation of capital gains, Income from other sources-bond washing transactions.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: COMPUTATION OF TOTAL INCOME

11 Hours

Concept of deemed income, set off and carry forward of losses, deductions to be made in computing total income, deduction and collection of tax at source, assessment of tax liability of individuals and firms, advance income tax, recovery and refund.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Mehrotra, HC (AY 2021). *Income Tax Law and Accounts*. SahityaBhawan – Agra.

REFERENCES

- Jain, RK (AY 2021). *Income Tax Law and Accounts*. SBPD Publications – Agra

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	2				1	
CO3	3	2				1	3
CO4	2	3	1	1		1	3
CO5	2	3	1			1	3
CO6	2	3	1		1	1	3




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Swami Rama Himalayan University

Course Code
BCM603

Course Title
SEMINAR

L T P C
0 2 0 1

Course
Outcomes

On completion of the course, the students will be able to:

1. Demonstrate knowledge and understanding of the seminar topic, including its key concepts, theories, and trends.
2. Summarize and explain the main ideas and arguments presented during the seminar.
3. Utilize critical thinking skills to analyze and evaluate the seminar content and its implications.
4. Identify patterns, trends, or themes across different seminar presentations or discussions.
5. Critically evaluate the seminar presentations, discussions, or research papers based on predefined criteria or standards.
6. Synthesize information and ideas from the seminar to generate new insights or perspectives.

This course is meant to give students practice speaking in front of a peer audience and explore topics in detail. Students will research topics and organize presentations for faculty and students. The topics may be any aspect of the business and management sciences and must be approved by the Program Coordinator/ Area Head in advance.

Evaluation component	Marks
Topic with detailed outline (1-2 pages)	10
Presentation(20 minutes)	40
Defense (presenter)	25
Queries (audience)	25
Total	100

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

Course Code
BCM701

Course Title
BUSINESS RESEARCH

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Recall and explain different research methodologies and approaches used in business research.
2. Summarize and explain the main features and characteristics of the business research process.
3. Apply research methodologies and techniques to design and conduct business research studies.
4. Analyze research data to identify patterns, relationships, and trends relevant to the research objectives.
5. Critically evaluate the research design, methodology, and data collection techniques used in business research.
6. Create comprehensive research reports or presentations that effectively communicate research findings.

UNIT I NATURE AND SCOPE OF BUSINESS RESEARCH

8 Hours

Role of Business Research in decision making; Applications of Business Research; The Research Process – Steps in the research process; the research proposal; Problem Formulation – Management decision problem vs. Business Research problem.

Transaction Methodology – Classroom teaching and discussion

UNIT II RESEARCH DESIGN

10 Hours

Exploratory, Descriptive & Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India). Objectives, Hypothesis – Types and formulation.

Transaction Methodology – Case analysis and discussion

UNIT III PRIMARY DATA COLLECTION

7 Hours

Survey, Observations and Experiments. Random sample collection methods. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques.

Transaction Methodology – Classroom teaching and discussion

UNIT IV SCALING & DATA ANALYSIS

20 Hours

Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Fundamentals of Scale Evaluation-Reliability, Validity and Generalizability Sampling: Sampling techniques, determination of sample size using statistical techniques, Cronbach's Alpha test for reliability (using software).

Testing of Hypothesis – Population and Sampling Distributions, Errors – Type I and Type – II, Standard Errors and Level of Significance. Hypothesis relating to comparison of mean – Z test, t-Test. Hypothesis relating to variance – F-Test, Analysis of Variance (ANOVA) One-Way & Two-Way, Chi-square test (goodness of Fit).

Introduction to Multivariate Data Analysis: Multiple Regression.

Report writing & presentation.

Transaction Methodology – Group Activity, Case analysis and discussion

TEXT BOOKS

- Hair, Joe F; Page, Michael; and Brunsvold, Niek (2020). *Essentials of Business Research Methods*, 4th edition. Routledge.

REFERENCES

- Saunders, Mark NK; Lewis, Philip; and Thornhill, Adrian (2019). *Research Methods for Business Students*, 8th edition. Pearson Education.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	2				2	3
CO4	1	3	1		1	2	2
CO5	2	3	1	1	2	2	3
CO6	2	2	2	1	2	2	2

Score 1-4/5

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Course Code
BCM702

Course Title
BUSINESS ANALYSIS USING SPSS

L	T	P	C
3	0	0	3

On completion of the course, the students will be able to:

- | | |
|------------------------|---|
| Course Outcomes | 1. Recall and explain the features and functionalities of SPSS software. |
| | 2. Summarize and explain the main steps and processes involved in conducting business analysis using SPSS. |
| | 3. Apply SPSS software to import, manage, and analyze business data. |
| | 4. Analyze business data using SPSS to identify patterns, trends, and relationships. |
| | 5. Critically evaluate the appropriateness and accuracy of statistical tests and techniques used in business analysis using SPSS. |
| | 6. Integrate findings from SPSS analysis with relevant theories and literature to generate insights and recommendations. |

UNIT I: INTRODUCTION TO DATA ANALYSIS & SPSS

9 Hours

What is data? Types of Measurement, Reliability and Validity, Measures of central tendency and dispersion, Different types of distributions, Selection of appropriate data analysis technique, Inferential Statistics.

Introduction to SPSS, Descriptive Analysis, Graphical Procedures, Reliability.

Transaction Methodology – Classroom teaching and discussion

UNIT II: BIVARIATE & MULTIVARIATE ANALYSIS

12 Hours

T-test and ANOVA, Correlation and Regression, Multiple Regression Analysis, Logistic Regression, ANOVA and ANCOVA Using SPSS, Multivariate Analysis of Variance Using SPSS.

Transaction Methodology – Case analysis and problem solving exercises

UNIT III: FACTOR ANALYSIS AND MULTIDIMENSIONAL SCALING

12 Hours

Uses of ethical theories, Engineering as social experimentation; Safety, responsibility and rights, Responsibility of managers.

Transaction Methodology – Case analysis and discussion.

UNIT IV: STRUCTURAL EQUATION MODELLING (SEM)

12 Hours

Why SEM? Comparison between MLRM, CFA, Path and SEM, Conducting SEM, Confirmatory factor analysis (CFA) Using AMOS, Structural Equation Modelling (SEM) using AMOS, Common Method Bias issue in Survey Research, Common Method Bias Using Unmeasured Method Factor Using AMOS.

Transaction Methodology – Group Project, Problem analysis and problem solving exercises

TEXT BOOKS

1. George, Daren; and Mallery, Paul (2019) *IBM SPSS Statistics 25 step by step: A simple guide and reference*. Routledge.
2. Thakkar, Jitesh J. (2020). *Structural Equation Modelling: Application for Research and Practice (with AMOS & R)*. Springer.


REFERENCES

3. Kulas, JT (2021). *IBM SPSS Essentials: Managing and Analysing Social Sciences Data*. Wiley.
4. Walker, Schmidt (2020). *IBM SPSS: 3 in 1 - Beginner's Guide + Tips and Tricks + Simple and Effective Strategies to learn Statistics Using IBM SPSS*.
5. Collier, Joel E (2020). *Applied Structural Equation Modelling using AMOS: Basic to Advanced Techniques*. Routledge.



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	2				2	2
CO4	2	2				2	3
CO5	2	2	1	1	1	2	3
CO6		3	2	1	3		3





Course Code
BCM703

Course Title
RESEARCH SYNOPSIS

L T P C
0 3 0 1

On completion of the course, the students will be able to:

Course

Outcomes

1. Recall and explain the key elements of a research synopsis, such as the problem statement, objectives, and methodology.
2. Summarize and explain the main features and characteristics of a research synopsis.
3. Utilize critical thinking skills to identify and articulate a clear research problem and research objectives.
4. Analyze the existing literature related to the research topic to identify gaps and areas for further investigation.
5. Critically evaluate the quality and effectiveness of the research synopsis based on predefined criteria and standards.
6. Create connections between the research problem, objectives, and the proposed research methodology.

This course is designed to provide students with the knowledge and skills required to develop a research project proposal and synopsis. It focuses on the key components of research proposal writing, including problem identification, literature review, research methodology, data collection and analysis, and ethical considerations.

Completion of Research Synopsis is must for students to be eligible for the Research Project in VIII semester.

Evaluation component	Marks
Report (Pilot Study)	20
Internal Evaluation	30
Viva (Internal)	50
Total	100

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

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Course Code
BCM704

Course Title
BUSINESS PLAN

L T P C
0 3 0 2

Course Outcomes

On completion of the course, the students will be able to:

- Demonstrate knowledge and understanding of key concepts, theories, and components of a business plan.
- Interpret and explain the relationship between different sections of a business plan and their strategic significance.
- Utilize critical thinking skills to identify and address potential risks, challenges, and opportunities in a business plan.
- Analyze the internal and external factors affecting the viability and feasibility of a business plan.
- Evaluate the clarity, persuasiveness, and potential impact of the business plan on stakeholders.
- Create connections between different sections of a business plan to ensure coherence and alignment.

Students will have to prepare a business plan for an upcoming venture as part of a group project within a team. Students will assume different roles within an entrepreneurial team and write the appropriate sections of the business plan.

The recommended business plan length is between 20-25 pages for the basic part. Financial projections, graphs and other material should be included as appendices.

Evaluation component	Marks
Business Plan Report	40
Presentation (20 minutes)	40
Defense	20
Total	100

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

Course Code
BCM705

Course Title
DIGITAL FLUENCY

L	T	P	C
2	1	0	2

Course
Outcomes

On completion of the course, the students will be able to:

1. Demonstrate knowledge and understanding of digital fluency and its significance in personal and professional contexts.
2. Summarize and explain the main features and characteristics of digital fluency.
3. Apply digital tools and technologies for effective communication, collaboration, and productivity.
4. Analyze the advantages and limitations of different digital tools, platforms, and technologies.
5. Critically evaluate the effectiveness and efficiency of digital tools and technologies for communication, collaboration, and problem-solving.
6. Design and develop a comprehensive digital presence, including the use of social media, online portfolios, and personal branding.

UNIT I: INTRODUCTION TO DIGITAL FLUENCY

7 Hours

Overview of Digital Fluency; Importance of Digital Fluency in the modern world; Ethical considerations in the digital age; Digital tools and technologies for communication and collaboration; Developing digital literacy skills; Evaluating the credibility and reliability of digital information.

Transaction Methodology – Classroom teaching and discussion

UNIT II: DIGITAL COMMUNICATION AND COLLABORATION

7 Hours

Effective online communication strategies; Online collaboration tools and platforms; Virtual meetings and remote teamwork; Online etiquette and professional digital communication; Managing digital relationships and building networks.

