Programme Structure

Sharda School of Business Studies

B.Com.

Specialization in International Accounting & Finance

Programme Code: SBS0112

Batch: 2026-2030

B.Com. ACCA

1. TITLE: Three Year Programme Structure for Commerce Discipline
B.Com. ACCA

2. DURATION OF THE COURSE: 3 Years

3. YEAR OF IMPLIMENTATION:
This syllabus will be implemented for the session academic year 2025-28 onwards.

4. PREAMBLE
Total Credits- 120

Minimum credit required for multiple entry and exit:

Total credit of the 04 year UG Programme for year wisemultiple entry and exit	01st Year	40
	02nd Year	40
	03rd Year	40

Multiple Entry and Exist Options : The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two Terms) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four Terms) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six Terms) completion the bachelor degree of commerce awarded is called
B. Com. (Bachelor of Commerce) ACCA.

Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

Transformative educational experience
Enrichment by educational initiatives that encourage global outlook
Develop research, support disruptive innovations and accelerate entrepreneurship
Seeking beyond boundaries

Core Values

Integrity
Leadership
Diversity
Community

Sharda School of Business Studies

Vision

To be the center of excellence of global repute in business education to foster learning, attitude, professional prudence, creativity, entrepreneurship, and leadership accountable to the society.

Mission

M1. Creating a stimulating learning environment

M2. Consolidating professional skills and attitude

M3. Growing our research acumen, teaching, and industry linkages

M4. Delivering leading-edge knowledge in management, business development, leadership and global economy for society.

Core Values

Integrity, Leadership, Diversity and Community

1.3 Programme Educational Objectives (PEO's)

1.3.1 B.Com./ B.Com.(Hons./ Hons. With Research)- Programme Education Objectives:

The Programme Educational Objectives are defined in Para 1.3.1 and mapped with 1.3.2.

PEO1: Develop the professional skills for employment and lifelong learning in Commerce & Accounting Education

PEO2: Develop creative, innovative and entrepreneurial mindset to help in managerial decisions

PEO3: Apply the contextual knowledge to assess the regulatory issues and its compliances related to financial reporting, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business from

PEO4: Able to prove proficiency with the ability to engage in competitive exams & higher studies like M.Com., CA, CS, ICWA and other courses

1.3.2 Mapping of PEOs with Mission Statements:

PEO Statements	School Mission 1.	School Mission 2	School Mission 3	School Mission 4
PEO1:	3	1	2	3
PEO2:	2	1	3	2
PEO3:	2	1	3	3
PEO4:	1	2	2	3

1. Slight (Low) 2. Moderate (Medium) 3. Substantial (High)

1.3.3 Programme Outcomes (PO's):

PO1: **Business Environment and Domain Knowledge (BEDK)**: Have comprehensive knowledge of Accounting, Finance, Corporate Laws, Auditing and Taxation

PO2: **Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI**): Identify, formulate and analyse business problems reaching sustainable conclusions based on data

PO3: **Global Exposure and Cross-Cultural Understanding (GECCU**): Gear up with the updated knowledge in implementing the global business practices

PO4: **Social Responsiveness and Ethics (SRE):** Imbibe and commit to social responsiveness and professional ethics of business management practices

PO5: Effective Communication (EC): Communicate effectively with the all stakeholders. Graduates are expected to develop effective oral and written communication

PO6: **Life Long Learning (LLL):** Prepare for Post-graduate and higher studies and to achieve success in their professional career.

PO7: **Enhancing Decision Making Capability (EDMC)** : Develop Capabilities of the students to create entrepreneurial mindset to make decisions at personal & professional level .

PO8: Trained Informed Professionals (TIPS): This Programme could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirement

Programme Specific Outcomes (PSO):

PSO1: Demonstrate knowledge of various advanced accounting issues within a global framework thereby providing a unique opportunity to achieve an internationally recognized qualification

PSO2: Possess adequate knowledge skills on modern tools and experimental learning in area of commerce education

PSO3: Familiarize the students with regard to structure, organization and working of financial system in global arena and interpretation of financial statements in accordance with International Financial Reporting Standards

1.3.4 Mapping of Programme Outcome Vs Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4
PO1:	3	2	3	2
PO2:	3	2	3	3
PO3:	3	1	3	1
PO4:	1	2	2	-
PO5:	2	2	1	1
PO6:	3	2	3	3
PO7:	2	2	1	3
PO8:	2	2	2	2
PSO1	3	2	2	2
PSO2	3	2	2	2
PSO3	3	3	3	2

