



K.R. MANGALAM UNIVERSITY



SCHOOL OF MANAGEMENT AND COMMERCE

Bachelor of Business Administration

With specialization in International Accounting & Finance

Undergraduate Course

2023-27



Preface

The objective of any programme at Higher Education Institute is to prepare their students for the society at large. The K. R. Mangalam University visualizes all its programmes in the best interest of their students and in this endeavour; it offers a new vision to all its under-Graduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes. The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner. The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The under-graduate Programmes will prepare the students for both, academia and employability. The programmes also state the attributes that it offers to inculcate at the graduation level. The graduate attributes encompass values related to emotional stability, well-being, critical thinking and also skills for employability.

All the courses are having defined objectives and Learning Outcomes, which will help prospective students in choosing the elective courses to broaden their skills in the field of management and interdisciplinary areas. The courses will train students with sound theoretical and experimental knowledge that suits the need of academics and industry. The course also offers ample skills to pursue research as career in the field of management. The K. R. Mangalam University hopes the LOCF approach of the programme BBA will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

Objectives of the program

BBA (Hons. with Research) with specialization in International Accounting & Finance (ACCA – UK): Creating leaders for tomorrow program is a specialized undergraduate degree that focuses on developing in-depth knowledge and skills in the field of international accounting and finance. This global recognition means that employers in different countries value the ACCA qualification and consider it a benchmark for accounting and finance expertise. Whether students are looking to work in the United States, the United Kingdom, Australia, or any other country, ACCA provides them a solid foundation and a globally recognized credential. ACCA offers students the flexibility to work in different countries and industries. The skills and knowledge students acquire through the qualification are transferable, allowing them to adapt to different regulatory frameworks and business environments. The program specifically emphasizes international accounting and finance, preparing students to understand and navigate the complexities of financial systems and practices in a global business environment. Graduates of the program can pursue various career paths in multinational corporations, financial institutions, accounting firms, consulting firms, and governmental organizations.

After the completion of the BBA degree, students would achieve several objectives:



Business Knowledge: Students would have gained a comprehensive understanding of various business disciplines, including marketing, finance, human resources, operations, and entrepreneurship. They would have acquired knowledge of key concepts, theories, and frameworks that are essential for decision-making in a business context.

Critical Thinking: The program would have enhanced students' critical thinking abilities, enabling them to analyze complex business situations, identify problems, evaluate alternative solutions, and make informed decisions. They would have developed skills to assess the strengths and weaknesses of different arguments and to apply logical reasoning in problem-solving.

Communication Skills: Students would have honed their communication skills, both written and verbal, to effectively convey ideas, present arguments, and articulate their thoughts in a professional manner. They would have gained experience in preparing business reports, delivering presentations, and engaging in group discussions and negotiations.

Leadership and Teamwork: The program would have provided opportunities for students to develop leadership qualities and work effectively in teams. They would have learned how to motivate and inspire others, delegate tasks, resolve conflicts, and collaborate with diverse individuals to achieve common goals.

Ethical Awareness: Students would have gained an understanding of ethical considerations and their implications in business decision-making. They would have explored topics such as corporate social responsibility, sustainability, and ethical dilemmas, enabling them to make ethically responsible choices in their professional careers.

Global Perspective: The program would have exposed students to the global business environment, emphasizing the interconnectedness of markets, cultures, and economies. They would have developed an appreciation for diverse perspectives, cross-cultural communication, and the challenges and opportunities of operating in a global marketplace.

Professional Development: The BBA program would have equipped students with essential professional skills, such as time management, problem-solving, adaptability, and networking. They would have learned how to navigate job searches, create professional resumes and cover letters, and prepare for interviews, enabling them to enter the workforce with confidence.

Entrepreneurial Mindset: The program would have fostered an entrepreneurial mindset among students, encouraging them to identify opportunities, think creatively, take calculated risks, and develop innovative solutions. They would have gained an understanding of the entrepreneurial process, including business planning, opportunity assessment, and venture creation.



Overall, the BBA degree would prepare students for a wide range of career paths in business and provided them with a solid foundation for further education or professional growth

Career Avenues

Graduates of the BBA (Hons. with Research) with specialization in International Accounting & Finance (ACCA-UK) programme can pursue a wide range of career opportunities, including:

- Management Accountant
- Financial Analyst:
- Internal Auditor
- Tax Consultant
- Financial Manager
- Financial Consultant

Duration

4 Years (Full-Time)

Eligibility Criteria

The candidate should have passed 10+2 or its equivalent examination from a recognized Board with a minimum of 50% marks in aggregate. The reservation and relaxation for SC/ST/OBC/PWD and other categories shall be as per the rules of central/state government, whichever is applicable.

**Table of Contents**

S.N.	Content	Page No.
1.	University Vision & Mission	
2	School Vision & Mission	
2.	About School	
3	Program Objectives (PO)	
4	Program Educational Objectives (PEO)	
5	Program Specific Objectives (PSO)	
6	Program Highlights	
7	Scheme of Studies	
8	Categorization of Courses	
9	Course Template	
10	CO Mapping with Bloom's Taxonomy	
11	CO-PO/PSO Mapping	
12	Mapping with components of Global/National/Regional/Local aspects, employability, skill development, SDG, NEP-20 etc	



Institution Vision & Mission

Vision

KR Mangalam University aspires to become an internationally recognized institution of higher learning through excellence in inter-disciplinary education, research and innovation, preparing socially responsible life-long learners contributing to nation building.

Mission

- To impart undergraduate, post graduate and doctoral education in identified areas of higher education.
- To undertake research programmes with industrial interface.
- To integrate its growth with the global needs and expectations of the major stake holders through teaching, research, exchange & collaborative programmes with Foreign, Indian Universities/Institutions and MNCs.
- To act as a nodal centre for transfer of technology to the industry.
- To provide job oriented professional education to the students.

School Vision & Mission

Vision

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

Mission

SOMC is committed to

- Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology
- Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking



- Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies
- Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.

About School

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital, its faculty members. The school boasts of its modern infrastructure and latest technology and resources in the field of General Management, Human Resource, Finance, Operations, Marketing, Information Technology, Economics and International Business. The school aims at creating professionals who are committed to excellence in their personal and professional endeavors by adopting the best of industry practices with a keen focus on research, training and consultancy programmes. The approach to pedagogy combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

Program Outcome (PO)

PO1: Multi-disciplinary knowledge: The Management programme is designed to develop the conceptual and practical skills of the students to select their professional career from a number of options available in the market. It delivers professional in Management- both Profit and Non-Profit Organization, industry openings in the stream of Marketing, Finance, IB, HR, IT, Operations, Business Analytics, Quality Management, Entrepreneurship, PSUs and Civil Services etc.

PO2: Conceptual and practical skills: The programme enables the students to acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analyzing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities.

PO3: Employability: The Management programme aims to develop students' intellectual pursuit of knowledge of various management methods and processes in every area of activity. So, the students can equip with knowledge, skills and attitude to become more employable for the present and emerging job market.

PO4: Complex Global Business Environment: The Management Programme aims to develop students into leaders ready to tackle the challenges of today's complex global business environment.

PO5: Integrative Experience and Experimental Learning: The programme provides integrative experience and experimental learning through the application of multi-disciplinary knowledge and analyzing the impact of decisions and actions on various stake holders.

PO6: Innovative thinking for Effective Decision Making: The Programme prepares students to demonstrate awareness about the economic, ecological, political, legal and regulatory aspects of



global business practices. The students acquire strategic and innovative thinking skills to enable effective decision making and problem solving in complex and uncertain condition.

PO7: Analytical Thinking: The Programme aims at developing a student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and practical education. It seeks to develop students as analytical and rigorous thinkers so that they are able to apply the concepts learnt to all pertinent issues that affect an organization's performance and effectiveness.

PO8: Industry Exposure: The Programme exposes students to the diverse area of application of knowledge in business firms and industrial organizations and enables them to gain the practical knowledge in order to be globally competent.

PO9: Team Building: The programme prepared students to work effectively in a team based environment, persuade and influence others to work collectively for a common goal.

PO10: Blended Learning: : Throughout the management programme, students gain valuable insight and skills from class room, lectures, case studies, conferences, industrial visits and guest lectures delivered by industry professionals and leading academicians from across the world through various teaching methods and platforms.

Program Educational Objectives (PEO)

PEO 1: Compete on global platform by applying business concepts to managerial decision-making and develop a systematic understanding of globalization and its impact on business.

PEO 2: Communicate effectively and demonstrate professional behaviour while working in diverse teams in multidisciplinary settings.

PEO 3: Inculcate ethical qualities in self and demonstrate concern for society and environment.

PEO 4: Ability to use knowledge, management-oriented skills and tools in an integrated manner for managerial practice.

PEO 5: Pursue higher education and/or engage in continuous up-gradation and life-long learning.

Program Specific Outcomes (PSO)

A BBA program offering specialization in International Accounting and Finance will help the students in the following aspects:



PSO1: Fundamental Knowledge: To understand the knowledge in the business management at both fundamental and advanced levels.

PSO2: Critical Thinking: Demonstrate proficiency with the ability to engage in critical thinking by analyzing situations and apply their skills on decision making and forward planning on both business and personal life.

PSO3: Corporate Social Responsibility: To excel the ability to perform official and social responsibility in a way.

PSO4: Effective Leadership: To Demonstrate the knowledge of the fundamental principle of managing a project in a multi-disciplinary environment and apply the same in one's own work as a member and as a leader of a team.

Programme Highlights

- Advanced Training and mentorship by top expert.
- Advanced knowledge on Accounting & Finance, Business & technology, Management Accounting, Financial Accounting, Performance management, and Taxation.
- Live sessions by expert officials
- Access to exclusive study material and resource repository
- Project and internship opportunities
- Excellent placements & work opportunities.

**Program Scheme****Semester I**

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMC101	Management Thought and Applications	4	0	0	4
2	Major	MCMC103	Business Application Of Economics	4	0	0	4
3	Major	MCMC105	Financial Reporting and Analysis	4	0	0	4
4	Major	MCSP171	Financial Accounting	4	0	0	4
5	Minor		Minor I	4	0	0	4
6	SEC	SEC025	Office Management & Secretarial Practice	2	0	0	2
7	VAC		Environmental Studies and Disaster Management	2	0	0	2
8	TOTAL			24	0	0	24

Semester II

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMB102	Analysing Cost For Managerial Decision Making	4	0	0	4
2	Major	MCMC102	Human Behaviour At Work	4	0	0	4
3	Major	MCMC104	Marketing For Contemporary Business	4	0	0	4
4	Major	MCSP172	Financial Reporting	4	0	0	4
5	Minor		Minor II	4	0	0	4
6	Open Elective		Open Elective I	3	0	0	3
7	SEC	SEC026	MS Excel for Business	2	0	0	2



8	VAC		Value Added Course	2	0	0	2
TOTAL				27			27

Semester III

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMC201	Human Capital Management	4	0	0	4
2	Major	MCSP173	Audit and Assurance	4	0	0	4
3	Minor		Minor III	4	0	0	4
4	Open Elective		Open Elective II	3	0	0	3
5	AEC	AEC021	Life Skills For Leaders I	3	0	0	3
6	SEC	SEC027	Critical and Design Thinking	2	0	0	2
7	VAC		Extension Activities	2	0	0	2
8	INT/PROJ	SIMC001	Summer Internship / Research Project	0	0	0	2
TOTAL				22			24

Semester IV

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMC202	Research Methodology for Business	4	0	0	4
2	Major	MCSP174	Financial Management	4	0	0	4
3	Minor		Minor IV	4	0	0	4
5	Open Elective		Open Elective III	3	0	0	3



6	AEC	AEC022	Life Skills For Leaders II	3	0	0	3
7	SEC	SEC028	Business Intelligence Tools	2	0	0	2
8	VAC		Value Added Course	2	0	0	2
TOTAL				22	0	0	22

Semester V

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCSP175	Strategic Business Leader	4	0	0	4
2	Major	MCSP176	Strategic Business Reporting	4	0	0	4
3	Major	MCSP177	Taxation	4	0	0	4
4	Minor		Minor V	4	0	0	4
5	AEC	AEC023	Life Skills For Leaders III	3	0	0	3
6	INT/P ROJ	SIMC002	Summer Internship	0	0	0	2
TOTAL				19	0	0	21

Semester VI

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMC302	Laws Governing Companies in India	4	0	0	4
2	Major	MCMC304	Ethics, Values & Corporate Social Responsibility	4	0	0	4
3	Major	MCSP178	Advanced Performance Management	4	0	0	4
4	Major	MCSP179	Advanced Financial Management	4	0	0	4
5	Minor		Minor VI	4	0	0	4
				20	0	0	20

**Semester VII**

SN	Category	Course Code	Course Title	L	T	P	C
1	Major	MCMC401	Business Environment in India	4	0	0	4
2	Major	MCMC403	Statistical Software Lab	3	0	2	4
3	Major	MCMC405	Cross Culture & Global Management	4	0	0	4
4	Minor		Minor Specialization VII	4	0	0	4
5	Minor		Minor Specialization VIII	4	0	0	4
TOTAL				19	0	2	20

Semester VIII

SN	Category	Course Code	Course Title	L	T	P	C
1	INT/PROJ	DIMC001	Dissertation / Industrial Project	0	0	0	12
TOTAL				0	0	0	12

Total Credits After 3 years:	138
Total Credits After 4 years:	170

**MINOR STREAMS FOR BBA GENERAL**

Minor Stream - Data Sciences			
S. No	Course Code	Course Title	Credit
Elective 1	UDT101	Data Analytics Using SQL	4
Elective 2	UDT102	Data Analytics Using R	4
Elective 3	UDT103	Python for Data Science	4
Elective 4	UDT104	Data Preprocessing & Visualization Using Python	4
Elective 5	UDT105	Time Series Analysis and Forecasting Using Python	4
Elective 6	UDT106	Fundamentals of Machine Learning	4
Elective 7	UDT107	Data Driven Applications	4
Elective 8	UDT108	Project and Case Study	4

Minor Stream – Psychology			
S. No	Course Code	Course Title	Credit
Elective 1	UPS101	Foundations of Psychology	4
Elective 2	UPS102	Fundamentals of Social Psychology	4
Elective 3	UPS103	Developmental Psychology	4
Elective 4	UPS104	Counseling and Guidance	4
Elective 5	UPS105	Health Psychology	4
Elective 6	UPS106	Environmental Psychology	4
Elective 7	UPS107	Positive Psychology	4
Elective 8	UPS108	Media Psychology	4

Minor Stream - Media Studies			
S. No	Course Code	Course Title	Credit
Elective 1	UMS101	Understanding Media	4
Elective 2	UMS102	Media Ethics and Laws	4
Elective 3	UMS103	Reporting and Editing for Print	4
Elective 4	UMS104	Advertising and Integrated Marketing Communication	4
Elective 5	UMS105	Public Relation and Corporate Communication	4
Elective 6	UMS106	Media, Development and Society	4
Elective 7	UMS107	Film Appreciation and Cinema Studies	4



Elective 8	UMS108	Global Media Scenario	4
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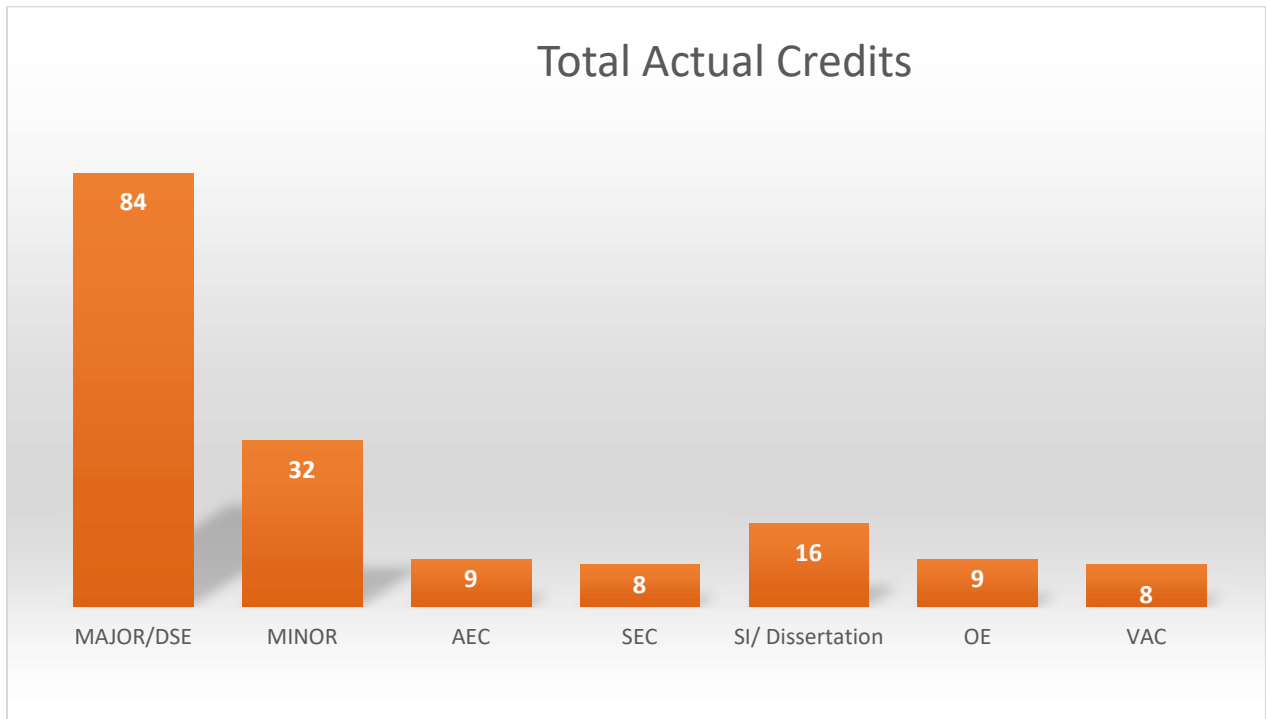
Minor Stream - Investment Management			
S. No	Course Code	Course Title	Credit
Elective 1	UIM101	Indian Banking Systems	4
Elective 2	UIM102	Rural Banking and Financial Institutions	4
Elective 3	UIM103	Introduction to Investment Management	4
Elective 4	UIM104	Financial Analysis and Valuation	4
Elective 5	UIM105	Security Analysis and Portfolio Management	4
Elective 6	UIM106	Financial Risk Management	4
Elective 7	UIM107	Mutual Fund Management	4
Elective 8	UIM108	Fundamental Analysis	4

The program enables multiple exits & entry options for students as per the guidelines of NEP 2020

Exit after 1st year	Undergraduate Certificate Program in BBA
Exit after 2nd year	Undergraduate Diploma Program in BBA
Exit after 3rd year	Degree in BBA
Exit after 4th year	Degree in BBA (Hons with Research)



Categorization of Courses





DETAILED SYLLABUS CORE/MAJOR COURSES

Semester-I

Department:		School of Management & Commerce			
Course Name: MANAGEMENT THOUGHTS & APPLICATION		Course Code		L-T-P	Credits
		MCMC101		4-0-0	4
Type of Course:		MAJOR			
Pre-requisite(s), if any:					
Brief Syllabus: This course introduces the student to the management process. The course takes an integrated approach to management by examining the role of the manager from a traditional and contemporary perspective while applying decision-making and critical-thinking skills to the challenges facing managers in today’s globally diverse environment. The course examines the techniques for controlling, planning, organizing resources and leading the workforce.					
UNIT WISE DETAILS					
Unit Number: 1	Title: Introduction			No. of hours: 7	
Content Summary: Concept, Nature, Process and Significance of Management; Managerial Levels, Skills, Functions and Roles; Management v/s Administration; Coordination as Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches.					
Unit Number: 2	Title: Planning & Organizing			No. of hours: 8	



Content Summary:

Nature, Scope and Objectives of Planning; Types of Plans; Planning Process; Business Forecasting; MBO; Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality.

Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

Unit Number: 3	Title: Staffing	No. of hours: 8
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Content Summary:

Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation-Maslow, Herzberg, X, Y and Z; Leadership - Meaning and Importance; Traits of a Leader; Leadership Styles - Likert's Systems of Management; Tannenbaum & Schmidt Model and Managerial Grid.

Unit Number: 4	Title: Controlling	No. of hours: 8
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Content Summary

Nature and Scope of Control; Types of Control; Control Process; Control Techniques - Traditional and Modern; Effective Control System.

***Self-Learning Components:**

- Enroll in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.
- Study and analyze real-world case studies that showcase the application of management theories and concepts.
- Engage in online forums and discussion groups focused on management topics.
- Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.
- Explore reputable management-related websites, such as the websites of management associations, business schools, or management consulting firms.



TEXT BOOK:

Koontz, Cannice, and Wehrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14th Edition). New Delhi: Tata McGraw Hill Publishing Company.

Reference Books:

- Stoner, Freeman and Gilbert Jr. (2013). Management (6th Edition). New Delhi: Pearson Prentice Hall of India.
- Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.
- Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5th Edition). New Delhi: Tata McGraw Hill Publishing House.
- Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

Define Course Outcomes (CO)

COs	Statements
CO1	Practice the process of management's four functions: planning, organizing, leading, and controlling.
CO2	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
CO3	Evaluate leadership styles and motivation theory to anticipate the consequences of each leadership style and motivation theory.
CO4	Apply course concepts and theory in a practical context.



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	-	-	-
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	-	3	2	2	1	1	2	-	-	-	-	-
CO2	-	3	2	2	1	1	2	-	-	-	-	-
CO3	3	3	2	2	1	1	2	-	-	-	-	-
CO4	3	3	2	2	1	1	2	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped



CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
CO1	3	1	2	-
CO2	3	1	2	-
CO3	3	1	2	-
CO4	3	1	2	-

Relevance of the “Management Thought & Application” to various indicators

Unit I	Introduction
Local	-
Regional	-
National	Significance of Management; Managerial Levels, Skills, Functions and Roles
Global	Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches
Employability	fundamental knowledge and exposure to the concepts, theories and practices in the field of management
Entrepreneurship	-
Skill Development	Observe and evaluate the influence of historical forces on the current practice of management
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Planning & Organizing
Local	-



Regional	-
National	Principles of an Organization
Global	Formal and Informal Organization
Employability	understand the concept of Managerial function
Entrepreneurship	Planning Process; Business Forecasting
Skill Development	Practice the process of management's four functions: planning, organizing, leading, and controlling
Professional Ethics	MBO
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Staffing
Local	
Regional	-
National	Motivating and Leading
Global	Leadership Styles
Employability	Traits of a Leader
Entrepreneurship	
Skill Development	Evaluate leadership styles and motivation theory to anticipate the consequences of each leadership style
Professional Ethics	Motivating and Leading
Gender	-
Human Values	-



Environment & Sustainability	-
Unit IV	Controlling
Local	
Regional	-
National	Control Process; Control
Global	
Employability	
Entrepreneurship	-
Skill Development	Apply course concepts and theory in a practical context
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	PRINCIPLES OF MANAGEMENT



AMITY UNIVERSITY	BBA	MANAGEMENT FOUNDATION
SYMBIOSIS UNIVERSITY	BBA	PRINCIPLES & PRACTICE OF MANAGEMENT

Department:	School of Management & Commerce		
Course Name: Business Application of Economics	Course Code	L-T-P	Credits
	MCMC103	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			
Brief Syllabus: The fundamental and unique course of Micro Economics would encourage the action - leaning and value adding potential business learners who are enthusiastic and passionate with the thought of working in International behemoths and soon-to-be-Indian behemoths of today. Also, then they need to apprehend about Business Economics jargons which are basically related to various disciplines like Management, Accounting, Economics, Basic Finance, Engineering and the like. As Micro economics gives practical inside to solve business dilemmas by using its tools for other disciplines.			
UNIT WISE DETAILS			
Unit Number: 1	Title: Introduction	No. of hours: 8	
Content Summary: Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economic and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs,			



Time Value of Money, Marginalize, Instrumentalism, Market forces and Equilibrium, Risk, Return and Profits.		
Unit Number: 2	Consumer Behavior and Demand Analysis	No. of hours: 8
Content Summary: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief).		
Unit Number: 3	Title: Theory of Production	No. of hours: 6
Content Summary: Meaning and Concept of Production, Factors of Production and production function. Fixed and Variable Factors. Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS.		
Unit Number: 4	Title: Cost Analysis & Price Output Decisions	No. of hours: 8
Content Summary: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale. Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.		
*Self-Learning Components: <ul style="list-style-type: none">• BCom students to gain knowledge and skills in areas such as microeconomics, macroeconomics, managerial economics, and applied econometrics.		



- They often include case studies and real-world examples to illustrate the practical implications of economic concepts..
- Self-learning components focused on economic forecasting and market research techniques.
- BCom students understand how economic indicators, market trends, and consumer behavior impact business decision-making.

TEXT BOOK:

Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

Reference Books:

1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
2. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
3. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
4. Chaturvedi, D.D. and S. L. Gupta; Business Economics, Brijwasi Publishers.

Define Course Outcomes (CO)

COs	Statements
CO1	Microeconomics as a discipline develops skills in the students to understand functioning of entire economy on the basis of individual.
CO2	Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course.
CO3	Microeconomics enables studying the causes, effects and solutions of general redundancy.
CO4	Structural market framework gives immense understanding about the market at a large level.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C1	-	-
CO2	C3	-	-
CO3	-	-	-
CO4	-	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	-	-	-	-	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	-	3	-	-	-
CO4	-	-	-	-	3	3	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
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CO1	-	-	-	3
CO2	3		3	-
CO3	-	-	-	-
CO4	-	3	-	-

Relevance of the Syllabus to various indicators

Unit I	Introduction
Local	-
Regional	-
National	Contribution and Application of Business Economics to Business. Micro vs. Macro Economics
Global	-
Employability	Opportunity Costs, Time Value of Money, Marginalize, Instrumentalism, Market forces and Equilibrium, Risk, Return and Profits
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Consumer Behaviour and Demand Analysis
Local	-
Regional	-
National	-
Global	-



Employability	-
Entrepreneurship	Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods
Skill Development	Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Theory and Practice
Local	-
Regional	-
National	-
Global	-
Employability	Factors of Production and production function. Fixed and Variable Factors
Entrepreneurship	Law of Variable Proportion, Law of Returns to a Scale
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Cost Analysis & Price Output Decisions



Local	-
Regional	-
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies
Professional Ethics	Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.
Gender	Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies
Human Values	-
Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
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Christ University	BBA	Micro Economics
AMITY UNIVERSITY	BBA	Introduction to Business Economic
Delhi University	BBA	Business Economics

Department:	School of Management & Commerce		
Course Name: Financial Reporting and Analysis	Course Code	L-T-P	Credits
	MCMC105	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			
<p>Brief Syllabus: This course imparts the basic concepts of Accounting. The aim of this course is to make the students learn the concepts of auditing principles and standards. Students will be able to understand accounting treatment and reporting procedure of Joint Stock Company. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.</p>			
UNIT WISE DETAILS			
Unit Number: 1	Title: Meaning and scope of accounting Accounting principles and standards Ledger posting and trial balance	No. of hours: 8	
Content Summary:			
<p>Meaning and scope of accounting: Need for accounting, development of accounting, definition and functions of accounting, limitation of accounting, book keeping and accounting, is accounting science or art?, end user of accounting information, accounting and other disciplines, role of accountant, branches of accounting, difference between management accounting and financial accounting, objectives of accounting, accounting equation.</p> <p>Accounting principles and standards: Meaning of accounting principles, accounting concepts, accounting conventions, systems of book keeping, systems of accounting, introduction to accounting standards issued by icai. journalizing transactions: journal, rules of debit and credit, compound journal entry, opening entry sub division of journal: cash journal, petty cash book, purchase journal, sales journal, sales return journal, voucher system.</p>			



Ledger posting and trial balance: ledger posting, relationship between journal and ledger, rules regarding posting, trial balance, final accounts of sole proprietorship.		
Unit Number: 2	Title: Capital and revenue	No. of hours: 12
Content Summary: Classification of income, classification of expenditure, classification of receipts, difference between capital expenditure & capitalized expenditure, revenue recognition. accounting concept of income: concept of income, accounting concepts and income measurement, expired cost & income measurement, relation principle and income measurement, accountants and economist's concept of capital and income.		
Unit Number: 3	Title: Inventory Valuation	No. of hours: 12
Content Summary: Meaning of inventory, objectives of inventory valuation, inventory systems, methods of valuation of inventories, Ind AS 2 on Inventories. provisions and reserves: concept of deprecation, causes of deprecation, basic features of deprecation, meaning of deprecation accounting, objectives of providing depreciation, fixation of depreciation amount, method of recording depreciation, methods of providing depreciation, depreciation policy, Ind AS 16 Property, Plant and Equipment (emphasis on depreciation)		
Unit Number: 4	Title: Share and share capital Joint stock company Company final accounts	No. of hours: 8
Content Summary: Shares and Share Capital: Shares, share capital, accounting entries, under subscription, oversubscription, calls in advance, calls in arrears, issue of share at premium, issue of share at discount, forfeiture of shares, surrender of shares, issue of two classes of shares, right shares, re-issue of shares. Debentures: classification of debentures, issue of debentures, different terms of issue of debentures, writing off loss on issue of debentures, accounting entries, redemption of debentures. Joint Stock Company: Introduction, meaning and definition of a company, essential characteristics of a company, kinds of companies, private and public limited companies, formation of company. Company final accounts: books of account, preparation of final accounts, profit & loss account, balance sheet, Schedule III of financial statements, CA 2013, preparation of simple company final accounts.		



***Self-Learning Components:**

- Accounting Principles and Concepts
- Regulatory Environment

TEXT BOOK:

1. Maheshwari, S.N. and S. K. Maheshwari; *An Introduction to Accountancy*, Vikas Publishing House (11ed.Revised)

Reference Books:

1. Monga, J.R. with professional advise by Girish Ahuja; *Fundamentals of Corporate accounting (Ed 21st,2016)*,JBA Book Code 154571
2. Bhattacharya, S.K. and J. Dearden; *Accounting for Manager - Text and Cases*, Vikas Publishing House.
3. Maheshwari, S.N. and S.K. Maheshwari; *Advanced Accountancy*, Vol. I & II, Vikas Publishing House.

Define Course Outcomes (CO)

COs	Statements
CO1	Understand the concepts and measurements that underline financial statements and will be able to prepare Balance Sheet of Joint Stock Company.
CO2	Acquire knowledge on accounting standards and principles
CO3	Comprehend the knowledge about capital and revenue receipts and expenditures
CO4	Understand accounting treatment of Issue of shares and debentures.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 7. Knowledge 8. Understand 9. Apply 10. Analyze 11. Evaluate 12. Create	Affective levels(A) 6. Receiving 7. Responding 8. Valuing 9. Organizing 10. Characterizing	Psychomotor levels(P) 6. Imitation 7. Manipulation 8. Precision 9. Articulation 10. Improving
CO1	-		-
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	1	1	2	1	1	
CO2	3	3	2	2	1	1	2			2
CO3	3	3	2	2	1	1	2	1	1	
CO4	3	3	2	2	1	1	2			1

CO-PSO Mapping:

CO	PSO1	PSO2	PSO3	PSO4
CO1	3	1	2	2
CO2	3	1	2	2
CO3	3	1	2	2
CO4	3	1	2	2

Relevance of the Syllabus to various indicators



Unit I	Meaning and scope of accounting, Accounting principles and standards, and Ledger posting and trial balance
Local	-
Regional	-
National	Understand the meaning of ACCOUNTING, types of accounting, process and programme
Global	-
Employability	To familiarise students with accounting principles and procedures.
Entrepreneurship	-
Skill Development	Understanding the meaning of Internal Control, Internal Check and Internal Audit.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Capital and Revenue
Local	-
Regional	-
National	Gaining knowledge on vouching of different transactions and verification of assets and liabilities.
Global	-
Employability	Helping to enhance employability Routine checking, vouching, verification & valuation of assets & liabilities
Entrepreneurship	-
Skill Development	Comprehend the knowledge about appointment, powers, duties and liabilities of accountant.



Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Inventory and Valuation
Local	-
Regional	-
National	Knowledge of inventory control, depreciation
Global	-
Employability	-
Entrepreneurship	-
Skill Development	Up skilled with powers, duties and liabilities, depreciation and reserves, Divisible profits & dividends.
Professional Ethics	To analyze how to maintain accounts of Public company.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Share and share capital, Joint stock company, and Company final accounts
Local	A local joint stock company can issue shares to local investors to raise capital for its operations. The company's final accounts would reflect the financial activities and performance of the company within the local market.
Regional	A regional joint stock company may have a broader scope, operating in multiple local markets within a specific region. It can raise share capital



	from investors across the region. The company's final accounts would encompass the financial results and position of its regional operations.
National	A national joint stock company operates on a larger scale within a particular country. It can issue shares to investors nationwide, raising significant share capital. The company's final accounts would cover its financial performance and position at the national level.
Global	A global joint stock company operates in multiple countries worldwide. It can issue shares to investors globally, allowing for a diverse range of shareholders and substantial share capital. The company's final accounts would reflect its financial activities and performance across different countries and jurisdictions.
Employability	Employability refers to the skills, knowledge, and attributes that make individuals desirable for employment. Understanding the concepts of share capital, joint stock companies, and company final accounts can be valuable for individuals seeking employment in finance, accounting, auditing, or related fields.
Entrepreneurship	Knowledge about share capital, joint stock companies, and company final accounts is essential for aspiring entrepreneurs. It helps in understanding the legal and financial aspects of starting and running a company, including raising capital through shares and maintaining proper financial records.
Skill Development	Studying share capital, joint stock companies, and company final accounts contributes to the development of financial literacy, analytical skills, and critical thinking. These skills are valuable not only in the business world but also in personal finance management and decision-making.
Professional Ethics	Professionals in finance, accounting, and auditing are expected to adhere to ethical standards and principles. This includes maintaining
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	-



NEP 2020	-
POE/4 th IR	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Financial Accounting
AMITY UNIVERSITY	BBA	Accounting Fundamentals
Delhi University	BBA	Financial Accounting



Department:		School of Management and Commerce		
Course Name:		Course Code	L-T-P	Credits
Financial Accounting		MCSP171	4-0-0	4
Type of Course:	Major			
Pre-requisite(s), if any:				
Brief Syllabus:				
<p>The syllabus covers the principles of accounts preparation, including an in-depth look at recording, processing, and reporting business transactions and events. The syllabus also covers reconciliations, preparation of a trial balance, error correction and suspense accounts, all of which will lead to the preparation of financial statements for incorporated and unincorporated entities. The syllabus then moves in two directions, firstly requiring the preparation of basic consolidated financial statements from the individual financial statements of entities within a group; and secondly requiring candidates to be able to conduct a basic interpretation of financial statements.</p>				
UNIT WISE DETAILS				
Unit Number: 1	The context and purpose of financial reporting			No. of hours: 2



The scope and purpose of financial statements for external reporting, Stakeholders' needs, the main elements of financial reports, The regulatory framework, Duties and responsibilities of those charged with governance		
Unit Number: 2	Accounting principles, concepts and qualitative characteristics	No. of hours: 2
Key principles and concepts of accounting, Qualitative characteristics of useful financial information.		
Unit Number: 3	The use of double-entry and accounting systems	No. of hours: 3
Double-entry book-keeping principles including the maintenance of accounting records 2. General ledger accounts and journal entries.		
Unit Number: 4	Recording transactions and events	No. of hours: 15
Sales and purchases, Cash, Inventories, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals expenses (accruals), prepaid expenses (prepayments), accrued income, and deferred income, Receivables and payables, Provisions and contingencies, Capital structure and finance costs.		
Unit Number: 5	Reconciliation	No. of hours: 6
Bank reconciliations, Trade payables account reconciliations.		
Unit Number: 6	Preparing a Trial Balance	No. of hours: 2
Trial balance, Correction of errors and Suspense accounts.		
Unit Number: 7	Preparing financial statements	No. of hours: 5



Statement of financial position, Statement of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statement of cash flows (excluding partnerships) and Incomplete records.		
Unit Number: 8	Preparing basic consolidated financial statements	No. of hours: 5
Subsidiaries and Associates.		
Unit Number: 9	Interpretation of financial statements	No. of hours: 5
Importance and purpose of analysis of financial statements, Ratios and Analysis of financial statements.		
Self-Learning Components: <ul style="list-style-type: none">• BCom students to gain knowledge and skills in areas such as financial statements, financial analysis, reconciliations, and regulatory framework.• They often include case studies and real-world examples to illustrate the financial statements of the companies.• Self-learning components focused on financial reporting and analysis.		
Reference Books: <ol style="list-style-type: none">1. BPP Workbook.2. BPP Practice Kit.		

Course Outcomes (CO)

COs	Statements
CO1	Students should be able to accurately record various financial transactions in journal entries, applying double-entry accounting principles.



CO2	Students should be able to prepare complete and accurate financial statements, including income statements and balance sheets, for different types of organizations.
CO3	Students should be able to apply International Financial Reporting Standards (IFRS) to financial reporting, ensuring compliance with relevant accounting standards.
CO4	Students should be able to interpret financial statements to evaluate the financial health and performance of an organization, identifying strengths and weaknesses.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 13.Knowledge 14.Understand 15.Apply 16.Analyze 17.Evaluate 18.Create	Affective levels(A) 11.Receiving 12.Responding 13.Valuing 14.Organizing 15.Characterizing	Psychomotor levels(P) 11.Imitation 12.Manipulation 13.Precision 14.Articulation 15.Improving
C01	C6	-	-
C02	C2	-	-
C03	C3	-	-
C04	C5	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2						
CO2		2					



CO3			3				3
CO4						3	2

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	2	2		3
CO2	3		2	
CO3				
CO4		3		3

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	The context and purpose of financial reporting
Local	At the local level, businesses use financial reporting to assess their performance, make informed decisions, and meet local regulatory requirements. Accurate financial reports are crucial for local business sustainability.
Regional	Financial reporting can influence regional economic disparities by attracting investments and supporting the growth of businesses in specific regions
National	Financial reporting contributes to the transparency of the national economy. It affects fiscal policies, economic growth, and public trust in the financial system.
Global	International financial reporting standards (IFRS) and Generally Accepted Accounting Principles (GAAP) facilitate global trade and investments by providing a common language for financial information.
Employability	Knowledge of financial reporting is a key skill for professionals in finance, accounting, and auditing. Employers seek



	individuals who can prepare, analyze, and interpret financial reports.
Entrepreneurship	Entrepreneurs use financial reporting to secure funding, assess the financial health of their businesses, and make strategic decisions that drive growth and profitability.
Skill Development	Skill development in financial reporting is essential for individuals pursuing careers in accounting, finance, auditing, and financial analysis.
Professional Ethics	Ethical financial reporting practices, including transparency and accuracy, are crucial for maintaining public trust and complying with legal and ethical standards.
Gender	Financial reporting can impact gender and diversity by promoting transparency in areas like executive compensation, which can contribute to equality and fairness in the workplace.
Human Values	Financial reporting can be aligned with human values such as honesty, accountability, and fairness, ensuring that organizations uphold these values in their reporting practices.
Environment & Sustainability	Environmental, social, and governance (ESG) reporting is becoming increasingly important in financial reporting, as it assesses an organization's environmental impact and sustainability practices.
Unit II	Accounting principles, concepts and qualitative characteristics
Local	At the local level, businesses adhere to accounting principles and concepts to maintain accurate financial records, make informed decisions, and meet local regulatory requirements. Sound accounting practices are vital for local business sustainability.
Regional	Sound accounting principles can attract investments, promote business growth, and contribute to regional economic development by ensuring reliable financial information.
National	The consistent application of accounting principles supports transparency and financial stability at the national level.



	Accurate financial reporting contributes to fiscal policies and economic growth.
Global	Global businesses adhere to consistent accounting principles to facilitate international trade, investments, and financial reporting. This harmonization supports global economic relations.
Employability	Accounting professionals with a strong grasp of accounting principles and concepts are highly employable.
Entrepreneurship	Entrepreneurs rely on accounting principles and concepts to maintain financial records, secure funding, and make informed decisions, ensuring the financial health and growth of their businesses.
Skill Development	Skill development in accounting principles is essential for individuals pursuing careers in finance, auditing, and accounting, enhancing their expertise and career prospects
Professional Ethics	Adhering to accounting principles is a cornerstone of professional ethics in accounting. Ethical practices ensure transparency, accuracy, and accountability in financial reporting
Gender	Accounting principles can impact gender and diversity by promoting fairness and transparency in areas such as pay equity and executive compensation, contributing to equality in the workplace.
Human Values	Accounting principles are aligned with human values like honesty, accountability, and fairness, upholding these values in financial practices and reporting
Environment & Sustainability	-
Unit III	The use of double-entry and accounting systems
Local	At the local level, businesses rely on double-entry accounting to maintain accurate financial records, make informed decisions, and ensure compliance with local tax regulations.



Regional	Sound accounting practices can attract investments and promote business growth, which, in turn, contributes to regional economic development and prosperity.
National	Accurate accounting systems are essential for financial transparency and stability at the national level. They enable effective fiscal and monetary policies, contributing to overall economic health.
Global	International businesses rely on standardized accounting systems to facilitate global trade, investments, and financial reporting. Harmonized accounting practices support global commerce and economic relations.
Employability	Proficiency in double-entry accounting and accounting systems is highly sought after in the job market.
Entrepreneurship	Entrepreneurs use accounting systems to manage their financial records, secure funding, and make informed decisions that are vital for the financial health and growth of their businesses.
Skill Development	Skill development in double-entry accounting and accounting systems is essential for individuals pursuing careers in finance, auditing, and accounting.
Professional Ethics	Ethical practices in accounting are fundamental to maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Accounting systems can promote gender and diversity inclusion by ensuring equitable and transparent financial practices in areas such as pay equity and executive compensation
Human Values	Accounting systems align with human values such as honesty, accountability, and fairness, upholding these values in financial practices and reporting.
Environment & Sustainability	Environmental accounting systems are emerging, focusing on assessing and managing an organization's environmental impact and sustainability practices.
Unit IV	Recording transactions and events



Local	At the local level, businesses rely on accurate transaction recording to maintain financial records, track expenses, and comply with local tax regulations.
Regional	Accurate transaction recording can attract investments and promote business growth, benefiting regional economic development by fostering a favorable business environment.
National	Sound accounting practices, including transaction recording, contribute to financial transparency at the national level, ensuring effective fiscal policies and economic stability.
Global	Standardized transaction recording practices are crucial for international businesses, enabling global trade, investments, and financial reporting, and promoting consistency in global commerce.
Employability	Proficiency in transaction recording is highly valued in the job market, particularly in roles related to accounting, finance, and auditing.
Entrepreneurship	Entrepreneurs rely on transaction recording to manage their financial records, secure funding, and make informed decisions, essential for the financial health and growth of their businesses
Skill Development	Skill development in transaction recording is essential for individuals pursuing careers in accounting, finance, auditing, and financial analysis, enhancing their professional expertise.
Professional Ethics	Ethical transaction recording practices are fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Transaction recording can promote gender and diversity inclusion by ensuring equitable and transparent financial practices, such as pay equity and executive compensation
Human Values	Transaction recording aligns with human values such as honesty, accountability, and fairness, upholding these values in financial practices and reporting.



Environment & Sustainability	Transaction recording can contribute to responsible environmental stewardship by tracking and reporting environmental expenses and sustainability efforts
Unit V	Reconciliation
Local	In local businesses, reconciliation helps ensure that financial records, such as bank statements and cash registers, are accurate, which is essential for financial management and compliance with local tax regulations
Regional	Accurate reconciliation practices can attract investments and promote business growth, which supports regional economic development by creating a conducive environment for businesses.
National	Reconciliation is fundamental for maintaining financial transparency at the national level, contributing to fiscal policies, economic stability, and public trust in the financial system.
Global	International businesses rely on reconciliation to ensure accuracy in financial reporting, thereby facilitating global trade, investments, and consistent accounting practices worldwide.
Employability	Proficiency in reconciliation is highly valued in job markets, particularly in roles related to accounting, finance, and auditing, where precision and accuracy are paramount.
Entrepreneurship	Entrepreneurs use reconciliation to track and verify financial transactions, enabling them to make informed decisions about their businesses' financial health and growth prospects.
Skill Development	Skill development in reconciliation is crucial for individuals pursuing careers in financial fields, including accounting, auditing, and financial analysis
Professional Ethics	Ethical reconciliation practices are vital for maintaining transparency and accountability in financial reporting, which is a cornerstone of professional ethics in finance and accounting.
Gender	Reconciliation can contribute to gender and diversity inclusion by promoting transparent and equitable financial practices,



	particularly in areas such as pay equity and executive compensation.
Human Values	Reconciliation aligns with human values such as honesty, accountability, and fairness, reflecting these values in financial practices and reporting.
Environment & Sustainability	Reconciliation can play a role in environmental stewardship by helping track and report on financial transactions related to environmental expenses and sustainability initiatives.
Unit VI	Preparing Trial Balance
Local	At the local level, businesses prepare financial statements to assess their financial health, make informed decisions, and meet local regulatory requirements, which are vital for local business sustainability.
Regional	Accurate financial statements can attract investments, promote business growth, and contribute to regional economic development by fostering a conducive business environment.
National	Sound financial reporting practices, including the preparation of financial statements, contribute to financial transparency at the national level. Accurate financial reporting supports fiscal policies and economic stability
Global	International businesses rely on standardized financial statements to facilitate global trade, investments, and financial reporting, which promote consistency in global commerce and financial relations.
Employability	Proficiency in preparing financial statements is highly valued in the job market, particularly in roles related to accounting, finance, auditing, and financial analysis.
Entrepreneurship	Entrepreneurs use financial statements to assess their businesses' financial health, secure funding, and make informed decisions that are essential for the financial stability and growth of their businesses.
Skill Development	Skill development in preparing financial statements is crucial for individuals pursuing careers in finance, accounting,



	auditing, and financial analysis, enhancing their professional expertise.
Professional Ethics	Ethical financial reporting practices, including the preparation of financial statements, are fundamental for maintaining transparency and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Financial statements can promote gender and diversity inclusion by ensuring equitable and transparent financial practices, particularly in areas such as pay equity and executive compensation.
Human Values	Preparing financial statements aligns with human values such as honesty, accountability, and fairness, reflecting these values in financial practices and reporting.
Environment & Sustainability	Financial statements can contribute to environmental stewardship by tracking and reporting on financial transactions related to environmental expenses and sustainability initiatives.
Unit VII	Preparing financial statements
Local	At the local level, businesses prepare financial statements to assess their financial health, make informed decisions, and meet local regulatory requirements, which are vital for local business sustainability.
Regional	Accurate financial statements can attract investments, promote business growth, and contribute to regional economic development by fostering a conducive business environment.
National	Sound financial reporting practices, including the preparation of financial statements, contribute to financial transparency at the national level. Accurate financial reporting supports fiscal policies and economic stability
Global	International businesses rely on standardized financial statements to facilitate global trade, investments, and financial reporting, which promote consistency in global commerce and financial relations.



Employability	Proficiency in preparing financial statements is highly valued in the job market, particularly in roles related to accounting, finance, auditing, and financial analysis.
Entrepreneurship	Entrepreneurs use financial statements to assess their businesses' financial health, secure funding, and make informed decisions that are essential for the financial stability and growth of their businesses.
Skill Development	Skill development in preparing financial statements is crucial for individuals pursuing careers in finance, accounting, auditing, and financial analysis, enhancing their professional expertise.
Professional Ethics	Ethical financial reporting practices, including the preparation of financial statements, are fundamental for maintaining transparency and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Financial statements can promote gender and diversity inclusion by ensuring equitable and transparent financial practices, particularly in areas such as pay equity and executive compensation.
Human Values	Preparing financial statements aligns with human values such as honesty, accountability, and fairness, reflecting these values in financial practices and reporting.
Environment & Sustainability	Financial statements can contribute to environmental stewardship by tracking and reporting on financial transactions related to environmental expenses and sustainability initiatives.
Unit VIII	Preparing basic consolidated financial statements
Local	At the local level, businesses that operate in multiple locations or have subsidiaries need to prepare consolidated financial statements for an accurate overview of their financial health, which is crucial for local operations and decision-making.
Regional	Accurate financial reporting, including consolidated statements, can attract investments and promote business



	growth, benefiting regional economic development by creating a conducive environment for businesses.
National	Accurate and transparent consolidated financial statements are essential for contributing to national economic stability.
Global	Preparing consolidated financial statements is critical for international businesses with subsidiaries worldwide.
Employability	Proficiency in preparing consolidated financial statements is highly valuable for professionals in finance, accounting, auditing, and financial analysis, enhancing their employability in various industries.
Entrepreneurship	Entrepreneurs with multiple business ventures or subsidiaries rely on consolidated financial statements to assess the financial health of their entire business portfolio and make informed decisions about expansion or divestment.
Skill Development	-
Professional Ethics	Ethical financial reporting, including the preparation of consolidated financial statements, is fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Consolidated financial statements can promote gender and diversity inclusion by ensuring transparent and equitable financial practices in areas such as executive compensation.
Human Values	-
Environment & Sustainability	-
Unit IX	Interpretation of financial statements
Local	At the local level, businesses use financial statement interpretation to evaluate their financial health, make informed decisions, and comply with local regulatory requirements, which is crucial for local business operations.
Regional	Accurate financial statement interpretation can attract investments and promote business growth, supporting regional



	economic development by creating a favorable environment for businesses.
National	Sound financial statement interpretation contributes to financial transparency at the national level, influencing fiscal policies, economic stability, and public trust in the financial system
Global	Financial statement interpretation is vital for international businesses, enabling a comprehensive understanding of financial performance across regions, facilitating global financial reporting and investments.
Employability	Proficiency in interpreting financial statements is highly valuable for professionals in finance, accounting, auditing, and financial analysis, enhancing their employability in various industries.
Entrepreneurship	Entrepreneurs use financial statement interpretation to assess their businesses' financial health and make informed decisions, which is essential for the financial stability and growth of their ventures.
Skill Development	Skill development in interpreting financial statements is crucial for individuals pursuing careers in finance, accounting, auditing, and financial analysis, enhancing their expertise and career prospects.
Professional Ethics	Ethical financial statement interpretation is fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Financial statement interpretation can promote gender and diversity inclusion by ensuring equitable and transparent financial practices in areas such as executive compensation and decision-making processes.
Human Values	Interpreting financial statements aligns with human values such as honesty, accountability, and fairness, reflecting these values in financial practices and reporting.
Environment & Sustainability	-



Department:	School of Management & Commerce		
Course Name: Office Management & Secretarial Practice	Course Code	L-T-P	Credits
	SEC025	2-0-0	2
Type of Course:	SEC		
Pre-requisite(s), if any:			
Brief Syllabus: Office Management and Secretarial Practice is a course that teaches students the skills and knowledge necessary to effectively manage an office. Students will learn about the different types of office equipment and procedures, and how to use them effectively. They will also gain experience in providing customer service, organizing and maintaining records, and preparing reports. In addition, students will develop the skills necessary to effectively communicate in a business setting, both orally and in writing. They will also learn about the importance of business etiquette and intercultural communication in the workplace. This course is ideal for students who are interested in a career in office management or secretarial practice.			
UNIT WISE DETAILS			
Unit Number: 1	Title: Office management- filing and indexing	No. of hours: 15	
Content Summary: Office Management: Meaning of office, Functions of office- Primary and administrative management functions, Importance, Duties, qualities, and qualifications of office manager. Filing and indexing-meaning, importance, essentials of good filing, methods of filing.			
Unit Number: 2	Title: Mail and mailing procedure	No. of hours: 15	
Content Summary: Meaning and importance of mail, Centralization- its advantages-room equipment and accessories, sorting tables and rack-letter opener, time and date stamps, mailing scales, mailing through the post, courier, email, appending files with email, Inward and Outward mail.			
Unit Number: 3	Title: Modern and office equipment	No. of hours: 15	



Content Summary:

Introduction, meaning, and importance of office automation, objectives of office mechanization, advantages and disadvantages of factors determining office mechanization, Kinds of office machine.

Unit Number:
4

Title: Banking facilities and mode of payments

No. of hours: 15

Content Summary

Types of accounts, Passbook and checkbook, ATM, and money transfer- types of payments handled such as postal orders, cheque (crossed/ uncrossed), post and pre-dated cheques, state cheque, and dishonored cheque, Role of Secretary- appointment, duties, responsibilities, webcasting, maintenance of appointment diaries.

***Self-Learning Components:**

- **Event and Meeting Management**
- **Records Management**

TEXT BOOK:

1. **Office Management and Administration: A Practical Approach** by Mary Anne MacLeod
2. **Office Procedures: A Contemporary Approach** by Judy Pearson and Paul Nelson

Reference Books:

1. **Office organization and Management-** By S.P. Arora.
2. **Office Management-** By P.K. Ghosh
3. **Office Management –** By Kathiresan &Dr. Radha
4. **Modern Office Management -** By Little Field CL and Peterson RL

Define Course Outcomes (CO)

COs	Statements
CO1	Understand the various administrative systems required in an office.
CO2	Apply competency in managing banking transactions.



CO3	Develop an effective filing system.
CO4	Manage office equipment efficiently.
CO5	Discuss the roles and responsibilities of a personal secretary.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 19. Knowledge 20. Understand 21. Apply 22. Analyze 23. Evaluate 24. Create	Affective levels(A) 16. Receiving 17. Responding 18. Valuing 19. Organizing 20. Characterizing	Psychomotor levels(P) 16. Imitation 17. Manipulation 18. Precision 19. Articulation 20. Improving
CO1	-		-
C02	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3									
CO2		3								
CO3			2		2					
CO4			2							

1=lightly mapped 2=moderately mapped 3=strongly mapped

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
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CO1		3		
CO2	2	3		
CO3	2	2		
CO4		2		3

Relevance of the Syllabus to various indicators

Unit I	Office management- filing and indexing
Local	-
Regional	-
National	Understanding the business environment at different levels, including local, regional, national, and global perspectives.
Global	Understanding the business environment at different levels, including local, regional, national, and global perspectives.
Employability	Developing skills that enhance employability, such as communication, teamwork, problem-solving, and adaptability.
Entrepreneurship	Introduction to the concept of entrepreneurship, including identifying business opportunities, understanding startup procedures, and managing entrepreneurial ventures.
Skill Development	Developing essential skills for office management, including time management, organizational skills, interpersonal communication, and leadership abilities.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-



Unit II	Mail and Mailing Procedure
Local	Understanding the business environment at different levels, including local, regional, national, and global perspectives.
Regional	Understanding the business environment at different levels, including local, regional, national, and global perspectives.
National	-
Global	-
Employability	Developing skills that enhance employability, such as communication, teamwork, problem-solving, and adaptability.
Entrepreneurship	Introduction to the concept of entrepreneurship, including identifying business opportunities, understanding startup procedures, and managing entrepreneurial ventures.
Skill Development	Developing essential skills for office management, including time management, organizational skills, interpersonal communication, and leadership abilities.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Modern and Office Equipments
Local	Understanding the business environment at different levels, including local, regional, national, and global perspectives.
Regional	Understanding the business environment at different levels, including local, regional, national, and global perspectives.
National	-
Global	-



Employability	Developing skills that enhance employability, such as communication, teamwork, problem-solving, and adaptability.
Entrepreneurship	Introduction to the concept of entrepreneurship, including identifying business opportunities, understanding startup procedures, and managing entrepreneurial ventures.
Skill Development	Developing essential skills for office management, including time management, organizational skills, interpersonal communication, and leadership abilities.
Professional Ethics	Understanding the importance of ethical behavior in the workplace, including topics such as integrity, confidentiality, professionalism, and corporate social responsibility.
Gender	Recognizing and addressing gender-related challenges and opportunities in the workplace, including gender equality, diversity, and inclusion.
Human Values	Exploring the importance of ethical values and principles in business decision-making, including topics such as honesty, respect, fairness, and social responsibility.
Environment & Sustainability	Understanding the impact of business activities on the environment and the need for sustainable practices, including topics like environmental responsibility, resource conservation, and corporate sustainability.
Unit IV	Banking facilities and mode of payments
Local	-
Regional	-
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-



Professional Ethics	Understanding the importance of ethical behavior in the workplace, including topics such as integrity, confidentiality, professionalism, and corporate social responsibility.
Gender	Recognizing and addressing gender-related challenges and opportunities in the workplace, including gender equality, diversity, and inclusion.
Human Values	Exploring the importance of ethical values and principles in business decision-making, including topics such as honesty, respect, fairness, and social responsibility.
Environment & Sustainability	Understanding the impact of business activities on the environment and the need for sustainable practices, including topics like environmental responsibility, resource conservation, and corporate sustainability.
SDG	-
NEP 2020	-
POE/4 th IR	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
AMITY UNIVERSITY	BBA	Office Management with MS Word and MS Excel

Semester-II

Department:	School of Management and Commerce
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Course Name: Analysing Cost for Managerial Decision Making	Course Code MCMB102	L-T-P 4-0-0	Credits 4
Type of Course:	Major		
Pre-requisite(s), if any:			
Brief Syllabus: Financial Accounting, Cost Accounting and Management Accounting, Budgetary Control, Standard Costing, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shutdown or Continue.			
UNIT WISE DETAILS			
Unit Number: 1	Costs overview	No. of hours: 15	
Content Summary: Costs overview: Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet. Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.			
Unit Number: 2	Ratio Analysis	No. of hours: 15	
Content Summary: Ratio Analysis: Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios. Fund Flow and Cash Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, basic awareness of Funds Flow Statement, Accounting Standard 3 (AS 3: Revised-, basic awareness of Cash Flow Statement.			



Unit Number: 3	Budgets and Budgetary Control	No. of hours: 15
Content Summary: Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centers Standard Costing and Variance Analysis: Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances.		
Unit Number: 4	Marginal Costing and Profit Planning	No. of hours: 15
Content Summary: Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing. Decisions Involving Alternative Choices: Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue. Basic awareness of Activity-based costing with at least two managerial illustrations/case-let.		
Self-Learning Components: <ul style="list-style-type: none">• Access online courses and tutorials specifically designed for management accounting.• Utilize e-books, research papers, articles, and publications related to management accounting.• Attend webinars or watch video lectures conducted by industry experts or academic institutions.• Engage in online forums, discussion groups, or professional networking platforms dedicated to management accounting.		
Reference Books: <ol style="list-style-type: none">1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.2. Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.3. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.4. Arora, M.N. &Katyal, Priyanka (2016) <i>Cost Accounting</i>, New Delhi: Vikas Publishing.5. Gupta S.K. & Sharma R.K. Management Accounting, Kalyani Publishers		



Define Course Outcomes (CO)

COs	Statements
CO1	Understand the difference between management, cost and financial accounting and role of management accounting in business
CO2	Analyze the financial Statements using various tools such as ratio analysis, Fund flow statement and cash Flow Statements.
CO3	Gain clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision making.
CO4	Take business decisions using Marginal costing and Cost-Volume-Profit analysis

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	C4	-	-
CO3	-	-	-
CO4	-	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2									
CO2		3	3				3			
CO3		3				2	3			
CO4		3	3				3			



1=lightly mapped 2=moderately mapped 3=strongly mapped

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2			
CO2		2			
CO3			3		
CO4				3	3

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	
Local	Provides valuable information for decision-making at all levels of an organization, including local branches
Regional	Provides valuable information for decision-making at all levels of an organization, including regional branches
National	Provides valuable information for decision-making at all levels of an organization, including national branches
Global	Analyzing financial performance, evaluating costs, and assessing the financial health of an organization in different geographical contexts.
Employability	Contribute to effective financial management and decision-making.
Entrepreneurship	Crucial role in entrepreneurial ventures, helping entrepreneurs with financial planning, budgeting, cost analysis, pricing decisions, and performance evaluation.
Skill Development	Focus on enhancing knowledge and skills in management accounting techniques
Professional Ethics	Adhere to ethical principles and professional standards in their financial reporting
Gender	Ensure gender equality in financial decision-making and resource allocation.
Human Values	Promote fairness, inclusivity



Environment & Sustainability	Diversity in assessing performance, determining rewards
Unit II	
Local	Assess their financial health and performance relative to local competitors.
Regional	Understand their competitive position, identify industry trends, and benchmark their financial ratios against regional standards.
National	Businesses assess their performance relative to industry norms, national benchmarks, and regulatory requirements
Global	Assess their financial performance in different markets, currencies, and regulatory environments.
Employability	Demonstrates financial analysis skills and the ability to interpret and communicate financial information.
Entrepreneurship	Assess the financial health and performance of their ventures.
Skill Development	Focus on building competence in ratio analysis techniques, interpretation of financial ratios, and their application in decision-making.
Professional Ethics	Ensuring accuracy, transparency, and confidentiality of financial information.
Gender	Promote fairness and equality in financial decision-making.
Human Values	Assessing financial performance and resource allocation within organizations.
Environment & Sustainability	Assess the financial impact and performance of sustainable practices.
Unit III	
Local	Allocate public funds for local infrastructure, services, and development projects.
Regional	Support regional development initiatives, infrastructure projects, and regional services.



National	Critical role in the overall economic management of a country.
Global	Ensures financial accountability and performance evaluation across global operations.
Employability	Demonstrates financial management skills and the ability to allocate resources efficiently, making individuals more employable.
Entrepreneurship	Crucial for entrepreneurs to plan and allocate resources effectively, especially in the early stages of a venture
Skill Development	Improves financial management skills and contributes to career growth and employability.
Professional Ethics	Transparency, accuracy, and fairness in budget preparation, allocation, and reporting
Gender	Promote fairness and equality in resource allocation.
Human Values	Equal opportunities for men and women in financial decision-making and resource distribution within organizations
Environment & Sustainability	Support eco-friendly initiatives and sustainable practices.
Unit IV	
Local	Helps local businesses understand their costs at different levels of production or service
Regional	Helps businesses evaluate costs and profitability within a specific region.
National	Enables businesses to set national profit targets and align their strategies with national economic factor
Global	Analyze costs and profitability across different markets and regions.
Employability	Demonstrates financial analysis skills, cost management expertise, and the ability to contribute to profit optimization.
Entrepreneurship	Enable entrepreneurs to identify cost structures, breakeven points, and assess the financial viability of their ventures.



Skill Development	Enhances financial analysis, decision-making, and cost management skills, contributing to career growth and employability.
Professional Ethics	Avoiding misleading or deceptive pricing practices and providing fair value to customers.
Gender	Consider gender-specific factors in assessing costs, pricing decisions, and profit distribution.
Human Values	Promote fairness and equality in resource allocation, pricing strategies, and profit sharing within organizations.
Environment & Sustainability	Incorporate environmental costs and sustainability considerations in pricing decisions and resource allocation.
SDG	13
NEP 2020	Focuses on transforming the education system to meet the needs of a rapidly changing world.
POE/4th IR	Helps organizations assess the costs associated with adopting and integrating new technologies and digital solutions into their operations.