Transaction Methodology – Classroom teaching and discussion

UNIT III: DIGITAL SKILLS AND PRODUCTIVITY

8 Hours

Digital tools for productivity and organization; Time management and task prioritization using digital tools; Cloud storage and file sharing platforms; Digital project management tools and techniques; Enhancing digital efficiency and effectiveness.

Transaction Methodology – Classroom teaching and discussion

UNIT IV: DIGITAL CITIZENSHIP AND ONLINE PRESENCE

8 Hours

Responsible digital citizenship and ethical behavior online; Digital footprints and managing online presence; Privacy and security in the digital world; Cybersecurity best practices; Creating a positive digital identity and personal branding.

Transaction Methodology – Classroom teaching and discussion

TEXT BOOKS

1. Jenkins, H., Ito, M., & Boyd, D. (2015). *Participatory Culture in a Networked Era: A Conversation on Youth, Learning, Commerce, and Politics*. Polity Press.

REFERENCES

2. Selwyn, N. (2016). *Digital Technology and the Contemporary University: Degrees of Digitization*. Routledge.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
C01	3					3	
C02	3	1				3	
C03	2	3	2	2	2		1
C04	1	3	3	1	2		1
C05	1	3	1	2	3		2
C06		1	3	2	3		3

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Course Code
BCM801

Course Title
ARTIFICIAL INTELLIGENCE

L	T	P	C
2	1	0	2

Course
Outcomes

On completion of the course, the students will be able to:

1. Demonstrate knowledge and understanding of the fundamental concepts, theories, and applications of Artificial Intelligence (AI).
2. Summarize and explain the main features and characteristics of AI and its various subfields.
3. Apply machine learning algorithms to real-world datasets for classification, regression, and clustering tasks.
4. Analyze and evaluate the performance of AI models using appropriate evaluation metrics and validation techniques.
5. Critically evaluate the societal impact and ethical considerations of AI technologies.
6. Create connections between AI concepts and real-world applications, identifying opportunities and challenges.

UNIT I: INTRODUCTION TO ARTIFICIAL INTELLIGENCE

7 Hours

Overview of Artificial Intelligence (AI) and its applications; History and evolution of AI; Types of AI: Narrow AI, General AI, and Superintelligence; Ethical considerations and societal impact of AI; AI tools and technologies; Introduction to machine learning and deep learning.

Transaction Methodology – Classroom teaching and discussion

UNIT II: MACHINE LEARNING AND DATA ANALYSIS

7 Hours

Fundamentals of machine learning; Supervised, unsupervised, and reinforcement learning; Data preprocessing and feature engineering; Model training, validation, and evaluation; Regression, classification, and clustering algorithms; Introduction to data analysis using Python libraries (e.g., NumPy, Pandas)

Transaction Methodology – Classroom teaching and discussion

UNIT III: DEEP LEARNING AND NEURAL NETWORKS

8 Hours

Introduction to deep learning and neural networks; Building and training deep neural networks; Convolutional Neural Networks (CNN) for image recognition; Recurrent Neural Networks (RNN) for sequence data; Transfer learning and pre-trained models; Introduction to TensorFlow or PyTorch frameworks.

Transaction Methodology – Classroom teaching and discussion

UNIT IV: AI APPLICATIONS AND FUTURE TRENDS

8 Hours

Natural Language Processing (NLP) and sentiment analysis; Computer Vision and object recognition; Reinforcement learning and game playing; AI in healthcare, finance, and other industries; Responsible AI and ethical considerations; Current trends and future directions in AI.

Transaction Methodology – Classroom teaching and discussion

TEXT BOOKS

1. Russell, S. J., & Norvig, P. (2022). *Artificial Intelligence: A Modern Approach*. Pearson.

REFERENCES

2. Goodfellow, I., Bengio, Y., & Courville, A. (2016). *Deep Learning*. MIT Press.
3. Chollet, F. (2018). *Deep Learning with Python*. Manning Publications.
4. Bishop, C. M. (2006). *Pattern Recognition and Machine Learning*. Springer.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	1	3				1	3
CO4	1	3				1	3
CO5	2	2				2	2
CO6	2	2	1	1	1	2	2





Course Code
BCM802

Course Title
RESEARCH PROJECT

L T P C
0 0 12 12

Course
Outcomes

On completion of the course, the students will be able to:

- Describe the importance of research in generating new knowledge and advancing the field of study.
- Summarize and explain the main features and characteristics of a research project.
- Apply research methodologies and techniques to design and conduct a research project.
- Analyze research data to identify patterns, relationships, and trends relevant to the research questions.
- Critically evaluate the quality and rigor of the research project based on predefined criteria and standards
- Integrate findings from the literature review and data analysis to generate new insights or theories.

The Research Project course is a bridge between academic learning and professional life; it involves topics that address complex concepts, which require a range of skills and perspectives, and which can be applied to future professional endeavors in a variety of situations and situations.

A preferred approach would be to incorporate Action-Based Learning (ABL), where students can interact directly with their clients/stakeholders as well as deliverables that integrate learning and analysis into a real-world situation and provide a sense of accomplishment.

Evaluation component	Marks
Mini Viva with a Logbook Evaluation	80
Business Research Project Report	50
Presentation	100
Defense	50
General Behaviour	20
Total	300

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3





Course Code
BCM803

Course Title
RESEARCH PAPER WRITING AND SEMINAR

L T P C
0 3 0 2

Course Outcomes

On completion of the course, the students will be able to:

1. Recall and explain the key components of a research paper, including research questions, literature review, methodology, data analysis, and conclusions.
2. Summarize and explain the main features and characteristics of a well-structured research paper.
3. Demonstrate proficiency in scholarly writing, including appropriate citation and referencing practices.
4. Analyze the logical coherence and flow of ideas within a research-based paper.
5. Critically evaluate the quality and rigor of the research-based paper based on predefined criteria and academic standards.
6. Design and develop a well-structured research-based paper, including sections on introduction, methods, results, discussion, and conclusion.

The Viva Voce is designed to assist students in preparing for the oral examination component of their Bachelor of Business Administration (BBA) final year.

This course focuses on enhancing students' presentation and communication skills, as well as their ability to effectively discuss and defend their learning in the program as a whole in front of a panel of examiners. Through practice sessions, mock interviews, and constructive feedback, students will develop confidence, clarity, and professionalism in delivering their viva voce presentation.

Evaluation component	Marks
Research Paper	40
Presentation (20 minutes)	40
Defense	20
Total	100

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3				2	3
CO4	2	3				2	3
CO5	2	3				2	3
CO6	2	2	2	2	2	3	3




Course Code
BCM804

Course Title
VIVA-VOCE

L T P C
0 3 0 2

Course Outcomes

On completion of the course, the students will be able to:

1. Demonstrate knowledge and understanding of the learnings in the BBA program.
2. Describe the importance of effective communication and engagement with the examiners during the viva-voce.
3. Utilize critical thinking skills to address questions and challenges raised by the examiners during viva-voce.
4. Analyze the coherence and clarity of the responses to examiners' questions during viva-voce.
5. Evaluate the ability to handle challenging questions and provide thoughtful and well-reasoned responses related to their research project or internship findings.
6. Integrate knowledge from multiple sources and theoretical frameworks to respond to examiners' questions and challenges effectively.

The Viva Voce Preparation for BBA Final Year Students course is designed to provide students with the necessary skills and knowledge to excel in their viva voce examination, which is a crucial component of the BBA final year assessment.

This course focuses on developing students' presentation and communication skills, as well as their ability to effectively discuss and defend their research project or internship findings in front of a panel of examiners. Through interactive sessions, mock interviews, and personalized feedback, students will gain confidence, enhance their verbal communication skills, and prepare them for better interview skills.

Evaluation component	Marks
Content & Knowledge	40
Knowledge & Confidence	20
Engagement & Interaction	10
Professional conduct	10
Verbal communication	10
Interpersonal skills	10
Total	100

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3




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Swami Rama Himalayan University

Course Code
BCMAT101

Course Title
ADVANCED INCOME TAX

L	T	P	C
3	1	0	4

On completion of the course, the students will be able to:

Course Outcomes

1. Define key terms and terminology used in advanced income tax decisions.
2. Explain the different types of income and deductions recognized for tax purposes.
3. Apply advanced tax planning strategies to minimize the tax liability of individuals or businesses.
4. Analyze complex tax scenarios and identify potential tax issues or risks.
5. Evaluate the effectiveness of advanced income tax strategies in achieving desired tax outcomes.
6. Create tax optimization recommendations considering long-term goals and compliance requirements.

UNIT I DEDUCTIONS FROM GROSS TOTAL INCOME & REBATE AND RELIEF

12 Hours

Income of other persons included in Assessee's Total Income; Aggregation of Income; Set off and / or Carry forward of losses. Deductions in respect of certain payments; Specific deductions in respect of certain income; Deductions in respect for donations for expenditure under CSR activities; Rebates and Reliefs.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT II COMPUTATION OF TOTAL INCOME & TAX LIABILITY OF VARIOUS ENTITIES

12 Hours

Individual; Hindu Undivided Family 'HUF'; Alternate Minimum Tax (AMT); Partnership Firm / LLP; Co-operative Societies; Association of Person 'AOP' and Body of Individual 'BOI'; Political Parties; Electoral Trusts; Exempt organization – Registration u/s 12A/ 12AA;

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT III PROCEDURAL COMPLIANCE

12 Hours

Permanent Account Number 'PAN' / Tax Collection Account Number 'TAN'; Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS' provisions; Advance payment of Tax & Self-Assessment Tax 'SAT'; Returns: different types of returns, Procedure of filing e-return and revised return. Signatures; Fee and interest for default in furnishing return of Income; Collection, Recovery of Tax, Refunds.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT IV ASSESSMENT, APPEALS & REVISION

9 Hours

Assessment; Types & Procedure of Assessment; Appeals; Revisions; Search, Seizure, Penalty, offences & Prosecution; Income tax authorities and their powers; Tax planning, tax avoidance, tax evasion and tax management.

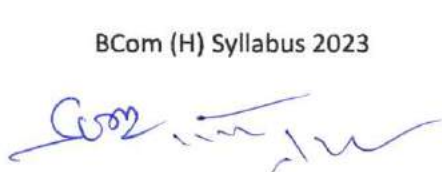
Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

TEXT BOOKS

- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.



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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				1	
CO2	3	2				2	
CO3	2	3	1			1	3
CO4	2	3	1	1		2	3
CO5	2	3	1			2	3
CO6	2	3	1		1		3







Course Code
BCMAT102

Course Title
COMPUTERIZED ACCOUNTING SYSTEM

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Define key terms related to computerized accounting, such as chart of accounts, general ledger, and financial statements.
2. Explain the importance of data security and backup procedures in computerized accounting.
3. Apply knowledge of accounting principles to analyze and interpret data within software.
4. Analyze financial statements and reports generated by computerized accounting systems.
5. Evaluate the efficiency and effectiveness of computerized accounting system in meeting organizational needs.
6. Develop customized financial reports and analysis using the software's reporting capabilities.