1. Slight (Low) **2. Moderate (Medium)** **3. Substantial (High)**

Term wise Titles of the Courses in the UG commerce (B.Com. ACCA)

Year	Sem.	Course Code	Paper Title	Theory/Practical	Credits
1	I	BST1208	Financial Accounting (ACCA2)	Core	3
		BCP1208	Computerized Accounting through "TALLY"	CC(Practical)	2
		BCT1102	Micro Economics	Core	3
		BCT1103	Business Organization (ACCA1)	Minor	3
		BSP1107	Digital Health	Multidisciplinary	2
		BCP1104	Basic Excel	SEC	3
		BSP1106	Business Communication-1	AEC	2
		IKT1103	Indian Knowledge System	Common Value added course	2
Total Credits					**20**
Year	**Sem.**	**Course Code**	**Paper Title**	**Theory/Practical**	**Credits**
1	II	BCT1105	Organization Behavior	Core	2
		BCT1106	Business Statistics	Core	3
		BCT1107	Macro Economics	Core	3
		BCT1108	Business Law	Minor	3
		BCP1109	Power BI	SEC	3
		BSP1206	Business Communication-II	AEC	2
		IKT1104	Mulya Pravah (To be adopted from SHSS)	Common Value Added Course	2
		EVI1129	Environment Education (To be adopted from SSBR)	Common Value Added Course	2
Total Credits					**20**
Year	**Sem.**	**Course Code**	**Paper Title**	**Theory/Practical**	**Credits**
2	III	BCT2201	Cost Accounting (ACCA4)	Core	4
		BCT2202	Company Law (ACCA3)	Core	3
		BCT2203	Financial Management (ACCA8)	Core	3
		BCT2204	Marketing Management	Minor	3
		BCT2025	Research Methodology	Multidisciplinary course	2
			Indian Language (Hindi)	AEC	2
		BCP2205	AI Basics	SEC	3
		BCR2206	Research Based Learning -1	Research Project	0
Total Credits					**20**
Year	**Sem.**	**Course Code**	**Paper Title**	**Theory/Practical**	**Credits**
2	IV	BCT2207	Management Accounting	Core	4
		BCT2214	Performance Management (ACCA6)	Core	3
		BCT2209	Income Tax Law and Accounts (ACCA5)	Core	4
		BCT2215	Corporate Financial Reporting (ACCA7)	Core	3
		BCT2211	Banking Operations	Minor	3
		BCP2212	Community Connect	AEC	2
		BCR2213	Research Based Learning-2	Report Presentation	1
			Abhivyakti (Wellness Clinic)		**Audit course**

Total Credit					20
Year	**Sem.**	**Course Code**	**Paper Title**	**Theory/Practical**	**Credits**
3	V	BCT3301	Investment Management	Core	4
		BCT3302	Goods & Service Tax (ACCA5)	Core	4
		BCT3303	Auditing (ACCA9)	Core	4
		BCT3312	Advanced Financial Management (ACCA10)	Core	4
		BCT3313	Advanced Performance Management (ACCA11)	Core	4
		BCR3306	Research Based Learning-3	Research Project	0
			Abhivyakti Wellness Clinic(SHSS)	Audit	0
		NV20001	Mindfulness and Emotional Well-being	VAC	0
		Total			**20**
Year	**Sem.**	**Course Code**	**Paper Title**	**Theory/Practical**	**Credits**
3	VI	BCT3314	Strategic Business Reporting (ACCA 12)	Minor	4
		BCT3315	Strategic Business Leader (ACCA 13)	Minor	4
		BCT3309	Corporate Accounting	Minor	4
			Any one subject from other school	Multidisciplinary	3
		BSP3637	Quantitative and Qualitative Aptitude Skill Building	AEC	2
		BCR3310	Research Based Learning -4	Research Project	1
		BCR3311	Industry Connect	Project	2
Total					**20**

Term:-wise Teaching Scheme
UG Commerce

B.Com.