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	B.COM(H)	Management Accounting
Symbiosis University	B.COM(H)	Advance Accounting
Amity University	B.COM(H)	Management Accounting

Department:	School of Management & Commerce		
Course Name:	Course Code	L-T-P	Credits



Human Behaviour at work	MCMC102	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			
Brief Syllabus: <p>The main objective of this course is to understand the human interactions in an organization, find what is driving it and influence it for getting better results in attaining business goals. The organizations in which people work have an effect on their thoughts, feelings, and actions. These thoughts, feelings, and actions, in turn, affect the organization itself.</p> <p>It will enable students to list and define basic organizational behaviour principles, and analyses how these influence behaviour in the workplace. This will help analyses individual human behaviour in the workplace as influenced by personality, values, perceptions, and motivations. They would be able to outline the elements of group behaviour including group dynamics, communication, leadership, power & politics and conflict & negotiation and understand their own management style as it relates to influencing and managing behaviour in the organization systems. This course will enhance critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises.</p>			
UNIT WISE DETAILS			
Unit Number: 1	Title: Foundation and background of OB	No. of hours: 10	
Content Summary: <p>Contemporary challenges -workforce diversity, cross-cultural dynamics, changing nature of managerial work, ethical issues at work, emotional intelligence in contemporary business</p>			
Unit Number: 2	Title: Individual behaviour and processes	No. of hours: 10	
Content Summary:			



Individual differences – values and attitudes; Perception- concept, process and applications; Personality- concept, determinants and theories applications; Learning and Reinforcement, Stress – symptoms, causes, consequences and management		
Unit Number: 3	Title: Interpersonal and team processes	No. of hours: 10
Content Summary: Group behaviour, group development, group dynamics, social loafing; developing teams – self-directed work teams, virtual teams; team building; Empowerment - concept, significance, process, prerequisites, Conflict – concept, sources, types, management of conflict, Power – concept, sources, approaches; organizational politics		
Unit Number: 4	Title: Organizational processes and structure	No. of hours: 10
Content Summary: Organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.		
*Self-Learning Components: <ul style="list-style-type: none">• Leadership and Management• Workforce Motivation• Work-life Balance and Wellbeing• Ethics		
TEXT BOOK: 1. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi		
Reference Books: 1. Pareek, Udai, Understanding Organisational Behaviour, Oxford University Press, New Delhi 2. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi 3. Hellgiegel, D & J.W. Slocum, Organisational Behaviour, Thomson Learning 4. McSchane, Organisation Behaviour, TMH, New Delhi 5. Luthans, Fred, Organisational Behaviour, McGraw Hill, New York 6. New Storm and Keith Davis, Organisation Behaviour , TMH, New Delhi 7. Nelson, Debra L and James C Quick, Organisational Behaviour, Thomson Learning		



Define Course Outcomes (CO)

Cos	Statements
CO1	To understand the concept of OB and its contemporary challenges.
CO2	To understand individual behavior and processes
CO3	To design the interpersonal and team processes.
CO4	To analyze organizational structure & design

COs Mapping with Levels of Bloom’s taxonomy

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 25. Knowledge 26. Understand 27. Apply 28. Analyze 29. Evaluate 30. Create	Affective levels(A) 21. Receiving 22. Responding 23. Valuing 24. Organizing 25. Characterizing	Psychomotor levels(P) 21. Imitation 22. Manipulation 23. Precision 24. Articulation 25. Improving
CO1	-	-	-
C02	-	A3	-
CO3	C5	-	-
CO4	C3	-	-



***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1		3	2	2	1	1	2	-	-	-	-	-
CO2		3	2	2	1	1	2	-	-	-	-	-
CO3	3	3	2	2	1	1	2	-	-	-	-	-
CO4	3	3	2	2	1	1	2	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PO1	PO2	PO3	PSO4
CO1	3	1	2	-
CO2	3	1	2	-
CO3	3	1	2	-
CO4	3	1	2	-

Relevance of the “Human Behaviour at work”to various indicators

Unit I	Foundation and background of OB
Local	-
Regional	-



National	Analyzing human behavior at work at the national level, including factors like management practices.
Global	Examining the impact of globalization on human behavior at work, considering issues such as virtual teams.
Employability	Developing skills and competencies that enhance employability in the workplace, such as effective communication, teamwork, adaptability, and problem-solving.
Entrepreneurship	Exploring the role of human behavior in entrepreneurial ventures, including leadership styles, decision-making processes, and managing human resources.
Skill Development	Enhancing skills related to human behavior at work, including emotional intelligence, conflict resolution, negotiation, and managing diversity.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Individual Behaviour and Process
Local	Understanding human behavior in the workplace within a local context, including organizational structures, and employee dynamics.
Regional	Exploring the regional aspects of human behavior at work, such as regional work culture, communication styles.
National	-
Global	-
Employability	Developing skills and competencies that enhance employability in the workplace, such as effective communication, teamwork, adaptability, and problem-solving.



Entrepreneurship	Exploring the role of human behavior in entrepreneurial ventures, including leadership styles, decision-making processes, and managing human resources.
Skill Development	Enhancing skills related to human behavior at work, including emotional intelligence, conflict resolution, negotiation, and managing diversity.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Interpersonal and Team Process
Local	Understanding human behavior in the workplace within a local context, including organizational structures, and employee dynamics.
Regional	Exploring the regional aspects of human behavior at work, such as work-life balance norms.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Addressing ethical considerations and behaviors in the workplace, such as ethical leadership.
Gender	Examining the influence of gender on human behavior at work, including inclusion in the workplace.
Human Values	Exploring how human behavior at work aligns with human values such as social responsibility.



Environment & Sustainability	Considering the impact of human behavior at work on the environment and sustainability, including ethical sourcing.
Unit IV	Organizational processes and structure
Local	Analyzing human behavior at work at the national level, including factors like national labor laws, work ethics.
Regional	Examining the impact of globalization on human behavior at work, considering issues such as diverse workforces, cross-cultural communication.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Addressing ethical considerations and behaviors in the workplace, such as ethical decision-making, integrity.
Gender	Examining the influence of gender on human behavior at work, including gender roles, biases, diversity.
Human Values	Exploring how human behavior at work aligns with human values such as respect, fairness, integrity.
Environment & Sustainability	Considering the impact of human behavior at work on the environment and sustainability, including sustainable work practices, corporate social responsibility.
SDG	Decent work and economic growth, gender equality, and sustainable cities and communities.
NEP 2020	Holistic education, skill development, and lifelong learning.
POE/4th IR	Understanding the impact on human behavior at work, including automation, digital transformation, remote work, and the need for upskilling and reskilling to enhance productivity and organizational effectiveness.



Unit I	Foundation and background of OB
Local	-
Regional	-
National	Analyzing human behavior at work at the national level, including factors like management practices.
Global	Examining the impact of globalization on human behavior at work, considering issues such as virtual teams.
Employability	Developing skills and competencies that enhance employability in the workplace, such as effective communication, teamwork, adaptability, and problem-solving.
Entrepreneurship	Exploring the role of human behavior in entrepreneurial ventures, including leadership styles, decision-making processes, and managing human resources.
Skill Development	Enhancing skills related to human behavior at work, including emotional intelligence, conflict resolution, negotiation, and managing diversity.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Individual Behaviour and Process
Local	Understanding human behavior in the workplace within a local context, including organizational structures, and employee dynamics.
Regional	Exploring the regional aspects of human behavior at work, such as regional work culture, communication styles.
National	-
Global	-



Employability	Developing skills and competencies that enhance employability in the workplace, such as effective communication, teamwork, adaptability, and problem-solving.
Entrepreneurship	Exploring the role of human behavior in entrepreneurial ventures, including leadership styles, decision-making processes, and managing human resources.
Skill Development	Enhancing skills related to human behavior at work, including emotional intelligence, conflict resolution, negotiation, and managing diversity.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Interpersonal and Team Process
Local	Understanding human behavior in the workplace within a local context, including organizational structures, and employee dynamics.
Regional	Exploring the regional aspects of human behavior at work, such as work-life balance norms.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Addressing ethical considerations and behaviors in the workplace, such as ethical leadership.
Gender	Examining the influence of gender on human behavior at work, including inclusion in the workplace.



Human Values	Exploring how human behavior at work aligns with human values such as social responsibility.
Environment & Sustainability	Considering the impact of human behavior at work on the environment and sustainability, including ethical sourcing.
Unit IV	Organizational processes and structure
Local	Analyzing human behavior at work at the national level, including factors like national labor laws, work ethics.
Regional	Examining the impact of globalization on human behavior at work, considering issues such as diverse workforces, cross-cultural communication.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Addressing ethical considerations and behaviors in the workplace, such as ethical decision-making, integrity.
Gender	Examining the influence of gender on human behavior at work, including gender roles, biases, diversity.
Human Values	Exploring how human behavior at work aligns with human values such as respect, fairness, integrity.
Environment & Sustainability	Considering the impact of human behavior at work on the environment and sustainability, including sustainable work practices, corporate social responsibility.
SDG	Understanding the connection between human behavior at work and the achievement of the United Nations' SDGs, such as decent work and economic growth, gender equality, and sustainable cities and communities.



NEP 2020	Exploring the implications of NEP 2020 on understanding and fostering human behavior at work through its focus on holistic education, skill development, and lifelong learning.
POE/4th IR	Understanding the impact of the 4th IR on human behavior at work, including automation, digital transformation, remote work, and the need for upskilling and reskilling to enhance productivity and organizational effectiveness.

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Organization Behaviour
AMITY UNIVERSITY	BBA	Understanding Organization Behaviour
Delhi University	BBA	Organization Behaviour

Department:	School of Management & Commerce		
Course Name: Marketing For Contemporary Business	Course Code	L-T-P	Credits
	MCMC104	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			



Brief Syllabus:

Student is expected to understand the basic philosophy of the marketing in right way. The understanding of the customer’s psychology would be gained, by applying various tools. The aim is to assimilate the applicability of the basic strategies in students as, what is to be done for gaining the customer’s attention, How they should be targeted, How to be in touch with the market for maintaining the relationship in perpetuity. These are some of the true practices with which candidate would be in regular touch through kind of case studies, discussions and projects etc.

UNIT WISE DETAILS

Unit Number: 1	Title: Introduction	No. of hours: 10
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Content Summary:

Core concepts, scope, & functions of marketing; evolution of marketing concepts; selling vs. marketing; classification of market; marketing environment; market segmentation, targeting & positioning; overview of marketing mix.

Unit Number: 2	Title: Product Price	No. of hours: 10
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Content Summary:

Product: Meaning; product classifications; concept of product mix; branding, packaging and labeling; product life cycle.

Price: Concept & significance; factors affecting price of a product; pricing policies and strategies.

Unit Number: 3	Title: Promotion Channels of Distribution	No. of hours: 10
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Content Summary:

Promotion: Significance; introduction of elements of promotion mix, factors affecting promotion mix decisions.



Channels of distribution: Concept, importance & functions; levels of distribution channels; factors affecting choice of distribution channel.

Unit Number: 4	Title: Consumer Behaviour Introduction to new trends in marketing	No. of hours: 10
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Content Summary:

Consumer Behavior: Concept & significance; consumer buying process and factors influencing consumer buying decisions.

Introduction to new trends in marketing: Green marketing; e-marketing; international marketing; rural marketing; retail marketing and digital marketing.

***Self-Learning Components:**

- **Market Research**
- **Marketing Strategy**
- **Marketing Communication**
- **Social Responsibility and Ethical Marketing**

TEXT BOOK:

Reference Books:

1. Kotler, P., Keller, K., Koshy, L., & Jha, M. (2016). *Marketing management* (16thed.). New Delhi: Pearson.
2. Kurtz, D. L., & Boone, L. E. (2013), *Principles of contemporary marketing* (16th ed.). New Delhi: Cengage Learning India.
3. Etzel, M. J., Bruce, J., W., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14thed.). New Delhi: Tata McGraw-Hill.
4. Kumar, A., & Meenakshi, N. (2011). *Marketing management* (2nded.). New Delhi: Vikas Publishing House.
5. Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing management: Global perspective Indian context* (5thed.). New Delhi: McGraw Hill Education (India) P. Ltd.
6. Kumar, S. R. (2012). *Case studies in marketing management*. New Delhi: Pearson.



Define Course Outcomes (CO)

COs	Statements
CO1	The students will be able to understand the core concepts, scope & functions of Marketing. Students get an opportunity to understand the the concepts of segmentation, targeting, positioning & marketing
CO2	The students will understand product, its classifications, branding, packaging, labeling, PLC, & pricing
CO3	The students may be able to develop a promotional plan & decisions for a product, channels of distribution & the factors affecting.
CO4	This subject will provide the students with a tool for assessing consumer behaviour. Students get to know about the vivid concepts of advertising, green marketing, e-marketing, international marketing etc.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 31. Knowledge 32. Understand 33. Apply 34. Analyze 35. Evaluate 36. Create	Affective levels(A) 26. Receiving 27. Responding 28. Valuing 29. Organizing 30. Characterizing	Psychomotor levels(P) 26. Imitation 27. Manipulation 28. Precision 29. Articulation 30. Improving
CO1	-	-	-
CO2	-	A3	-
CO3	C5	-	-



CO4	C3	-	-
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***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	1	1	3	2	3	-	-	-	-	-
CO2	3	3	1	1	3	2	3	-	-	-	-	-
CO3	3	3	1	1	3	2	2	-	-	-	-	-
CO4	3	3	1	1	3	1	1	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	-
CO2	2	3	1	-
CO3	1	2	1	-
CO4	1	3	2	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Relevance of the “Marketing For Contemporary Business” to various indicators

Unit I	Introduction
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Local	Understanding marketing strategies and practices tailored to local markets, including targeting local customers, adapting to cultural preferences, and navigating local competition.
Regional	Exploring marketing approaches that cater to specific regional markets, considering regional consumer behavior, market trends, and regional marketing campaigns.
National	-
Global	-
Employability	Developing marketing skills and knowledge that enhance employability in contemporary business settings, including digital marketing, data analysis.
Entrepreneurship	Exploring marketing strategies and tactics for entrepreneurial ventures, including market research, product positioning.
Skill Development	Enhancing skills related to marketing, such as market research, consumer behavior analysis, digital marketing tools.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Product and Price
Local	Understanding marketing strategies and practices tailored to local markets, including targeting local customers, adapting to cultural preferences, and navigating local competition.
Regional	-
National	-
Global	-



Employability	Developing marketing skills and knowledge that enhance employability in contemporary business settings, including strategic marketing planning.
Entrepreneurship	Exploring marketing strategies and tactics for entrepreneurial ventures, including creating effective marketing campaigns on a limited budget.
Skill Development	Enhancing skills related to marketing, such as market research, consumer behavior analysis, digital marketing tools, and data-driven decision making.
Professional Ethics	-
Gender	Considering the role of gender in marketing, including gender-based marketing segmentation, gender stereotypes in advertising, and gender-sensitive marketing campaigns.
Human Values	-
Environment & Sustainability	-
Unit III	Promotion and Channels and Distribution
Local	-
Regional	Exploring marketing approaches that cater to specific regional markets, considering regional consumer behavior, market trends, and regional marketing campaigns.
National	Analyzing marketing strategies implemented at the national level, including national advertising campaigns, branding strategies.
Global	Examining marketing practices in the global marketplace, considering global branding, international market entry strategies.
Employability	-
Entrepreneurship	-
Skill Development	-



Professional Ethics	Addressing ethical considerations in marketing, such as truthful advertising, responsible marketing to vulnerable populations, and maintaining customer privacy.
Gender	Considering the role of gender in marketing, including gender-based marketing segmentation, gender stereotypes in advertising, and gender-sensitive marketing campaigns.
Human Values	-
Environment & Sustainability	-
Unit IV	Consumer Behaviour and Introduction to new trends in marketing
Local	-
Regional	-
National	Analyzing marketing strategies implemented at the national level, including national consumer segments.
Global	Examining marketing practices in the global marketplace, considering cross-cultural marketing communication.
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	Exploring how marketing practices align with human values, such as transparency, fairness, and social responsibility.
Environment & Sustainability	Examining the role of marketing in promoting environmental sustainability, including green marketing practices, sustainable product development, and communicating corporate social responsibility.
SDG	Promoting sustainable consumption and production, reducing inequalities, and combating climate change.



NEP 2020	Interdisciplinary approaches, practical learning experiences, and the integration of technology in marketing courses.
POE/4th IR	Exploring how the concepts of POE and the advancements of the 4th IR influence marketing practices, such as automation in marketing processes, personalized marketing, and data-driven marketing strategies.

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Marketing Management
AMITY UNIVERSITY	BBA	Marketing Theory and Practice
Delhi University	BBA	Marketing Management



Department:		School of Management and Commerce		
Course Name:		Course Code	L-T-P	Credits
Financial Reporting		MCSP172	4-0-0	4
Type of Course:	Major			
Pre-requisite(s), if any:				
Brief Syllabus:				
<p>The main areas of the syllabus cover the reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant IFRS Accounting Standards. The syllabus also covers the analysis and interpretation of information from financial statements, including both financial and non-financial information.</p>				
UNIT WISE DETAILS				
Unit Number: 1	The conceptual and regulatory framework for financial reporting		No. of hours: 4	
The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.				
Unit Number: 2	Accounting for transactions in financial statements		No. of hours: 22	



Tangible non-current assets, Intangible assets, Impairment of assets, Inventories and agriculture, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants and Foreign currency transactions		
Unit Number: 3	Analysing and interpreting the financial statements of single entities and groups	No. of hours: 15
Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques and Not-for-profit, and public sector entities.		
Unit Number: 4	Preparation of financial statements	No. of hours: 12
Preparation of single entity financial statements and Preparation of consolidated financial statements for a simple group.		
Unit Number: 5	Employability and technology skills	No. of hours: 6
Use computer technology to efficiently access and manipulate relevant information, Work on relevant response options, using available functions and technology, as would be required in the workplace, Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools and Present data and information effectively, using the appropriate tools.		
Self-Learning Components: <ul style="list-style-type: none">• BCom students to gain knowledge and skills in areas such as financial statements, financial transactions, single entities, and groups.• They often include case studies and real-world examples to illustrate the consolidated financial statements of the group.• Self-learning components focused on financial reporting and analysis.		
Reference Books: 3. BPP Workbook.		



4. BPP Practice Kit.

Course Outcomes (CO)

COs	Statements
CO1	Students will demonstrate a comprehensive understanding of International Financial Reporting Standards (IFRS) and their application in financial reporting.
CO2	Students will be able to prepare complex financial statements, including consolidated financial statements for groups of companies, following the relevant accounting standards.
CO3	Students will understand the accounting treatment of business combinations, including the acquisition method and the consolidation of financial statements for a group of companies.
CO4	Students will apply the equity method to account for investments in associates and joint ventures, including recognizing equity income and making necessary adjustments.
CO5	Students will learn how to identify and account for events that occur after the reporting period and assess their impact on financial statements.
CO6	Students will be proficient in recognizing and measuring provisions, contingent liabilities, and contingent assets in accordance with relevant accounting standards.

COs Mapping with Levels of Bloom's taxonomy



CO	Cognitive levels© 37.Knowledge 38.Understand 39.Apply 40.Analyze 41.Evaluate 42.Create	Affective levels(A) 31.Receiving 32.Responding 33.Valuing 34.Organizing 35.Characterizing	Psychomotor levels(P) 31.Imitation 32.Manipulation 33.Precision 34.Articulation 35.Improving
C01	-	-	-
C02	C6	-	-
C03	C2	-	-
C04	C3	-	-
C05	C5		
C06	-		

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	2						
C02		2		2			
C03				3			3
C04					3	3	
C05			2				
C06		2					2

CO-PSO Mapping



CO	PSO1	PSO2	PSO3	PSO4
CO1	2			3
CO2			3	
CO3		3		2
CO4	3			
CO5		3		
CO6				2

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	The conceptual and regulatory framework for financial reporting
Local	At the local level, businesses use financial reporting to assess their performance, make informed decisions, and meet local regulatory requirements. Accurate financial reports are crucial for local business sustainability.
Regional	Financial reporting can influence regional economic disparities by attracting investments and supporting the growth of businesses in specific regions
National	Financial reporting contributes to the transparency of the national economy. It affects fiscal policies, economic growth, and public trust in the financial system.
Global	International financial reporting standards (IFRS) and Generally Accepted Accounting Principles (GAAP) facilitate global trade and investments by providing a common language for financial information.
Employability	Knowledge of financial reporting is a key skill for professionals in finance, accounting, and auditing. Employers seek individuals who can prepare, analyze, and interpret financial reports.



Entrepreneurship	Entrepreneurs use financial reporting to secure funding, assess the financial health of their businesses, and make strategic decisions that drive growth and profitability.
Skill Development	Skill development in financial reporting is essential for individuals pursuing careers in accounting, finance, auditing, and financial analysis.
Professional Ethics	Ethical financial reporting practices, including transparency and accuracy, are crucial for maintaining public trust and complying with legal and ethical standards.
Gender	Financial reporting can impact gender and diversity by promoting transparency in areas like executive compensation, which can contribute to equality and fairness in the workplace.
Human Values	Financial reporting can be aligned with human values such as honesty, accountability, and fairness, ensuring that organizations uphold these values in their reporting practices.
Environment & Sustainability	Environmental, social, and governance (ESG) reporting is becoming increasingly important in financial reporting, as it assesses an organization's environmental impact and sustainability practices.
Unit II	Accounting for transactions in financial statements
Local	At the local level, businesses adhere to accounting principles and concepts to maintain accurate financial records, make informed decisions, and meet local regulatory requirements. Sound accounting practices are vital for local business sustainability.
Regional	Sound accounting principles can attract investments, promote business growth, and contribute to regional economic development by ensuring reliable financial information.
National	The consistent application of accounting principles supports transparency and financial stability at the national level. Accurate financial reporting contributes to fiscal policies and economic growth.
Global	Global businesses adhere to consistent accounting principles to facilitate international trade, investments, and financial



	reporting. This harmonization supports global economic relations.
Employability	Accounting professionals with a strong grasp of accounting principles and concepts are highly employable.
Entrepreneurship	Entrepreneurs rely on accounting principles and concepts to maintain financial records, secure funding, and make informed decisions, ensuring the financial health and growth of their businesses.
Skill Development	Skill development in accounting principles is essential for individuals pursuing careers in finance, auditing, and accounting, enhancing their expertise and career prospects
Professional Ethics	Adhering to accounting principles is a cornerstone of professional ethics in accounting. Ethical practices ensure transparency, accuracy, and accountability in financial reporting
Gender	Accounting principles can impact gender and diversity by promoting fairness and transparency in areas such as pay equity and executive compensation, contributing to equality in the workplace.
Human Values	Accounting principles are aligned with human values like honesty, accountability, and fairness, upholding these values in financial practices and reporting
Environment & Sustainability	-
Unit III	Analysing and interpreting the financial statements of single entities and groups
Local	At the local level, businesses that operate in multiple locations or have subsidiaries need to prepare consolidated financial statements for an accurate overview of their financial health, which is crucial for local operations and decision-making.
Regional	Accurate financial reporting, including consolidated statements, can attract investments and promote business



	growth, benefiting regional economic development by creating a conducive environment for businesses.
National	Accurate and transparent consolidated financial statements are essential for contributing to national economic stability.
Global	Preparing consolidated financial statements is critical for international businesses with subsidiaries worldwide.
Employability	Proficiency in preparing consolidated financial statements is highly valuable for professionals in finance, accounting, auditing, and financial analysis, enhancing their employability in various industries.
Entrepreneurship	Entrepreneurs with multiple business ventures or subsidiaries rely on consolidated financial statements to assess the financial health of their entire business portfolio and make informed decisions about expansion or divestment.
Skill Development	-
Professional Ethics	Ethical financial reporting, including the preparation of consolidated financial statements, is fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Consolidated financial statements can promote gender and diversity inclusion by ensuring transparent and equitable financial practices in areas such as executive compensation.
Human Values	-
Environment & Sustainability	-
Unit IV	Preparation of financial statements
Local	At the local level, businesses that operate in multiple locations or have subsidiaries need to prepare consolidated financial statements for an accurate overview of their financial health, which is crucial for local operations and decision-making.
Regional	Accurate financial reporting, including consolidated statements, can attract investments and promote business



	growth, benefiting regional economic development by creating a conducive environment for businesses.
National	Accurate and transparent consolidated financial statements are essential for contributing to national economic stability.
Global	Preparing consolidated financial statements is critical for international businesses with subsidiaries worldwide.
Employability	Proficiency in preparing consolidated financial statements is highly valuable for professionals in finance, accounting, auditing, and financial analysis, enhancing their employability in various industries.
Entrepreneurship	Entrepreneurs with multiple business ventures or subsidiaries rely on consolidated financial statements to assess the financial health of their entire business portfolio and make informed decisions about expansion or divestment.
Skill Development	-
Professional Ethics	Ethical financial reporting, including the preparation of consolidated financial statements, is fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Consolidated financial statements can promote gender and diversity inclusion by ensuring transparent and equitable financial practices in areas such as executive compensation.
Human Values	-
Environment & Sustainability	-
Unit V	Employability and technology skills
Local	In local communities, the availability of individuals with strong employability and technology skills can stimulate economic development, attract businesses, and create job opportunities.
Regional	Regions with a pool of individuals possessing employability and technology skills can experience greater economic



	development and attract investments in technology-related industries.
National	A skilled and employable workforce is vital for national economic growth and competitiveness. Technology skills are essential in various sectors, driving innovation and productivity.
Global	On a global level, employability and technology skills are crucial for participating in the international labor market, fostering cross-border collaborations, and contributing to global innovation.
Employability	Proficiency in preparing financial statements is highly valued in the job market, particularly in roles related to accounting, finance, auditing, and financial analysis.
Entrepreneurship	Entrepreneurs with technology skills can drive innovation and launch startups that have the potential to disrupt markets and create new economic opportunities
Skill Development	Fostering employability and technology skills is a fundamental goal in education and skill development programs, equipping individuals with the competencies required for the job market.
Professional Ethics	Ethical use of technology skills is crucial for maintaining privacy, security, and responsible technology use in various professional settings.
Gender	Encouraging the development of technology skills among individuals from all genders and diverse backgrounds contributes to gender equality and diversity in the technology sector and beyond.
Human Values	Employability and technology skills should align with human values, emphasizing fairness, inclusion, ethical use of technology, and respect for individual right.
Environment & Sustainability	Technology skills can be harnessed for environmental sustainability, such as developing and implementing green technologies that address environmental challenges.



Department:	School of Management and Commerce		
Course Name: MS Excel for Business	Course Code	L-T-P	Credits
	SEC026	2-0-0	2
Type of Course:	SEC		
Pre-requisite(s), if any:			
Brief Syllabus: Features of MS Excel, Worksheets and Workbooks, Chart elements: Titles, legend, data labels, Filtering Data.			
UNIT WISE DETAILS			
Unit Number: 1	Basics of MS Excel	No. of hours: 8	
Features of MS Excel , Worksheets and Workbooks: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, Printing a Workbook, Formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook.			
Unit Number: 2	Data Representation using MS Excel	No. of hours: 7	
Import external data, Creating a Table, Sorting Data into a Table, Data Validation, Consolidation Defining Names in MS Excel, Macros: View Macros, Record Macros, Formulas and Functions: Creating a Formula, Formula Auditing, Meaning and Advantages of functions, Insert function, Use relative References, Mathematical Functions, Statistical Functions, Date & Time Functions.			
Unit Number: 3	Data Visualization through MS Excel	No. of hours: 8	
Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting the Chat, Types of charts, Using Chart Templates. PivotTables: Creating a PivotTable, Filtering and Sorting a PivotTable, Using Slicers to manipulate PivotTables, Creating a PivotChart			
Unit Number: 4	Data Analysis	No. of hours: 7	
Filtering Data: Creating a Custom AutoFilter, Using an Advanced Filter. Data Sorting, Data Outline: Group, Ungroup and Subtotals.			



***Self-Learning Components:**

- Explore various online platforms that offer tutorials and courses specifically designed for learning MS Excel for business.
- Microsoft's official Excel documentation, including its support website, provides detailed explanations, guides, and step-by-step instructions on various Excel features and functions.
- Utilize pre-designed Excel templates and sample spreadsheets available online.
- Engage in hands-on practice by working on Excel exercises and problems.

Reference Books:

1. MS Office: Sanjay Saxena, Vikas Publishing House
2. Financial Modeling in Excel For Dummies by Danielle Stein Fairhurst

Define Course Outcomes (CO)

COs	Statements
CO1	Understand the basic features and functions of MS Excel, including navigation, data entry, formatting, and formula creation.
CO2	Learn how to effectively manage and organize data in Excel, including sorting, filtering, and using tables and databases.
CO3	Learn how to create visually appealing and informative charts and graphs to present data in a meaningful way.
CO4	Learn how to collaborate with others on Excel workbooks, including sharing, protecting, and tracking changes to ensure data integrity and security.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels©	Affective levels(A)	Psychomotor levels(P)
	1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C2	-	-
CO2	-	-	-
CO3	C6	-	-
CO4	-	-	-



CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	1	1	2	3	3	2
CO2	3	3	2	2	1	1	2	3	3	2
CO3	3	3	2	2	1	1	2	3	3	2
CO4	3	3	2	2	1	1	2	3	3	2

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2
CO2	2	3	3	3
CO3	2	3	2	
CO4	1	3	3	3

Relevance of the Syllabus to various indicators

Unit I	Basics of MS Excel
Local	Utilize MS Excel to manage their finances, track sales and expenses, and create basic financial reports.
Regional	Rely on MS Excel for more advanced financial analysis, data management, and reporting purposes.
National	-
Global	Financial modeling, and other critical financial tasks in organizations worldwide.
Employability	Proficiency in MS Excel is highly sought after in the job market across industries and sectors.
Entrepreneurship	Analyze market data, track business performance, and make informed decisions.
Skill Development	Promotes critical thinking, logical reasoning, and problem-solving abilities.
Professional Ethics	Maintaining confidentiality, and using Excel for legitimate business purposes.
Gender	Promoting gender equality in Excel proficiency ensures equal opportunities for both men and women in the business world.
Human Values	MS Excel can be used to analyze and manage data related to environmental sustainability initiatives.
Environment Sustainability	& Identify opportunities for improvement and make data-driven decisions to promote environmental sustainability.
Unit II	Data Representation using MS Excel
Local	To analyze local demographic data, budget allocations, and program outcomes.
Regional	Perform regional sales analysis, and monitor regional performance.
National	Represent and analyze large-scale national surveys and research data.



Global	Excel's ability to handle large datasets and perform advanced data analysis makes it valuable for global research and policy analysis.
Employability	Knowledge of data representation in Excel is particularly relevant for positions involving data analysis, financial modeling, and business reporting
Entrepreneurship	Represent and analyze financial data, track business performance, and create business models
Skill Development	Promotes critical thinking, problem-solving, and logical reasoning abilities
Professional Ethics	Ensuring accuracy, integrity, and confidentiality of data, as well as appropriately using and presenting data for legitimate purposes.
Gender	Contribute to gender equality by providing equal opportunities for men and women to work with and analyze data.
Human Values	Aligns with human values such as accuracy, fairness, and inclusivity.
Environment & Sustainability	Enabling organizations to track and monitor environmental metrics
Unit III	Data Visualization through MS Excel
Local	-
Regional	-
National	-
Global	-
Employability	Effectively present data visually, as it aids in decision-making and communication.
Entrepreneurship	Entrepreneurs can leverage Excel's data visualization features to create visually appealing business reports, pitches, and presentations.
Skill Development	Promotes critical thinking and the ability to present complex information in a clear and concise manner.
Professional Ethics	Adhering to professional ethics in data visualization using Excel involves accurately representing data, avoiding misrepresentation or manipulation, and providing clear and transparent visualizations.
Gender	Contribute to gender equality by providing equal opportunities for men and women to present and analyze data visually.
Human Values	Aligns with human values such as transparency, clarity, and accessibility, making information more understandable and inclusive.
Environment & Sustainability	Support environmental and sustainability efforts by presenting and communicating sustainability metrics, environmental trends, and the impact of initiatives in a visually compelling manner.
Unit IV	Data Analysis
Local	-
Regional	-
National	-
Global	-
Employability	Support employability by enabling individuals to contribute to evidence-based decision-making, problem-solving, and performance improvement
Entrepreneurship	Supports skill development in data-driven decision-making.
Skill Development	Promotes critical thinking, problem-solving, and logical reasoning skills.



Professional Ethics	Upholding professional ethics involves using accurate and reliable data, applying appropriate statistical techniques.
Gender	Contributes to gender equality by providing equal opportunities for men and women to work with data and make informed decisions
Human Values	Aligns with human values such as transparency, integrity, and fairness.
Environment & Sustainability	Identifying trends, measuring environmental impact, and informing sustainable practices and policies.
SDG	4
NEP 2020	MS Excel can be utilized for educational data management, analysis, and reporting in alignment with NEP 2020.
POE/4th IR	Excel's capabilities for data manipulation, modeling, and visualization are relevant for extracting insights and making informed decisions in the context of the 4IR.