UNIT I THEORETICAL FRAMEWORK

5 Hours

Fundamentals of financial accounting, accounting equation, journal entries, ledger posting, preparation of cash book and trial balance, preparation of financial statements. Manual Accounting System vs. Computerized Accounting System. Need for computerized accounting. Advantages and disadvantages of Manual and Computerized Accounting System.

Transaction Methodology –Classroom Teaching, Hands on Sessions & Practical Labs.

UNIT II BASIC ACCOUNTS CREATIONS & TRANSACTIONS

15 Hours

Application of accounting software¹, creation of groups, companies; Features and Configure settings, creation of ledger accounts and account groups, Creating stock items and groups, Types of vouchers, vouchers-receipt, vouchers- entry, vouchers- cancellation through software.

Generating Reports- Cash Book, Ledger Accounts , Trial Balances, Profit & Loss Account, Balance Sheet, Fund Flow statement, Cash Flow statement, Selecting and Shutting a company, Backup and restore data of a company.

Transaction Methodology –Classroom Teaching, Hands on Sessions & Practical Labs.

UNIT III APPLICATION OF COMPUTERIZED ACCOUNTING IN TAXATION & AUDITING

15 Hours

Taxation: TDS, GST, Auditing – Statutory Audit, Voucher verification, Verification of related party transaction, CAAT (Computer Assisted Auditing Techniques): Various Tools, Auditing of electronic data.

Transaction Methodology –Classroom Teaching, Hands on Sessions & Practical Labs.

UNIT IV DATABASE AND CUSTOMIZED ACCOUNTING SYSTEMS

10 Hours

Designing Computerized Accounting System using a DBMS (Database Management System), Creating a voucher entry system, creating a voucher entry form, Preparing Ledgers and Trial balance using SQL.

Designing vendors and customers system & Payroll system for accounting using form, query, module and report.

Transaction Methodology –Classroom Teaching, Hands on Sessions & Practical Labs.

TEXT BOOKS

- Kogent Course Solutions Inc. (2009). *Tally. ERP 9 in Simple Steps*. Dreamtech.
- Agrawal, Namrata (2004). *Financial Accounting on Computers using Tally*. Dreamtech.

REFERENCES

- Horngren (2013), *Introduction to Financial Accounting*, 11th edition. Pearson Education.

¹ Open source Software.



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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	1				3	
CO2	2	2				3	
CO3	2	2					3
CO4	2	2	1	1			3
CO5	2	2	1	1			3
CO6	2	2	1		1		3

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Course Code
BCMAT103

Course Title
CORPORATE RESTRUCTURING

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Define the key terms related to corporate restructuring, such as mergers, acquisitions, divestitures, and reorganizations.
2. Explain the financial and operational implications of corporate restructuring.
3. Apply analytical tools and techniques to assess the feasibility and potential benefits of corporate restructuring.
4. Analyze the risks and challenges associated with corporate restructuring.
5. Critique the ethical considerations and potential social impact of corporate restructuring decisions.
6. Create financial models and projections to support restructuring decisions.

UNIT I: INTRODUCTION

9 Hours

Corporate Restructuring: Historical Background, meaning, need, different approaches and types of restructuring; Joint Ventures: Concept and Meaning of Joint Ventures, Need and Types of Joint Ventures, Structures and Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joint ventures.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT II: MERGERS AND ACQUISITIONS (M&A)

9 Hours

Mergers and Acquisitions (M&A): Introduction to mergers, types of mergers, Merger Process: Dynamics of M&A process - identification of targets – negotiation - closing the deal. Five-stage model theories of mergers and acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Fast track merger. Merger strategy – growth, synergy, operating synergy, financial synergy, diversification. Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies, criteria for negotiating friendly takeover

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT III: VALUATION

9 Hours

Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, Franchising and Slump sale Valuation for slump sale, valuation of synergy, cost-benefit analysis and swap ratio determination.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT IV: LEGAL & FINANCIAL ASPECTS OF MERGERS & ACQUISITIONS

9 Hours

Post-Merger Evaluation: Financial Evaluation of Mergers and Acquisitions, Impact on shareholders' Wealth, Methods of payment and financing options in mergers and acquisitions, Competition law 2002, SEBI (Securities and Exchange Board of India) Takeover Code 2011.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

TEXT BOOKS

- Kar, Rabi Narayan; Minakshi(2017). *Mergers Acquisitions & Corporate Restructuring*. Taxmann

REFERENCES

- B Rajesh Kumar: *Mergers and Acquisitions*, Text and Cases, Tata McGraw Hill.
- Sudi Sudarsanam. *Value Creation from Mergers and Acquisitions*. Pearson, Latest Edition



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				3	
CO2	3	2				2	
CO3	2	3	1			1	3
CO4	2	3	1	1		2	3
CO5	2	3	1	1		2	3
CO6	2	3	1		1		3

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Course Code
BCMAT104

Course Title
CORPORATE TAX PLANNING

L T P C
3 1 0 4

- Course Outcomes**
- On completion of the course, the students will be able to:*
1. Define key terms related to corporate taxation, such as tax credits, deductions and loopholes.
 2. Explain the impact of tax planning on company's financial statements.
 3. Apply tax planning strategies to minimize the tax liability of a corporation.
 4. Analyze financial statements and tax returns to identify the areas for tax optimization.
 5. Critique the ethical considerations of tax planning decisions.
 6. Create tax-efficient structures for company's operations and investments.

UNIT I: INTRODUCTION

10Hours

Meaning of Tax planning, Difference between tax planning, tax evasion and tax avoidance. Nature and scope of tax planning and management in the corporate sector. Justification of Corporate Tax planning and Management.

Transaction Methodology –Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT II: CORPORATE TAX PLANNING

12 Hours

Computation of corporate tax, carry forward and set off of losses in the case of certain companies under section 79, computation of taxable income of companies, computation of corporate tax liability, Minimum alternate tax, Tax on distributed profits of domestic companies, Tax on income distributed to unit holders.

Transaction Methodology –Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: FINANCIAL DECISIONS ON TAX PLANNING

12 Hours

Implications of tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Tax planning with reference to financial management decisions, capital structure decisions, dividend policy, bonus shares, investment and capital gains.

Transaction Methodology –Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: MANAGERIAL DECISIONS ON TAX PLANNING

11Hours

Tax planning with reference to managerial decisions, owning or leasing of an asset, purchasing of assets by instalment or hire purchase method, purchase by own funds or borrowed funds, manufacturing or buying, repairing, replacing, renewing or renovating an asset, sale of asset used for scientific research, shutting down or continuing operations.

Transaction Methodology –Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

- Shuklerna, A. and Gurtha, M.G. (2023). *Tax Planning under Direct Taxes*. Modern Law Publications – New Delhi.
- Mehrotra, H.C. and Goyal, S.P. (2023). *Corporate Tax Planning and Management*. SahityaBhawan

REFERENCES

- Ahuja, G. and Gupta, R. (2023). *Systematic Approach to Income Tax and Central Sales Tax*. Bharat Law House
- Singhania, V.K. (2023). *Students Guide to Income Tax*. Taxman Publications – New Delhi.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	2				1	
CO3	3	2				1	3
CO4	2	3	1	1		1	3
CO5	2	3	1	1		1	3
CO6	2	3	1		1	1	3



Course Code
BCMAT106

Course Title
E FILING OF RETURNS

L T P C
3 1 0 4

Course
Outcomes

On completion of the course, the students will be able to:

1. Defining e-filing of tax returns and explain its purpose and benefits.
2. Explain the eligibility criteria and conditions for using e-filing services.
3. Apply relevant tax laws and regulations to accurately report income, deductions, and credits.
4. Evaluate different tax scenarios and determine most advantageous options for e-filing.
5. Critique the accuracy and completeness of e-filled tax returns.
6. Create a comprehensive filing plan for an individual or a business.

UNIT I CONCEPTUAL FRAMEWORK

12 Hours

Introduction to E Filing of Income Tax Returns: Concept, objectives, advantages and disadvantages of e-filing of return, Situations where e-filing is mandatory, Distinction between e-filing and manual filing of return; Digital Signature Certificate; Types of e-filing; e-filing process; relevant notifications; Returns Forms & their applicability; PAN card, due date of filing of income tax return

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT II INCOME TAX AND E-FILING OF ITRS

12 Hours

Introduction to Income Tax and Various Sources of Income (with Illustration); Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S(SUGAM), ITR 05 and ITR 06; Procedure for registration of taxpayer; Registration of PAN, TAN, TIN, DIN and GSTIN; Practical Exposure to www.incometaxindiaefiling.gov.in portal, Filing of Return Electronically on portal with or without Digital Signature Certificate, Payment of Tax online through Net Banking, Generation of Challans online and Manual; Form 16 B; Practical workshop

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT III TDS AND E-FILING OF TDS RETURNS

9 Hours

Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filling TDS return; Salary Return form 24Q; Viewing Tax Credit through 26AS; Practical workshop on e-filing of TDS returns.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT IV GST AND E-FILING OF GST RETURNS

12 Hours

Introduction to GST, Schedule of GST rate, Input/Output Provisions; E Filing of GST, GST-DVAT/HVAT/CST Applicability., Tax Invoice generation, Bilty Challan; GST return, Online Payment (DVAT), Quarterly Return (DVAT), Online submission of road permit.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

TEXT BOOKS

- Das, Amar Nath; Agnihotri, Madhu; (2022) *Computerized Accounting System & E-filing of Tax Returns*. Tee Dee Publications
- Panwar, Varun; Mahajan, Joyoti (2023). *Introduction to E-Filing of Returns*. Scholar Tech Publications.

REFERENCES

- Sethi, Swatantra (2022). *Self-Preparation and Filing of Income Tax Returns by Individuals*. Kindle edition.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				3	
CO2	3	2				3	
CO3	2	2					3
CO4	2	2	1	1			3
CO5	2	2	1	1			3
CO6	2	2	1		1		3

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Registrar

Jamuna Rama Himalayan University

Course Code
BCMAT106

Course Title
FINANCIAL ANALYTICS

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define financial analytics and its role in extracting insights from financial data.
2. Interpret financial data to identify patterns, trends, and anomalies.
3. Apply data visualization tools and techniques to present financial data effectively.
4. Analyze financial data to assess the financial performance and risk of companies.
5. Critically evaluate the impact of data quality, assumptions, and limitations on the outcomes of financial analytics.
6. Develop customized financial analytics solutions to address specific industry challenges or client needs.