Specialization in International Accounting & Finance

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2026-2029

Programme: B.Com. ACCA **Term: I** **Session: 2026-2027**

Paper ID	New Course Code	Paper	NEP Classification	L	T	P	Credits
26784	BST1208	Financial Accounting (ACCA2)	Core	3	0	0	3
26827	BCP1208	Computerized Accounting through "TALLY"	Core	0	0	2	2
26591	BCT1102	Micro Economics	Core	3	0	0	3
26592	BCT1103	Business Organization (ACCA1)	Minor	3	0	0	3
26800	BSP1107	Digital Health	Multidisciplinary courses	2	0	0	2
26593	BCP1104	Basic Excel	Skill Enhancement courses	0	0	3	3
26780	BSP1106	Business Communication-1	Ability Enhancement courses	0	0	2	2
27858	IKT1103	Indian Knowledge System	Common Value-Added Courses	2	0	0	2
TOTAL CREDITS							**20**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2026-2029

Programme: B.Com. ACCA **Term: II** **Session: 2026-2027**

Paper ID	New Course code	Paper	NEP Classification	L	T	P	Credits
26594	BCT1105	Organization Behavior	Major	2	0	0	2
26595	BCT1106	Business Statistics	Major	2	1	0	3
26596	BCT1107	Macro Economics	Major	3	0	0	3
26597	BCT1108	Business Law	Minor	2	1	0	3
26598	BCP1109	Power BI	Skill Enhancement courses	0	0	3	3
26781	BSP1206	Business Communication-2	Ability Enhancement courses	0	0	2	2
27859	IKT1104	Mulya Pravah (To be adopted from SHSS)	Common Value- Added Courses	2	0	0	2
32375	EVI1129	Environmental Education (To be adopted from SSBR)	Common Value- Added Courses	2	0	0	2
26831	NV2002	Introduction to Sustainable Development	NCVAC	0	0	6	0
TOTAL CREDITS							**20**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2026-2029

Programme: B.Com. ACCA **Term: III** **Session: 2027-28**

Paper ID	New Course Code	Paper	NEP Classification	L	T	P	Credits
26599	BCT2201	Cost Accounting (ACCA4)	Major	4	0	0	4
26600	BCT2202	Company Law (ACCA3)	Major	3	0	0	3
26601	BCT2203	Financial Management (ACCA8)	Major	3	0	0	3
26602	BCT2204	Marketing Management	Minor	3	0	0	3
26828	BCT2025	Research Methodology	Multidisciplinary courses	1	1	0	2
	IKT2202	Indian Language (Hindi)	Ability Enhancement courses	2	0	0	2
26603	BCP2205	AI Basics	Skill Enhancement courses	0	0	3	3
26604	BCR2206	Research Based Learning -1	Research Project	0	0	4	0
TOTAL CREDITS							**20**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2026-2029

Programme: B.Com. ACCA **Term: IV** **Session: 2027-28**

Paper ID	New Course Code	Paper	NEP Classification	L	T	P	Credits
26605	BCT2207	Management Accounting	Major	4	0	0	4
26612	BCT2214	Performance Management (ACCA 6)	Major	3	0	0	3
26607	BCT2209	Income Tax Law and Accounts (ACCA 5)	Major	4	0	0	4
26613	BCT2215	Corporate Financial Reporting (ACCA 7)	Major	3	0	0	3
26609	BCT2211	Banking Operations	Minor	3	0	0	3
26610	BCP2212	Community Connect	Ability Enhancement courses	0	0	2	2
26611	BCR2213	Research Based Learning-2	Report Presentation	0	0	1	1
		Abhivyakti (Wellness Clinic)					Audit Course
26833	NV20004	Digital Marketing	NCVAC	0	0	6	0
TOTAL CREDITS							**20**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2026-2029

Programme: B.Com. ACCA Term: V Session: 2028-29

Paper ID	New Course Code	Paper	NEP Classification	L	T	P	Credits
26614	BCT3301	Investment Management	Major	3	1	0	4
26615	BCT3302	Goods and Services Tax (ACCA 5)	Major	3	1	0	4
26616	BCT3303	Auditing (ACCA 9)	Major	4	0	0	4
26620	BCT3312	Advance Financial Management(ACCA 10)	Major	3	1	0	4
26621	BCT3313	Advance Performance Management (ACCA 11)	Major	3	1	0	4
26619	BCR3306	Research Based Learning-3	Research Project	0	0	2	0
		Abhivyakti Wellness Clinic	Audit	0	0	2	0
26830	NV20001	Mindfulness and Emotional Well-being	VAC	3	0	0	0
TOTAL CREDITS							**20**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2026-2029