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Computer Application in Business
Delhi University	BBA	Computer Application I
Amity University	BBA	Computer Application in Business

3rd Semester

Department:	School of Management & Commerce		
Course Name:	Course Code	L-T-P	Credits
Human Capital Management	MCMC201	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			
Brief Syllabus:			



The learners would be able to explain the meaning of Human Capital Management which is used to describe both the people who work for a company or organization and the department responsible for managing resources related to employees. Human capital management is the strategic approach to the effective management of people in an organization, so that they help the business gain a competitive advantage. The overall purpose of this course is to ensure that the organization is able to achieve success through people. The students can specialize in recruiting, training, employee-relations or benefits, recruiting specialists, find, and get hired by top recruiters. Human capital management involves developing and administering programs that are designed to increase the effectiveness of an organization or business. It includes the entire spectrum of creating, managing, and cultivating the employer-employee relationship.

The concept behind human capital management is that employees who are subject to effective human resource management are able to more effectively and productively contribute to a company's overall direction, thereby ensuring that company goals and objectives are accomplished. Today's human resource management team is responsible for much more than traditional personnel or administrative tasks. Instead, members of a human capital management team are more focused on adding value to the strategic utilization of employees and ensuring that employee programs are impacting the business in positive and measurable ways.

UNIT WISE DETAILS

Unit Number: 1	Title: Introduction to HRM	No. of hours: 8
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Content Summary:
Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM; Personnel Management vs HRM ; Functions of HRM ;Challenges of HRM; Strategic HRM ; HRIS; International HRM; HRM in Changing Environment.

Unit Number: 2	Title: Acquisition to Human Resources	No. of hours: 8
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Content Summary:
HR Planning; Job Analysis – Job Description and Job Specification; Recruitment; Selection Process, Placement, Induction, Socialization.

Unit Number: 3	Title: Developing human resources	No. of hours: 7
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Content Summary:



Training and Development; Executive Development – Process and Techniques; Career Planning and Development; HRD.		
Unit Number: 4	Title: Managing Performance & Compensation	No. of hours: 7
Content Summary: Performance and Potential Appraisal; wage and salary administration; Incentive compensation, significance; Employee Welfare; Health and Safety, Social Security.		
*Self-Learning Components: <ul style="list-style-type: none"> • Human Resource Management • Performance Management 		
TEXT BOOK: 1. Dessler, Gary, (2011) Human Resource Management, Pearson Education, (2nd Edition),		
Reference Books: <ol style="list-style-type: none"> 1. Aswathappa, K., Human Resource Management, McGraw Hill Education. 2. VSP Rao, Human Resource Management, Excel Books. 3. C.B. Gupta, Human Resource Management, Sultan Chand & Sons. 4. Jyothi, P. and Venkatesh, D.N, Human Resource Management, Oxford Higher Education. 		

Define Course Outcomes (CO)

COs	Statements
CO1	Analyze the basic concepts in Concept of HCM its Nature, Scope, Objectives, Importance & Evolution of HRM.
CO2	Understand the elements of HR Planning & acquisition of Human Resources.
CO3	Students will gain the clarity for developing human resources.
CO4	Students will develop an understanding for Managing Performance & Compensation.



COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 43. Knowledge 44. Understand 45. Apply 46. Analyze 47. Evaluate 48. Create	Affective levels(A) 36. Receiving 37. Responding 38. Valuing 39. Organizing 40. Characterizing	Psychomotor levels(P) 36. Imitation 37. Manipulation 38. Precision 39. Articulation 40. Improving
CO1	-	-	-
C02	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	-	-	-	-	-	-	-	-	-	-
CO2	2	-	3	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	3	-	-	-	-	-	-	-
CO4	2	-	3	-	-	-	-	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped



3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	-	-	3	-
CO2	-	-	3	-
CO3	-	-	3	-
CO4	-	-	3	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Relevance of the “”to various indicators

Unit I	Introduction to HRM
Local	Understanding the management of human capital within a local organizational context, including recruitment, training, performance management, and employee development.
Regional	Exploring the unique challenges and practices of managing human capital within a specific regional setting, considering cultural, legal, and economic factors.
National	-
Global	Examining the complexities of managing human capital in a globalized business environment, covering topics such as global talent management, expatriate assignments, and cross-cultural leadership.
Employability	Developing the skills and competencies necessary to enhance employability in the field of human capital management, including recruitment and selection, employee engagement, talent development, and HR analytics.
Entrepreneurship	Exploring the role of human capital management in entrepreneurial ventures, including the importance of building a strong team, creating a positive organizational culture, and managing human resources effectively.



Skill Development	Enhancing skills related to human capital management, such as performance evaluation, training and development, workforce planning, diversity and inclusion, and employee relations.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Acquisition to Human Resources
Local	Understanding the management of human capital within a local organizational context, including recruitment, training, performance management, and employee development.
Regional	-
National	Analyzing the strategies and policies involved in managing human capital at the national level, including labor laws, workforce planning, talent acquisition, and retention.
Global	-
Employability	Developing the skills and competencies necessary to enhance employability in the field of human capital management, including recruitment and selection, employee engagement, talent development, and HR analytics.
Entrepreneurship	Exploring the role of human capital management in entrepreneurial ventures, including the importance of building a strong team, creating a positive organizational culture, and managing human resources effectively.
Skill Development	Enhancing skills related to human capital management, such as performance evaluation, training and development, workforce planning, diversity and inclusion, and employee relations.
Professional Ethics	-
Gender	-



Human Values	-
Environment & Sustainability	-
Unit III	Developing Human Resources
Local	-
Regional	Exploring the unique challenges and practices of managing human capital within a specific regional setting, considering cultural, legal, and economic factors.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Addressing ethical considerations in human capital management, including fair employment practices, equal opportunities, privacy and data protection, and ethical leadership.
Gender	Examining the impact of gender on human capital management, including gender diversity in the workforce, gender pay gap, and strategies for promoting gender equality and inclusivity.
Human Values	Exploring the alignment of human capital management practices with human values, including respect, fairness, integrity, and social responsibility.
Environment & Sustainability	Considering the role of human capital management in promoting environmental sustainability within organizations, including sustainability-oriented HR practices, employee well-being, and corporate social responsibility.
Unit IV	Managing Performance & Compensation
Local	-
Regional	-



National	Analyzing the strategies and policies involved in managing human capital at the national level, including labor laws, workforce planning, talent acquisition, and retention.
Global	Examining the complexities of managing human capital in a globalized business environment, covering topics such as global talent management, expatriate assignments, and cross-cultural leadership.
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Addressing ethical considerations in human capital management, including fair employment practices, equal opportunities, privacy and data protection, and ethical leadership.
Gender	Examining the impact of gender on human capital management, including gender diversity in the workforce, gender pay gap, and strategies for promoting gender equality and inclusivity.
Human Values	Exploring the alignment of human capital management practices with human values, including respect, fairness, integrity, and social responsibility.
Environment & Sustainability	Considering the role of human capital management in promoting environmental sustainability within organizations, including sustainability-oriented HR practices, employee well-being, and corporate social responsibility.
SDG	Decent work and economic growth, gender equality, quality education, and reduced inequalities.
NEP 2020	Examining how the education policy reforms outlined in NEP 2020 impact human capital development and management practices in the context of workforce education and training.
POE/4th IR	Exploring the application of the POE framework in human capital management to enhance productivity, leverage technology, and adapt to the changing nature of work in the era of the Fourth Industrial Revolution.



Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Human Resource Management
AMITY UNIVERSITY	BBA	Human Resource Management & development
DELHI UNIVERSITY	BBA	Human Resource Management

Department:	School of Management and Commerce		
Course Name: Audit and Assurance	Course Code	L-T-P	Credits
	MCSP173	4-0-0	4
Type of Course:	Major		
Pre-requisite(s), if any:			
Brief Syllabus:			
<p>The Audit and Assurance syllabus is essentially divided into six areas. The syllabus starts with the nature, purpose, and scope of assurance engagements, including the statutory audit, its regulatory environment, and introduces governance and professional ethics relating to audit and assurance. It then leads into planning the audit and performing risk assessment. The syllabus then covers a range of areas relating to an audit of financial statements including the scope of internal control and the role and function of internal audit. These include, evaluating internal controls, audit</p>			



evidence, and a review of the financial statements. In addition to final review procedures, the syllabus concentrates on reporting, including the form and content of the independent auditor’s report.

UNIT WISE DETAILS

Unit Number: 1	Audit framework and regulation	No. of hours: 5
<ol style="list-style-type: none">1. The concept of audit and other assurance engagements2. External audits3. Corporate governance4. Professional ethics and ACCA’s Code of Ethics and Conduct		
Unit Number: 2	Planning and risk assessment	No. of hours: 5
<ol style="list-style-type: none">1. Obtaining, accepting, and continuing audit engagements2. Objective and general principles3. Assessing audit risks4. Understanding the entity and its environment and the applicable financial reporting framework5. Fraud, laws and regulations6. Audit planning and documentation C Internal control 1. Systems of internal control 2. The use and evaluation of systems of internal control by auditors 3. Tests of controls 4. Communication on internal control 5. Internal audit and governance and the differences between external audit		



and internal audit 6. The scope of the internal audit function, outsourcing and internal audit assignments		
Unit Number: 3	Internal control	No. of hours: 15
<ol style="list-style-type: none">1. Systems of internal control2. The use and evaluation of systems of internal control by auditors3. Tests of controls4. Communication on internal control5. Internal audit and governance and the differences between external audit and internal audit6. The scope of the internal audit function, outsourcing and internal audit assignments		
Unit Number: 4	Audit evidence	No. of hours: 15
<ol style="list-style-type: none">1. Assertions and audit evidence2. Audit procedures3. Audit sampling and other means of testing4. The audit of specific items5. Automated tools and techniques6. The work of others7 Not-for-profit organisations		
Unit Number: 5	Review and reporting	No. of hours: 10



1. Subsequent events
2. Going concern
3. Written representations
4. Audit finalization and the final review
5. The Independent Auditor’s Report

Self-Learning Components:

- They often include case studies and real-world examples to illustrate the practical implications of Audit Concept.
- BCom students understand how audit is done, what is audit evidence , review

Reference Books:

5. BPP workbook
6. BPP Praticice kit

Course Outcomes (CO)

COs	Statements
CO1	Understanding the concept of audit and other assurance engagements
CO2	Understanding of obtaining, accepting, and continuing audit engagements. Objective and general principles
CO3	Understanding of systems of internal control, The use and evaluation of systems of internal control by auditors , Tests of controls



CO4	Understanding of Audit procedures, Audit sampling and other means of testing , Review and reporting
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COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 49.Knowledge 50.Understand 51.Apply 52.Analyze 53.Evaluate 54.Create	Affective levels(A) 41.Receiving 42.Responding 43.Valuing 44.Organizing 45.Characterizing	Psychomotor levels(P) 41.Imitation 42.Manipulation 43.Precision 44.Articulation 45.Improving
C01	C2	-	-
C02	C2	-	-
C03	C2	-	-
C04	C2	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2				3		3
CO2		3		3		2	
CO3							3
CO4		3			3	3	

CO-PSO Mapping



CO	PSO1	PSO2	PSO3	PSO4
CO1		3		3
CO2	3		3	
CO3				3
CO4		3		

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Audit framework and regulation
Local	Local governments often have specific regulations related to financial reporting and auditing for companies operating within their jurisdictions. These regulations can vary significantly from one locality to another.
Regional	In regions with trade agreements, there may be specific audit requirements to ensure compliance with regional trade regulations. For instance, the European Union has specific auditing and reporting standards for member countries.
National	At the national level, countries have well-established national audit frameworks and regulations. These include requirements for financial reporting, corporate governance, and auditing standards.
Global	Companies operating internationally need to adhere to international accounting and auditing standards, often set by organizations like the International Financial Reporting Standards (IFRS) Foundation.
Employability	Auditing plays a vital role in understanding labor markets, employment trends, and skills demand.
Entrepreneurship	Audit frameworks and regulations provide a structured approach to managing a company, ensuring financial transparency, risk management, and compliance with various legal and ethical requirements. These frameworks are essential



	for entrepreneurs looking to build a sustainable, trustworthy, and competitive business
Skill Development	Skill development within a company is crucial for growth and competitiveness. Regulatory frameworks may mandate or recommend training programs, such as safety, ethical, or environmental compliance training. Compliance with these regulations ensures that employees receive the necessary skills and knowledge to perform their jobs safely and effectively.
Professional Ethics	Auditing includes the study of ethical principles in business decision-making. Understanding the ethical implications of economic choices helps businesses maintain integrity, build trust with stakeholders, and comply with legal and regulatory frameworks.
Gender	-
Human Values	Auditing provides a framework for considering human values in business decisions. Businesses incorporate social responsibility, sustainability, and ethical considerations into their strategies.
Environment & Sustainability	-
Unit II	Planning and risk assessment
Local	At the local level, a company needs to plan for its immediate surroundings, such as a single office, store, or factory. This involves resource allocation, task delegation, and short-term goals. Local planning ensures that day-to-day operations run smoothly.
Regional	Companies operating across multiple locations in a specific region need to coordinate and plan their activities to ensure consistency and efficiency. Regional planning involves optimizing distribution networks, supply chain, and regional marketing strategies.
National	National planning takes into account the broader market and legal environment of an entire country. It includes setting



	national-level sales targets, compliance with national regulations, and long-term business strategies
Global	Global planning focuses on international expansion, coordinating operations across different countries, and aligning business strategies with diverse cultural, legal, and market dynamics. It includes setting global goals and optimizing the entire supply chain.
Employability	Planning and controlling analysis also plays a role in employability
Entrepreneurship	Entrepreneurs rely on planning and risk assessment before undertaking and after undertaking any project
Skill Development	-
Professional Ethics	Professionals need to possess analytical skills to interpret consumer data, conduct surveys, and draw insights from market research to make informed business decisions.
Gender	-
Human Values	Businesses may align their products and marketing messages with values such as sustainability, social responsibility, and community engagement to appeal to socially conscious consumers.
Environment & Sustainability	-
Unit III	Internal control
Local	At the local level, internal controls help protect assets within a specific branch or department. This includes physical assets like inventory and equipment as well as intangible assets like data and intellectual property.
Regional	Regional controls help maintain consistent practices and procedures across multiple local entities within a given region.



	This can be important for ensuring quality and compliance across the region.
National	At the national level, internal controls are vital for ensuring accurate and reliable financial reporting. This is especially crucial for publicly traded companies that need to meet national reporting standards.
Global	Global controls help standardize processes and procedures across various regions and countries, facilitating a consistent company culture and quality control.
Employability	Employability refers to an individual's ability to gain and maintain employment. It includes a range of skills, knowledge, and attributes that make a person desirable to employers.
Entrepreneurship	Entrepreneurship is the process of identifying and exploiting business opportunities by taking risks and organizing resources.
Skill Development	Skill development refers to the acquisition and enhancement of skills, knowledge, and competencies necessary for performing specific tasks or jobs.
Professional Ethics	Professional ethics refers to the moral principles and standards that guide the conduct of individuals in a professional setting.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV and Unit V	Audit evidence and Review reporting
Local	At the local level, audit evidence is collected and reviewed for a specific business unit or location. This may involve verifying local financial transactions, reconciling accounts, and assessing compliance with local regulations and internal policies. Auditors will focus on specific assets, liabilities, revenues, and expenses related to the local operation.



Regional	<p>Regional audit teams are responsible for evaluating multiple local units within a specific geographic area. They will review evidence from local audits and assess regional consolidations, intercompany transactions, and compliance with regional regulations.</p> <p>.</p>
National	<p>At the national level, auditors examine the financial statements of the entire company or its national operations.</p> <p>They assess the financial position, performance, and compliance with national accounting standards and regulations.</p> <p>.</p>
Global	<p>Global audits are conducted for multinational corporations that have operations in multiple countries.</p> <p>Auditors at this level examine the financial statements of the entire company, including all international subsidiaries and divisions.</p> <p>.</p>
Employability	<p>Employability involve setting compensation levels and designing job roles that align with the organization's cost structure while attracting and retaining skilled employees.</p>
Entrepreneurship	<p>For entrepreneurs, cost analysis is essential in understanding the financial viability of their business ideas. It involves evaluating start-up costs, fixed and variable costs, and estimating revenue potential.</p>
Skill Development	<p>skill development considers the value of skills in the job market and strike a balance between affordable skill development opportunities and ensuring quality outcomes.</p>
Professional Ethics	-
Gender	-
Human Values	-



Environment & Sustainability	-
SDG	
NEP 2020	
POE/4th IR	

Department:	School of Management & Commerce		
Course Name: Life Skills For Leaders I	Course Code	L-T-P	Credits
	AEC021	3-0-0	3
Type of Course:	AEC		
Pre-requisite(s), if any:			
Brief Syllabus:			
<p>The Quantitative Aptitude course content is designed to equip the learner with the essential numerical problem-solving skills necessary for success in various academic and professional settings. This comprehensive course focuses on enhancing number sense, arithmetic proficiency, and mental math abilities through engaging exercises and real-world applications. Through this comprehensive course, the learners will develop a solid foundation in communication skills, enabling them to express themselves confidently, listen actively, and build strong relationships in personal and professional contexts.</p>			
UNIT WISE DETAILS			
Unit Number: 1	Title: Communication: An Introduction	No. of hours: 10	
Content Summary: Definition, Nature and Scope of Communication, Importance and Purpose of Communication, Process of Communication, Types of Communication, Barriers to Communication, Essentials of Effective Communication.			
Unit Number: 2	Title: Non-Verbal Communication	No. of hours: 10	
Content Summary: Personal Appearance, Gestures, Postures, Facial Expression, Eye Contacts, Body Language (Kinesics) Time language, Tips for Improving Non-Verbal Communication			



Unit Number: 3	Title: Number System	No. of hours: 20
Content Summary: Divisibility • Unit digit • Last two digit • Remainder • Number of zero • Factor • LCM & HCF • Simplification • Mixture • Average • Ratio • Partnership Factor • LCM & HCF • Simplification • Mixture • Average • Ratio • Partnership		
Unit Number: 4	Title: Time Management	No. of hours: 8
Content Summary: Time management strategies, Setting goals, organizing, and planning ahead, Making the most of your time Deal with distractions, Procrastination and Avoiding distractions		
*Self-Learning Components: <ul style="list-style-type: none"> • Time management • Procrastination • Scope of communication 		
TEXT BOOK: Aggarwal, R. S. (2014). Quantitative aptitude (Revised edition). Gladwell, M. (2021). Talking to strangers. Scott, S. (2004). Fierce conversations.		
Reference Books: Scott, S. (2004). Fierce conversations.		

Define Course Outcomes (CO)

COs	Statements
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CO1	Perform calculations related to number systems, percentages and averages, quickly and accurately.
CO2	Exhibit confidence in tackling multiple-choice questions, time-constrained tests and competitive examinations.
CO3	Demonstrate active listening techniques, including attentive listening and reflection.
CO4	Speak with confidence and express ideas clearly and coherently.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 55. Knowledge 56. Understand 57. Apply 58. Analyze 59. Evaluate 60. Create	Affective levels(A) 46. Receiving 47. Responding 48. Valuing 49. Organizing 50. Characterizing	Psychomotor levels(P) 46. Imitation 47. Manipulation 48. Precision 49. Articulation 50. Improving
CO1	-		-
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	-	-	-	-	-	-	-	-	1
CO2	-	2	-	2	-	-	-	-	-	-
CO3	-	-	-	-	2	-	2	-	-	-
CO4	-	-	1	-	-	-	-	-	-	-



CO-PSO Mapping:

CO	PSO1	PSO2	PSO3	PSO4
CO1	-	-	2	-
CO2	-	-	-	-
CO3	-	-	-	-
CO4	-	-	-	-

Relevance of the Syllabus to various indicators

Unit I	Communication: An Introduction
Local	Understanding the dynamics of leadership at the grassroots level. Community engagement and empowerment. Local problem-solving and decision-making. Building trust and relationships within the local community.
Regional	Navigating leadership challenges within a specific geographic region. Regional economic development and cooperation. Addressing regional disparities and opportunities. Promoting unity and collaboration in a regional context.
National	Leadership roles and responsibilities on a national scale. National policy-making and governance. Leading and influencing change at the national level. National identity and cultural diversity in leadership.



Global	The Management Programme aims to develop students into leaders ready to tackle the challenges of today's complex global business environment.
Employability	The Management programme aims to develop students' intellectual pursuit of knowledge of various management methods and processes in every area of activity. So, the students can equip with knowledge, skills and attitude to become more employable for the present and emerging job market.
Entrepreneurship	<p>Fostering an entrepreneurial mindset.</p> <p>Starting and managing a business venture.</p> <p>Innovating and problem-solving as an entrepreneur.</p> <p>Leadership in entrepreneurial ecosystems.</p>
Skill Development	
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Non-Verbal Communication
Local	-
Regional	-
National	-
Global	-
Employability	
Entrepreneurship	-



Skill Development	
Professional Ethics	<p>The importance of ethical leadership.</p> <p>Ethical decision-making frameworks.</p> <p>Leading with integrity and moral courage.</p> <p>Managing ethical dilemmas in leadership roles.</p>
Gender	-
Human Values	-
Environment & Sustainability	To excel the ability to perform official and social responsibility in a way.
Unit III	Number System
Local	-
Regional	-
National	
Global	-
Employability	-
Entrepreneurship	-
Skill Development	<p>Identifying and developing core leadership skills.</p> <p>Effective communication, time management, and critical thinking.</p> <p>Leadership skill assessment and improvement strategies.</p> <p>Tailoring skill development to personal and professional goals.</p>
Professional Ethics	



Gender	Gender dynamics in leadership and workplace. Promoting gender equality in leadership positions. Leadership challenges and opportunities for women. Inclusive and diverse leadership practices.
Human Values	Integrating human values into leadership. Compassion, empathy, and ethical conduct. Creating a values-driven organizational culture. Balancing personal values with leadership responsibilities.
Environment & Sustainability	-
Unit IV	Time Management
Local	
Regional	
National	
Global	
Employability	Essential skills for career readiness and success. Resume building and interview preparation. Adaptability in the ever-changing job market. Lifelong learning and continuous skill development.
Entrepreneurship	
Skill Development	
Professional Ethics	
Gender	-
Human Values	-
Environment & Sustainability	Leadership's role in environmental stewardship. Sustainable business practices and corporate responsibility. Leading environmentally-conscious initiatives. Addressing global environmental challenges through leadership.



SDG	4
NEP 2020	Holistic Development, Skill Development
POE/4 th IR	Technology Integration, Innovation and Adaptation

Department:	Department of Commerce		
Course Name: Critical and Design Thinking	Course Code	L-T-P	Credits
	SEC027	2-0-0	2
Type of Course:	SEC		
Pre-requisite(s), if any:			
Brief Syllabus:			
This course explain the meaning of Introduction to Critical Thinking, How to Think Critically: concept, benefits, standards and barriers; Perceiving and Believing; Various Stages of Critical Thinking-an assessment; Framework of Critical Thinking; What is Design thinking?, Design Thinking in the Workplace, Design Thinking Skills, Design Thinking Mindset, Principles of Design Thinking.			
UNIT WISE DETAILS			
Unit Number: 1	Introduction to Critical Thinking	No. of hours: 7	
Content Summary:			
Introduction to Critical Thinking, Thinking Critically: concept, benefits; Perceiving and Believing; Stages of Critical Thinking-an assessment; Framework of Critical Thinking; Tools for thinking with clarity, Barriers to critical thinking			
Unit Number: 2	Arguments and Fallacies	No. of hours: 8	
Content Summary:			
Arguments- Deductive and Inductive Logic, Difference between an argument and an opinion, Types of arguments, Introducing Fallacies and its types, Critical review, Purpose and structure, Writing a critical review, Difference between critical and analytical writing			
Unit Number: 3	Introduction of Design Thinking	No. of hours: 8	
Content Summary:			
Design team-Team formation, Conceptualization: Visual thinking, Drawing/sketching, New concept thinking, Patents and Intellectual Property, Concept Generation Methodologies, Concept Selection, Concept Testing, Opportunity identification Prototyping			
Unit Number: 4	Design team-Team formation	No. of hours: 7	



Content Summary:

Principles of prototyping, Prototyping technologies, Prototype using simple things, Wooden model, Clay model, 3D printing; Experimenting/testing.

Self-Learning Components:

- Online platforms like Coursera, edX, and Udemy offer courses specifically focused on critical and design thinking.
- These courses often include video lectures, quizzes, and practical exercises to enhance your understanding and application of the concepts. Look for courses taught by reputable instructors or offered by renowned institutions.
- Explore interactive websites and tools that promote critical and design thinking skills.
- Websites like MindMeister and Canva provide templates and tools for brainstorming, mind mapping, and visual design.
- These platforms can help you practice and apply critical and design thinking techniques in a hands-on manner.

Reference Books:

1. Design Thinking: A Guide to Creative Problem Solving for Everyone by K.V. Venkataraman (Published by SAGE Publications India Pvt Ltd, 2020)
2. Design Thinking: An Indian Perspective by Shilpa Das and Utpal Sharma (Published by Springer, 2020)
3. Design Thinking for Education: Conceptions and Applications in Teaching and Learning by Raghava K and Ramanujam G (Published by Springer, 2018)
4. Design Thinking: An Indian Approach by Sanjay Gupta and Mahim Sagar (Published by Ane Books, 2012)
5. Critical and Creative Thinking: A New Approach to Indian Education by C.G. Venkatesha Murthy (Published by Excel Books, 2015)
6. Bob Schoenberg (2015). Critical Thinking in Business. 2nd Edition, Heuristic Books.

Course Outcomes (CO)

COs	Statements
CO1	Students will develop their ability to analyze information, evaluate arguments, identify logical fallacies, and make informed judgments.
CO2	The course will equip students with problem-solving techniques and strategies to tackle complex issues.
CO3	Students will learn how to make well-informed decisions by considering various factors, evaluating potential outcomes, and weighing pros and cons.
CO4	The course will foster students' creativity and innovative thinking by encouraging them to explore new possibilities, challenge assumptions, and think outside the box.
CO5	Critical and Design Thinking often involve working in teams and effectively communicating ideas.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C4	-	-
CO2	-	-	-
CO3	-	-	-
CO4	-	-	-
CO5	-	-	-

Programme and Course Mapping										
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		2	3		2					
CO2			3							
CO3							2			
CO4			3		2		2			
CO5										

1=lightly mapped 2=moderately mapped 3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	2	3		
CO2		3		
CO3				
CO4				3



RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Critical Thinking
Local	Local refers to a specific area or community, regional pertains to a larger geographical region, national refers to a country or nation, and global encompasses the entire world.
Regional	-
National	To analyze information, evaluate arguments, identify logical fallacies, and make informed judgments
Global	-
Employability	Employability refers to the set of skills, knowledge, and personal attributes that make an individual suitable for employment. Imparting creativity and problem solving ability
Entrepreneurship	Entrepreneurship refers to the process of starting and managing a business venture, often involving innovative ideas, risk-taking, and the ability to identify and exploit opportunities.
Skill Development	Learning problem-solving techniques and strategies to tackle complex issues about Stages of Critical Thinking-an assessment
Professional Ethics	Framework of Critical Thinking; Tools for thinking with clarity
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Arguments and Fallacies
Local	It helps individuals critically evaluate and analyze claims, policies, and perspectives in their local, regional, national, and global contexts.
Regional	-
National	Analyzing Design Thinking Mindset, Principles of Design Thinking
Global	Recognizing fallacies can prevent misleading or flawed reasoning, leading to better decision-making and informed opinions.
Employability	Effective argumentation skills are valuable in the workplace. Being able to present logical and persuasive arguments can enhance communication, negotiation, and problem-solving abilities.
Entrepreneurship	Entrepreneurs often need to communicate and convince others about their ideas, products, or services.
Skill Development	It helps individuals articulate and defend their ideas, evaluate evidence, and engage in constructive debates, Learning Design Thinking in the Workplace, Design Thinking Skills
Professional Ethics	Understanding arguments and fallacies is relevant to professional ethics. It enables individuals to critically evaluate ethical dilemmas, analyze ethical arguments, and engage in ethical decision-making processes.
Gender	-
Human Values	-
Environment & Sustainability	-



Unit III	Introduction of Design Thinking
Local	It involves understanding the specific needs, aspirations, and cultural contexts of the target audience or community at each level.
Regional	-
National	Design Thinking emphasizes empathy and user-centricity, ensuring that solutions are relevant and impactful for the intended users or stakeholders.
Global	-
Employability	Understand the concepts of design thinking approaches to involve working in teams and effectively communicating ideas.
Entrepreneurship	Design Thinking is closely linked to entrepreneurship. It enables entrepreneurs to identify unmet needs, develop unique value propositions, and create user-centered solutions.
Skill Development	Learning about Fallacies and Problem Solving Introducing Fallacies and its types- Types of Formal/ Logical Fallacies, Types of Informal/ Substantive Fallacies.
Professional Ethics	It involves prioritizing the well-being and interests of users, respecting their rights and values, and ensuring inclusivity and diversity in design solutions. Analyzing Business Ethics & Social Media; Communicating with arguments.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV	Design team-Team formation
Local	Local teams may consist of individuals from the same community, while regional, national, or global teams involve members from different locations.
Regional	Considerations such as language, cultural diversity, and time zone differences become crucial in global teams.
National	Collaborating with diverse team members across various geographical contexts can bring fresh perspectives and enrich the design process. Design thinking, Existing sample design projects
Global	
Employability	When forming a design team, employability factors play a significant role. Team members should possess the relevant design skills, expertise, and knowledge required for the project at hand. Conceive, conceptualize, design and demonstrate innovative ideas using prototypes
Entrepreneurship	Design teams formed within the context of entrepreneurship require members who possess an entrepreneurial mindset. I
Skill Development	Learning skills on Compositions/structure of a design, Innovative design: Breaking of patterns, Reframe existing design problems.
Professional Ethics	The importance of considering ethical implications and social responsibility in decision-making and design processes.
Gender	-
Human Values	-
Environment & Sustainability	-



SDG	4.4
NEP 2020	Aligns with the focus on problem solving, decision making, and critical thinking.
POE/4th IR	Aligns with the demand for research and analytical skills.

Benchmarking Universities:

Name of the University	Program referred for Syllabus contents	Subject referred
Amrita Vishwa Vidyapeetham	B. Tech. in Mechanical Engineering	Design Thinking
Malaviya National Institute of Technology Jaipur	PG Open Elective	Critical thinking and writing
Visvesvaraya Technological University	Bachelor of Engineering	innovation and design thinking

4TH SEM

Department:	School of Management & Commerce		
Course Name: Research Methodology for Business	Course Code	L-T-P	Credits
	MCMC202	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			



Brief Syllabus: “Either change the business model with time, or get ruined”, this statement provides base for the content delivery of the given course. Thus, the purpose of this course is to enhance students’ abilities to think critically and apply and apply the learning in their real life situations, business development as well as in jobs. This would pave the way for gaining competitive edge over others in the concern field. In organizations/businesses when managers have to integrate the different functional areas of business (e.g. accounting, finance, human resources, information systems, marketing, operations management, etc.) with the organizational policy and strategy into a cohesive whole. The main task here is, keep on doing best to be and keep being the market leader in the across the industries. *Kizen* philosophy is basic – continuous improvement to meet the contingencies in profitable way and be the boss – a market leader in the field.

UNIT WISE DETAILS

Unit Number: 1	Title: Introduction	No. of hours:
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Content Summary: Meaning of Research, Objective of research, motivation in research, types of research, research approaches, Significance of research, Research process and criteria for good research. Problem identification and formulation of research design, Introduction to research design.

Unit Number: 2	Title: Data Collection Methods	No. of hours:
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Content Summary: Collection of primary data, observation method, interview method, collection of data through questionnaire and schedules, Measurement in research, measurement scales, sources of errors in measurement, Test of sound measurement, Techniques of developing measurement tools, important scaling techniques, Likert’s scale, Thurstone scale. Questionnaire design, Steps in constructing a questionnaire, Types of questions.

Unit Number: 3	Title: Sampling	No. of hours:
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Content Summary:
Sampling decisions, Steps in sample design, criterion of selecting a sampling procedure, characteristics of a good sample design, different types of sample design, Sample selection methods - Probability and non-probability, how to select a random sample, random sample for an infinite universe, Complex random sampling design, Systematic sampling, stratified sampling, Sampling error and error in sampling.