UNIT I: GENERAL STATISTICAL METHODS

10 Hours

General statistical methods, Looking at Data. Descriptive graphical measures. Numerical measures. Sampling distributions, Maximum likelihood, Method of moments, Bayesian estimators. Applications to financial models, One variable statistical inference Confidence intervals and Testing Hypotheses on Population Means and Proportions, Two Population tests for Means and Proportions.

Transaction Methodology – Classroom discussions, Practice Exercises

UNIT II: POPULATION VARIANCE

12 Hours

Tests of Population Variance, Two Populations Review Midterm Examination Categorical Data Analysis. One and Two Way Tables. Goodness of Fit test. Independence Test Regression Analysis. Least Squares Fitting. Analysis and Testing. Prediction. Multiple Regression. Confidence intervals ANOVA table, multiple R², residuals Selection of variables. Correlation analysis, Variance inflation factors. Nonlinear regression. Generalized Additive Models Analysis of variance (ANOVA) models. Applications. Expansion to mixture models Analysis of Covariance.

Transaction Methodology – Classroom discussions and Critical thinking exercises.

UNIT III: LOGISTIC REGRESSION

11 Hours

Introduction to Risk measures: VaR, CVaR and CoVaR Bootstrap Method and Permutation tests. Cross - validation methods Applications. Review and catching up.

Transaction Methodology – Classroom discussions, Practice Exercises.

UNIT IV: RISK MANAGEMENT MODELING & DERIVATIVES

12 Hours

Intro to Risk Management Modeling and Simulation Calibration of GBM and application to RM Introduction to Bond and Interest Rate Risk, Introduction to Bond and Interest Rate Risk.

Introduction to Derivatives Managing Linear Risk Option Markets Managing Non-Linear Risk.

Transaction Methodology – Classroom discussions and Critical thinking exercises.

TEXT BOOKS

- Phillippe, Jorion (2011). *Financial Risk Manager Handbook (Test Bank: FRM Part I/ Part II)*, 5th edition. Wiley Finance.

REFERENCES

- Hull, John, C. (2018). *Risk Management & Financial Institutions*. Wiley
- Chatterjee, Rupak (2015). *Practical Methods of Financial Engineering and Risk Management: Tools for Modern Financial Professionals*, 1st edition. Apress.

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Sri Ram Himalayan University

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	2				3	
CO3	2	3					3
CO4	2	2	1	1			3
CO5	2	3	1	1			3
CO6	2	3	1		1		3

Signature

Signature

Course Code
BCMAT107

Course Title
FINANCIAL STATEMENT ANALYSIS

L T P C
3 1 0 4

Course Outcomes

On completion of the course, the students will be able to:

1. Define financial statements and their purpose in communicating the financial performance of the company.
2. Explain the limitations and potential biases associated with financial statement analysis.
3. Apply financial analysis tools to evaluate a company's performance and compare it to industry benchmarks.
4. Analyze the financial risks and opportunities associated with specific industries and market conditions.
5. Critically evaluate the financial implications of business decisions and strategies.
6. Develop financial forecasting models based on historical financial statements data and industry trends.

UNIT I FINANCIAL MODELING FOR PROJECT APPRAISAL

10 Hours

Use of Functions like Net Present Value (NPV), Internal Rate of Return (IRR), etc.; Forecasting techniques.

Transaction Methodology – Class Discussions and Case Analysis

UNIT II ANALYSIS OF THE CASH FLOW AND FUND FLOW STATEMENT

10 Hours

The Analyst's checklist; GAAP Statement of Cash Flows and Reformulated Cash Flow Statements; Analysis of cash flow statement and quality of earnings. Fund flow statement.

Transaction Methodology – Class Discussions and Case Analysis

UNIT III ANALYSIS OF THE BALANCE SHEET AND INCOME STATEMENT

10 Hours

The Analyst's Checklist; Reformulation of the Balance Sheet; Reformulation of the Income Statement (Tax allocation, issues in reformulating income statements); Comparative analysis of the Balance Sheet and Income Statement (Common size analysis; trend analysis).

Transaction Methodology – Class Discussions and Case Analysis

UNIT IV ANALYSIS OF THE STATEMENT OF SHAREHOLDERS' EQUITY & FINANCIAL REPORTS

15 Hours

The Analyst's Checklist; Reformulating the Statement of Owners' Equity; Comprehensive Income Reporting; Financial Analysis – ratio analysis. Du Pont Control Chart and its application. Interpretation, Analysis and reading Annual Reports; Director's Report, Management Discussion and Analysis, Notes to Account.

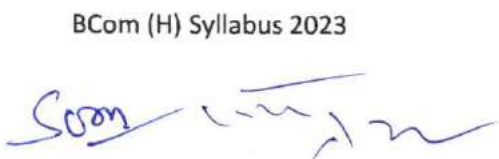
Transaction Methodology – Class Discussions and Case Analysis

TEXT BOOKS

- Narasimhan, MS (2016). *Financial Statement and Analysis*. Cengage Course.
- Subramanayam, KR (2014). *Financial Statement Analysis*. McGraw Hill.

REFERENCES

- Palepu, Krishna G. (2015). *Business Analysis Valuation: Using Financial Statements*, 5th edition. Cengage.
- Penman, Stephen H. (2017). *Financial Statement and Security Valuation*. McGraw Hill.
- Ittleson, Thomas R. (2017). *Financial Statements*. Pan Macmillan India.



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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				1	
CO2	3	2				2	
CO3	2	3	1			1	3
CO4	3	3	1	1		2	3
CO5	3	3	1			2	3
CO6	3	3	1		1		3



Course Code
BCMAT108

Course Title
FORENSIC ACCOUNTING & FRAUD ANALYTICS

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define forensic accounting and their role in detecting and preventing fraud.
2. Explain the methodologies and approaches used in conducting forensic accounting investigations.
3. Apply forensic accounting techniques to investigate and detect financial fraud.
4. Critically evaluate the ethical implications and challenges in forensic accounting and fraud analytics.
5. Create fraud risk assessment frameworks for the organization.

UNIT I: INTRODUCTION TO FORENSIC ACCOUNTING & FRAUD

15 Hours

Introduction to Forensic Accounting; Fraud: Meaning and nature of fraud, concept of fraud under Companies Act 2013, victims of fraud; Types of Frauds: Bank frauds, Corporate frauds, Insurance frauds, Health Care Fraud, Cyber frauds, Securities frauds, Consumer frauds; Theories of Fraud: Fraud Triangle, Fraud Triangle, Fraud Pentagon, Fraud Scale, Fraud Circle, Hollinger Clark Theory.

Fraud Detection – Symptoms of fraud; Fraud Investigation- Inquiry methods, Fraud reports; Management of Fraud-Culmination, consequences, and policy implications of corporate frauds; Resolution of Fraud-Legal follow up; Detection of Red, Yellow and Green flags; Forensic Accounting: Scope & Process.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT II: INTERVIEWING SKILLS AND TECHNIQUES

9 Hours

Overview of an Effective Interview, The Interview Process: Collection and Collating Data, Purpose of the interview, Time and Place for the interview, Preparation for the interview, Recording the interview, Initiate the interview, Different types of interview questions, Process of taking notes during interviews, Concluding the interview, Documenting the interview; Admission Seeking Interviews, Barriers to an effective interview, Safety Considerations, Cases Studies. Digital Forensics: Stages of Forensic Investigation, Types of Digital Evidence, Computer Forensics Methodology.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT III: FORENSIC AUDIT TECHNIQUES & FORENSIC AUDIT REPORT

9 Hours

General Audit Techniques, Statistical & Mathematical Techniques, Technology Based/ Digital Forensics Techniques, Computer Assisted Auditing Techniques (CAATs)/ Computer Assisted Audit Techniques and Tools (CAATT), Generalized Audit Software (GAS), Common Software Tools (CST), Application of RSF theory in audit, Data mining techniques, Laboratory Analysis of Physical and Electronic Evidence. Forensic Audit Report; Fraud Prevention.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT IV: APPLICABLE LAWS

12 Hours

The Information Technology Act, 2000, Indian Penal code 1860, Civil Procedure Code 1908, Indian Contract Act, 1872, Indian Evidence Act, 1872, The Prevention of Money Laundering Act, 2002, The Foreign Exchange Management Act, 1999, The Companies Act, 2013, RBI - Master Circular on Frauds- Classification and Reporting; Framework on Fraud Deterrence and Post Event Punishment.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

TEXT BOOKS

- Banerjee, Robin (2015). *Who Cheats and How?* Sage Publications, New Delhi.
- Study on Forensic Accounting and fraud detection, ICAI

REFERENCES

- Albrecht, W. Steve. (2009). *Forensic Accounting & Fraud Examination*. Cengage Learning (India Edition).

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				3	
CO2	3	2				3	
CO3	2	3					3
CO4	2	3	1	1			3
CO5	2	3	1	1			3
CO6	2	3	1		1		3

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Course Code
BCMAT109

Course Title
IFRS and IND – AS

L T P C
3 1 0 4

On completion of the course, the students will be able to:

Course
Outcomes

1. Define IFRS and Ind-AS and their purpose in financial reporting.
2. Explain the implications of adopting IFRS and Ind-AS on financial statements and disclosures.
3. Apply IFRS and Ind-AS standards to prepare financial statements for various entities.
4. Analyze the impact of adopting IFRS and Ind-AS on financial reporting quality.
5. Critically evaluate the impact of IFRS and Ind-AS adoption on stakeholders, such as investors and regulators.
6. Create comprehensive financial statements in compliance with IFRS and Ind-AS.

UNIT I: INTRODUCTION

12 Hours

Accounting Standards: Meaning, Objectives, Benefits, Scope; Stages and Process of Standards settings in India; International Financial Reporting Standards: Meaning, History, Objectives, Scope; Evolution- IASB- IASC- FASB –ASB in India; Indian Accounting Standards (Ind AS) and basic differences between IND AS and IFRS; Roadmap of applicability of Ind AS; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; Carve outs, Deviations in respect of major Ind AS, The Companies (Indian Accounting Standards) Rules, 2015 with latest amendments.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT II: BASIC ACCOUNTING STANDARDS

10 Hours

Presentation of financial statements (Ind AS-1), statement of changes in equity, notes to financial statements and disclosures, Inventories (Ind AS-2), definitions, applicability, cost of conversion, standard cost, realizable value and disclosure requirements, Events after reporting period (Ind AS-10), nature and type of events (adjusting and non-adjusting), recognition and measurements.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT III: STANDARDS RELATED TO ASSETS, LIABILITIES & EXPENDITURE

15 Hours

Indian Accounting standards for taxes on Income (Ind AS-12), need, objective, scope, terms used for taxes on income (tax base, timing differences, recognition, measurement and disclosure).

Indian Accounting Standards for PPE (Ind AS-16)–Scope, applicability, initial measurement for acquired and self-constructed costs, dismantling, decommissioning and restoration costs, revaluations, disclosures etc.