Programme: B.Com. ACCA **TERM: VI** **Session: 2028-29**

Paper ID	New Course Code	Paper	NEP Classification	L	T	P	Credits
26627	BCT3314	Strategic Business Reporting (ACCA 12)	Minor	4	0	0	4
26628	BCT3315	Strategic Business Leader (ACCA 13)	Minor	4	0	0	4
26623	BCT3309	Corporate Accounting	Minor	3	1	0	4
		Any one subject from other school	Multi-disciplinary	3	0	0	3
26799	BSP3637	Quantitative and Qualitative Aptitude Skill Building	AEC	0	0	2	2
26626	BCR3310	Research Based Learning -4	RBL -4	0	0	2	1
	BCR3311	Industry Connect		0	0	2	2
TOTAL CREDITS							**20**

UG Commerce

[B.Com]

Specialization in International Accounting & Finance

Term: I

Course Modules

FINANCIAL ACCOUNTING

School		**SSBS**
Batch		**2026-2029**
Programme:		**B.COM Specialization in International Accounting & Finance**
Academic Year		**2026-27**
Branch: Business & Commerce		**Semester:** I
1	Course Code	**BST1208**
2	Course Title	**Financial Accounting (ACCA 2)**
3	Credits	3
4	Contact Hours (L-T-P)	3-0-0
	Course Type	Major
5	Course Objective	The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.
6	Course Outcomes	On successful completion of the course, the student will be able to: **CO1:** Define key accounting concepts, principles, and the accounting cycle. **CO2:** Explain financial transactions using relevant accounting data. **CO3:** Construct financial statements using accounting inputs. **CO4**: Analyze the impact of accounting changes on financial position. **CO5:** Evaluate various accounting scenarios in financial decision-making. **CO6:** Develop different accounts independently using accounting principles.
7	Course Description	The course focuses on detailed understanding of accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.
8			CO Mapping
	Unit 1	**Theoretical Framework of Accounting**	
	A	Introduction, Meaning and Scope of Accounting; Objectives of Accounting; Importance of Accounting; Functions of Accounting; Terminologies used in accounting; Users of Accounting Information;	CO1, CO2
	B	Accounting Process; Basis of Accounting: Cash basis and Accrual Basis; Branches of Accounting; Principles of Accounting; Accounting Concepts and Conventions;	CO1, CO2

	C	Basic knowledge of Accounting Standards; Basic knowledge of Indian Accounting Standards (IND AS); Accounting Process from recording of a business transaction to preparation of trial balance including adjustments.	CO1, CO2
	Unit 2	**Business Income, Depreciation Accounting and Inventory Valuation**	
	A	Measurement of business income; Net income; the accounting period; the continuity doctrine and matching concept; Objectives of measurement	CO1, CO2
	B	Depreciation: The accounting concept of depreciation; Factors in the measurement of depreciation; Methods of computing depreciation: Straight Line Method and Diminishing Balance Method	CO2, CO4
	C	Inventories: Meaning; Significance of Inventory Valuation; Inventory Record Systems: Periodic and Perpetual; Methods of Valuation of Inventories: FIFO, LIFO and Weighted Average	CO2, CO4
	Unit 3	**Financial Statements**	
	A	Introduction; Meaning of Financial Statements	CO1, CO3
	B	Preparation of Trading Account and Profit & Loss Account and Balance sheet, with Adjustments.	CO3, CO4
	C	Formats of Income Statement and Balance sheet (Practical Questions)	CO3, CO6
	Unit 4	**Financial Statement Analysis**	
	A	Meaning and objectives of financial analysis; Importance for decision-making; Users of financial statements	CO1, CO5
	B	Classification of ratios	CO3, CO5, CO6
	C	Practical Problems	CO5, CO6