Unit Number: 4	Title: Testing of Hypothesis & Report Writing	No. of hours: 8
Content Summary: Basic Concepts, Procedure for Hypothesis testing, Test of Hypothesis, Important parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis. Types of research report, significance of report writing, steps in writing report, layout of research report, Examination of the research procedure, selected applications of marketing research, Identifying market segments, Product research, and Advertising research.		
*Self-Learning Components: <ul style="list-style-type: none"> • Primary and secondary data sources • Product research 		
TEXT BOOK: Zikmund, Babin, et. al. <i>Business Research Methods</i> , 8 th edition, Cengage Learning. Kothari C R, <i>Research Methodology (Methods and Techniques)</i> 2nd edition, New age international (P) ltd Reference Books: <ol style="list-style-type: none"> 1. Chawla Deepak, <i>Research Methodology</i>, 2nd edition, Vikas Publications. 2. Dash Priaranjan, <i>Research Methodology</i>, 3rd edition, Vrinda Publication. 		

Define Course Outcomes (CO)

COs	Statements
CO1	Understanding of the concept of business research, process and its significance, which in result will help in taking on the entrepreneurial skills
CO2	Familiarize with hands on learning with the methods of data collection as per the requirement of the research problem in with proper consideration of research ethics.



CO3	Gaining the clarity about fundamentals of sampling design and sampling methods, in accordance with modern statistical tools and methods.
CO4	Understanding the concept of research hypothesis – formulation –test of significance and report writing. It will facilitate to be a successful person in routine life as well as to pursue career in research and analytics section of an organization.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 61. Knowledge 62. Understand 63. Apply 64. Analyze 65. Evaluate 66. Create	Affective levels(A) 51. Receiving 52. Responding 53. Valuing 54. Organizing 55. Characterizing	Psychomotor levels(P) 51. Imitation 52. Manipulation 53. Precision 54. Articulation 55. Improving
CO1	-	-	-
CO2	-	-	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	-	3	-	-	2	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	2	-	-	2	-	-	-	-	-	-
CO4	2	-	-	-	-	-	3	-	-	-	-	-

Please Note:



- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-
CO2	-	2	-	-
CO3	-	-	-	2
CO4	-	-	-	-

Relevance of the Syllabus to various indicators

Unit I	Introduction
Local	Conducting research within a local business context, including local market trends, consumer behavior, and industry-specific studies.
Regional	Exploring research methodologies applicable to regional business environments, considering regional economic factors, cultural influences, and market dynamics.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-



Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	Incorporating environmental considerations and sustainability principles into business research, exploring sustainable business practices, green marketing, and sustainable development goals in research.
Unit II	Sampling
Local	-
Regional	-
National	Conducting research on a national scale, including national business trends, economic indicators, and industry-specific studies at the country level.
Global	Understanding research methodologies for conducting business research on a global scale, considering cross-cultural factors, international market trends, and global business strategies.
Employability	Developing research skills and methodologies relevant to the business field to enhance employability and effectively contribute to business decision-making processes.
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Data Collection Methods



Local	-
Regional	-
National	-
Global	-
Employability	-
Entrepreneurship	Exploring research methodologies that support entrepreneurial endeavors, including market research, feasibility studies, and opportunity identification through research.
Skill Development	Enhancing research skills, such as data collection, data analysis, research design, and interpretation of research findings, in the context of business research.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	Incorporating environmental considerations and sustainability principles into business research, exploring sustainable business practices, green marketing, and sustainable development goals in research.
Unit IV	Testing of Hypothesis & Report Writing
Local	-
Regional	-
National	-
Global	-
Employability	-
Entrepreneurship	-



Skill Development	Enhancing research skills, such as data collection, data analysis, research design, and interpretation of research findings, in the context of business research.
Professional Ethics	Addressing ethical considerations in business research, including confidentiality, informed consent, research integrity, and responsible conduct of research.
Gender	Considering the role of gender in business research, such as gender-based data analysis, gender diversity in research teams, and gender-related business research topics.
Human Values	Integrating ethical and moral values into business research, promoting integrity, social responsibility, and ethical decision-making throughout the research process.
Environment & Sustainability	-
SDG	Poverty reduction, quality education, and sustainable economic growth.
NEP 2020	Considering the implications of the education policy reforms outlined in NEP 2020 on research methodologies and the integration of research in business education.
POE/4th IR	Exploring the application of research methodologies and data analytics techniques in the context of the Fourth Industrial Revolution to improve business productivity, organizational efficiency, and decision-making processes.

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Research Methodology



AMITY UNIVERSITY	BBA	Research Methodology
SHIV NADAR UNIVERSITY	BBA	Research Methodology

Department:	School of Management and Commerce		
Course Name:	Course Code	L-T-P	Credits
Financial Management	MCSP174	4-0-0	4
Type of Course:	Major		
Pre-requisite(s), if any:			
Brief Syllabus:			
<p>The aim of the syllabus is to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions. The syllabus for Financial Management is designed to equip candidates with the skills that would be expected from a finance manager responsible for the finance function of a business.. The next section of the syllabus is the introduction of investing decisions. This is done in two stages - investment in (and the management of) working capital and the appraisal of long-term investments. The next area introduced is financing decisions. This section of the syllabus starts by examining the various sources of business finance, including dividend policy and how much finance can be raised from within the business. It also looks at the cost of capital and other factors that influence the choice of the type of capital a business will raise. The principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business, is covered next. The syllabus then covers an introduction to, and examination of, risk and the main techniques employed in managing such risk.</p>			
UNIT WISE DETAILS			



Unit Number: 1	Financial management function	No. of hours: 5
<ol style="list-style-type: none">1.The nature and purpose of financial management2. Financial objectives and relationship with corporate strategy3. Stakeholders and impact on corporate objectives4. Financial and other objectives in not-for profit organization		
Unit Number: 2	Financial management environment	No. of hours: 5
<ol style="list-style-type: none">1. The economic environment for business2. The nature and role of financial markets and institutions3. The nature and role of money markets		
Unit Number: 3	Working capital Management	No. of hours: 15
<ol style="list-style-type: none">1. The nature, elements and importance of working capital2. Management of inventories, accounts receivable, accounts payable and cash3. Determining working capital needs and funding strategies		
Unit Number: 4	Investment Appraisal	No. of hours: 15
<ol style="list-style-type: none">1. Investment appraisal techniques2. Allowing for inflation and taxation in DCF3. Adjusting for risk and uncertainty in investment appraisal4. Specific investment decisions (lease or buy, asset replacement, capital rationing)		



Unit Number: 5	Sources of Finance	No. of hours: 10
<p>Sources of, and raising, business finance</p> <ol style="list-style-type: none">2. Estimating the cost of capital3. Sources of finance and their relative costs4. Capital structure theories and practical considerations5. Finance for small- and medium-sized entities (SMEs)		
Unit Number: 6	Business Valuation	No. of hours: 5
<ol style="list-style-type: none">1. Nature and purpose of the valuation of business and financial assets2. Models for the valuation of shares3. The valuation of debt and other financial assets4. Efficient market hypothesis (EMH) and practical considerations in the valuation of shares		
Unit Number: 7	Risk Management	No. of hours: 5
<ol style="list-style-type: none">1. The nature and types of risk and approaches to risk management2. Causes of exchange rate differences and interest rate fluctuations3. Hedging techniques for foreign currency risk4. Hedging techniques for interest rate risk		
Self-Learning Components: <ul style="list-style-type: none">• They often include case studies and real-world examples to illustrate the practical implications of financial concepts.		



- Self-learning components focused on financial analysis and Decision making techniques.
- BCom students understand how financial indicators, market trends, and Cost structure, dividend decision , Risk management , working capital , investment decision impact business decision-making.

Reference Books:

- 7. BPP workbook
- 8. BPP Praticice kit

Course Outcomes (CO)

COs	Statements
CO1	Understanding the role and purpose of the financial management function Assess and discuss the impact of the economic environment on financial management
CO2	Understanding and apply working capital management techniques Carry out effective investment appraisal .Identify and evaluate alternative sources of business finance.
CO3	Explain and calculate the cost of capital and the factors which affect it Discuss and apply principles of business and asset valuations.
CO4	Structural market framework gives immense understanding about the market at a large level

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels© 67.Knowledge 68.Understand 69.Apply 70.Analyze 71.Evaluate 72.Create	Affective levels(A) 56.Receiving 57.Responding 58.Valuing 59.Organizing 60.Characterizing	Psychomotor levels(P) 56.Imitation 57.Manipulation 58.Precision 59.Articulation 60.Improving
C01	C2	-	-
C02	C2	-	-
C03	C5	-	-
C04	C2	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2		3			3	
CO2		3					
CO3		3		3			3
CO4					3	3	

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1		3		3
CO2	3		3	
CO3			3	



CO4		3		3
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RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Financial management function
Local	
Regional	Regional businesses consider Finance factors specific to a particular region. This includes factors like ROI , Profitability ratio of area concerned
National	At the national level, businesses analyze macroeconomic indicators such as GDP, inflation, interest rates, and government policies.
Global	In the global business environment financial considerations become even more crucial. Businesses analyze international trade patterns, exchange rates, tariffs, and global financial trends to make decisions regarding export/import strategies, foreign market entry, and investment appraisal
Employability	Finance plays a vital role in understanding labor markets, employment trends, and skills demand.
Entrepreneurship	Finance concepts such as , Ratio , Investment appraisal technique , Working capital management , Cost of capital supply and demand, cost analysis, and pricing strategies help entrepreneurs make informed decisions and maximize their chances of success.
Skill Development	Finance provides insights into the demand for different skills in the market. Businesses use financial analysis to identify skill gaps, plan training programs, and invest in skill development initiatives.
Professional Ethics	Finance includes the study of ethical principles in business decision-making. Understanding the ethical implications of economic choices helps businesses maintain integrity, build trust with stakeholders, and comply with legal and regulatory frameworks.



Gender	-
Human Values	Finance provides a framework for considering human values in business decisions. Businesses incorporate social responsibility, sustainability, and ethical considerations into their strategies.
Environment & Sustainability	-
Unit II	Financial management environment
Local	At the local level, understanding of financial requirement at micro level
Regional	Regional consumer behavior analysis expands the study to a larger geographical area, encompassing different local markets within a region.
National	At the national level is pivotal in ensuring financial success and compliance within the specific country. They need to have a deep understanding of local financial regulations, market conditions, and cultural nuances, while also aligning their strategies with the broader goals and policies of the global organization.
Global	Global financial analysis addresses the complexities of international markets.
Employability	Financial analysis also plays a role in employability, particularly in industries related to marketing, advertising, and customer service.
Entrepreneurship	Entrepreneurs rely on financial analysis and demand analysis to identify gaps in the market and explore untapped opportunities to invest.
Skill Development	-
Professional Ethics	Professionals need to possess analytical skills to interpret consumer data, conduct surveys, and draw insights from market research to make informed business decisions.



Gender	-
Human Values	Businesses may align their products and marketing messages with values such as sustainability, social responsibility, and community engagement to appeal to socially conscious consumers.
Environment & Sustainability	-
Unit III and Unit IV	Working capital Management and Investment Appraisal
Local	Investment appraisal and working capital management at the local level refers to the process of evaluating potential investment opportunities, projects, or initiatives within a specific geographical area, such as a city, municipality, or region.
Regional	Investment appraisal at the regional level requires a multidisciplinary approach and collaboration between government agencies, private sector partners, and also understanding the requirement of optimum working capital
National	National-level investment appraisal is a complex and multifaceted process that plays a crucial role in a country's economic development. It requires a combination of economic analysis, policy planning, stakeholder engagement, and a long-term perspective to ensure that investments contribute to the nation's well-being and prosperity.
Global	Global Finance behavior analysis addresses the complexities of international markets
Employability	Employability refers to an individual's ability to gain and maintain employment. It includes a range of skills, knowledge, and attributes that make a person desirable to employers.
Entrepreneurship	Entrepreneurship is the process of identifying and exploiting business opportunities by taking risks and organizing resources in the form of short capital for working capital need and long term for investment appraisal.



Skill Development	Skill development refers to the acquisition and enhancement of skills, knowledge, and competencies necessary for performing specific tasks or jobs.
Professional Ethics	Professional ethics refers to the moral principles and standards that guide the conduct of individuals in a professional setting.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit V, Unit VI , Unit VII	Sources of Finance, Business Valuation, Risk management
Local	By understanding the costs involved, local businesses can determine the most efficient way of raising finances by understanding value of business , cost of Capital to raise finance and risk associated with it
Regional	At the regional level can be complex and have far-reaching consequences. They require careful planning, consideration of various stakeholders, and often regulatory approval to ensure they benefit both the companies involved and the other party where they operate.
National	At the national level are important strategic decisions for companies and can reshape entire industries. They require careful planning, execution, and consideration of regulatory and legal aspects to ensure they benefit all stakeholders involved.
Global	at the global level are strategic business transactions where one company acquires or merges with another company, typically with the aim of achieving various strategic and financial objectives. These transactions can have significant implications for the companies involved, as well as for the global business landscape and also considering the finance requirement and risk involved



Employability	Employability involve setting compensation levels and designing job roles that align with the organization's cost structure while attracting and retaining skilled employees.
Entrepreneurship	For entrepreneurs, cost analysis is essential in understanding the financial viability of their business ideas. It involves evaluating start-up costs, fixed and variable costs, and estimating revenue potential.
Skill Development	Continuous learning, networking, and professional certifications can further enhance your expertise and career prospects in treasury and risk management on a global level.
Professional Ethics	Professional skills are often acquired through education, training, and on-the-job experience.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	
NEP 2020	.
POE/4th IR	.

Department:	School of Management & Commerce		
Course Name: Life Skills For Leaders II	Course Code	L-T-P	Credits
	AEC022	2-0-0	2
Type of Course:	AEC		
Pre-requisite(s), if any:			
Brief Syllabus:			
<p>This course is a multifaceted initiative designed to enhance and optimize learner’s communication practices across various platforms. This program integrates a range of strategies, tools, and techniques to foster effective communication, facilitate collaboration, and promote a cohesive information flow within the learner’s area. This course is structured and comprehensive initiative designed to develop and improve individuals' aptitude across</p>			



various cognitive and behavioral domains. This course incorporates a range of assessments, training modules, and activities to enhance critical thinking, problem-solving, decision-making, and other essential aptitudes required for personal and professional success.

UNIT WISE DETAILS

Unit Number: 1	Title: Personality Improvement	No. of hours:
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Content Summary:
Asking for and giving information, Offering and responding to offers, Requesting and responding to requests, Congratulating people on their success, Asking questions and responding politely, Apologizing and forgiving

Unit Number: 2	Title: Ratio & its application	No. of hours:
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Content Summary:
Time & Work, Time & Distance, Train, Boat & Stream, Permutation & combination, Probability

Unit Number: 3	Title: BODMAS and mensuration Presentation Skills	No. of hours:
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Content Summary:
Presentation Skills, Telephone etiquettes, LinkedIn Profile and professional networking, Video resumes & Mock interview sessions.
Inequalities, Log, progression, Mensuration

Unit Number: 4	Title: Leadership skills	No. of hours: 8
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Content Summary:
Nurturing future leaders, Increasing productivity of the workforce, Imparting Self-leadership, Executive leadership

***Self-Learning Components:**

- Regression
- Productivity

TEXT BOOK:

Aggarwal, R. S. (2014). Quantitative aptitude (Revised edition).

Reference Books:

Gladwell, M. (2021). Talking to strangers.

Scott, S. (2004). Fierce conversations.



Define Course Outcomes (CO)

COs	Statements
CO1	Understand and apply the fundamental theories, models, and principles of communication.
CO2	Develop the ability for advanced critical thinking and the ability to formulate logical arguments.
CO3	Enhance ability to communicate effectively through spoken and written forms. It includes developing skills in public speaking, interpersonal communication, professional writing, and persuasive communication.
CO4	Emphasizes the development of teamwork and collaboration skills. It includes activities such as group projects, team-building exercises, and simulations that allow students to practice effective communication and collaboration within diverse teams.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 73. Knowledge 74. Understand 75. Apply 76. Analyze 77. Evaluate 78. Create	Affective levels(A) 61. Receiving 62. Responding 63. Valuing 64. Organizing 65. Characterizing	Psychomotor levels(P) 61. Imitation 62. Manipulation 63. Precision 64. Articulation 65. Improving
CO1	-		-
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
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CO1	3	-	-	-	-	-	-	-	-	1
CO2	-	2	-	2	-	-	-	-	-	-
CO3	-	-	-	-	2	-	2	-	-	-
CO4	-	-	1	-	-	-	-	-	-	-

CO-PSO Mapping:

CO	PSO1	PSO2	PSO3	PSO4
CO1	-	2	-	-
CO2	-	-	-	-
CO3	-	-	-	-
CO4	-	-	-	-

Relevance of the Syllabus to various indicators

Unit I	Personality Improvement
Local	Understanding the dynamics of leadership at the grassroots level. Community engagement and empowerment. Local problem-solving and decision-making. Building trust and relationships within the local community.
Regional	Navigating leadership challenges within a specific geographic region. Regional economic development and cooperation. Addressing regional disparities and opportunities. Promoting unity and collaboration in a regional context.
National	Leadership roles and responsibilities on a national scale. National policy-making and governance. Leading and influencing change at the national level.



	National identity and cultural diversity in leadership.
Global	The Management Programme aims to develop students into leaders ready to tackle the challenges of today's complex global business environment.
Employability	The Management programme aims to develop students' intellectual pursuit of knowledge of various management methods and processes in every area of activity. So, the students can equip with knowledge, skills and attitude to become more employable for the present and emerging job market.
Entrepreneurship	<p>Fostering an entrepreneurial mindset.</p> <p>Starting and managing a business venture.</p> <p>Innovating and problem-solving as an entrepreneur.</p> <p>Leadership in entrepreneurial ecosystems.</p>
Skill Development	
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Ratio and its Application
Local	-
Regional	-
National	-
Global	-



Employability	
Entrepreneurship	-
Skill Development	
Professional Ethics	<p>The importance of ethical leadership.</p> <p>Ethical decision-making frameworks.</p> <p>Leading with integrity and moral courage.</p> <p>Managing ethical dilemmas in leadership roles.</p>
Gender	-
Human Values	-
Environment & Sustainability	To excel the ability to perform official and social responsibility in a way.
Unit III	<p>BODMAS and mensuration</p> <p>Presentation and Skills</p>
Local	-
Regional	-
National	
Global	-
Employability	-
Entrepreneurship	-
Skill Development	<p>Identifying and developing core leadership skills.</p> <p>Effective communication, time management, and critical thinking.</p> <p>Leadership skill assessment and improvement strategies.</p> <p>Tailoring skill development to personal and professional goals.</p>



Professional Ethics	
Gender	Gender dynamics in leadership and workplace. Promoting gender equality in leadership positions. Leadership challenges and opportunities for women. Inclusive and diverse leadership practices.
Human Values	Integrating human values into leadership. Compassion, empathy, and ethical conduct. Creating a values-driven organizational culture. Balancing personal values with leadership responsibilities.
Environment & Sustainability	-
Unit IV	Leadership Skills
Local	-
Regional	-
National	-
Global	-
Employability	Essential skills for career readiness and success. Resume building and interview preparation. Adaptability in the ever-changing job market. Lifelong learning and continuous skill development.
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-



Environment & Sustainability	Leadership's role in environmental stewardship. Sustainable business practices and corporate responsibility. Leading environmentally-conscious initiatives. Addressing global environmental challenges through leadership.
SDG	4
NEP 2020	Holistic Development, Skill Development
POE/4 th IR	Technology Integration, Innovation and Adaptation

Department:	School of Management and Commerce		
Course Name: Business Intelligence Tools	Course Code	L-T-P	Credits
	SEC028	2-0-0	2
Type of Course:	SEC		
Pre-requisite(s), if any:			
Brief Syllabus: Definition and importance of business intelligence, Exploratory data analysis techniques, Data extraction, transformation, and loading (ETL) processes , Creating interactive dashboards and reports.			
UNIT WISE DETAILS			
Unit Number: 1	Introduction to Business Intelligence	No. of hours: 8	
Definition and importance of business intelligence, Overview of business intelligence tools and technologies, Data collection, integration, and data quality management			
Unit Number: 2	Data Analysis and Visualization	No. of hours: 8	
Exploratory data analysis techniques, Data mining and statistical analysis methods, Visualization principles and best practices			



Unit Number: 3	Business Intelligence Tools	No. of hours: 7
Overview of popular business intelligence tools, Hands-on training on tool functionalities and features , Data extraction, transformation, and loading (ETL) processes		
Unit Number: 4	Business Intelligence Applications	No. of hours: 7
Applying business intelligence tools in specific business domains (e.g., marketing, finance, operations), Creating interactive dashboards and reports Case studies and real-world applications of business intelligence		
<p>*Self-Learning Components:</p> <ul style="list-style-type: none"> • Explore online courses and tutorials offered by reputable platforms that focus on specific business analytical tools such as Excel, Tableau, Power BI, Python, R, or SQL. • Access the official documentation and user guides provided by the tool vendors. • Seek out practice datasets or participate in projects that require the use of business analytical tools. • Join online forums and discussion boards related to the specific business analytical tool you are learning. 		
<p>Reference Books:</p> <ul style="list-style-type: none"> • "Data Visualization: Principles and Practice" by Alexandru C. Telea • "Tableau For Dummies" by Molly Monsey and Paul Sochan • "Power BI Cookbook: Creating Business Intelligence Solutions of Analytical Data Models, Reports, and Dashboards" by Brett Powell 		

Define Course Outcomes (CO)

COs	Statements
CO1	Knowledge and Understanding: Explain the concept and importance of business intelligence in modern organizations.
CO2	Technical Skills: perform data analysis, applying appropriate data mining and statistical techniques.
CO3	Technical Skills: perform data analysis, applying appropriate data mining and statistical techniques.
CO4	Application and Decision Making: Create meaningful reports and recommendations based on data analysis.

COs Mapping with Levels of Bloom’s taxonomy



CO	Cognitive levels©	Affective levels(A)	Psychomotor levels(P)
	1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	C1, C2	-	-
CO2	-	-	-
CO3	-	-	-
CO4	C6	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	2	2	3	3	2	3	2
CO2	3	3	3	2	1	2	3	2	3	3
CO3	2	2	2	2	3	3	2	1	2	2
CO4	2	1	3	1	2	2	2	3	3	3

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2		3		2
CO3	2		3	
CO4				3

Relevance of the Syllabus to various indicators

Unit I	Introduction to Business Intelligence
Local	Local businesses can use BI to analyze sales data, customer demographics, and geographic patterns to make informed decisions
Regional	BI helps organizations streamline operations, standardize processes, and make data-driven decisions at a regional level.
National	Utilize BI to analyze economic indicators, track key performance metrics, and make informed decisions for national economic development.
Global	Analyze data from various global locations, standardize reporting processes, and gain insights into global market trends, consumer behavior, and competitive landscapes



Employability	Enhance employability by making individuals more competitive for data-driven roles in organizations.
Entrepreneurship	Help entrepreneurs track key performance indicators, optimize operations, and identify growth opportunities.
Skill Development	Developing proficiency in these skills through BI training enhances overall skill development.
Professional Ethics	Essential in maintaining trust and credibility in the use of business intelligence.
Gender	Promotes inclusivity and diversity by providing equal opportunities for individuals regardless of gender.
Human Values	Enabling data-driven insights, BI can support initiatives focused on gender equality and human values in the workplace.
Environment Sustainability	& Enables organizations to measure, analyze, and monitor their environmental impact by tracking energy consumption, waste generation, carbon emissions, and other sustainability metrics.
Unit II	Data Analysis and Visualization
Local	Visualizing local data can also help engage community members, promote transparency, and facilitate effective communication of information.
Regional	Allows stakeholders to understand complex patterns and make informed decisions to foster regional development and collaboration.
National	Helps communicate insights to policymakers, researchers, and citizens, facilitating transparency, accountability, and evidence-based decision-making.
Global	Facilitates data sharing and collaboration across countries, and supports evidence-based decision-making at the global level.
Employability	Enhance their employability and increase their chances of securing roles in data-driven organizations.
Entrepreneurship	Optimize business strategies, while visualization aids in communicating insights effectively to stakeholders and investors.
Skill Development	Acquiring these skills through training and practice helps individuals improve their overall skill set and remain adaptable in an increasingly data-driven world.
Professional Ethics	Understanding ethical principles in data analysis and visualization promotes responsible and transparent practices in the use of data.
Gender	Contribute to promoting gender equality and human values.
Human Values	Helps in effectively communicating these disparities and raising awareness about social issues, fostering inclusivity, and promoting diversity.
Environment Sustainability	& Crucial for understanding and addressing environmental challenges.
Unit III	Business Intelligence Tools
Local	Gain insights into their customer base, optimize operations, and make data-driven decisions to improve their products, services, and marketing strategies.
Regional	BI tools to assess the overall regional performance, identify growth sectors, and make informed policy decisions to drive economic development.
National	Gain insights into social and economic challenges, formulate effective policies, and monitor their impact for the betterment of the nation.



Global	Monitor international market trends, consumer preferences, and competitor strategies.
Employability	Enhances employability by demonstrating the ability to work with complex data sets, extract valuable insights, and present findings in a meaningful way.
Entrepreneurship	Enables them to identify opportunities, optimize operations, and create targeted marketing strategies to drive business growth and success.
Skill Development	Helps individuals develop skills such as data analysis, data visualization, data interpretation, and critical thinking.
Professional Ethics	Seeking appropriate permissions for data usage, and maintaining the integrity
Gender	Promote gender equality and human values by enabling data-driven decision-making that is objective, fair, and unbiased.
Human Values	Improvement and take proactive measures to address inequalities and promote a more inclusive workplace culture.
Environment Sustainability	& Gaining insights into their environmental impact, organizations can make informed decisions to reduce their ecological footprint and adopt sustainable practices.
Unit IV	Business Intelligence Applications
Local	Local businesses can analyze customer data, market trends, and local demographics to understand consumer preferences.
Regional	Enable organizations to analyze data from multiple localities within a region.
National	National governments can use BI to analyze economic indicators, monitor key sectors, track employment trends, and inform macroeconomic policies.
Global	Ensure compliance with international regulations, mitigate risks, and maintain ethical business practices across borders.
Employability	Proficiency in BI applications enhances employability by equipping individuals with valuable data analysis and decision-making skills.
Entrepreneurship	Provide entrepreneurs with valuable insights into market trends, customer behavior, and competitive landscapes.
Skill Development	Improve their analytical, problem-solving, and decision-making abilities.
Professional Ethics	Professionals using BI tools should adhere to ethical guidelines, ensure the protection of personal information, and handle data in a lawful and ethical manner.
Gender	Contribute to gender equality, diversity, and inclusion initiatives within organizations.
Human Values	Promotes equal opportunities, fair treatment, and inclusive practices.
Environment Sustainability	& BI applications can aid in monitoring and managing environmental and sustainability metrics.
SDG	9
NEP 2020	NEP emphasizes skill development and employability by promoting a holistic and multidisciplinary approach to education.
POE/4th IR	Business intelligence tools leverage modern technologies, such as data analytics, machine learning, and artificial intelligence, to process and analyze large datasets for gaining actionable insights.

Benchmarking Universities (at least 4-5 standard university contents must be referred):



Name of the University	Program referred for Syllabus contents	Subject referred
Amity University	MBA	Business Intelligence and Data Analysis
Christ University	BBA	Business Analytics
Symbiosis University	MBA	Business Analytics

5th Semester



Department:	School of Management and Commerce		
Course Name:	Course Code	L-T-P	Credits
Strategic Business Leader	MCSP175	4-0-0	4
Type of Course:	Major		
Pre-requisite(s), if any:			
Brief Syllabus:			
<p>The syllabus for Strategic Business Leader acts as the key leadership syllabus at the Strategic Professional level and is a substantial integrated examination. The examination requires candidates to demonstrate a range of professional skills demanded by effective leaders or in advising or supporting senior management in directing organisations. The syllabus therefore combines the main functions of organisations in the context of leadership capability.</p> <p>The Strategic Business Leader syllabus is covered in nine main sections with leadership, professionalism and ethics and corporate governance used as the initial focus for the rest of the syllabus. Excellent leadership involves having a team of capable and responsible directors, setting an appropriate 'tone from the top' and embedding appropriate corporate and cultural values within the organisation.</p>			
UNIT WISE DETAILS			



Unit Number: 1	Leadership	No. of hours: 6
Qualities of leadership, Leadership and organisational culture and Professionalism, ethical codes and the public interest		
Unit Number: 2	Governance	No. of hours: 8
Agency, Stakeholder analysis and organisational social responsibility, Governance scope and approaches, Reporting to stakeholders, The board of directors and Public sector governance		
Unit Number: 3	Strategy	No. of hours: 8
Concepts of strategy, Environmental issues, Competitive forces, The internal resources, capabilities and competences of an organisation and Strategic choices		
Unit Number: 4	Risk	No. of hours: 8
Identification, assessment and measurement of risk and Managing, monitoring and mitigating risk		
Unit Number: 5	Technology and data analytics	No. of hours: 8
Cloud and mobile technology, Big data and data analytics, E- business: value chain and IT systems security and control.		
Unit Number: 6	Organisational control and audit	No. of hours: 6
Management and internal control systems, Audit and compliance and Internal control and management reporting		
Unit Number: 7	Finance in planning and decision-making	No. of hours: 10



Finance function, Financial analysis and decision- making techniques and Cost and management accounting		
Unit Number: 8	Innovation, performance excellence and change management	No. of hours: 8
Enabling success: organizing, Enabling success: disruptive technologies, Enabling success: talent management, Enabling success: performance excellence, Managing strategic change, Innovation and change management and Leading and managing projects.		
Unit Number: 9	Professional Skills	No. of hours: 5
Communication, Commercial acumen, Analysis, Scepticism and Evaluation.		
Self-Learning Components:		
<ul style="list-style-type: none"> • BCom students to gain knowledge and skills in areas such as leadership, governance and Finance in planning and decision-making. • They often include case studies and real-world examples to illustrate the control and audit, innovation and professional skills. 		
Reference Books:		
9. BPP Workbook.		
10. BPP Practice Kit.		

Course Outcomes (CO)

COs	Statements
CO1	Demonstrate the ability to think strategically and lead organizations effectively.
CO2	Analyze and address ethical dilemmas that may arise in strategic decision-making.