Indian Accounting Standard for revenue recognition (Ind AS-18), scope and measurement, identification, typical cases for revenue recognition.

Indian Accounting standards for employee benefits (Ind AS-19) type of benefits, applicability, scope, accounting for paid absences, profit sharing, bonus plans, contributions, actuarial valuation method and its assumptions, past service costs, termination benefits, valuation and disclosures.

Indian Accounting standards for borrowing costs (Ind AS-23)–non applicability, direct/indirect borrowing costs, qualifying assets, cessation of capitalization, pre-payments and exchange differences.

Indian Accounting standards for EPS (Ind AS-33)—Objective, scope and applicability, types of EPS–basic and diluted, right issue and options, presentation and disclosures.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT IV: ACCOUNTING STANDARDS RELATED TO INCOME & TAXATION

8 Hours

Indian Accounting standards for Impairment of assets (Ind AS-36) – Meaning of impairment, carrying amount and recoverable amount, approaches or determination of future cash flows (traditional and expected cash flows) recognition and disclosure of impairment loss. Indian Accounting standards for Intangible assets (Ind AS-38)–meaning of intangible asset, identification and controllability, recognition, initial measurement and recognition.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

TEXT BOOKS

- Miriyala, Ravi Kant (2019). *Indian Accounting Standards made easy*, 3rd edition. Commercial Law Publishers India (P) Ltd.
- Rawat, D. S. (2017). *Students' Guide to Ind Ass (converged IFRS s)*. Taxmann's Publication

REFERENCES

- Chatterjee, B. D. (2018). *Illustrated Guide to Indian Accounting Standards*, 5th edition. Taxmann's Publication.
- Garg, Kamal (2019). *Practical Guide to Ind AS & IFRS*, 6th edition. Bharat Law House.
- Elliott, Barry and Elliott, Jamie. (2017). *Financial Accounting & Reporting*. Pearson.
- Carlon, Shirley; McAlpine, Rosina; Palm, Chrisann; Mitrione, Lorena; Kirk, Ngaire and Wong, Lily (2015). *Financial Accounting: Reporting, Analysis and Decision Making*. Wiley.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	2				1	
CO3	3	2				1	
CO4	2	2	1	1		1	2
CO5	2	2	1			1	2
CO6	2	2	1		1	1	2







Course Code
BCMAT110

Course Title
INSOLVENCY LAW

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define insolvency laws and its concepts.
2. Explain the consequences of insolvency for individuals and businesses.
3. Apply insolvency law principles to real-world scenarios and case studies.
4. Analyse the rights and obligations of creditors and debtors in insolvency cases.
5. Critically evaluate the ethical and legal issues arising in insolvency cases.
6. Develop strategies for debt recovery and restructuring in insolvency situations.

UNIT I: Insolvency – Concepts and Evolution

12 Hours

Bankruptcy/Insolvency– the Concept; Historical Developments of Insolvency Laws in India; Insolvency and Bankruptcy Code: Historical Background; Report of the Bankruptcy Law Reforms Committee, Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Important Definitions; Institutions under Insolvency and Bankruptcy Code, 2016.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT II: Corporate Insolvency Resolution

12 Hours

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission and approval of resolution plan. Resolution Strategies: Restructuring of Equity and Debt; Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets. Fast Track Corporation Insolvency Resolution Process: Applicability for fast track process; Time period for completion of fast track process; Procedure for fast track process.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT III: Liquidation & Adjudication and Appeals

12 Hours

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor. Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Effect of liquidation; Appointment; remuneration; powers and duties of Liquidator; Completion of Liquidation. Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders. Fresh Start Process: Background; Application for fresh start order; Procedure after receipt of application; Discharge order.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

UNIT IV: Debt Recovery and Securitization

9 Hours

Debt Recovery and Securitization: Non-performing assets; Asset Reconstruction Companies [ARC]; Security Interest (Enforcement) Rules, 2002; Options available with banks e.g. SARFAESI, DRT, etc., Application to the Tribunal/Appellate Tribunal. Cross Border Insolvency : Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency




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Transaction Methodology – Classroom Teaching, Individual Assignments and Case Studies

TEXT BOOKS


- Myneni, S R. (2017). *Law of Insolvency & Bankruptcy*. Allahabad Law Agency
- Vats, RP; Sarvaria, Apoorv; Savaria, Yashika (2022). *Law & Practice of Insolvency & Bankruptcy* (2 Vols.). Taxmann

REFERENCES

- Alaric Watson, Stephen Baister (2023). *Bankruptcy: Law and Practice*. Edward Elgar Publishing
- Insolvency – Law and Practice, ICSI

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	1				1	
CO2	3	2				1	
CO3	3	2				1	
CO4	2	2	1	1		1	2
CO5	2	2	1	1	1	1	2
CO6	2	2	1	1	1	1	2



Course Code
BCMAT111

Course Title
INTERNATIONAL TAXATION

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Define international taxation and its significance in the global business environment.
2. Explain the principles and methods used in determining the taxable income of multinational enterprises.
3. Apply tax planning strategies to optimize the tax position of multinational enterprises.
4. Analyze the tax consequences of repatriation of profits, cross-border financing, and intellectual property licensing.
5. Critically evaluate the impact of tax treaties and international tax regulations on cross-border taxation.
6. Synthesize international tax principles with broader business and economic factors to make informed tax planning decisions.

UNIT I: BASICS OF INTERNATIONAL TAXATION

12 Hours

Principles of International Taxation; Transfer Pricing: Introduction & Concept of Arm's Length Price; Provisions of Income-tax Act, 1961 and Income tax Rules, 1962, relevant to International Tax and transfer pricing in India; International and Specified Domestic Transaction; Transfer Pricing Methods; Advance Pricing Agreement & Roll Back Provision; Documentation and Return; Place of Effective Management (POEM) : Concept; Guidelines of determining POEM., OECD Transfer Pricing Guidelines and multinational Enterprises & tax Administration and UN Transfer Pricing guidance for developing Countries.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case studies.

UNIT II: DOUBLE TAXATION & TAX TREATIES

10 Hours

Concept of Double Taxation Relief, types of relief; Double Taxation Avoidance Agreements, Tax Information Exchange Agreements, Anti-Avoidance Measures etc.; Model Tax Conventions (UN, US and OECD), Basics of International tax Structures, International Financial Centre; Tax Treaties: An overview, features and interpretation.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case studies.

UNIT III: INCOME TAX IMPLICATIONS

15 Hours

Specified Transactions – Slump Sale; Restructuring; Buy Back of shares; Redemption of Preference shares; Issue of shares at Premium; Transfer of shares; Reduction of share Capital; Gifts, cash credits, unexplained money, investments etc.; Taxation of e-commerce.

Non-Resident Taxation – Charge of Income-tax; Residential status and scope of total income; Exempt income of non-residents; Presumptive taxation for non-residents; Capital gains taxation for non-residents; Applicability of MAT on foreign companies; Withholding tax provisions for non-residents.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case studies.

UNIT IV: ADVANCE RULINGS & AN OVERVIEW OF THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME & ASSETS) & IMPOSITION OF TAX ACT, 2015

8 Hours

Advance Rulings: Introduction, authorities, provisions and procedure for advance rulings; Appeals; Power of board for advance rulings; The Black money (undisclosed foreign income & assets) & imposition of tax act, 2015: Introduction, basis of charge, tax management, penalties, offences and prosecution.

Transaction Methodology – Classroom Teaching, Individual Assignments and Case studies.

TEXT BOOKS

- Baxi, Darsha; Shetty, Suraj Kumar (2021). *International Taxation Ready Reckoner*. Taxmann's Publication
- Tiwari, Anindhya (2022). *International Taxation*. Satyam Law International.

REFERENCES

- Agarwal, D.C. Agrawal (2016). *Basic Concepts of International Taxation*. Taxmann's Publication
- Nuggehalli, Nigam (2019). *International Taxation: The Indian Perspective*. Springer.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				1	
CO2	3	2				2	
CO3	2	3	1			1	3
CO4	2	3	1	1	1	2	3
CO5	2	3	1			2	3
CO6	2	3	1	1	1		3

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Course Code
BCMFI201

Course Title
BANKING OPERATIONS & MANAGEMENT

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Define banking operations and their significance in the financial system.
2. Explain the principles of risk management and compliance in banking operations.
3. Apply best practices in deposit operations, including customer onboarding, account maintenance, and transaction processing.
4. Analyze the financial health and performance of banks based on their financial statements and key performance indicators.
5. Critically evaluate the impact of regulatory frameworks on banking operations and compliance practices.
6. Develop strategies for product innovation, process improvement, and customer relationship management in banking operations.

UNIT I COMMERCIAL BANKING IN INDIA

10 Hours

Banking Sector Reforms – Narasimham Committee I and II Recommendations – Strengths & weaknesses of Indian Commercial banks – Challenges ahead – Consolidation in Indian Banking Sector – RBI's policy regarding Bank Licensing to Private Corporate Sector – Objectives & tasks of RBI – Structure of RBI – Monetary Policy of RBI - Banking Innovations - E-banking, Universal Banking, - emerging trends in E-banking – Technology in banking services.

Transaction Methodology – Classroom teaching, and Cases Discussions .

UNIT II MANAGEMENT OF CAPITAL FUNDS & DEPOSITS IN COMMERCIAL BANKS

10 Hours

Capital Adequacy in Banks - Functions of capital funds in commercial banks – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present position of capital adequacy in Indian Commercial banks – deposit mobilization in commercial banks – challenges – formulating marketing strategies to overcome challenges – implementing marketing strategy.

Transaction Methodology – Classroom teaching, and Cases Discussions .

UNIT III MANAGEMENT OF LOANS IN COMMERCIAL BANKS

15 Hours

Characteristics of commercial bank loans – principles of sound bank lending – formulating loan policy – factors affecting loan policy – contents of loan policy – evaluating credit applicant – supervision of loans – new norms of working capital financing by banks.

ALM & NPAs in Commercial Banks: Meaning – Objectives of ALM – Functions of ALM – Process of ALM – Measurement of Risk – Management of Risk – Utility of ALM – ALM Policies & Practices of Banking System in India – Non-Performing Assets (NPAs) – RBI Guidelines on NPAs.

Transaction Methodology – Classroom teaching, and Cases Discussions .

UNIT IV NON-BANKING FINANCE COMPANIES & MICRO-FINANCE INSTITUTIONS

10 Hours

Nature & significance of NBFCs – Types – NBFCs in India – Evolution & Growth – Regulatory Norms – challenges before Indian NBFCs – Nature of Micro Finance Institutions (MFIs) – MFIs in India – Recent initiatives by NABARD – Micro finance initiatives by SIDBI.

Transaction Methodology – Classroom teaching, and Cases Discussions .