<table>
<tr><td></td><td>Unit 5</td><td colspan="3">Bank Reconciliation Statement</td><td></td></tr>
<tr><td></td><td>A</td><td colspan="3">Meaning, Need and Objectives of BRS; Concept of Cash Book and Pass Book balances</td><td>CO1, CO2</td></tr>
<tr><td></td><td>B</td><td colspan="3">Timing differences:
• Cheques issued but not presented
• Cheques deposited but not collected
Entries made by bank only:
• Bank charges
• Interest credited
• Direct deposits/collections
Errors in cash book or pass book</td><td>CO2, CO4</td></tr>
<tr><td></td><td>C</td><td colspan="3">Preparation of BRS</td><td>CO3, CO6</td></tr>
<tr><td></td><td>Mode of examination</td><td colspan="3">Theory</td><td></td></tr>
<tr><td rowspan="2"></td><td rowspan="2">Weightage Distribution</td><td>CA</td><td>MTE</td><td>ETE</td><td></td></tr>
<tr><td>25%</td><td>15%</td><td>60%</td><td></td></tr>
<tr><td></td><td>Text book/s*</td><td colspan="3">1. Jain & Naranag, “Advanced Accounts”, Jain Book Agency, 18th Edition, Reprint(2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version),Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand &Co</td><td></td></tr>
<tr><td></td><td>Other References</td><td colspan="3">Maheshwari S.N. & Maheshwari S. K, “A text book of Accounting forManagement”,Vikas Publication, 10th Edition (2013)</td><td></td></tr>
</table>

Course Articulation Matrix

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	-	-	2	3	2	1
CO2	3	3	-	-	-	2	3	2	1
CO3	3	2	2	1	-	2	3	3	2
CO4	2	3	-	-	2	2	2	2	1
CO5	2	2	-	1	2	1	2	2	1
CO6	2	2	1	1	-	2	1	2	1

School: SSBS		**Batch: 2026-2029**	
Programme B.Com ACCA		**Current Academic Year: 2026-2027**	
Branch:		**Term I**	
1	Course Code	BCP1208	
2	Course Title	**"Computerized Accounting through "TALLY"**	
3	Credits	2	
4	Contact Hours (L-T-P)	0-0-4	
	Course Type	Major	
5	Course Objective	The course aims to ensure a progressive learning experience from theoretical foundations to practical proficiency, aligned with NEP. The course further emphasizes the use of TALLY as an Accounting Information System (AIS) for generating MIS reports and supporting managerial decision-making in business organizations. Students will graduate with: • Sound academic grounding • Computerized accounting competence and the ability to analyze financial data and generate business reports for planning, control, and decision-making.	
6	Course Outcomes	On completion of this module, the student will be able to: CO1: Recall fundamental concepts of computerized accounting, TALLY features, and GAAP. CO2: Explain TALLY interface, accounting features, and voucher types with relevance to business reporting requirements. CO3: Enter business transactions using vouchers and apply accounting rules ensuring accuracy for financial reporting and MIS generation. CO4: Analyze accounting data and generate reports such as trial balance, P&L, and balance sheet for interpretation and managerial decision-making. CO5: Evaluate accuracy and compliance of financial reports including statutory reporting requirements. CO6: Design company profile and customized reports for MIS, performance evaluation, and strategic decision-making.	
7	Outline syllabus		CO Mapping
	Unit 1	**Introduction to Computerized Accounting and TALLY Software**	
	A.	Advantages over Manual System, Scope under GAAP (Role of AIS in business decision-making and MIS reporting)	CO 1, CO6
	B.	Company Creation, Grouping, Ledger Configuration (Designing chart of accounts for effective reporting and MIS structure)	CO 1, CO 2
	C.	User Roles and Security Controls (Ensuring data security and reliability of MIS reports)	CO 1, CO 2
	Unit 2	**Voucher Entry and Transaction Recording**	
	A.	Fundamentals of Journal Entries and Voucher Types (Contra, Payment, Receipt, Journal, Purchase & Sales)	CO 2, C0 3, CO6

	B.	Practical Hands-on Entry of Business Transactions in TALLY	CO 2, CO 3
	C.	Maintaining data integrity for reliable financial and MIS Reports	CO 3 CO 06
	Unit 3	**Inventory and Cost Management in TALLY**	
	A.	Inventory Features: Stock Groups, Categories, Items, Units of Measure	CO 2, 4
	B.	Inventory Vouchers (Purchase Order, Sales Order, Stock Journal, Delivery Note, Rejections)	CO 2, 4
	C.	Cost Centres, Cost Categories, Godown Management & Integration with Accounting	CO 2, 4
	Unit 4	**Financial Reporting and MIS in TALLY**	
	A	Generation and Interpretation of Trial Balance, Profit & Loss Account, and Balance Sheet	CO 4,6
	B	Cash Flow, Fund Flow, and Ratio Analysis	CO 4, 6
	C	Customisation of Reports for MIS and Decision-Making in Managerial Accounting	CO 4, 6
	Unit 5	**Advanced Features and Project Work**	
	A	TALLY's Advanced Capabilities: Budgeting, Scenario Management, and Interest Calculation	CO 2, 5
	B	Project-Based Assignment: Designing a Full-Fledged Company Profile and Recording Lifecycle Transactions	CO5, 5
	C	Evaluation, Verification and Reporting of Data Accuracy with Exporting/Importing Options and Data Backup	CO 5, 6
	Mode of delivery & assessment	Pedagogical Approach & NEP Alignment • Experiential learning through lab-based simulations • Mini-projects and case-based exercises Focus on interpreting reports and making business decisions using TALLY outputs Integration of real-world business scenarios for MIS-	