CO3	Understand the global business environment and its impact on strategic decisions.
CO4	Interpret and analyze financial data, including statements and key performance indicators.
CO5	Understand governance structures and their impact on organizational performance.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 79.Knowledge 80.Understand 81.Apply 82.Analyze 83.Evaluate 84.Create	Affective levels(A) 66.Receiving 67.Responding 68.Valuing 69.Organizing 70.Characterizing	Psychomotor levels(P) 66.Imitation 67.Manipulation 68.Precision 69.Articulation 70.Improving
CO1	-	-	-
CO2	C4	-	-
CO3	C2	-	-
CO4	C4	-	-
CO5	C2	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		2					3
CO2	2						



CO3				3			
CO4					2	2	
CO5			2				2

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2	3		3	
CO3			3	
CO4		3		
CO5	2			3

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Leadership
Local	At the local level, effective leadership is essential for community development, local businesses, and nonprofit organizations.
Regional	Regional leaders often work within specific geographic areas, such as states or provinces, and their decisions impact the regional economy, infrastructure, and social dynamics. Effective regional leadership can drive growth and cooperation.
National	National leaders, such as political figures and business executives, play a critical role in shaping a country's policies, economy, and international relationships. They set the direction for national development and progress.
Global	Global leaders, including heads of multinational corporations and international diplomats, have a significant impact on the



	global economy, politics, and international relations. Their decisions can shape the world's future.
Employability	Leadership skills are highly sought after by employers. Individuals who exhibit strong leadership qualities are often preferred candidates for management and supervisory positions.
Entrepreneurship	Entrepreneurship often requires strong leadership. Entrepreneurs need to lead their businesses, make strategic decisions, motivate their teams, and navigate challenges.
Skill Development	Leadership development programs and training help individuals build critical skills such as communication, problem-solving, decision-making, and conflict resolution. These skills are transferable and valuable in various professional contexts.
Professional Ethics	Leadership is closely tied to professional ethics. Ethical leadership involves making decisions and leading by example with integrity and moral principles. Leaders who uphold high ethical standards set a positive tone for their organizations.
Gender	In the context of gender and diversity, leadership is essential for promoting inclusivity and equity in the workplace. Leaders can drive diversity and inclusion initiatives and challenge stereotypes and biases.
Human Values	Leaders who uphold and promote positive human values create an organizational culture that is compassionate, respectful, and just.
Environment & Sustainability	Environmental leadership is crucial for addressing pressing global issues such as climate change and sustainability.
Unit II	Governance
Local	At the local level, effective governance is essential for managing community resources, infrastructure, and services. It impacts the quality of life and social well-being of residents within a specific geographic area.
Regional	Regional governance involves coordination and decision-making within specific geographic regions. It can facilitate



	economic cooperation, infrastructure development, and conflict resolution among neighboring regions.
National	National governance encompasses the policies, laws, and regulations that guide a country's political and economic systems. It influences economic stability, social justice, and the overall well-being of citizens.
Global	Global governance pertains to international organizations and agreements that manage global issues such as climate change, trade, and human rights. It sets the framework for addressing challenges that transcend national borders.
Employability	Governance within organizations affects employability by shaping the work environment, policies, and practices. Strong governance can lead to fair and transparent recruitment, promotion, and work conditions.
Entrepreneurship	Entrepreneurial governance includes regulations and policies that impact business startups and operations. Effective governance can create a supportive ecosystem for entrepreneurs, facilitating innovation and economic growth.
Skill Development	Governance within educational and training institutions influences skill development initiatives. Effective governance ensures that curricula and programs meet industry needs, promoting relevant skill development.
Professional Ethics	Professionals need to possess analytical skills to interpret consumer data, conduct surveys, and draw insights from market research to make informed business decisions.
Gender	Governance in organizations, particularly boards and leadership structures, can influence gender and diversity inclusion efforts. Diverse governance bodies are more likely to address gender and diversity-related issues effectively
Human Values	Governance frameworks within organizations and institutions can reflect and enforce human values such as fairness, transparency, and accountability. Good governance promotes values that lead to ethical and responsible behavior.



Environment & Sustainability	Environmental governance includes regulations and policies that protect natural resources and mitigate environmental impacts.
Unit III	Strategy
Local	At the local level, strategic planning is essential for community development, local businesses, and municipal governance.
Regional	Regional strategies can promote collaboration and development within specific geographic areas, addressing regional challenges and opportunities.
National	National strategy encompasses a country's overarching plan for economic development, defense, education, healthcare, and other critical areas.
Global	Global strategy involves international diplomacy, trade agreements, and cooperation among nations. It influences international relations, trade, peacekeeping, and the management of global challenges like climate change.
Employability	Strategic thinking and planning are highly valued in the workplace. Individuals who possess strategic skills can contribute to an organization's success by setting clear goals, making informed decisions, and adapting to changing business environments.
Entrepreneurship	Entrepreneurial strategy is fundamental for business success. Entrepreneurs need to develop and execute strategies that define their market position, differentiate their products or services, and adapt to market dynamics.
Skill Development	Strategic planning within education and training institutions is essential for aligning curricula and programs with industry needs.
Professional Ethics	Ethical considerations are central to strategic decision-making. Ethical strategy ensures that organizations adhere to principles such as honesty, transparency, and social responsibility, reflecting positively on their ethical stance.
Gender	Diversity and inclusion strategies are vital for addressing gender and diversity imbalances in the workplace. Strategic



	initiatives promote a diverse workforce and inclusive corporate culture.
Human Values	Strategy can be used to integrate and promote human values within organizations. Strategies that prioritize values such as integrity, respect, and compassion can guide ethical and responsible behavior.
Environment & Sustainability	Strategic environmental planning is crucial for addressing climate change and preserving the environment.
Unit IV	Risk
Local	At the local level, assessing and managing risks is crucial for community safety and well-being. Local governments and organizations must plan for and respond to risks like natural disasters and public health emergencies.
Regional	Regional risk considerations encompass the assessment and management of risks that impact specific geographic areas. This may involve coordinating resources to address regional challenges and vulnerabilities
National	National risk management involves strategies to address economic, political, and security risks. Effective risk management at the national level is essential for economic stability, public safety, and crisis preparedness.
Global	Global risk management focuses on addressing international challenges such as pandemics, climate change, and global security issues. It involves international cooperation and strategies for managing cross-border risks.
Employability	Risk management skills are valued in the workplace. Employers seek individuals who can identify and mitigate risks, contributing to the organization's stability and long-term success.
Entrepreneurship	Entrepreneurs must be adept at assessing and managing risks associated with starting and growing businesses. Effective risk management is crucial for entrepreneurial success and innovation.



Skill Development	Skill development programs often incorporate risk management training. Developing risk assessment and mitigation skills is essential to addressing potential workplace hazards and challenges.
Professional Ethics	Ethical risk management involves identifying and addressing ethical dilemmas and risks within organizations. It ensures that organizations operate with integrity and adhere to ethical principles.
Gender	Risk management strategies can be used to identify and mitigate risks related to gender and diversity imbalances in the workplace. Effective risk management promotes diversity and inclusion.
Human Values	Risk management can be aligned with human values such as safety, fairness, and responsibility. Organizations that prioritize values in their risk assessment and mitigation strategies create ethical and responsible environments.
Environment & Sustainability	Risk management is crucial in addressing environmental risks and sustainability. It involves identifying and mitigating risks related to climate change, resource depletion, and ecological impacts.
Unit V	Technology and data analytics
Local	At the local level, technology and data analytics can enhance public services, such as healthcare, transportation, and urban planning.
Regional	Regional entities often use technology and data analytics for coordinated development, including infrastructure planning and resource allocation.
National	National governments leverage technology and data analytics for economic growth, healthcare, education, and national security.
Global	On the global stage, technology and data analytics are essential for addressing international issues, such as climate change, pandemic responses, and global security.



Employability	Technology and data analytics skills are highly sought after by employers. Proficiency in these areas is essential for staying competitive in the job market and contributing to the success of organizations.
Entrepreneurship	Entrepreneurs leverage technology and data analytics to innovate and gain a competitive edge. These tools enable them to make data-driven decisions, adapt to market changes, and create new opportunities.
Skill Development	Technology and data analytics are at the forefront of skill development. Training in these areas is critical for individuals to excel in various industries, from IT to healthcare, finance, and marketing.
Professional Ethics	Ethical considerations in technology and data analytics are crucial. Professionals working in these fields must adhere to ethical principles, including data privacy and security, to maintain trust and protect human rights.
Gender	Technology and data analytics can impact gender and diversity by promoting inclusivity and eliminating biases. They offer opportunities to identify and address disparities in various fields, including employment and education.
Human Values	Technology and data analytics can be aligned with human values like privacy, fairness, and accountability. Integrating these values into technology and data practices ensures that they serve the best interests of society.
Environment & Sustainability	Technology and data analytics are vital for environmental monitoring and conservation efforts. They help track environmental changes, assess sustainability, and make informed decisions to protect the environment.
Unit VI	Organisational control and audit
Local	At the local level, effective control and audit mechanisms in public institutions and local businesses ensure accountability and transparency. Local audits help manage resources efficiently, leading to better public services.



Regional	Regional organizations often require control and audit measures to maintain transparency and equity.
National	National governments use control and audit processes to oversee public spending, taxation, and regulatory compliance. Effective audit frameworks enhance fiscal responsibility, governance, and public trust.
Global	On a global level, international organizations and alliances use control and audit processes to monitor financial accountability, adherence to agreements, and ethical conduct, fostering cooperation and trust among nations
Employability	Control and audit skills are highly valued in various industries. Individuals with expertise in auditing and internal control contribute to an organization's financial integrity, risk management, and compliance.
Entrepreneurship	Entrepreneurs can benefit from control and audit practices to ensure their business operations are efficient and compliant with regulations. These measures are crucial for risk management and long-term sustainability.
Skill Development	Training in control and audit processes is essential for skill development. These skills are vital for roles in accounting, finance, internal audit, and risk management, contributing to career advancement
Professional Ethics	Control and audit professionals adhere to ethical principles such as objectivity, independence, and confidentiality. Upholding ethical standards is essential to maintain trust in the audit process.
Gender	Control and audit can play a role in promoting gender and diversity equality within organizations. Audits can help identify disparities in hiring, promotion, and compensation, leading to more inclusive workplaces.
Human Values	Organizational control and audit can be aligned with human values such as fairness, accountability, and transparency. Ensuring that values are integral to control and audit processes fosters an ethical and responsible organizational culture.



Environment & Sustainability	-
Unit VII	Finance in planning and decision-making
Local	At the local level, finance is essential for funding public services, infrastructure, and community development. Local governments rely on sound financial planning to meet the needs of their residents.
Regional	Regional financial planning supports coordinated development, infrastructure projects, and resource allocation. It can enhance the economic growth and well-being of specific geographic areas.
National	National finance encompasses budgeting, taxation, and economic policy. Effective financial management at the national level is crucial for economic stability, healthcare, education, and social welfare.
Global	Global finance involves international trade, investment, and monetary policies. It plays a central role in economic interdependence, currency stability, and the management of global financial crises.
Employability	Financial skills are highly valued in the job market. Employers seek individuals with proficiency in finance for roles such as financial analysis, accounting, investment management, and financial planning.
Entrepreneurship	Entrepreneurs require financial acumen to manage their business's finances, secure funding, and make strategic financial decisions that drive growth and profitability.
Skill Development	Skill development programs often include financial literacy and financial management training. These skills are crucial for personal financial planning and managing financial resources effectively.
Professional Ethics	Professional ethics in finance involve adherence to principles such as honesty, transparency, and fiduciary duty. Ethical financial practices are essential for maintaining trust and accountability.



Gender	Finance can influence gender and diversity by promoting inclusivity and eliminating biases in areas like pay equity and access to financial resources.
Human Values	Finance can be aligned with human values such as responsibility, fairness, and stewardship. Financial decisions that prioritize these values contribute to ethical and responsible financial management.
Environment & Sustainability	Finance plays a significant role in environmental management, including funding sustainable projects, responsible investment, and corporate responsibility in mitigating environmental impact.
Unit VIII	Innovation, performance excellence and change management
Local	At the local level, these principles drive community development, local business growth, and public service improvements. Innovations in local governance and change management efforts enhance the quality of life for residents.
Regional	Regional entities often use innovation to enhance collaboration and address specific regional issues. Performance excellence and change management are essential for coordinating resources and addressing common challenges.
National	National governments rely on innovation to drive economic growth and address social challenges. Performance excellence is key to efficient public services, and change management is crucial for implementing new policies and reforms.
Global	Globally, innovation plays a critical role in addressing challenges that transcend borders, such as climate change and global health issues.
Employability	Employability is significantly influenced by one's ability to innovate, excel in performance, and manage change effectively.
Entrepreneurship	Innovations in products, services, and business models are central to entrepreneurship. Performance excellence ensures a



	competitive edge, and change management skills are vital for adapting to market dynamics.
Skill Development	Training in innovation, performance excellence, and change management is essential for personal and professional development.
Professional Ethics	Ethical considerations are essential in all three areas. Ethical innovation ensures responsible practices, ethical performance excellence involves transparency and accountability, and ethical change management upholds the rights and well-being of stakeholders.
Gender	Innovations and change management can promote gender and diversity inclusion in the workplace.
Human Values	All three principles can be aligned with human values, such as fairness, accountability, and responsibility. Incorporating these values into innovation, performance excellence, and change management fosters an ethical and responsible organizational culture.
Environment & Sustainability	Innovations are crucial for addressing environmental challenges. Performance excellence ensures efficient use of resources and change management can facilitate the adoption of sustainable practices to protect the environment.



Department:		School of Management and Commerce		
Course Name:		Course Code	L-T-P	Credits
Strategic Business Reporting		MCSP176	4-0-0	4
Type of Course:	Major			
Pre-requisite(s), if any:				
Brief Syllabus:				
<p>The syllabus for Strategic Business Reporting, assumes knowledge acquired at the Applied Skills level including the core technical capabilities to prepare and analyse financial reports for single and combined entities.</p> <p>The syllabus requires students to examine corporate reporting from a number of perspectives, not only from the point of view of the preparer of corporate reports, but also from the perspective of a variety of different stakeholders such as finance providers and investors. The syllabus further requires the assessment and evaluation of the reporting decisions made by management and their implications for a range of stakeholders and entities. It also explores the professional and ethical responsibilities of the accountant to these stakeholders.</p>				
UNIT WISE DETAILS				
Unit Number: 1	Fundamental ethical and professional principles			No. of hours: 4



Professional and ethical behaviour in corporate reporting		
Unit Number: 2	The financial reporting framework	No. of hours: 6
The applications, strengths and weaknesses of the accounting framework		
Unit Number: 3	Reporting the financial performance of a range of entities	No. of hours: 20
Revenue, Non-current assets, Financial instruments, Leases, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting period, Share-based payment, Fair Value Measurement, Reporting requirements of small and medium-sized entities (SMEs) and Other reporting issues		
Unit Number: 4	Financial statements of groups of entities	No. of hours: 12
Group accounting including statements of cash flows, Associates and joint arrangements and Foreign transactions and entities.		
Unit Number: 5	Interpret financial statements for different stakeholders	No. of hours: 8
Analysis and interpretation of financial information and measurement of performance		
Unit Number: 6	The impact of changes and potential changes in accounting regulation	No. of hours: 6
Discussion of issues in financial reporting		
Unit Number: 7	Employability and technology skills	No. of hours: 8



Use computer technology to efficiently access and manipulate relevant information, Work on relevant response options, using available functions and technology, as would be required in the workplace, navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools. And Present data and information effectively, using the appropriate tools

Self-Learning Components:

- BCom students to gain knowledge and skills in areas such as financial reporting, financial analysis, group of entities, and financial performance of a range of entities.
- They often include case studies and real-world examples to illustrate the financial reporting framework.
- Self-learning components focused on financial reporting and analysis.

Reference Books:

11. BPP Workbook.
12. BPP Practice Kit.

Course Outcomes (CO)

COs	Statements
CO1	Students should be able to accurately record various financial transactions in journal entries, applying double-entry accounting principles.
CO2	Students should be able to prepare complete and accurate financial statements, including income statements and balance sheets, for different types of organizations.
CO3	Students should be able to apply International Financial Reporting Standards (IFRS) to financial reporting, ensuring compliance with relevant accounting standards.
CO4	Students should be able to interpret financial statements to evaluate the financial health and performance of an organization, identifying strengths and weaknesses.



COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 85.Knowledge 86.Understand 87.Apply 88.Analyze 89.Evaluate 90.Create	Affective levels(A) 71.Receiving 72.Responding 73.Valuing 74.Organizing 75.Characterizing	Psychomotor levels(P) 71.Imitation 72.Manipulation 73.Precision 74.Articulation 75.Improving
CO1	-	-	-
CO2	C6	-	-
CO3	C3	-	-
CO4	C5	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2					
CO2			3				
CO3				3			2
CO4						2	

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1				3



CO2	2			
CO3		2		
CO4				3

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Fundamental ethical and professional principles
Local	At the local level, adherence to ethical and professional principles is essential for maintaining the integrity of business operations, building trust within the community, and ensuring compliance with local regulations.
Regional	A strong commitment to ethical and professional principles fosters a conducive regional business environment, attracting investments and promoting entrepreneurship and economic development
National	Ethical business practices and adherence to professional principles are crucial for contributing to national economic stability by promoting fair competition, transparency, and accountability.
Global	Ethical and professional principles play a vital role in global business relations, as they help build trust, ensure compliance with international regulations, and foster ethical cross-border trade and investments.
Employability	Individuals who demonstrate a commitment to ethical and professional principles are highly sought after in the job market, as these qualities are valued by employers in various industries
Entrepreneurship	Ethical entrepreneurship, guided by professional principles, is essential for building businesses with integrity, fostering innovation, and creating a positive impact on society.
Skill Development	The development of ethical and professional principles is a fundamental part of skill development, particularly in fields like law, business, healthcare, and academia.



Professional Ethics	-
Gender	Ethical and professional principles support gender equality and diversity by promoting fair treatment, equal opportunities, and inclusive practices in the workplace.
Human Values	Ethical and professional principles align with human values, including honesty, integrity, fairness, and accountability, reflecting these values in all aspects of professional conduct.
Environment & Sustainability	Ethical and professional principles can be applied to environmental responsibility by encouraging sustainable practices and responsible decision-making in business and industry.
Unit II	The financial reporting framework
Local	At the local level, businesses use financial reporting to assess their performance, make informed decisions, and meet local regulatory requirements. Accurate financial reports are crucial for local business sustainability.
Regional	Financial reporting can influence regional economic disparities by attracting investments and supporting the growth of businesses in specific regions
National	Financial reporting contributes to the transparency of the national economy. It affects fiscal policies, economic growth, and public trust in the financial system.
Global	International financial reporting standards (IFRS) and Generally Accepted Accounting Principles (GAAP) facilitate global trade and investments by providing a common language for financial information.
Employability	Knowledge of financial reporting is a key skill for professionals in finance, accounting, and auditing. Employers seek individuals who can prepare, analyze, and interpret financial reports.
Entrepreneurship	Entrepreneurs use financial reporting to secure funding, assess the financial health of their businesses, and make strategic decisions that drive growth and profitability.



Skill Development	Skill development in financial reporting is essential for individuals pursuing careers in accounting, finance, auditing, and financial analysis.
Professional Ethics	Ethical financial reporting practices, including transparency and accuracy, are crucial for maintaining public trust and complying with legal and ethical standards.
Gender	Financial reporting can impact gender and diversity by promoting transparency in areas like executive compensation, which can contribute to equality and fairness in the workplace.
Human Values	Financial reporting can be aligned with human values such as honesty, accountability, and fairness, ensuring that organizations uphold these values in their reporting practices.
Environment & Sustainability	Environmental, social, and governance (ESG) reporting is becoming increasingly important in financial reporting, as it assesses an organization's environmental impact and sustainability practices.
Unit III	Reporting the financial performance of a range of entities
Local	At the local level, businesses adhere to accounting principles and concepts to maintain accurate financial records, make informed decisions, and meet local regulatory requirements. Sound accounting practices are vital for local business sustainability.
Regional	Sound accounting principles can attract investments, promote business growth, and contribute to regional economic development by ensuring reliable financial information.
National	The consistent application of accounting principles supports transparency and financial stability at the national level. Accurate financial reporting contributes to fiscal policies and economic growth.
Global	Global businesses adhere to consistent accounting principles to facilitate international trade, investments, and financial reporting. This harmonization supports global economic relations.



Employability	Accounting professionals with a strong grasp of accounting principles and concepts are highly employable.
Entrepreneurship	Entrepreneurs rely on accounting principles and concepts to maintain financial records, secure funding, and make informed decisions, ensuring the financial health and growth of their businesses.
Skill Development	Skill development in accounting principles is essential for individuals pursuing careers in finance, auditing, and accounting, enhancing their expertise and career prospects
Professional Ethics	Adhering to accounting principles is a cornerstone of professional ethics in accounting. Ethical practices ensure transparency, accuracy, and accountability in financial reporting
Gender	Accounting principles can impact gender and diversity by promoting fairness and transparency in areas such as pay equity and executive compensation, contributing to equality in the workplace.
Human Values	Accounting principles are aligned with human values like honesty, accountability, and fairness, upholding these values in financial practices and reporting
Environment & Sustainability	-
Unit IV	Financial statements of groups of entities
Local	At the local level, businesses that operate in multiple locations or have subsidiaries need to prepare consolidated financial statements for an accurate overview of their financial health, which is crucial for local operations and decision-making.
Regional	Accurate financial reporting, including consolidated statements, can attract investments and promote business growth, benefiting regional economic development by creating a conducive environment for businesses.
National	Accurate and transparent consolidated financial statements are essential for contributing to national economic stability.



Global	Preparing consolidated financial statements is critical for international businesses with subsidiaries worldwide.
Employability	Proficiency in preparing consolidated financial statements is highly valuable for professionals in finance, accounting, auditing, and financial analysis, enhancing their employability in various industries.
Entrepreneurship	Entrepreneurs with multiple business ventures or subsidiaries rely on consolidated financial statements to assess the financial health of their entire business portfolio and make informed decisions about expansion or divestment.
Skill Development	-
Professional Ethics	Ethical financial reporting, including the preparation of consolidated financial statements, is fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Consolidated financial statements can promote gender and diversity inclusion by ensuring transparent and equitable financial practices in areas such as executive compensation.
Human Values	-
Environment & Sustainability	-
Unit V	Interpret financial statements for different stakeholders
Local	At the local level, businesses that operate in multiple locations or have subsidiaries need to prepare consolidated financial statements for an accurate overview of their financial health, which is crucial for local operations and decision-making.
Regional	Accurate financial reporting, including consolidated statements, can attract investments and promote business growth, benefiting regional economic development by creating a conducive environment for businesses.
National	Accurate and transparent consolidated financial statements are essential for contributing to national economic stability.



Global	Preparing consolidated financial statements is critical for international businesses with subsidiaries worldwide.
Employability	Proficiency in preparing consolidated financial statements is highly valuable for professionals in finance, accounting, auditing, and financial analysis, enhancing their employability in various industries.
Entrepreneurship	Entrepreneurs with multiple business ventures or subsidiaries rely on consolidated financial statements to assess the financial health of their entire business portfolio and make informed decisions about expansion or divestment.
Skill Development	-
Professional Ethics	Ethical financial reporting, including the preparation of consolidated financial statements, is fundamental for maintaining transparency, accuracy, and accountability in financial reporting, reflecting professional ethics in the field.
Gender	Consolidated financial statements can promote gender and diversity inclusion by ensuring transparent and equitable financial practices in areas such as executive compensation.
Human Values	-
Environment & Sustainability	-
Unit VI	The impact of changes and potential changes in accounting regulation
Local	At the local level, businesses use financial reporting to assess their performance, make informed decisions, and meet local regulatory requirements. Accurate financial reports are crucial for local business sustainability.
Regional	Financial reporting can influence regional economic disparities by attracting investments and supporting the growth of businesses in specific regions



National	Financial reporting contributes to the transparency of the national economy. It affects fiscal policies, economic growth, and public trust in the financial system.
Global	International financial reporting standards (IFRS) and Generally Accepted Accounting Principles (GAAP) facilitate global trade and investments by providing a common language for financial information.
Employability	Knowledge of financial reporting is a key skill for professionals in finance, accounting, and auditing. Employers seek individuals who can prepare, analyze, and interpret financial reports.
Entrepreneurship	Entrepreneurs use financial reporting to secure funding, assess the financial health of their businesses, and make strategic decisions that drive growth and profitability.
Skill Development	Skill development in financial reporting is essential for individuals pursuing careers in accounting, finance, auditing, and financial analysis.
Professional Ethics	Ethical financial reporting practices, including transparency and accuracy, are crucial for maintaining public trust and complying with legal and ethical standards.
Gender	Financial reporting can impact gender and diversity by promoting transparency in areas like executive compensation, which can contribute to equality and fairness in the workplace.
Human Values	Financial reporting can be aligned with human values such as honesty, accountability, and fairness, ensuring that organizations uphold these values in their reporting practices.
Environment & Sustainability	Environmental, social, and governance (ESG) reporting is becoming increasingly important in financial reporting, as it assesses an organization's environmental impact and sustainability practices.
Unit VII	Employability and technology skills
Local	In local communities, the availability of individuals with strong employability and technology skills can stimulate economic development, attract businesses, and create job opportunities.



Regional	Regions with a pool of individuals possessing employability and technology skills can experience greater economic development and attract investments in technology-related industries.
National	A skilled and employable workforce is vital for national economic growth and competitiveness. Technology skills are essential in various sectors, driving innovation and productivity.
Global	On a global level, employability and technology skills are crucial for participating in the international labor market, fostering cross-border collaborations, and contributing to global innovation.
Employability	Proficiency in preparing financial statements is highly valued in the job market, particularly in roles related to accounting, finance, auditing, and financial analysis.
Entrepreneurship	Entrepreneurs with technology skills can drive innovation and launch startups that have the potential to disrupt markets and create new economic opportunities
Skill Development	Fostering employability and technology skills is a fundamental goal in education and skill development programs, equipping individuals with the competencies required for the job market.
Professional Ethics	Ethical use of technology skills is crucial for maintaining privacy, security, and responsible technology use in various professional settings.
Gender	Encouraging the development of technology skills among individuals from all genders and diverse backgrounds contributes to gender equality and diversity in the technology sector and beyond.
Human Values	Employability and technology skills should align with human values, emphasizing fairness, inclusion, ethical use of technology, and respect for individual right.
Environment & Sustainability	Technology skills can be harnessed for environmental sustainability, such as developing and implementing green technologies that address environmental challenges.



Department:		School of Management and Commerce		
Course Name:		Course Code	L-T-P	Credits
Taxation		MCS177	4-0-0	4
Type of Course:	Major			
Pre-requisite(s), if any:				
Brief Syllabus:				
<p>The syllabus for Taxation - United Kingdom (TX-UK) introduces students to the subject of taxation and provides the core knowledge of the underlying principles and major technical areas of taxation as they affect the activities of individuals and businesses. Students are introduced to the rationale behind – and the functions of – the tax system.</p> <p>The syllabus considers the separate taxes that an accountant would need to have a detailed knowledge of, such as income tax from self-employment, employment and investments, the corporation tax liability of individual companies and groups of companies, the national insurance contribution liabilities of both employed and self-employed persons, the value added tax liability of businesses, the chargeable gains arising on disposals of investments by both individuals and companies, and the inheritance tax liabilities arising on chargeable lifetime transfers and on death.</p>				
UNIT WISE DETAILS				
Unit Number: 1	The UK tax system and its administration			No. of hours: 4



<p>The overall function and purpose of taxation in a modern economy, Principal sources of revenue law and practice, The systems for self-assessment and the making of returns, The time limits for the submission of information, claims and payment of tax, including payments on account, The procedures relating to compliance checks, appeals and disputes and Penalties for non-compliance</p>		
Unit Number: 2	Income tax and NIC liabilities	No. of hours: 8
<p>The scope of income tax, Income from employment, Income from self-employment, Property and investment income, The comprehensive computation of taxable income and income tax liability, National insurance contributions for employed and self-employed persons and The use of exemptions and reliefs in deferring and minimising income tax liabilities.</p>		
Unit Number: 3	Chargeable gains for individuals	No. of hours: 8
<p>The scope of the taxation of capital gains, The basic principles of computing gains and losses, Gains and losses on the disposal of movable and immovable property, Gains and losses on the disposal of shares and securities, The computation of capital gains tax and The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets</p>		
Unit Number: 4	Inheritance tax	No. of hours: 8
<p>The basic principles of computing transfers of value, The liabilities arising on chargeable lifetime transfers and on the death of an individual and The use of exemptions in deferring and minimising inheritance tax liabilities.</p>		
Unit Number: 5	Corporation tax liabilities	No. of hours: 10
<p>The scope of corporation tax, Taxable total profits, Chargeable gains for companies, The comprehensive computation of corporation tax liability, The effect of a group corporate structure for corporation tax purposes and The</p>		



use of exemptions and reliefs in deferring and minimising corporation tax liabilities.		
Unit Number: 6	Value added tax (VAT)	No. of hours: 6
The VAT registration requirements, The computation of VAT liabilities and The effect of special schemes		
Unit Number: 7	Employability and technology skills	No. of hours: 10
Use computer technology to efficiently access and manipulate relevant information, Work on relevant response options, using available functions and technology, as would be required in the workplace, Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools and Present data and information effectively using the appropriate tools.		
Self-Learning Components:		
<ul style="list-style-type: none"> • BCom students to gain knowledge and skills in areas such as UK tax system, Corporate tax and Income tax. • They often include case studies and real-world examples to illustrate the VAT system and Inheritance tax in case of corporates and individuals. • Self-learning components focused on tax computation and analysis. 		
Reference Books:		
13. BPP Workbook.		
14. BPP Practice Kit.		

Course Outcomes (CO)

COs	Statements
CO1	Explain the fundamental principles and concepts of taxation, including types of taxes and their purposes.



CO2	Calculate income tax liabilities for individuals, taking into account various sources of income and allowable deductions.
CO3	Compute corporation tax liabilities for companies, considering applicable exemptions, deductions, and reliefs.
CO4	Prepare VAT returns and calculate VAT liabilities for businesses and understand VAT compliance requirements, including registration and record-keeping.
CO5	Prepare accurate and compliant tax computations, returns, and reports for individuals and companies and Meet tax filing deadlines and fulfill legal obligations.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 91.Knowledge 92.Understand 93.Apply 94.Analyze 95.Evaluate 96.Create	Affective levels(A) 76.Receiving 77.Responding 78.Valuing 79.Organizing 80.Characterizing	Psychomotor levels(P) 76.Imitation 77.Manipulation 78.Precision 79.Articulation 80.Improving
C01	-	-	-
C02	-	-	-
C03	-	-	-
C04	C6	-	-
C05	C6	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2						



CO2		3					
CO3		3					2
CO4		3					
CO5		3					2

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	2			
CO2		2	2	
CO3				
CO4				2
CO5			2	

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	The UK tax system and its administration
Local	At the local level, local taxation, such as council tax, funds essential community services like local government, education, and public infrastructure.
Regional	Regional taxation mechanisms can impact economic development and regional disparities.
National	National taxation, including income tax, corporate tax, and value-added tax (VAT), provides the government with the revenue needed to finance public services, infrastructure, healthcare, education, and national defense.
Global	Tax policies and practices can affect international trade, investment, and global economic relations. They play a role in



	global tax cooperation and compliance with international tax standards.
Employability	Taxation expertise is highly sought after in various sectors. Individuals with knowledge of the UK tax system are valuable in roles such as tax accounting, finance, and legal compliance.
Entrepreneurship	Entrepreneurs need to navigate the UK tax system to ensure compliance and optimize their financial operations. Tax considerations play a pivotal role in business planning and decision-making.
Skill Development	Skill development in the area of taxation is crucial for professionals pursuing careers in accounting, finance, and taxation. It involves understanding tax regulations, compliance, and ethical practices.
Professional Ethics	Ethical tax practices are essential for maintaining public trust and adherence to the law. Professionals in the taxation field must uphold ethical standards, including accuracy, transparency, and fair representation of financial information.
Gender	Tax policies can have implications for gender and diversity, particularly regarding tax credits, allowances, and incentives.
Human Values	The tax system should reflect human values such as fairness, accountability, and social responsibility.
Environment & Sustainability	Tax policies can incentivize or penalize environmental practices. For instance, environmental taxes may encourage sustainability, while carbon taxes aim to reduce greenhouse gas emissions.
Unit II	Income tax and NIC liabilities
Local	Local governments may rely on income tax revenue to fund local services, and understanding income tax liabilities is essential for residents to support their local communities.
Regional	Regional variations in tax liabilities can impact economic development and the distribution of resources. Policies may influence business location decisions and resource allocation.