TEXT BOOKS

- Tannan, M. L. (2021). *Banking Law & Practice in India*. LexisNixis

REFERENCES

- Padmalatha, Suresh; Justin, Paul (2017). *Management of Banking and Financial Services*. Pearson.
- Wernz, Johannes (2020). *Bank Management & Control*. Springer.
- Choudhary, Rajni (2016). *Bank Management*. Random House.

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2

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Course Code
BCMFI202

Course Title
DERIVATIVES & RISK MANAGEMENT

L	T	P	C
3	1	0	4

- Course Outcomes**
- On completion of the course, the students will be able to:*
1. Define derivatives and their role in managing financial risks.
 2. Explain the principles of hedging, speculation, and arbitrage in derivative trading.
 3. Apply trading strategies using derivatives to speculate on price movements and capture market opportunities.
 4. Analyze the impact of derivatives on portfolio risk and return.
 5. Critically evaluate the ethical and regulators considerations associated with derivatives trading and risk management.
 6. Develop customized derivatives solutions to address specific risk management challenges and client needs.

UNIT I INTRODUCTION

10 Hours

Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

Transaction Methodology – Classroom teaching, Individual Assignment and Cases.

UNIT II INTRODUCTION TO FORWARDS, FUTURE AND OPTIONS

15 Hours

Introduction to Forwards and Futures: Basic Hedging practices, Forward contracts, Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures, Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

Option terminology and Types, Index derivatives, European and American calls and puts, Exotic and Asian Options, Strategies and Pay-offs, Option Pricing and Put-Call parity.

Transaction Methodology – Classroom teaching, Individual Assignment and Cases.

UNIT III SOURCES OF FINANCIAL RISK

10 Hours

Credit vs. market, default risk, foreign exchange risk, interest rate risk, purchasing power risk, etc.; Systematic and nonsystematic risk.

Transaction Methodology – Classroom teaching, Individual Assignment and Cases.

UNIT IV MANAGING MARKET RISK

10 Hours

Hedging schemes- delta hedging, theta, gamma; Relationship in delta, theta and gamma; Portfolio insurance.

Derivatives Market in India: Present position in India- regulation, working and trading activity.

Transaction Methodology – Classroom teaching, Individual Assignment and Cases.

TEXT BOOKS

- Janakiraman (2011). *Derivatives and Risk Management*, 1st edition. Pearson Education.
- Srivastava, Rajiv (2014). *Derivatives and Risk Management*, 2nd edition. Oxford.

REFERENCES

- Stulz, Rene (2003). *Risk Management and Derivatives*. South Western.
- Madhumathi and Ranganatham (2011). *Derivatives and Risk Management*, 1st edition. Pearson Education.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

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Course Code
BCMFI203

Course Title
FINANCIAL ANALYTICS

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

- Define financial analytics and its role in extracting insights from financial data.
- Interpret financial data to identify patterns, trends, and anomalies.
- Apply data visualization tools and techniques to present financial data effectively.
- Analyze financial data to assess the financial performance and risk of companies.
- Critically evaluate the impact of data quality, assumptions, and limitations on the outcomes of financial analytics.
- Develop customized financial analytics solutions to address specific industry challenges or client needs.

UNIT I: GENERAL STATISTICAL METHODS

10 Hours

General statistical methods, Looking at Data. Descriptive graphical measures. Numerical measures. Sampling distributions, Maximum likelihood, Method of moments, Bayesian estimators. Applications to financial models, One variable statistical inference Confidence intervals and Testing Hypotheses on Population Means and Proportions, Two Population tests for Means and Proportions.

Transaction Methodology – Classroom discussions, Practice Exercises

UNIT II: POPULATION VARIANCE

12 Hours

Tests of Population Variance, Two Populations Review Midterm Examination Categorical Data Analysis. One and Two Way Tables. Goodness of Fit test. Independence Test Regression Analysis. Least Squares Fitting. Analysis and Testing. Prediction. Multiple Regression. Confidence intervals ANOVA table, multiple R², residuals Selection of variables. Correlation analysis, Variance inflation factors. Nonlinear regression. Generalized Additive Models Analysis of variance (ANOVA) models. Applications. Expansion to mixture models Analysis of Covariance.

Transaction Methodology – Classroom discussions and Critical thinking exercises.

UNIT III: LOGISTIC REGRESSION

11 Hours

Introduction to Risk measures: VaR, CVaR and CoVar Bootstrap Method and Permutation tests. Cross - validation methods Applications. Review and catching up.

Transaction Methodology – Classroom discussions, Practice Exercises.

UNIT IV: RISK MANAGEMENT MODELING & DERIVATIVES

12 Hours

Intro to Risk Management Modeling and Simulation Calibration of GBM and application to RM Introduction to Bond and Interest Rate Risk, Introduction to Bond and Interest Rate Risk.

Introduction to Derivatives Managing Linear Risk Option Markets Managing Non-Linear Risk.

Transaction Methodology – Classroom discussions and Critical thinking exercises.

TEXT BOOKS

- Phillippe, Jorion (2011). *Financial Risk Manager Handbook (Test Bank: FRM Part I/ Part II)*, 5th edition. Wiley Finance.

REFERENCES

- Hull, John, C. (2018). *Risk Management & Financial Institutions*. Wiley
- Chatterjee, Rupak (2015). *Practical Methods of Financial Engineering and Risk Management: Tools for Modern Financial Professionals*, 1st edition. Apress.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3



Course Code
BCMFI204

Course Title
FUNDAMENTALS OF FINANCIAL TECHNOLOGY

L T P C
3 1 0 4

Course Outcomes

On completion of the course, the students will be able to:

1. Define financial technology (FinTech) and its role in transforming the financial service industry.
2. Explain the impact of FinTech on traditional financial institutions and their business.
3. Apply block chain technology to design and develop decentralized financial applications.
4. Analyze the impact of FinTech on customer experience, financial inclusion and accessibility of financial services.
5. Critically evaluate the societal impact and implication of FinTech on economic systems and consumer behavior.
6. Synthesize multiple FinTech solutions to develop integrated financial service platforms.

UNIT I INTRODUCTION TO FIN-TECH

11 Hours

Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector.

Transaction Methodology – Class Discussions and Case Analysis

UNIT II THE TECHNOLOGY WITH FINTECH

12 Hours

Understanding the associated technology with respect to Cloud, Block chain & Crypto currencies, Robo Advisors, Biometrics and IoT.

Transaction Methodology – Class Discussions and Case Analysis

UNIT III FINTECH TRENDS

14 Hours

Understand the key Fin-tech trends which will disrupt the Financial Sector. Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector.

Transaction Methodology – Class Discussions and Case Analysis

UNIT IV OPEN BANKING & DIGITAL ONLY BANKING

12 Hours

Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.

Transaction Methodology – Class Discussions and Case Analysis

TEXT BOOKS

- Phadke, Sanjay (2020). *Fintech Future: The Digital DNA of Finance*. Sage.

REFERENCES

- Lee, David; Kim, Joseph; Phoon, Kok Fai; Wanh, Yu (2021). *Foundations for Fintech*. World Scientific Publishing.
- Mohan, Devie (2020). *The Financial Services Guide to Fintech: Driving Banking Innovation through Effective Partnerships*. Kogan Page.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3	1				3	
CO3	2	3	2	2	2		1
CO4	1	3	3	1	2		1
CO5	1	3	1	2	3		2
CO6		1	3	2	3		3

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Swami Rama Himalayan University

Course Code
BCMFI205

Course Title
FUNDAMENTAL & TECHNICAL ANALYSIS

L T P C
3 1 0 4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define fundamental and technical analysis and their roles in investment decision-making.
2. Explain the strengths and limitations of both fundamental and technical analysis approaches.
3. Apply financial statement analysis techniques to assess the financial health and performance of companies.
4. Analyze financial data, economic indicators, and industry trends to evaluate the potential and risk of investments.
5. Critically evaluate the effectiveness of technical analysis in predicting price movements and identifying market trends.
6. Synthesize fundamental and technical analysis to develop an integrated investment approach.

UNIT I: INTRODUCTION TO INVESTMENT

12 Hours

Introduction to investment: the process, basics and various avenues of investment. Capital Markets—primary and secondary market – major players and instruments in secondary market - Functioning of Stock Exchanges, trading and settlement procedures at NSE, BSE, OTCEI and ISEs.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT II: FINANCIAL STATEMENT ANALYSIS

12 Hours

Sources of financial information, Understanding Income Statement and Balance Sheet, Understanding Cash Flow Statement, Steps of Financial Statement Analysis, Financial Ratios, Profitability Ratios, Activity Ratios, Solvency Ratios, Cash Flow Ratios, Profitability Ratios, Du-Pont Analysis, Operating Leverage, Financial Leverage, Equity Research, Common Size Statement Analysis.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT III: VALUATION METHODOLOGIES

11 Hours

Top-Down Valuation (EIC Analysis), Discounted Cash Flow (DCF) Models, Dividend Discount Model (DDM), Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) based DCF, Sum of the parts (SOTP), Price-to-Earnings (PE) Ratio, Price to Book Value PB Ratio, EV/ EBITDA

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: CHARTS, CANDLES, PATTERNS & INDICATORS ANALYSIS

10 Hours

Chart Analysis, Chart study & Types, Introduction of Candles & Patterns, Support & Resistance, Fibonacci Retracement, Trading Range, Moving Averages, Weighted Moving Average, Money Flow Index (MFI), On Balance Volume (OBV), Parabolic SAR, Bollinger Band, Stochastic Oscillator, DOW Theory, Elliot Wave Theory, Candle Study, Pattern Study, Indicators Study, Relative Strength Index, MACD Indicator, Envelopes, Revision, Trading Psychology, Tricks of the trade.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT BOOKS

1. Fabozzi Frank J, Focardi Segio M., and Jonas Karoline (2014). *Investment Management: A Science to Teach or an Art to Learn?* CFA Institute Research Foundation, 3rd edition.
2. Stanyer, Peter (2014). *Guide to Investment Strategy*, 3rd edition. Profile Books Limited, Pine Street, London.
3. Punithavathy Pandian. (2019). *Security Analysis and Portfolio Management*, Vikas Publication.

REFERENCES

4. Dreman David (2012). *Contrarian Investment Strategies: The Psychological Edge*, Free Press -New York.
5. Parikh Parag (2018). *Value Investing and Behavioral Finance: Insights into Indian Stock Market Realities*. Tata McGraw Hill.
6. Fischer, Donald E. and Jordan Ronald J (2017). *Security Analysis and Portfolio Management*, 7th edition, Pearson



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2

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Course Code
BCMFI206

Course Title
INSURANCE MANAGEMENT

L T P C
3 1 0 4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define insurance management and its role in risk mitigation and financial protection.
2. Explain the key principles of insurance claims management and the claims settlement process.
3. Apply risk assessment techniques to evaluate the insurability and pricing of risks.
4. Analyze insurance policy wording and provisions to assess coverage and potential risks.
5. Critically evaluate the impact of regulatory frameworks on insurance management practices and consumer protection.
6. Synthesize risk assessment, underwriting and claims management practices to develop integrated insurance management approaches.