		based learning • Encouragement of critical thinking and problem-solving	
	Weightage Distribution	As per Rubrics stated below	
	Learning Resources (Core Texts & Platforms)	Primary Textbooks & Manuals 1. TALLY Education Pvt. Ltd. (2023). *TallyPrime – With GST: Comprehensive Student Edition*. Tally Education Pvt. Ltd. 2. Bhatia, H. L. (2022). *Financial Accounting*. Sultan Chand & Sons. 3. Maheshwari, S.N. & Maheshwari, S.K. (2021). *Introduction to Accountancy*. Vikas Publishing House. 4. Software Manuals and User GuidesTALLY Help Portal: https://help.tallysolutions.com 5. Institute of Chartered Accountants of India (ICAI). (2022). *Computerised Accounting Guidelines using TALLY*. 6. Professional and Regulatory Standards Ministry of Corporate Affairs (India). (2021). *Accounting Standards & GAAP Guidelines* 7. GST India Portal: https://www.gst.gov.in 8. ICAI e-Learning Portal: https://learning.icai.org 9. Video Tutorials (Recommended YouTube Channels) Tally Academy – Official Channel 10. LearnMore Academy: "TallyPrime Complete Tutorial Series 2024"	

Programme Outcome Vs Course Outcomes Mapping Table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	-	-	-	1	2	1
CO2	2	3	2	1	-	-	1	2	1
CO3	2	3	2	-	-	-	1	2	2
CO4	2	3	2	-	-	-	1	2	2
CO5	2	3	2	-	-	-	1	2	1
CO6	2	3	2	2	1	3	1	2	2
Average									

1-Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**

School:		**SSBS**
Batch:		**2026-2029**
Program:		**B. COM. ACCA**
Academic Year:		**2026-27**
Branch:		**Term–I**
1	**Course Code**	**BCT1102**
2	**Course Title**	**Micro Economics**
3	**Credits**	**3**
4	**Contact Hours (L-T-P)**	**3-0-0**
5	**Course Type**	Major
6	**Course Objective**	• To develop understanding of fundamental microeconomic concepts such as demand, supply, and opportunity cost. • To analyze consumer behaviour and apply elasticity concepts in business decision-making. • To examine production and cost structures for firm-level decisions. • To evaluate market structures and apply microeconomic tools to real-world business problems.
7	**Course Outcomes**	On completion of this module, the student will be able to: CO1: Explain basic microeconomic concepts and business relevance. CO2: Analyze consumer behaviour and choice. CO3: Apply elasticity concepts in business decisions. CO4: Examine production and cost structures. CO5: Evaluate market structures and firm behaviour. CO6: Apply microeconomic tools to solve business problems and communicate insights.
8	**Course Description**	This course introduces the fundamental principles of microeconomics and their application in business decision-making. It covers key concepts such as demand and supply, consumer behaviour, elasticity, production and cost analysis, and market structures. The course enables students to understand how individuals and firms make economic decisions, analyze market dynamics, and apply microeconomic tools to real-world business situations. Emphasis is placed on developing analytical thinking, problem-solving abilities, and practical application relevant to commerce and management contexts.