National	Income tax and NIC are vital for funding national-level services such as healthcare, education, infrastructure, and defense, ensuring the overall well-being of the population.
Global	International taxation agreements and treaties impact the treatment of income and NIC for multinational companies and individuals with international income, influencing global economic relations.
Employability	Understanding income tax and NIC is essential for individuals seeking employment. Employers rely on payroll professionals and financial experts who can manage tax obligations and deductions.
Entrepreneurship	Entrepreneurs must navigate income tax and NIC to ensure compliance, manage payroll for employees, and make informed financial decisions for their businesses.
Skill Development	Skill development in understanding income tax and NIC is critical for professionals in finance, accounting, and human resources. Mastery of these topics is necessary for career advancement.
Professional Ethics	Ethical tax practices and accurate reporting of income and NIC are essential for maintaining public trust and adhering to legal and ethical standards.
Gender	Tax policies, including income tax and NIC, may have implications for gender and diversity, such as tax credits or allowances aimed at promoting equality in the workplace.
Human Values	Income tax and NIC should reflect human values such as fairness, accountability, and social responsibility. Tax revenue contributes to public services and reflects societal values.
Environment & Sustainability	While income tax and NIC are primarily related to income and social insurance, they can indirectly influence environmental behavior if tax policies incentivize or penalize certain practices or industries.
Unit III	Chargeable gains for individuals



Local	At the local level, understanding and managing chargeable gains are essential for individuals who may engage in local property transactions or local investment activities.
Regional	Regional disparities in property values and investment opportunities can affect the realization of chargeable gains, influencing economic development and resource allocation.
National	Capital gains tax at the national level impacts individuals' investment decisions, wealth management, and financial planning. It is an important source of government revenue for funding public services.
Global	Cross-border investments and international tax treaties can have implications for chargeable gains, affecting global financial relations and tax compliance for individuals with international investments.
Employability	Financial professionals, such as tax accountants and financial advisors, need expertise in chargeable gains to provide advice to individuals, making it a valuable skill for employability.
Entrepreneurship	Entrepreneurs and business owners may encounter chargeable gains when selling or transferring assets or businesses, affecting business planning and financial decisions.
Skill Development	Developing expertise in chargeable gains, including understanding exemptions and tax planning strategies, is crucial for financial professionals and individuals managing their own investments.
Professional Ethics	Ethical tax planning and accurate reporting of chargeable gains are essential for financial professionals and individuals, ensuring compliance with tax laws and ethical standards.
Gender	Tax policies related to chargeable gains may have implications for gender and diversity, such as any differential treatment in capital gains tax rates or exemptions.
Human Values	Chargeable gains and capital gains tax policies can be designed to reflect human values, including fairness, accountability, and social responsibility, aligning with societal values and ethical principles.



Environment & Sustainability	Although chargeable gains are primarily related to financial transactions, tax policies can be used to incentivize or penalize environmentally responsible investments or activities.
Unit IV	Inheritance tax
Local	At the local level, IHT can affect property transfers and estate planning, which can have implications for local economies and property markets.
Regional	Regional variations in property values and wealth distribution can influence the impact of IHT, potentially affecting regional economic disparities.
National	IHT is a significant source of revenue for national governments, providing funds for public services, infrastructure, and various government programs.
Global	International estate planning and the treatment of international assets can have implications for IHT, impacting global tax compliance and inheritance matters for individuals with international assets.
Employability	Estate planning and tax professionals specializing in IHT are essential for helping individuals navigate tax laws and manage their estates. Understanding IHT is a valuable skill in these professions.
Entrepreneurship	Entrepreneurs may consider IHT when planning the transfer of business assets, which can impact succession planning and business continuity.
Skill Development	Skill development in estate planning, tax law, and financial planning, particularly with regard to IHT, is crucial for professionals in the field and individuals managing their estates.
Professional Ethics	Ethical estate planning practices and responsible management of IHT are essential to ensure compliance with tax laws and maintain ethical standards.
Gender	IHT policies may have implications for gender and diversity, including any provisions or exemptions related to family structures and beneficiaries.



Human Values	IHT can be designed to align with human values, including fairness, accountability, and social responsibility, reflecting societal values and ethical principles.
Environment & Sustainability	While not directly related to environmental issues, IHT policies can potentially be used to incentivize or penalize environmentally responsible investments, influencing the inheritance of sustainable assets.
Unit V	Corporation tax liabilities
Local	At the local level, corporation tax revenue may influence local economic development and the funding of local government services. The presence of businesses and their tax contributions can impact the local economy.
Regional	Regional variations in business activities and tax incentives can affect the regional distribution of corporation tax revenue and economic development.
National	Corporation tax is a significant source of revenue for national governments, contributing to the funding of public services, infrastructure, and social programs. It plays a crucial role in the national economy.
Global	International business activities and tax treaties can have implications for corporation tax liabilities, influencing global taxation and business practices.
Employability	Tax professionals and accountants who understand corporation tax are in high demand, as they assist businesses in managing their tax obligations and ensuring compliance.
Entrepreneurship	Entrepreneurs and business owners must consider corporation tax liabilities when planning their business structures, operations, and tax strategies, affecting financial decision-making.
Skill Development	Developing expertise in corporation tax, including understanding tax regulations, exemptions, and planning strategies, is crucial for professionals in finance and taxation.
Professional Ethics	Ethical tax practices, accurate reporting, and responsible tax planning are essential for maintaining public trust, adhering to



	legal and ethical standards, and avoiding unethical tax avoidance practices.
Gender	Tax policies related to corporation tax may have implications for gender and diversity, including provisions related to equitable treatment, tax credits, and incentives.
Human Values	Corporation tax policies can be designed to reflect human values such as fairness, accountability, and social responsibility, aligning with societal values and ethical principles.
Environment & Sustainability	-
Unit VI	Value Added Tax (VAT)
Local	VAT plays a role in local taxation, impacting the cost of goods and services and the revenue generated for local governments. It can influence consumer behavior and local businesses.
Regional	Regional variations in VAT rates and policies can affect consumer spending, business activities, and regional economic disparities.
National	VAT is a substantial source of revenue for national governments, funding public services, infrastructure, and social programs. It's a key component of the national tax system.
Global	VAT is a part of international trade and taxation agreements, influencing global commerce and trade relationships. Harmonization of VAT practices can enhance cross-border transactions.
Employability	Knowledge of VAT regulations and compliance is essential for professionals in finance, accounting, and taxation. Employers seek individuals who can navigate VAT requirements.
Entrepreneurship	VAT considerations are crucial for entrepreneurs when pricing products or services and managing financial operations. It influences business planning and financial decisions.



Skill Development	Skill development in understanding VAT regulations and compliance is crucial for professionals in taxation, accounting, and finance, contributing to career growth.
Professional Ethics	Ethical tax practices, accurate reporting, and responsible VAT planning are essential for maintaining public trust, adhering to legal and ethical standards, and avoiding tax evasion.
Gender	VAT policies may have implications for gender and diversity, such as tax exemptions on essential goods or services to promote equity.
Human Values	VAT can be designed to reflect human values such as fairness, accountability, and social responsibility, aligning with societal values and ethical principles.
Environment & Sustainability	VAT policies can be used to incentivize environmentally responsible practices by applying lower rates to eco-friendly products or higher rates to environmentally harmful goods and services.

Department:	School of Management & Commerce		
Course Name: Life Skills For Leaders III	Course Code	L-T-P	Credits
	AEC023	3-0-0	3
Type of Course:	MAJOR		
Pre-requisite(s), if any:			
Brief Syllabus:			
This Course designed to enhance the employability of individuals by developing essential skills and competencies sought by employers. This program equips participants with a wide range of skills necessary for success in the modern job market. To engage in interactive workshops, practical exercises, role-playing, and real-world simulations to reinforce their learning. The course is designed to be inclusive and caters to individuals from diverse backgrounds and career aspirations. The course is designed to enhance and develop various cognitive skills and mental abilities. This course focuses on strengthening critical thinking, problem-solving, memory, and other cognitive functions to improve overall mental agility and performance.			
UNIT WISE DETAILS			
Unit Number: 1	Title: Data interpretation	No. of hours: 8	
Content Summary:			



Table chart, Line graph, Bar graph, Pie chart		
Unit Number: 2	Title: Logical Reasoning	No. of hours: 12
Content Summary: Coding & Decoding, Sitting arrangement, Calendar, Clock, Direction Sense, Blood relation, Syllogism.		
Unit Number: 3	Title: Logical & Non-verbal reasoning and Understanding Stress	No. of hours: 12
Content Summary: Series, Puzzle Text, Statement & Arguments, Cube & Dice, Non-verbal Reasoning Introduction to Stress (i) Introduction to stress: Meaning, Definition, Eustress, Distress, (ii) Types of stress: Acute stress, Episodic Acute stress and chronic stress, signs and Symptoms Sources of stress (i) Psychological, Social, Environmental (ii) Academic, Family and Work stress Impact of stress (i) Physiological Impact of stress -Autonomic Nervous System Changes, Changes in Brain, General adaptive syndrome (GAD), Quality of sleep, Diet and Health effects (ii) Psychological Impact of stress - Impaired Mental functions, Poor memory (iii) Social Impact of stress - Stressful Life Events, Social support and health Stress Response - ‘Fight or Flight’ Response, Stress warning signals Stress and Coping		
Unit Number: 4	Title: Employability skills	No. of hours: 8
Content Summary: Identifying job openings, enhancing interpersonal skills, including teamwork, Applying for a job, Preparing Cover letters, preparing a CV/Resume and Effective Profiling, Group Discussions, Preparing for and Facing a Job Interview, Mock Interview, Feed Back – Improvement		
*Self-Learning Components: <ul style="list-style-type: none">• Group discussion• Stress		
TEXT BOOK: Aggarwal, R. S. (2014). Quantitative aptitude (Revised edition).		
Reference Books: Gladwell, M. (2021). Talking to strangers. Scott, S. (2004). Fierce conversations.		

Define Course Outcomes (CO)



COs	Statements
CO1	Enhance their critical thinking skills and become adept at analyzing and evaluating information, identifying problems, generating innovative solutions, and making informed decisions.
CO2	Apply digital literacy skills necessary for the modern workplace and become proficient in using online platforms relevant to their field.
CO3	Contribute positively, respect different perspectives, resolve conflicts, and achieve shared goals.
CO4	Develop leadership skills and to motivate and inspire others, manage projects effectively, and demonstrate a proactive and responsible approach to their spoken language.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 97. Knowledge 98. Understand 99. Apply 100. Analyze 101. Evaluate 102. Create	Affective levels(A) 81. Receiving 82. Responding 83. Valuing 84. Organizing 85. Characterizing	Psychomotor levels(P) 81. Imitation 82. Manipulation 83. Precision 84. Articulation 85. Improving
CO1	-	-	-
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
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CO1	-	-	-	-	-	-	2	-	-	-	-	-
CO2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	2	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	-	-	-	-
CO2	-	2	-	-
CO3	-	-	2	-
CO4	-	-	-	-

Relevance of the Syllabus to various indicators

Unit I	Data Interpretation
Local	Understanding the dynamics of leadership at the grassroots level. Community engagement and empowerment. Local problem-solving and decision-making. Building trust and relationships within the local community.
Regional	Navigating leadership challenges within a specific geographic region. Regional economic development and cooperation. Addressing regional disparities and opportunities.



	Promoting unity and collaboration in a regional context.
National	Leadership roles and responsibilities on a national scale. National policy-making and governance. Leading and influencing change at the national level. National identity and cultural diversity in leadership.
Global	The Management Programme aims to develop students into leaders ready to tackle the challenges of today's complex global business environment.
Employability	The Management programme aims to develop students' intellectual pursuit of knowledge of various management methods and processes in every area of activity. So, the students can equip with knowledge, skills and attitude to become more employable for the present and emerging job market.
Entrepreneurship	Fostering an entrepreneurial mindset. Starting and managing a business venture. Innovating and problem-solving as an entrepreneur. Leadership in entrepreneurial ecosystems.
Skill Development	
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-



Unit II	Logical Reasoning
Local	-
Regional	-
National	-
Global	-
Employability	
Entrepreneurship	-
Skill Development	
Professional Ethics	The importance of ethical leadership. Ethical decision-making frameworks. Leading with integrity and moral courage. Managing ethical dilemmas in leadership roles.
Gender	-
Human Values	-
Environment & Sustainability	To excel the ability to perform official and social responsibility in a way.
Unit III	Logical & Non-verbal reasoning Understanding stress
Local	-
Regional	-
National	
Global	-
Employability	-
Entrepreneurship	-



Skill Development	<p>Identifying and developing core leadership skills.</p> <p>Effective communication, time management, and critical thinking.</p> <p>Leadership skill assessment and improvement strategies.</p> <p>Tailoring skill development to personal and professional goals.</p>
Professional Ethics	
Gender	<p>Gender dynamics in leadership and workplace.</p> <p>Promoting gender equality in leadership positions.</p> <p>Leadership challenges and opportunities for women.</p> <p>Inclusive and diverse leadership practices.</p>
Human Values	<p>Integrating human values into leadership.</p> <p>Compassion, empathy, and ethical conduct.</p> <p>Creating a values-driven organizational culture.</p> <p>Balancing personal values with leadership responsibilities.</p>
Environment & Sustainability	-
Unit IV	Employability skills
Local	-
Regional	-
National	-
Global	-
Employability	<p>Essential skills for career readiness and success.</p> <p>Resume building and interview preparation.</p> <p>Adaptability in the ever-changing job market.</p> <p>Lifelong learning and continuous skill development.</p>
Entrepreneurship	-



Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	Leadership's role in environmental stewardship. Sustainable business practices and corporate responsibility. Leading environmentally-conscious initiatives. Addressing global environmental challenges through leadership.
SDG	4
NEP 2020	Holistic Development, Skill Development
POE/4 th IR	Technology Integration, Innovation and Adaptation

6th Semester

Department:	School of Management & Commerce		
Course Name:	Course Code	L-T-P	Credits
Laws Governing Companies in India	MCMC302	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			



Brief Syllabus:

Corporate world is the most complex, dynamic and ever-growing area of the whole economic system. The number of registered companies in India has grown from 30,000 in 1956 to nearly a million, as of date. Companies are mobilizing huge resources at a rapid pace and are entering into new range of activities. In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. A thorough study of various provisions of the Companies Act is a must for becoming a competent and efficient in conducting business. In the light of this, the syllabus has been designed to impart thorough knowledge to the students preparing for the Company Law paper of the CS Executive Program. The study material is based on those sections of the Companies Act, 2013 and the rules made there under which have been notified by the Government of India and came into force w.e.f. April 01, 2014 (including Amendments/clarifications/circulars issued there under up to June, 2014). In respect of sections of The Companies Act, 2013 which have not been notified, applicable sections of Companies Act, 1956 have been dealt with in the course.

UNIT WISE DETAILS

Unit Number: 1	Title: Introduction	No. of hours: 8
Content Summary: Introduction to the concept of company, characteristics of a company; types of companies including one person company, small company and producer company; association not for profit; illegal association; lifting of corporate veil; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.		
Unit Number: 2	Title: Documents Share Capital	No. of hours: 8
Content Summary: Documents –Memorandum of Association, Articles of Association, doctrine of constructive notice and indoor management, shelf and red herring prospectus, mis-statement in prospectus; book building.		



Share Capital – Nature, types of shares, issue, allotment and forfeiture of share, transfer and transmission of shares, provisions regarding buyback, issue of bonus shares, debentures, and dividend provisions.		
Unit Number: 3	Title: Management	No. of hours: 7
Content Summary: Classification of directors, women directors, independent director, small shareholders’ director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager, oppression and mismanagement.		
Unit Number: 4	Title: Meetings Winding up	No. of hours: 7
Content Summary: Meetings - Types of meetings, meetings of shareholders and the board; convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting. Winding up: concept and modes of winding up; national company law tribunal (NCLT).		
*Self-Learning Components: <ul style="list-style-type: none">• Companies Act, 2013• Government websites and Reports		
TEXT BOOK: 1. Dr. G.K. Kapoor, Company Law and Practice, Taxmann’s		
Reference Books: 1. Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press 2. Kershaw, David, Company Law in Context, Oxford University Press, UK		

Define Course Outcomes (CO)



COs	Statements
CO1	Analyze the basic concepts in The Companies Act, 2013.
CO2	Understand the kind of documents involved in the process of formation and incorporation of a company.
CO3	Gain the clarity about management of a company.
CO4	Comprehend the concept of meetings of a company, its types and also the process of winding up of a company.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels©	Affective levels(A)	Psychomotor levels(P)
	103. Knowledge 104. Understand 105. Apply 106. Analyze 107. Evaluate 108. Create	86. Receiving 87. Responding 88. Valuing 89. Organizing 90. Characterizing	86. Imitation 87. Manipulation 88. Precision 89. Articulation 90. Improving
CO1	-		-
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping



PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	-	3	-	3	3	-	-	-	-	-	-	-
CO2	-	3	-	3	3	-	-	-	-	-	-	-
CO3	-	3	-	3	3	-	-	-	-	-	-	-
CO4	-	3	-	3	3	-	-	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-
CO2	-	-	-	-
CO3	3	-	-	-
CO4	-	-	-	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Relevance of the “Laws Governing Companies in India”to various indicators

Unit I	Introduction
Local	Exploring the specific laws and regulations applicable to companies operating at the local level within India, including local business registration requirements, licensing, and compliance.
Regional	Understanding the regional laws and regulations that may impact companies operating within specific states or regions of India, such as regional investment incentives, labor laws, and taxation regulations.
National	-



Global	-
Employability	Developing an understanding of the legal requirements and obligations for companies in India to enhance employability in legal and corporate sectors.
Entrepreneurship	Exploring the legal framework and regulations relevant to starting and running a company in India, including company registration, intellectual property protection, contract laws, and investment regulations.
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Documents and Share Capital
Local	-
Regional	-
National	Analyzing the national laws and regulations governing companies in India, including the Companies Act, 2013, taxation laws, intellectual property laws, employment laws, and corporate governance norms.
Global	Examining the impact of global laws and regulations on companies operating in India, including international trade agreements, cross-border transactions, and compliance with global standards such as anti-bribery and anti-money laundering regulations.
Employability	-
Entrepreneurship	-
Skill Development	Enhancing skills related to legal research, interpretation of company laws, compliance management, contract drafting, and corporate legal advisory in the Indian context.



Professional Ethics	Understanding the ethical considerations and professional standards for companies in India, including corporate social responsibility, transparency, and ethical business practices.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Management
Local	-
Regional	-
National	-
Global	-
Employability	Developing an understanding of the legal requirements and obligations for companies in India to enhance employability in legal and corporate sectors.
Entrepreneurship	Exploring the legal framework and regulations relevant to starting and running a company in India, including company registration, intellectual property protection, contract laws, and investment regulations.
Skill Development	-
Professional Ethics	Understanding the ethical considerations and professional standards for companies in India, including corporate social responsibility, transparency, and ethical business practices.
Gender	Considering the legal provisions and regulations related to gender equality, workplace harassment, and women's representation on company boards in India.
Human Values	Exploring the alignment of company laws with human values such as fairness, equality, and social justice, and the role of companies in promoting ethical and responsible business practices.



Environment & Sustainability	Examining the legal framework for environmental protection, sustainable business practices, and corporate social responsibility related to environmental sustainability in India.
Unit IV	Meetings and winding up
Local	-
Regional	-
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	Enhancing skills related to legal research, interpretation of company laws, compliance management, contract drafting, and corporate legal advisory in the Indian context.
Professional Ethics	Understanding the ethical considerations and professional standards for companies in India, including corporate social responsibility, transparency, and ethical business practices.
Gender	Considering the legal provisions and regulations related to gender equality, workplace harassment, and women's representation on company boards in India.
Human Values	Exploring the alignment of company laws with human values such as fairness, equality, and social justice, and the role of companies in promoting ethical and responsible business practices.
Environment & Sustainability	Examining the legal framework for environmental protection, sustainable business practices, and corporate social responsibility related to environmental sustainability in India.
SDG	Responsible consumption and production, decent work and economic growth, and gender equality.
NEP 2020	Considering the impact of NEP 2020 on legal education and the inclusion of legal knowledge and skills relevant to company laws in the Indian education system.



POE/4th IR	Exploring the application of technology, digital platforms, and automation in improving legal processes, compliance management, and corporate governance in the Indian business environment.
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Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
Christ University	BBA	Corporate Law & Governance
Delhi University	BBA	Business Law

Department:	School of Management & Commerce		
Course Name:	Course Code	L-T-P	Credits
Ethics, Values & Corporate Social Responsibility	MCMC304	4-0-0	4
Type of Course:	MAJOR		
Pre-requisite(s), if any:			



Brief Syllabus:

The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.

This business ethics course offers an introduction into the concept of values, morality, as well as cultural beliefs and upbringing in all areas of business, from consumer rights to corporate social responsibility.

This paper also aims at providing the students the understanding of ethical issues related to business and good governance necessary for long term survival of business.

UNIT WISE DETAILS

Unit Number: 1	Title: Introduction to Ethics	No. of hours: 10
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Content Summary:

Introduction: Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making.

Ethics: Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business

Unit Number: 2	Title: Knowledge and Wisdom Stress Management	No. of hours: 12
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Content Summary:

Knowledge and Wisdom: Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management, Wisdom Based Management.

Stress Management: Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement. Concept of Dharma & Karma Yoga: Concept of Karama and Kinds of



Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life.		
Unit Number: 3	Title: Understanding Progress, and Success - Results & Managing Transformation Understanding Success	No. of hours: 10
Content Summary: Understanding Progress, and Success - Results & Managing Transformation: Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation. Understanding Success: Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.		
Unit Number: 4	Title: Corporate Social Responsibility & Corporate Governance	No. of hours: 8
Content Summary: Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business		
*Self-Learning Components: <ul style="list-style-type: none">• Corporate Social Responsibility• Codes of Ethics and Conduct• Concept of Sustainability		
TEXT BOOK: 1. Dr. Narindra Moha, Dr. Supreet Singh, Ashima Verma (2014), Values and Ethics in Management, Galgotia Publishing Company.		



Reference Books:

1. Dr. F.C. Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
2. Hartman, Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
3. C.B. Gupta (2011), " Human Resource Management" Sultan Chand & Son, Educational Publisher, New Delhi. NOTE * Book Added by Course Teacher.

Define Course Outcomes (CO)

COs	Statements
CO1	To make the students aware about the importance of ethics and values in the business to encourage moral practices and sensitivity towards the ethical dimension of managerial problems.
CO2	Understand the Concept of Knowledge and wisdom management along with attached and detached Involvement which can realize students to go under deep self-introspection along with stress management.
CO3	Enhance critical and rational thinking along with a deep self- reflection skill through the understanding of success, progress and transformation in the context of management perspective.
CO4	Understand the concept of Corporate Governance and Corporate Social Responsibility (CSR) in the context of present-day management.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels©	Affective levels(A)	Psychomotor levels(P)
	109. Knowledge		91. Imitation
	110. Understand	91. Receiving	92. Manipulation
	111. Apply	92. Responding	93. Precision
	112. Analyze	93. Valuing	94. Articulation
	113. Evaluate	94. Organizing	95. Improving
	114. Create	95. Characterizing	
	-	-	-



CO1			
CO2	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2	3	3	-	2	3	2	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	-	3	-	-	-	-	-
CO4	-	-	-	-	3	3	-	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	-
CO2	3	-	3	-
CO3	-	-	-	-



CO4	-	3	-	-
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Benchmarking Universities (at least 4-5 standard university contents must be referred):

Relevance of the “Ethics, Values and CSR” to various indicators

Unit I	Introduction and Ethics
Local	-
Regional	-
National	Analyzing ethical practices and values at the national level, including national regulations, ethical frameworks, and corporate social responsibility initiatives within the country.
Global	Understanding ethical challenges and values in the global business arena, including ethical implications of global supply chains, international business practices, and ethical responsibilities of multinational corporations.
Employability	Enhancing employability skills related to ethics and values, including ethical decision-making, corporate social responsibility, and ethical leadership in the workplace.
Entrepreneurship	Exploring the integration of ethics, values, and corporate social responsibility in entrepreneurial ventures, including ethical business models, sustainable entrepreneurship, and social impact initiatives.
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Knowledge and Wisdom and Stress Management
Local	Exploring ethical considerations and values within a local business context, including ethical decision-making, corporate responsibility



	towards local communities, and ethical implications of business practices.
Regional	Examining ethical issues and values that arise within a specific regional business environment, such as cultural norms, ethical standards, and regional social responsibilities.
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	Developing skills to navigate ethical dilemmas, apply ethical frameworks, and effectively communicate ethical values and corporate social responsibility within organizations.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit III	Understanding Progress, and Success - Results & Managing Transformation and Understanding Success
Local	Exploring ethical considerations and values within a local business context, including ethical decision-making, corporate responsibility towards local communities, and ethical implications of business practices.
Regional	-
National	-
Global	Understanding ethical challenges and values in the global business arena, including ethical implications of global supply chains,



	international business practices, and ethical responsibilities of multinational corporations.
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Examining ethical considerations specific to various professions and industries, including professional codes of conduct, ethical responsibilities towards stakeholders, and ethical challenges in the workplace.
Gender	Considering the role of gender in ethics, values, and corporate social responsibility, including gender equality in the workplace, diversity and inclusion, and addressing gender-based ethical issues.
Human Values	-
Environment & Sustainability	-
Unit IV	Corporate Social Responsibility and Corporate Governance
Local	-
Regional	-
National	-
Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-



Human Values	Exploring the importance of human values in business ethics and corporate social responsibility, such as integrity, respect, fairness, and accountability.
Environment & Sustainability	Understanding the ethical implications of business activities on the environment and the importance of incorporating sustainability practices, such as environmental stewardship, responsible resource management, and sustainable business models.
SDG	Promoting social welfare, reducing inequality, and fostering sustainable practices.
NEP 2020	Promoting ethics, values, and corporate social responsibility in business education.

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
AMITY UNIVERSITY	BBA	Business Ethics & Governance
Delhi University	BBA	Value & Ethics in Business

Department:	School of Management and Commerce		
Course Name:	Course Code	L-T-P	Credits
Advance Performance Measurement	MCSP178	4-0-0	4
Type of Course:	Major		



Pre-requisite(s), if any:

Brief Syllabus:

The syllabus introduces candidates to the strategic role of management accounting as a discipline for planning and controlling performance so that strategic objectives can be set, monitored and controlled. It recognises the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed. From appreciating the strategic context of performance management and the impact of wider factors, the syllabus examines the issues relating to performance management information systems and their design. It also addresses the impact which developments in technology will have on the performance management and measurement systems used by organisations. The syllabus then moves from performance management systems to the scope and application of high-level performance measurement techniques in a variety of contexts, including not-for-profit organisations and multi-national businesses. Having covered the strategic aspects of performance management and operational systems for the measurement and control of performance in a wide range of organisational contexts, candidates are then expected to synthesise this knowledge in the role of an advisor to senior management or independent clients on how to assess and control the performance of an entity. The professional skills section of the syllabus links to all others and provides a range of professional skills which the candidate must demonstrate in the exam. These professional skills will make candidates more employable, or if already in work, will enhance their opportunities for advancement.

UNIT WISE DETAILS

Unit Number: 1	Strategic planning and control	No. of hours: 15
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Strategic management accounting , Performance hierarchy , Performance management and control of the organisation , Changes in business structure and management accounting , Environmental, social and governance factors , Advance costing technique , CVP Analysis



Unit Number: 2	Performance management information systems and developments in technology	No. of hours: 15
Performance management information systems, Sources of management information Recording and processing systems and technologies, Data analytics , Management report , Pricing decision and Short Term decision .		
Unit Number: 3	Strategic performance measurement	No. of hours: 15
Strategic performance measures in the private sector, Divisional performance and transfer pricing issues , Strategic performance measures in not-for-profit organizations ,Non-financial performance indicators , The role of quality in management information and performance measurement system		
Unit Number: 4	Performance evaluation	No. of hours: 15
Alternative views of performance measurement and management Strategic performance issues in complex business structures		
Unit Number: 5	Professional skills	No. of hours: 15
1. Communication 2. Analysis and evaluation 3. Scepticism 4. Commercial acumen		
Self-Learning Components: <ul style="list-style-type: none">• They often include case studies and real-world examples to illustrate the practical implications of economic concepts.• Self-learning components focused on economic forecasting and market research techniques.• BCom students understand how economic indicators, market trends, and consumer behaviour impact business decision-making.		
Reference Books: 15. BPP Workbook		



16. BPP Practice Kit

Course Outcomes (CO)

COs	Statements
CO1	Understanding the links between issues at the strategic, tactical and operational levels.
CO2	Understand in particular how the choice of operational performance measures affects strategic performance.
CO3	To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts to contribute to the planning, control and evaluation of the performance of an organization and its strategic and operational development.
CO4	Understanding the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels©	Affective levels(A)	Psychomotor levels(P)
	115. Knowledge	96.Receiving	96.Imitation
	116. Understanding	97.Responding	97.Manipulation
	117. Apply	98.Valuing	98.Precision
	118. Analyze	99.Organizing	99.Articulation
	119. Evaluate	100. Characterizing	100. Improving
	120. Create		
CO1	C2	-	-
CO2	C2	-	-
CO3	C3	-	-



CO4	C2	-	-
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CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2		2				3
CO2		3		3			
CO3			2				3
CO4					3	3	

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	2			3
CO2	3		3	
CO3		2		
CO4		3		3

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Strategic planning and control
Local	strategic planning at the local level is a vital tool for shaping the future of a organization at local level. It ensures that resources are used wisely, goals are set and achieved, and in a sustainable and inclusive manner.
Regional	Regional businesses strategic planning at the regional level is essential for the coordinated and sustainable development of a



	geographic area. It helps create a shared vision, allocate resources effectively, and address a wide range of social, economic, and environmental issues.
National	strategic planning at the national level is essential for guiding development and ensuring that resources are used wisely and efficiently to achieve its long-term goals. It helps them to make informed decisions, set priorities, and respond to the evolving needs and challenges of the nation.
Global	strategic planning at the global level is essential for companies to navigate the complexities of the international business environment. It helps companies make informed decisions, seize opportunities, and mitigate risks as they expand and compete on a global scale.
Employability	Strategic planning plays a vital role in understanding labor markets, employment trends, and skills demand.
Entrepreneurship	strategic planning is a critical process for entrepreneurs. It helps them set clear objectives, manage resources effectively, navigate risks, and adapt to changing circumstances while working towards long-term success. It is a dynamic and ongoing process that keeps the business focused, competitive, and agile.
Skill Development	Strategic Planning provides insights into the demand for different skills in the market. Businesses use economic analysis to identify skill gaps, plan training programs, and invest in skill development initiatives.
Professional Ethics	Planning and controlling includes the study of ethical principles in business decision-making. Understanding the ethical implications of economic choices helps businesses maintain integrity, build trust with stakeholders, and comply with legal and regulatory frameworks.
Gender	-
Human Values	Planning and controlling help in providing a framework for considering human values in business decisions. Businesses incorporate social responsibility, sustainability, and ethical considerations into their strategies.



Environment & Sustainability	-
Unit II	Performance management information systems and developments in technology
Local	Performance Management Information Systems at the local level of a company is to enhance decision-making, monitor performance, and improve efficiency. Technological developments enable more accurate data collection, real-time monitoring, and sophisticated analytics, making PMIS even more valuable for local operations.
Regional	PMIS are essential tools for regional companies to monitor, manage, and improve their performance. Technological advancements have significantly enhanced the capabilities of PMIS, enabling regional managers to make data-driven decisions, align their strategies with company goals, and adapt to changing market conditions more effectively..
National	The role of Performance Management Information Systems in national-level companies is to enable data-driven decision-making, improve efficiency, align goals, and enhance overall performance. When coupled with technology developments, these systems become even more powerful, allowing organizations to adapt and thrive in a rapidly changing business landscape.
Global	performance management information systems, coupled with technological advancements, are vital for global companies as they facilitate data-driven decision-making, real-time monitoring, and performance optimization. These systems enable organizations to adapt to changing circumstances, maintain consistency across borders, and drive continual improvement in their global operations..
Employability	Performance analysis also plays a role in employability, particularly
Entrepreneurship	Entrepreneurs rely on consumer behavior and demand analysis to identify gaps in the market and explore untapped opportunities.