UNIT I: GENERAL INSURANCE

10 Hours

General Insurance Business - Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Property and Liability insurance – Rural insurance – Social Insurance – Miscellaneous insurance – Claims settlement.

Transaction Methodology – Class Discussions and Case Analysis

UNIT II: PRICING OF INSURANCE PRODUCTS

12 Hours

Meaning of rate/premium, Objectives of rate making, Rate making in life insurance business – Basic methods of rate making – Net single premium – Net annual level premium – Premium concepts – Level premium – Basic premium – Office yearly premium – Premium tables – Tabular premium – Rebate – Extra premium – Rider premium – Bonus – Calculation of premium and bonus. Rate making in general insurance business – Principles – Basic methods of rate making – Judgment rating – Class rating – Merit rating. Calculation of surrender value of various insurance product.

Transaction Methodology – Class Discussions and Case Analysis

UNIT III: RISK MANAGEMENT IN INSURANCE SECTOR

12 Hours

Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting Risk Assessment, Analysis, Evaluation, Risk Control and Treatment - Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk.

Transaction Methodology – Class Discussions and Case Analysis

UNIT IV: REGULATORY FRAMEWORK AND UNDERWRITING PROCESS

10 Hours

History and Growth of Insurance in India - Formation of LIC/GIC – Regulatory environment – Need for Regulation in Insurance sector - Insurance Act 1938 – IRDA Act 1999 – Purpose, duties, powers and functions – Registration and Licensing of Insurance Re-insurance contract-- Underwriting Process – Definition – Objectives and Principles of Underwriting – Underwriting in Life Insurance.

Transaction Methodology – Class Discussions and Case Analysis

TEXT BOOKS

- Asha, D. P. (2022). *Insurance & Risk Management*. Notion Press.

REFERENCES

- Manoj, Shiva; Jaiswal, Bimal (2020). *Insurance & Risk Management*. New Royal Book Company.
- Kumar, Sunil (2017). *Insurance & Risk Management*. Galgotia Publishing.
- Rejda, George; McNamara, Michael (2021). *Principles of Risk Management and Insurance*. Pearson.



COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2



Course Code
BCMFI207

Course Title
INTERNATIONAL FINANCIAL MANAGEMENT

L T P C
3 1 0 4

On completion of the course, the students will be able to:

Course Outcomes

1. Define international financial management and its role in managing financial operations in global context.
2. Explain the importance of managing foreign exchange exposure and various hedging techniques available.
3. Apply financial analysis techniques to evaluate international investment opportunities.
4. Analyze the impact of exchange rate fluctuations on multinational corporation's financial performance and cash flow.
5. Evaluate the effectiveness of international financial management strategies in achieving financial objectives and minimizing risks.
6. Develop strategies for optimizing global cash management and working capital management in a multinational company.

UNIT I: OVERVIEW

12 Hours

Globalization and Multinational firm, International Monetary System, Balance of payment, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt. Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

UNIT II: FOREIGN EXCHANGE MARKETS& FORWARD EXCHANGE

11 Hours

Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Forward Exchange contracts, Forward Exchange rate based on cross rates; interbank deals, Execution, cancellation, Extension of Forward contract.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

UNIT III: MANAGING FOREIGN EXCHANGE RISK

11 Hours

Hedging, Speculation, Currency Forwards Currency Futures, Currency Options, Currency Swaps, Interest Rate Risk Management, Interest Rate Swaps, Futures & Forward Rate Agreements.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

UNIT IV: INTERNATIONAL CONTRACT, PROCEDURE & INTERNATIONAL SOURCES OF FINANCE

11 Hours

Letter of credit- Meaning & Mechanism, Types of letter of Credit, Operation of Letter of Credit, Management of Economic Exposure, Management of Transaction Exposure, Management of Translation Exposure. Bond Financing, Loan Financing, Equity Financing (GDR and ADR), International working capital management, Analysis of International Capital Budgeting, Cost of Capital of a Foreign Investment, Issues in Overseas Funding Choices

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

TEXT BOOKS

- Bhalla V K. (2020). International Financial Management (Text and Cases), S. Chand Publishing
- Shapiro, Alan C; and Moles, Peter (2016). International Financial Management. Wiley.

REFERENCES

- Eitman, Stonehill, and Mofett. (2009). *Multinational Business Finance*, 10th edition. Pearson Education – New Delhi.
- Apte, P.G., (2009). *International Financial Management*, 2nd edition. Tata McGraw Hill – New Delhi.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1				
CO4	2	3		1		2	2
CO5	2	3				1	3
CO6	2	2			1	2	2

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Course Code
BCMF208

Course Title
MERGERS & ACQUISITION

L	T	P	C
3	1	0	4

Course

Outcomes

On completion of the course, the students will be able to:

1. Define mergers and acquisitions and their significance in corporate strategy and growth.
2. Explain the legal and regulatory considerations involved in M&A transactions.
3. Apply valuation techniques, such as discounted cash flows (DCF) analysis and comparable company analysis, to determine the fair value of target companies.
4. Analyze financial data, market trends, and industry dynamics to identify potential M&A opportunities.
5. Critically evaluate the impact of cultural differences and organizational challenges on post-merger integration.
6. Develop a post-merger integration plan to maximize synergies and ensure a smooth transition.

UNIT I: INTRODUCTION TO MERGERS & ACQUISITION

10 Hours

Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance.

Transaction Methodology –Cases Analysis

UNIT II: DEMERGER & TAKEOVER

11 Hours

Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies.

Transaction Methodology –Cases Analysis

UNIT III: DEAL VALUATION & EVALUATION

12 Hours

Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, and valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination.

Transaction Methodology –Cases Analysis

UNIT IV: POST MERGER EVALUATION

12 Hours

Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

Transaction Methodology –Cases Analysis

TEXT BOOKS

- Aurora, Rajinder S.; Shetty, Kavita; Kale, Sharad (2011). Mergers and Acquisitions. OUP.

REFERENCES

- Kar, Rabi Narayan; Minakshi (2020). Mergers Acquisitions & Corporate Restructuring. Taxmann.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2				1	
CO2	3	2				2	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	3	1	1	1	2	3
CO6	2	3	1	1	1		3

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Course Code
BCMF209

Course Title
SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

L	T	P	C
3	1	0	4

Course
Outcomes

On completion of the course, the students will be able to:

1. Define security analysis and portfolio management and their roles in investment decision-making.
2. Explain the principles of diversification, asset allocation, and risk management in portfolio construction.
3. Apply fundamental analysis techniques to value stocks and assess their investment potential.
4. Analyze financial data, economic indicators, and market trends to make informed investment decisions.
5. Critically evaluate the impact of market conditions and investment strategies on portfolio performance.
6. Design a comprehensive investment policy statement for a hypothetical client, considering their risk tolerance, investment goals and time horizon.

UNIT I: INTRODUCTION TO INVESTMENT

11 Hours

Introduction to investment: the process, basics and various avenues of investment. Economic Analysis, Industry Analysis, Company Analysis, Valuation of Equity – Cash Flow based Valuation and Relative Valuation. Technical Analysis – different techniques.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT II: RISK & RETURN ANALYSIS

12 Hours

Analysis of risk & return, concept of total risk, factors contributing to total risk, systemic and non-systemic risk. Modern Portfolio Theory, Capital Asset Pricing Model.

Transaction Methodology – Classroom Teaching, Assignments and Problem Solving Exercises.

UNIT III: PORTFOLIO ANALYSIS

12 Hours

Portfolio Performance Measurement - Sharp, Treynor and Jensen's measures. Portfolio revision – Active and passive strategies and formulating plans to revise portfolio. Benchmarking portfolio to NIFTY or BSE100 or BSE30 index. Creating a portfolio, periodical review and managing a portfolio.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

UNIT IV: INVESTMENT STRATEGIES

10 Hours

Value Investing, Growth Stocks, Efficient Market Hypothesis: Weak Form, Semi-Strong form and Strong-form markets.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises.

TEXT

- Chandra, P. (2011). Investment Analysis and Portfolio Management. Tata McGraw Hill.
- Punithavathy, Pandian (2013). Security Analysis and Portfolio Management. Vikas Publishing.

REFERENCES

- Fisher and Jordan (2009). Security Analysis & Portfolio Management, 6th reprint. Pearson Education.
- Gibson Roger C. (2008). Asset Allocation. McGraw Hill.
- Baker, H. Kent and Riccardi, Victor (2014). Investor Behaviour, John Wiley & Sons.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2

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Registrar
Sri Ram Himalayan University

Course Code
BCMF210

Course Title
VENTURE CAPITAL AND PRIVATE EQUITY

L T P C
3 1 0 4

On completion of the course, the students will be able to:

Course Outcomes

1. Define venture capital and private equity and their roles in financing entrepreneurial ventures.
2. Explain the importance of valuation methods and deal structuring in venture capital and private equity investments.
3. Apply due diligence techniques to assess the viability and potential of the investment opportunities.
4. Analyze business models, financial statements, and market dynamics to assess the investment potential and risks of entrepreneurial ventures.
5. Critically evaluate the impact of governance and ethical considerations in venture capital and private equity investments.
6. Develop strategies for managing and exiting investments to maximize returns.

UNIT I: CONCEPTUAL UNDERSTANDING OF VENTURE CAPITAL AND PRIVATE EQUITY 12 Hours

Venture Capital –Over View of Venture Capital- Definition- Features- Types –Roles

Concept of PE and its characteristics- Definition- Difference between PE, VC and Hedge Funds- Nature of PE Firm- Players in the PE market– Benefit of PE Finance PE Fund –Legal structure and terms- Private Equity Investments and Financing- Private Equity Multiples and Prices- Private Equity Funds and Private Equity Firms- Investment Feature and Consideration.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases

UNIT II: STRUCTURE AND VALUATION APPROACHES 10 Hours

Structure and Regulation of Venture Capital and Private Equity- Business Cycle of PE –Structure of VC/PE firms- Limited Liability Partnerships- Routes of VC/PE investments in India- Regulatory Aspects of VC/PE investments.

Valuation approaches- Risk and Returns- Analysis of Funds- Conventional Method- Revenue Multiplier Method.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases

UNIT III: STRATEGIES OF PRIVATE EQUITY 12 Hours

Leverage Buyout, Growth Capital, Mezzanine Capital- Distressed Debt, other Strategies.