Skill Development	Performance Management Information Systems are integral in the management of skill development in the workplace, especially in the context of technological advancements. They enable data-driven decision-making, customization of training plans, and the integration of technology into skill development programs, ultimately contributing to increased efficiency and effectiveness in improving the workforce's skills and performance.
Professional Ethics	Professionals need to possess analytical skills to interpret consumer data, conduct surveys, and draw insights from market research to make informed business decisions.
Gender	-
Human Values	Businesses may align their products and marketing messages with values such as sustainability, social responsibility, and community engagement to appeal to socially conscious consumers.
Environment & Sustainability	-
Unit III	Strategic performance measurement
Local	At the local level, performance measurement helps assess the efficiency of day-to-day operations. It allows the company to identify areas where improvements can be made to reduce costs, improve productivity, and streamline processes.
Regional	Performance measurement at the regional level allows companies to assess their market share and penetration in specific regions. It helps in tailoring strategies to meet the unique demands and challenges of different regions.
National	Performance measurement at the national level helps in analyzing the competitive landscape, identifying trends, and understanding the preferences and behavior of a national customer base. Performance measurement can help track and manage compliance.
Global	Performance measurement at the global level ensures that all regional and national efforts align with the overarching



	corporate strategy. It helps in identifying inconsistencies and adapting strategies accordingly.
Employability	Employability refers to an individual's ability to gain and maintain employment. It includes a range of skills, knowledge, and attributes that make a person desirable to employers.
Entrepreneurship	Entrepreneurship is the process of identifying and exploiting business opportunities by taking risks and organizing resources.
Skill Development	Skill development refers to the acquisition and enhancement of skills, knowledge, and competencies necessary for performing specific tasks or jobs.
Professional Ethics	Professional ethics refers to the moral principles and standards that guide the conduct of individuals in a professional setting.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV and Unit V	Performance evaluation and Professional skills
Local	At the local level, performance evaluations help identify strengths and weaknesses among employees. This information can be used to provide targeted training and development opportunities to improve local staff's professional skills.
Regional	Decision-Making: In regional operations, performance evaluations provide valuable data for decision-makers. They help regional managers make informed decisions about staffing, resource allocation, and market strategies.
National	Performance evaluations ensure that employees at the national level are aligned with the company's overall goals and objectives. It helps in measuring how national operations contribute to the company's success.
Global	Companies operating globally often face different markets, cultures, and regulations. Performance evaluations help



	establish a standard for professional skills and expectations across all global operations.
Employability	Assessing the performance and professional skills of employees regionally can help identify high-potential individuals who may be candidates for leadership roles at the national or global levels.
Entrepreneurship	For entrepreneurs, performance evaluation is essential in understanding the financial viability of their business ideas. It involves evaluating start-up costs, fixed and variable costs, and estimating revenue potential.
Skill Development	At this level, identifying and developing leaders within the organization is crucial. Performance evaluations can highlight individuals who exhibit the professional skills necessary for leadership roles
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	
NEP 2020	-
POE/4th IR	

Department:	School of Management and Commerce		
Course Name:	Course Code	L-T-P	Credits
Advance Financial management	MCSP179	4-0-0	4



Type of Course:	Major	
Pre-requisite(s), if any:		
Brief Syllabus:		
<p>The syllabus starts by exploring the role and responsibility of a senior executive or advisor in meeting competing needs of stakeholders within the business environment of multinationals. The syllabus then re-examines investment and financing decisions, with the emphasis moving towards the strategic consequences of making such decisions in a domestic, as well as international, context. Candidates are then expected to develop further advisory skills in planning strategic acquisitions and mergers and corporate re-organisations. The next part of the syllabus re-examines, in the broadest sense, the existence of risks in business and the sophisticated strategies which are employed in order to manage such risk .</p>		
UNIT WISE DETAILS		
Unit Number: 1	Role of senior financial adviser in the multinational organization	No. of hours: 10
<p>1. The role and responsibility of senior financial executive/advisor 2. Financial strategy formulation 3. Corporate environmental, social, governance (ESG) and ethical issues 4. Management of international trade and finance 5. Strategic business and financial planning for multinational organisations 6. Dividend policy in multinationals and transfer pricing</p>		
Unit Number: 2	Advanced investment appraisal	No. of hours: 10
<p>1. Discounted cash flow techniques 2. Application of option pricing theory in investment decisions</p>		



3. Impact of financing on investment decisions and adjusted present values 4. Valuation and the use of free cash flows 5. International investment and financing decisions		
Unit Number: 3	Acquisitions and mergers	No. of hours: 15
1. Financial reconstruction 2. Business re-organization		
Unit Number: 4	Treasury and advanced risk management techniques	No. of hours: 15
1. The role of the treasury function in multinationals 2. The use of financial derivatives to hedge against forex risk 3. The use of financial derivatives to hedge against interest rate risk		
Unit Number: 5	Professional skills	No. of hours: 10
1. Communication 2. Analysis and evaluation 3. Scepticism 4. Commercial acumen		
Self-Learning Components: <ul style="list-style-type: none">• They often include case studies and real-world examples to illustrate the practical implications of financial management concepts.• Self-learning components focused on Work on relevant response options, using available functions and technology, as would be required in the workplace• Present data and information effectively, using the appropriate tools.		
Reference Books:		



17.	BPP Workbook
18.	BPP Practice Kit

Course Outcomes (CO)

COs	Statements
CO1	Understanding the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognize the role of international financial institutions in the financial management of multinationals
CO2	Developing ability to evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally.
CO3	Assessing and planning acquisitions and mergers as an alternative growth strategy.
CO4	Understanding the impact of external factors on strategic management issues and covers the risks these factors present and how they can be measured and managed.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 121. Knowled ge 122. Understa nd 123. Apply 124. Analyze 125. Evaluate 126. Create	Affective levels(A) 101. Receiving 102. Responding 103. Valuing 104. Organizing 105. Characterizi ng	Psychomotor levels(P) 101. Imitation 102. Manipulati on 103. Precision 104. Articulatio n 105. Improvin g
CO1	C2	-	-



C02	C2	-	-
C03	C4	-	-
C04	C2	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		3	2				3
CO2		3			2		
CO3				3			3
CO4	2				3	3	

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	2	2		3
CO2	3		3	
CO3		3		2
CO4		3		

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Role of senior financial adviser in the multinational organization
Local	-



Regional	A senior financial adviser in a multinational organization at regional is responsible for ensuring financial stability, compliance, and growth while managing the unique challenges posed by operating in multiple regions and nations. They need to be adept at understanding the intricacies of different markets, currencies, and regulatory environments while aligning with the overall corporate strategy.
National	The role of a senior financial adviser in a multinational organization at the national level is pivotal in ensuring financial success and compliance within the specific country. They need to have a deep understanding of local financial regulations, market conditions, and cultural nuances, while also aligning their strategies with the broader goals and policies of the global organization.
Global	In the global business environment, a senior financial adviser in a multinational organization at the global level is a key figure responsible for developing and implementing financial strategies, managing risks, ensuring compliance, and providing leadership in a complex international financial environment. Their role is essential for the organization's financial success and resilience in the global marketplace.
Employability	Finance plays a vital role in understanding labor markets, employment trends, and skills demand.
Entrepreneurship	Financial concepts such as supply and demand, cost analysis, and pricing strategies help entrepreneurs make informed decisions and maximize their chances of success.
Skill Development	A senior financial adviser's role goes beyond financial expertise to include leadership, strategic thinking, adaptability, and a commitment to ongoing learning and development. Their ability to develop these skills not only benefits their own career but also contributes to the financial health and success of the organization, plan training programs, and invest in skill development initiatives.
Professional Ethics	Finance includes the study of ethical principles in business decision-making. Understanding the ethical implications of economic choices helps businesses maintain integrity, build



	trust with stakeholders, and comply with legal and regulatory frameworks.
Gender	-
Human Values	Finance provides a framework for considering human values in business decisions. Businesses incorporate social responsibility, sustainability, and ethical considerations into their strategies.
Environment & Sustainability	-
Unit II	Advanced investment appraisal
Local	Investment appraisal at the local level refers to the process of evaluating potential investment opportunities, projects, or initiatives within a specific geographical area, such as a city, municipality, or region.
Regional	Investment appraisal at the regional level requires a multidisciplinary approach and collaboration between government agencies, private sector partners, and community stakeholders. It plays a crucial role in shaping a region's economic and social development and can lead to sustainable growth and improved living conditions for its residents.
National	National-level investment appraisal is a complex and multifaceted process that plays a crucial role in a country's economic development. It requires a combination of economic analysis, policy planning, stakeholder engagement, and a long-term perspective to ensure that investments contribute to the nation's well-being and prosperity.
Global	Global Finance behavior analysis addresses the complexities of international markets.
Employability	Financial analysis also plays a role in employability, particularly in industries related to project development
Entrepreneurship	Entrepreneurs rely on Financial analysis and demand analysis to identify gaps in the market and explore untapped opportunities to invest



Skill Development	Understanding of relevant ,irrelevant cost, Appraisal technique
Professional Ethics	Professionals need to possess analytical skills to interpret consumer data, conduct surveys, and draw insights from market research to make informed business decisions.
Gender	-
Human Values	Businesses may align their products and marketing messages with values such as sustainability, social responsibility, and community engagement to appeal to socially conscious consumers.
Environment & Sustainability	-
Unit III	Acquisitions and mergers
Local	.
Regional	Acquisitions and mergers at the regional level can be complex and have far-reaching consequences. They require careful planning, consideration of various stakeholders, and often regulatory approval to ensure they benefit both the companies involved and the local communities where they operate.
National	Acquisitions and mergers at the national level are important strategic decisions for companies and can reshape entire industries. They require careful planning, execution, and consideration of regulatory and legal aspects to ensure they benefit all stakeholders involved..
Global	Acquisitions and mergers at the global level are strategic business transactions where one company acquires or merges with another company, typically with the aim of achieving various strategic and financial objectives. These transactions can have significant implications for the companies involved, as well as for the global business landscape.
Employability	Employability refers to an individual's ability to gain and maintain employment. It includes a range of skills, knowledge, and attributes that make a person desirable to employers.



Entrepreneurship	Entrepreneurship is the process of identifying and exploiting business opportunities by taking risks in the form of acquisition and organizing resources for same
Skill Development	Skill development refers to the acquisition and enhancement of skills, knowledge, and competencies necessary for performing specific tasks or jobs.
Professional Ethics	Professional ethics refers to the moral principles and standards that guide the conduct of individuals in a professional setting.
Gender	-
Human Values	-
Environment & Sustainability	-
Unit IV, Unit V	Treasury and advanced risk management techniques and Professional skills
Local	By understanding the costs involved, local businesses can determine the most efficient methods for treasury management
Regional	At the regional level, organizations need to consider not only global financial trends but also regional economic conditions, political stability, and cultural factors. Effective treasury management and advanced risk management techniques help ensure the financial stability and growth of an organization within its specific regional context. This may involve tailoring strategies to account for regional risks and opportunities.
National	At the national level, professionals with expertise in treasury management and advanced risk management play a crucial role in maintaining financial stability, optimizing government resources, and managing complex financial portfolios.
Global	Treasury and advanced risk management techniques are essential skills for financial professionals operating on a global level.
Employability	in employability involve setting compensation levels and designing job roles that align with the organization's cost structure while attracting and retaining skilled employees.



Entrepreneurship	For entrepreneurs, cost analysis is essential in understanding the financial viability of their business ideas. It involves evaluating start-up costs, fixed and variable costs, and estimating revenue potential.
Skill Development	Continuous learning, networking, and professional certifications can further enhance your expertise and career prospects in treasury and risk management on a global level.
Professional Ethics	Professional skills are often acquired through education, training, and on-the-job experience. They play a crucial role in career development and job performance, and individuals may continuously develop and refine their professional skills throughout their careers to stay competitive and successful in their chosen fields.
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4th IR	-

7th Semester

Department:	School of Management & Commerce		
Course Name:	Course Code	L-T-P	Credits
Business Environment in India	MCMC401	4-0-0	4



Type of Course:	MAJOR		
Pre-requisite(s), if any:			
Brief Syllabus: This course helps to understand the theoretical framework of Business Environment – its concept, significance and changing dimensions. The purpose of Business Environment is to analyse macro environmental factors such as economic, political, legal, socio-cultural, technological and international. The study of economic environment includes economic systems, economic planning, government policies, role of public sector banks and development banks, economic reforms like Liberalisation, Privatisation, Globalisation and their impact on business entity.			
UNIT WISE DETAILS			
Unit Number: 1	Title: Business Environment	No. of hours: 10	
Content Summary: Nature, structure and components of business environment; country risk; political risk and corporate adjustment; international impact on business environment; nature of Indian economy.			
Unit Number: 2	Title: Economic Reforms	No. of hours: 10	
Content Summary: Current monetary and fiscal policy environment; competitive environment and the Competition Act 2002; consumer and investor’s protection; corporate governance.			
Unit Number: 3	Title: Introduction to background of Industrial Policy and Industrial policy of 1991	No. of hours: 10	



Content Summary:

public sector reforms; public private partnership; SMEs – threats and challenges; industrial sickness; industrial financial institutions – IDBI, IFCI and ICICI.

Unit Number: 4	Title: Balance of payments scenario	No. of hours: 10
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Content Summary:

foreign trade pattern and policy; globalization trends; factors influencing FDI in India; Foreign Exchange Management Act.

***Self-Learning Components:**

- Environmental Sustainability Challenges
- Ethical and Social Responsibility Challenges

TEXT BOOK:

Cherulimum, F.(2015). Business environment - Text & cases (24th ed.). New Delhi: Himalayas Publishing House.

Reference Books:

1. Mishra, S. K., &Puri, V. K. (2016). Economic environment of business (With case studies).(9th ed.). New Delhi: Himalaya Publishing House.
2. Shukla, M. B. (2012). Business environment - Text and cases. New Delhi: Taxman.
3. Cherulimum, F.(2015). International business environment (2th ed.). New Delhi: Himalayas Publishing House.
4. Saleem, S. (2015). Business environment (3rd ed.). Noida: Pearson India Education.
5. Ashwatthapa, K. (2016). Essentials of business environment (13th ed.). New Delhi: Himalayas Publishing House.
6. Datt, G., &Sundaram, K. P. M.(2016). Indian economy (72nd ed.). New Delhi: S. Chand.
7. Ministry of Finance. Economic Survey (2015-16). New Delhi: Govt. of India.

Bedi, S.(2012). Business environment. New Delhi: Excel Books.

Define Course Outcomes (CO)

COs	Statements
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CO1	To understand the concept of BE its contemporary challenges
CO2	To understand economic reforms
CO3	Learning about Industrial Policy and Financial Institution
CO4	Analyzing BOP, Foreign Trade

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 127. Knowled ge 128. Understa nd 129. Apply 130. Analyze 131. Evaluate 132. Create	Affective levels(A) 106. Receiving 107. Responding 108. Valuing 109. Organizing 110. Characterizin g	Psychomotor levels(P) 106. Imitation 107. Manipulati on 108. Precision 109. Articulatio n 110. Improving
CO1	-	-	-
C02	-	A3	-
CO3	C5	-	-
CO4	C3	-	-

***Please Note:**

Map only 1 or 2 Levels in each category. If a higher level is given, no need to mention lower level

CO-PO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	-	-	-	-	-	-	-	-	-	-	-



CO2	-	-	-	-	3	-	-	-	-	-	-	-
CO3	-	-	-	3	-	-	-	-	-	-	-	-
CO4	-	3			-	-	-	-	-	-	-	-

Please Note:

- Refer to POs while mapping each CO.
- Mark “ – “ if not applicable
- If attainment of a CO is strongly mapped with a PO , Mark 3
- If attainment of a CO is moderately mapped with a PO , Mark 2
- If attainment of a CO is weakly mapped with a PO , Mark 1

Justification for mapping must be relevant

1=weakly mapped

2= moderately mapped

3=strongly mapped

CO-PSO Mapping

PO	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-
CO2	-	-	-	-
CO3	3	-	-	-
CO4	-	-	-	-

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Relevance of the “Challenges of Business Environment” to various indicators

Unit I	Introduction
Local	-
Regional	-
National	Understanding the challenges businesses confront at the national level, including government policies, taxation, labor regulations, infrastructure, economic stability, and political stability.
Global	-
Employability	-
Entrepreneurship	Addressing the challenges entrepreneurs encounter in establishing and managing businesses, including accessing capital, market



	uncertainties, competition, innovation, and adapting to changing business environments.
Skill Development	Identifying the challenges associated with developing the necessary skills for success in the business environment, such as technological advancements, evolving job roles, and the need for continuous learning and upskilling.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
Unit II	Economic Reforms
Local	Exploring the challenges businesses face within a local market, such as competition, market dynamics, regulatory frameworks, and consumer preferences.
Regional	Analyzing the challenges businesses encounter within a specific regional market, including regional economic integration, cultural differences, trade barriers, and regional political and legal systems.
National	-
Global	-
Employability	-
Entrepreneurship	Addressing the challenges entrepreneurs encounter in establishing and managing businesses, including accessing capital, market uncertainties, competition, innovation, and adapting to changing business environments.
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-



Environment & Sustainability	-
Unit III	Introduction to background of Industrial Policy and Industrial policy of 1991
Local	-
Regional	-
National	-
Global	Examining the challenges businesses face in the global marketplace, such as international trade barriers, geopolitical risks, cultural diversity, global economic trends, and technological advancements.
Employability	Exploring the challenges individuals face in the business environment in terms of acquiring and developing the skills, knowledge, and competencies required for employment and career advancement.
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	Addressing the challenges of aligning business practices with human values, such as social justice, equality, respect for human rights, and ethical decision-making.
Environment & Sustainability	Analyzing the challenges businesses encounter in relation to environmental sustainability, including climate change, resource depletion, pollution, waste management, and adopting sustainable business practices.
Unit IV	BOP Scenario
Local	-
Regional	-
National	-



Global	-
Employability	-
Entrepreneurship	-
Skill Development	-
Professional Ethics	Examining the ethical challenges businesses face, including issues related to corporate governance, corruption, social responsibility, sustainability, and maintaining ethical standards in business practices.
Gender	Exploring the challenges related to gender equality and diversity in the business environment, including biases, glass ceilings, workplace discrimination, and the underrepresentation of women in leadership positions.
Human Values	-
Environment & Sustainability	-
SDG	Addressing the challenges of the business environment and incorporating sustainable practices into their operations.
NEP 2020	Exploring how the education policy reforms outlined in NEP 2020 can address the challenges of the business environment by promoting entrepreneurship, skill development, and ethical business practices.
POE/4th IR	Considering the challenges and opportunities presented by the Fourth Industrial Revolution in terms of enhancing productivity, organizational efficiency, and leveraging technological advancements to overcome challenges in the business environment.

Benchmarking Universities (at least 4-5 standard university contents must be referred):

Name of the University	Program referred for Syllabus contents	Subject referred
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Christ University	BBA	Challenges of Business Environment
AMITY UNIVERSITY	BBA	Business Environment
SYMBIOSIS UNIVERSITY	BBA	Business Environment

Department:	School of Management and Commerce		
Course Name: Statistical Software Lab	Course Code: MCMC403	L-T-P	Credits
		4-0-0	4
Type of Course:	Programme Core		
Pre-requisite(s), if any:			
Brief Syllabus: Introduction: Data Entry, Storing and Retrieving Files, Generating New Variables; Managing Data- Listing cases, replacing missing values, computing new variables, recoding variables, selecting cases, T-tests: One sample test, Independent samples and paired sample, Parametric and Non-Parametric Chi-square analysis; Bivariate Correlation and simple scatter Plot, Cluster analysis: Hierarchical Cluster analysis, K-Means Cluster Analysis; Factor analysis / Principal Components Analysis			
UNIT WISE DETAILS			
Unit Number: 1	Title: Introduction	No. of hours: 15	
Getting started with the software: Introduction: Data Entry, Storing and Retrieving Files, Generating New Variables; Managing Data- Listing cases, replacing missing values, computing new variables, recoding variables, selecting cases, sorting cases, merging files, Graphs- Creating and editing graphs and charts; Descriptive Statistics Procedures: Frequencies, Descriptive, Explore, Cross Tabulation.			



Unit Number: 2	Title: Hypothesis Testing for Means:	No. of hours: 15
T-tests: One sample test, Independent samples and paired samples t-test; Anova – One way analysis of variance with post hoc analysis, Two way analysis of variance.		
Unit Number: 3	Title: Testing for relationship between variables:	No. of hours: 15
Parametric and Non-Parametric Chi-square analysis; Bivariate Correlation and simple scatter Plot; Linear Regression: Simple Linear Regression, Multiple regression analysis with matrix scatter plot; Binary Logistic Regression, Discriminant Analysis.		
Unit Number: 4	Title: Analysis of Structure	No. of hours: 15
Cluster analysis: Hierarchical Cluster analysis, K-Means Cluster Analysis; Factor analysis / Principal Components Analysis		
Self-Learning Components: <ul style="list-style-type: none">• Enroll in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.• Study and analyze real-world case studies that showcase the application of management theories and concepts.• Engage in online forums and discussion groups focused on management topics.• Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.• Explore reputable management-related websites, such as the websites of management associations, business schools, or management consulting firms.		
Reference Books: <p>Performing Data Analysis using IBM SPSS, Lawrence S. Meyers, Glenn C. Gamst, A. J. Guarino, Wiley Publication (Chapters 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 13, 14 and 16)</p> <p>Fundamentals of Applied Statistics, V.K.Kapoor & S.C.Gupta, S. Chand & Sons, New Delhi.</p> <p>Theory and Problems of Statistics, M.R. Theory, McGraw-Hill Book, London.</p>		



Define Course Outcomes (CO)

COs	Statements
CO1	Introduce students to various modeling techniques, including linear and logistic regression, decision trees, and clustering methods.
CO2	To Enable students to explore data visually and statistically to gain insights, detect patterns, and identify outliers.
CO3	To Help students understand how to design experiments and studies that can yield meaningful and statistically valid results.
CO4	To train students to interpret the results of statistical analyses and make meaningful conclusions based on data.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 1. Knowledge 2. Understand 3. Apply 4. Analyze 5. Evaluate 6. Create	Affective levels(A) 1. Receiving 2. Responding 3. Valuing 4. Organizing 5. Characterizing	Psychomotor levels(P) 1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Improving
CO1	-	-	-
CO2	-	-	-
CO3	C2	-	-
CO4	-	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10



CO1	3					2				
CO2		3			2					
CO3			2	2						
CO4							3			

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2			3	
CO3		3	3	
CO4				

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction
Local	Learning to input local data and manage it efficiently is crucial for community-based projects and local decision-making.
Regional	Preparing visual representations of data to support regional planning and development initiatives.
National	Covering widely used national statistical software to equip students for national research and data analysis.
Global	Preparing students for global research and collaboration by introducing software used on the international stage.
Employability	Proficiency in statistical software is a valuable employable skill at all levels, enhancing job prospects in local, regional, national, and global settings.
Entrepreneurship	Understanding data analysis tools and techniques can be an asset for entrepreneurs in various sectors, especially in data-driven business models.
Skill Development	The course fosters skills essential for data analysts, statisticians, and researchers across different sectors and geographic levels.



Professional Ethics	Instilling a strong sense of ethical data handling and reporting is crucial for maintaining trust at all levels.
Gender	-
Human Values	Encouraging ethical and humane considerations in data analysis and research, fostering social responsibility.
Environment & Sustainability	Showing students how to incorporate environmental data into analyses and decision-making, supporting sustainability goals.
Unit II	
Local	-
Regional	Proficiency in these statistical tests is important for regional research institutions and regional businesses that operate across a larger geographical area.
National	T-tests and ANOVA are employed for larger-scale studies and national-level policy research.
Global	T-tests and ANOVA can be used in global research and cross-country comparisons, such as international public health studies.
Employability	International organizations and multinational corporations often require professionals skilled in global data analysis.
Entrepreneurship	Entrepreneurs in global markets can leverage these tools for market analysis and product development.
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	On a global scale, T-tests and ANOVA can be applied to assess the impact of global environmental policies and sustainability initiatives.
Unit III	



Local	Researchers can use these methods to understand relationships between variables specific to their community or region.
Regional	These techniques help researchers understand regional patterns and relationships.
National	Valuable for predicting national outcomes, especially in policy and social research.
Global	
Employability	International organizations and multinational corporations often require professionals skilled in these techniques.
Entrepreneurship	Entrepreneurs in global markets can leverage these tools for market analysis and decision-making.
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	On a global scale, these techniques can be applied to assess the impact of global environmental policies and sustainability initiatives.
Unit IV	
Local	
Regional	At the regional level, these techniques can be used to group similar regions or communities based on shared characteristics, helping regional planners and policymakers identify common trends and challenges.
National	Applied at the national level to identify clusters of regions or communities with similar characteristics, aiding national policy formulation and resource allocation.
Global	Used at the global level to understand global factors that influence various aspects of society, economy, and environment.



Employability	International organizations and multinational corporations often seek professionals skilled in global data analysis techniques.
Entrepreneurship	-
Skill Development	-
Professional Ethics	-
Gender	-
Human Values	
Environment & Sustainability	On a global scale, these techniques can be applied to assess global environmental challenges, contributing to sustainability efforts.
SDG	17
NEP 2020	Aligns with the focus on Statistical Software Lab.
POE/4th IR	Aligns with the demand industries, professionals, and leaders.

Benchmarking Universities:

Name of the University	Program referred for Syllabus contents	Subject referred
University of Delhi	BMS	Statistical Software Package
Amity University	B.Com	STATISTICAL METHODS IN RESEARCH-II
Guru Gobind Singh Indraprastha University	B.Com	Statistical Software lab



Department:	School of Management and Commerce		
Course Name: Cross Culture & Global Management	Course Code: MCMC405	L-T-P	Credits
		4-0-0	4
Type of Course:	Major		
Pre-requisite(s), if any:			
Brief Syllabus: Determinants of Culture, Facets of culture, Levels of Culture, National Cultural dimensions in the business context, Value orientations and Dimensions, Reconciling cultural dilemmas, Culture and Styles of Management: Management tasks and cultural value, Culture and corporate structures, Culture and Leadership, Culture and Strategy, Cultural change in Organizations, Working with International teams, Global Human Resource Management: Staffing, Training for Global Operations			
UNIT WISE DETAILS			
Unit Number: 1	Title: Introduction	No. of hours: 15	
Determinants of Culture, Facets of culture, Levels of Culture, National Cultural dimensions in the business context, The influence of National Culture on business culture. Business Cultures: East and West.			
Unit Number: 2	Title: Cultural Dimensions and Dilemmas	No. of hours: 15	
Value orientations and Dimensions, Reconciling cultural dilemmas, Culture and Styles of Management: Management tasks and cultural values. Designing the Strategy for a Culture Change Building; Successful Implementation of Culture Change Phase			



Unit Number: 3	Title: Culture and Organization	No. of hours: 15
Culture and corporate structures, Culture and Leadership, Culture and Strategy, Cultural change in Organizations, Culture and marketing, Cultural Diversity, Business communication across cultures, Barriers to intercultural communication, Negotiating Internationally		
Unit Number: 4	Title: Cross Cultural Team Management	No. of hours: 15
Working with International teams, Global Human Resource Management: Staffing, Training for Global Operations, Groups processes during international encounters, Conflicts and cultural difference, Understanding and dealing with conflicts, Developing Intercultural relationships.		
Self-Learning Components: <ul style="list-style-type: none">• Enroll in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.• Study and analyze real-world case studies that showcase cross cultural management theories and concepts.• Engage in online forums and discussion groups focused on cross cultural and global management topics.• Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.• Explore reputable management-related websites, such as the websites of management associations, business schools, or management consulting firms.		
Reference Books: Cashby Franklin, Revitalize Your Corporate Culture: PHI, Delhi 2. Deresky Helen, International Management: Managing Across Borders And Cultures, PHI, Delhi 3. Esenn Drlarry, Rchildress John, The Secret Of A Winning Culture: PHI, Delhi 1.		

Define Course Outcomes (CO)



COs	Statements
CO1	To help students understand the cultural differences and similarities that exist in the global business world, and how these impact management practices.
CO2	To equip students with the skills and knowledge necessary to lead diverse, multicultural teams and organizations effectively.
CO3	To provide insights into the dynamics of the global economy, including trade policies, international regulations, and geopolitical factors affecting international business.
CO4	To understand the challenges and best practices in managing a global workforce, including recruitment, retention, and talent development.

COs Mapping with Levels of Bloom’s taxonomy

CO	Cognitive levels© 133. Knowledge 134. Understand 135. Apply 136. Analyze 137. Evaluate 138. Create	Affective levels(A) 111. Receiving 112. Responding 113. Valuing 114. Organizing 115. Characterizing	Psychomotor levels(P) 111. Imitation 112. Manipulation 113. Precision 114. Articulation 115. Improving
CO1	C2	-	-
CO2	C1	-	-
CO3	-	-	-
CO4	C2	-	-

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10



CO1	3					2				
CO2		3			2					
CO3			2	2						
CO4							3			

CO-PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4
CO1	3			
CO2				
CO3		3	2	
CO4		1		

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction
Local	Involves tailoring cross cultural management strategies to suit the local market, collaborating with local stakeholders, and adapting to regional dynamics.
Regional	Focuses on understanding the specific cultural, social, economic, and regulatory factors
National	Significance of cross cultural Management
Global	-
Employability	Fundamental knowledge and exposure to the concepts, theories and practices in the field of cross cultural and global management
Entrepreneurship	Effective cross cultural and global management management skills are essential for entrepreneurs to navigate various challenges, such as business planning, resource allocation, financial management, marketing, and team building.
Skill Development	Observe and evaluate the influence of historical forces on the current practice of cross cultural and global management management



Professional Ethics	Ensures fairness, transparency, and accountability in business practices
Gender	Promoting gender diversity in leadership positions and creating inclusive work environments
Human Values	Prioritize human values foster trust, loyalty, and employee engagement, resulting in increased productivity and organizational success.
Environment & Sustainability	Implementing sustainable practices, minimizing environmental impacts, embracing renewable resources, and adopting environmentally friendly technologies.
Unit II	
Local	Local market conditions, regional regulations, national policies, and global trends to develop effective business plans and organizational as per cross cultural and global management
Regional	Managers must understand the unique cultural, economic, legal, and social factors at each level.
National	Principles of an Organization
Global	Formal and Informal Organization
Employability	Understand the concept of Managerial function in cross cultural and global management
Entrepreneurship	Planning Process; Business Forecasting
Skill Development	-
Professional Ethics	-
Gender	Create inclusive plans and organizational structures that provide equal opportunities for both genders in cross cultural and global management
Human Values	Fostering a work culture that values integrity, respect, fairness, empathy, and collaboration
Environment & Sustainability	-
Unit III	Staffing



Local	Consider the local talent pool, labor market conditions, cultural factors, and legal regulations when recruiting and selecting employees
Regional	Staffing at the regional, national, and global levels involves understanding the diverse talent landscape, labor laws, and market trends to ensure cross cultural and global management
National	-
Global	-
Employability	-
Entrepreneurship	Fostering entrepreneurship within in cross cultural and global management organization.
Skill Development	Evaluate leadership styles and motivation theory to anticipate the consequences of each leadership style in cross cultural and global management.
Professional Ethics	Motivating and Leading, guide decisions related to candidate evaluation, hiring decisions, and the treatment of all individuals involved in the staffing process.
Gender	Gender-inclusive language, diverse interview panels, and training on unconscious bias can contribute to a more equitable and gender-balanced staffing process.
Human Values	Aligning staffing practices with human values
Environment & Sustainability	Integrate environmental considerations into their recruitment strategies by promoting remote work options, green commuting, or adopting eco-friendly practices during the selection process.
Unit IV	
Local	Consider the local market conditions
Regional	Regional regulations
National	-
Global	Global trends to ensure effective performance measurement and evaluation.
Employability	Effective controlling practices provide feedback and development opportunities to enhance employees' skills
Entrepreneurship	Controlling allows entrepreneurs to identify deviations, adjust strategies, and make informed decisions to achieve desired entrepreneurial outcomes in cross cultural and global management.



Skill Development	Apply course concepts and theory in a practical context
Professional Ethics	Involves assessing not only the achievement of financial targets but also the adherence to ethical standards and practices
Gender	Enable organizations to evaluate and reward employees based on merit and competence, regardless of gender.
Human Values	Well-being, job satisfaction, and work-life balance to uphold human values in the cross cultural and global management organization.
Environment & Sustainability	Assessing the organization's compliance with environmental regulations, measuring environmental impacts, and tracking progress towards sustainability goals.
SDG	17
NEP 2020	Aligns with the focus on Cross-Cultural management.
POE/4th IR	Aligns with the demand industries, professionals, and leaders.

Benchmarking Universities:

Name of the University	Program referred for Syllabus contents	Subject referred
Amrita Vishwa Vidyapeetham	MBA	Cross-Cultural Management
UPES	MBA	Cross Culture Management
Pondicherry University	MBA	Cross Cultural Business Management