Due Diligence- Procedure and Challenges- Due Diligence in Emerging PE Market-Investing in Developing Market- Past Performance and Strategy.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases

UNIT IV: EXIT STRATEGIES FOR PRIVATE EQUITY 10 Hours

Modes of exits in Indian Context and Challenges involved- IPO, Promoter Buyback ,Sale to Other PE funds, Sale to other strategic Investors, Stake Swap, M & A's, Open Market, Secondary Market

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases

TEXT BOOKS

- Finkel, Robert; Greising, David (2010). *The Masters of Private Equity and Venture Capital*. McGraw-Hill Education
- Lerner, John; Leamon, Ann; Hardyman, Felda (2012). *Venture Capital, Private Equity, and the Financing of Entrepreneurship*. Wiley.

REFERENCES

- Ramsing, Mahendra (2014). *The Business of Venture Capital: Insights from Leading Practitioners on the Art of Raising a Fund, Deal Structuring, Value Creation, and Exit Strategies*. Wiley.

COURSE ATTAINMENT MATRIX

BCom (H) Syllabus 2023

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Shruti

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Ram Rama Himalayan University

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2




 Registrar
 Swami Rama Himalayan University

Course Code
BCMFI211

Course Title
WEALTH MANAGEMENT

L	T	P	C
3	1	0	4

Course Outcomes

On completion of the course, the students will be able to:

1. Define wealth management and its role in personal and financial planning.
2. Explain the principles of risk management and asset allocation.
3. Apply investment planning techniques to develop personalized investment portfolios.
4. Analyze financial data to evaluate investment opportunities and make informed investment decisions.
5. Critically evaluate the effectiveness of wealth management strategies in achieving financial goals.
6. Design a comprehensive wealth management plan for a hypothetical client, considering their financial goals, risk profile and time horizon.

UNIT I: FINANCIAL PLANNING & WEALTH MANAGEMENT

10 Hours

Financial Planning Process, Financial Planning to Wealth Management, Investment Products and Services: Derivatives, Mutual Funds, Venture Capital / Private Equity Funds, Hedge Funds, Structured Products, Portfolio Management Services, Alternate Assets (Gold & Real Estate).

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases

UNIT II: PERSONAL FINANCIAL PLANNING

12 Hours

Goal-based Financial Plan, Comprehensive Financial Plan, Contingency Planning Estimating Financial Goals, Magic of Compounding Systematic Approach in Investing, Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan, Operational Aspects of Financial Transactions: Investors Types & Acquisition Process, PAN & KYC Process, e-KYC, Power of Attorney, Dematerialization, Online Investments.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

Practical sessions using Spreadsheets

UNIT III: STRATEGIES OF PRIVATE EQUITY

12 Hours

Role of Insurance in Personal Finance, Steps in Insurance Planning, Insurance Products, Retirement Planning Process, Estimating Retirement Corpus, Determining the Retirement Corpus, Investment Planning to meet Retirement Goals, Retirement Products, Tax Planning, Tax Aspects of Investment Products, Computation of Short / Long Term Capital Gains, Advance Tax, Filing of Return, Assessment Procedure, Estate Planning: Background, Assets & Liabilities, Nomination, Inheritance Law, Will, Trust.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

Practical sessions using Spreadsheets

UNIT IV: REGULATORY & COMPLIANCE ASPECTS

11 Hours

SEBI (Investment Advisers) Regulations 2013, Ethical Issues in providing financial advice, Redressal in Capital Market, Redressal in Banking, Regulations relating to Insurance, Pension Funds, Alternate Investment Schemes, Investment Grievance Redressal Mechanism.

Transaction Methodology – Classroom Teaching, Individual Assignments and Cases.

Practical sessions using Spreadsheets

TEXT BOOKS

- Sinha, Madhu (2017). *Financial Planning – A Ready Reckoner*. McGraw Hill

REFERENCES

- Evensky, Harold; Horan, Stephen M.; Robinsom Thomas R.; Ibbotson Roger (2016). *The New Wealth Management – The Financial Advisor's Guide to managing and Investing Client Assets*. Wiley.
- Gannon, Niall J (2019). *Tailored Wealth Management – Exploring the Cause and Effect of Financial Success*. Springer.

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COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
CO3	2	3	1			1	3
CO4	2	3	1			2	3
CO5	2	2	1	1	1	2	3
CO6	2	2	1			2	3

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Course Code
BCMFI212

Course Title
WORKING CAPITAL MANAGEMENT

L T P C
3 1 0 4

Course Outcomes

On completion of the course, the students will be able to:

1. Define working capital and its significance in financial management.
2. Explain the relationship between working capital management, and liquidity, profitability and risk.
3. Apply various techniques to effectively manage cash flow, including cash budgeting, cash conversion cycle analysis, and short term financial options.
4. Analyze the impact of working capital decisions on a company's financial performance and liquidity position.
5. Critically evaluate the impact of working capital management on the financial health and sustainability of an organization.
6. Design a cash flow forecasting model to support effective working capital decision-making.

UNIT I: INTRODUCTION WORKING CAPITAL

10 Hours

Meaning of Working Capital, Importance of Working Capital Management, Components & Concept of Working capital, Factors influence Working capital Requirements, Estimation of Working Capital Requirements- Mathematical Approaches with help of spreadsheets and scenario planning.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT II: WORKING CAPITAL FINANCE

10 Hours

Financing Current assets-different Approaches (Conservative, Aggressive and Matching Approaches), RBI Guidelines and reports of statutory panels on working capital requirements of sectors.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT III: CASH MANAGEMENT & RECEIVABLE MANAGEMENT

14 Hours

Importance of cash management, factors influencing cash balance, determining optimum cash balance, Cash budgeting, Controlling and monitoring collections and disbursements.

Importance of receivables management, Credit policy variables, Credit period, cash discount, Collection efforts, Credit evaluation, Credit ratings, control of receivables.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

UNIT IV: INVENTORY MANAGEMENT

11 Hours

Inventory management, Need of keeping inventory, Techniques of managing inventory, Economic Order Quantity (EOQ), Stock levels, Analysis of investment in inventory, Selective inventory control techniques—ABC, VED, FSN.

Transaction Methodology – Classroom Teaching, Individual Assignments and Problem Solving Exercises

TEXT BOOKS

- Bhalla, VK (2014). *Working Capital Management*. S. Chand & Company.
- Bhattacharaya, Hrishikesh (2014). *Working Capital Management – Strategies & Techniques*. PHI.

REFERENCES

- Gupta, RK and Gupta, Himanshu (2015). *Working Capital Management & Finance*. Notion Press.
- Soni, Anita (2013). *Working Capital Management – Principles & Techniques*. Regal Publications.

COURSE ATTAINMENT MATRIX

Course Outcomes	Program Outcomes					Program Specific Outcomes	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3					3	
CO2	3					3	
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CO5	2	2	1	1	1	2	2
CO6	2	2	1			2	2



SWAMI RAMA HIMALAYAN UNIVERSITY
HIMALAYAN SCHOOL OF MANAGEMENT STUDIES
Swami Ram Nagar, Jolly Grant, Doiwala, Dehradun



INTERNAL ASSESSMENT

#	Assessment	CO Covered	Duration	MM	Assessment Pattern
1.	Sessional I	CO1 - Recall CO2 - Understand CO3 - Apply	Time duration of sessional I is 1½ Hours	50	Question paper format (50 Marks, 1½ Hours) 1. CO-1 Recall [Fill in the blanks, True or False, Match the following, List] (2*5=10 Marks) 2. CO-1 Recall [Choose, Define, Recognize] (5*2=10 marks) 3. CO-2 Understand [Describe, Explain] (5*2=10 marks) 4. CO-2 Understand [Enumerate, Illustrate] (10 marks) 5. CO-3 Apply [Apply, Solve, Use] (10 marks)
2.	Sessional II	CO3 - Apply CO4 - Analyze CO5 - Evaluate	Time duration of sessional II is 1½ Hours	50	Question paper format (50 Marks, 1½ Hours) 1. CO-3 Apply [Apply, Solve, Use] (10 marks) 2. CO-4 Analyze [Analyze, Compare, Evaluate] (10 marks) 3. CO-4 Analyze [Analyze, Compare, Evaluate] (10 marks) 4. CO-5 Evaluate [Assess, Critique, Evaluate] (10 marks) 5. CO-5 Evaluate [Assess, Critique, Evaluate] (10 marks)
3.	Day to Day Assessment I	CO1 - Recall CO2 - Understand CO3 - Apply	The assessment may be taken during the first or second teaching slot.	50	Assessment to include <u>any one</u> of the following • Quiz • Essay/ Long Answer Questions • Field Work • Article Analysis
4.	Day to Day Assessment II	CO4 - Analyze CO5 - Evaluate CO6 - Create	The assessment is to be taken during the third teaching slot.	50	Assessment to include <u>any one</u> of the following • Case Analysis • Presentation • Projects • Role-plays

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Swami Rama Himalayan University

S R H U Enrolment Number D D Registration Number

END SEMESTER EXAMINATION, Month, Year

PROGRAM (Semester)

TIME 3 Hours

MM 100

NOTE- Read all the Instructions carefully.

1. This question paper consists of four sections, each focusing on different cognitive objectives (COs).
2. Read the instructions carefully for each section before attempting the questions.
3. Attempt all the questions in the specified sections. Marks for each section are indicated in parentheses.
4. Ensure that you provide clear and concise answers.

1. VERY SHORT ANSWER QUESTIONS – Attempt All. (2*10 = 20 Marks)

- | | | |
|----|---|---|
| a. | } | CO 1 – Remembering [Define, Recall] |
| b. | | |
| c. | | |
| d. | | |
| e. | } | CO 2 – Understanding [Discuss, Explain] |
| f. | | |
| g. | | |
| h. | | |
| i. | | |
| j. | | |

2. SHORT ANSWER QUESTIONS – Attempt any Five. (4*5 = 20 Marks)

- | | | |
|----|---|-------------------------------------|
| a. | } | CO 3 – Applying [Apply, Solve] |
| b. | | |
| c. | | |
| d. | | |
| e. | } | CO 4 – Analysing [Analyze, Examine] |
| f. | | |
| g. | | |

3. STRUCTURED QUESTIONS – Attempt any Three. (3*10 = 30 Marks)

- | | | |
|----|---|--|
| a. | } | CO 4 – Analysing [Analyze, Examine] |
| b. | | |
| c. | } | CO 5 – Evaluating [Evaluate, Critique] |
| d. | | |

4. Case Analysis/ Situation Based QUESTIONS – Attempt any Two. (2*15 = 30 Marks)

- | | | |
|----|---|---|
| a. | } | CO 5 – Evaluating [Evaluate, Critique] |
| b. | | |
| c. | } | CO 6 – Creating [Create, Design, Develop, Formulate, Write] |
| | | |

Score 100

Shraddha

Hanvi

Registrar

Sri Ram Himalayan University