9	**Outline Syllabus**		**CO Mapping**
	Unit 1	Introduction to Microeconomics	
	A	Meaning, scope and importance of microeconomics	CO1
	B	Basic concepts: scarcity, choice, opportunity cost	CO1
	C	Demand and supply basics; Micro vs Macro economics	CO1, CO6
	Unit 2	Unit 2: Consumer Behaviour	
	A	Utility analysis (Cardinal & Ordinal approaches)	CO2
	B	Law of diminishing marginal utility	CO2
	C	Indifference curve analysis and consumer equilibrium	CO2
	Unit 3	**Elasticity**	
	A	Elasticity of demand – price, income, cross	CO3

	B	Elasticity of supply			CO3
	C	Applications in pricing and revenue decisions			CO3, CO6
	Unit 4	**Production and Cost Theory**			
	A	Production function and laws of production			CO4
	B	Short-run and long-run cost concepts			CO4
	C	Cost-output relationship and business decisions			CO4, CO6
	Unit 5	**Market Structures**			
	A	Perfect Competition: Characteristics and Equilibrium			CO5, CO6
	B	Monopoly: Pricing and Output Determination			CO5, CO6
	C	Monopolistic Competition and Oligopoly			CO5, CO6
10	**Mode of examination**	Theory			
11	**Weightage Distribution**		**CA**	**ESE**	
			25%	**75%**	
12	**Text book/s***				
	Other References	• Mankiw**, N. Gregory** – *Principles of Microeconomics*, Cengage Learning • Ahuja**, H.L.** – *Advanced Economic Theory (Microeconomics)*, S. Chand Publications • Perloff**, Jeffrey M.** – *Microeconomics: Theory and Applications with Calculus*, Pearson. • Pindyck**, Robert S. & Rubinfeld, Daniel L.** – *Microeconomics*, Pearson • Varian**, Hal R.** – *Intermediate Microeconomics: A Modern Approach*, W.W. Norton • Nicholson**, Walter & Snyder, Christopher M.** – *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning • Kouts **Yiannis, A.** – *Modern Microeconomics*, Macmillan • Samuelson**, Paul A. & Nordhaus, William D.** – *Economics*, McGraw-Hill • Salvatore**, Dominick** – *Microeconomics*, Oxford University Press • Boyes**, William & Melvin, Michael** – *Principles of Economics*, Cengage Learning			

COURSE ARTICULATION MATRIX

COs \ POs/PSOs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	–	–	–	3	–	–	-
CO2	3	3	–	–	–	–	–	2	-
CO3	2	3	3	–	–	–	–	2	-
CO4	3	3	–	–	–	–	3	–	-
CO5	3	3	–	3	–	–	–	–	-
CO6	2	3	2	–	3	3	–	3	-
Avg	**2.67**	**2.67**	**2.5**	**3**	**3**	**3**	**3**	**2.33**	

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

SCHOOL:		**SSBS**	
BATCH:		**2026-2029**	
PROGRAM:		**B.COM ACCA**	
ACADEMIC YEAR:		**2026-2027**	
BRANCH:		**SEMESTER –I**	
1	Course Code	**BCT1103**	
2	Course Title	BUSINESS ORGANIZATION	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Type	Minor	
5	Course Objective	By the end of this course, students will be able to critically examine the dynamics of various business organisations and determine the most suitable forms in different situations. They will evaluate the key elements influencing the business environment and analyze different business models across diverse organisations. Additionally, students will develop skills to record and report emerging issues and challenges faced by business organisations while assessing the evolving working patterns of modern businesses.	
6	Course Outcomes	On completion of this module, the student will be able to: **CO1**: Describe the dynamics of the most suitable form of business organisation in different situations. **CO2**: Compare the various elements affecting the business environment. **CO3**: Identify the business models for different organisations. **CO4**: Analyse the Entrepreneurial Knowledge and Skills. **CO5**: Compare the emerging issues and challenges of business organisations. **CO6**: Elaborate the changes in the working pattern of modern organisations	
7	Course Description	This course provides a comprehensive understanding of business organisations, their structures, and their interactions with the dynamic business environment. It explores the fundamental concepts of business, distinguishing it from commerce and trade, while emphasizing ethical considerations and social responsibilities. This course provides students with a well-rounded foundation to thrive in corporate jobs, entrepreneurial ventures, and leadership roles in the rapidly evolving global economy.	
8			CO Mapping
	Unit 1	**Introduction**	
	A	Introduction: Business – Concept, nature and scope, business as a system, business objectives	CO1, CO2
	B	business and environment interface, distinction between business, commerce and trade	CO1, CO2
	C	Business ethics, social responsibilities of Business, corporate social responsibility.	CO1, CO3, CO4
	Unit 2	**Business Enterprises**	
	A	Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company,	CO1, CO, CO3
	B	Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation;	CO2, CO3
	C	Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.	CO2, CO4, CO6
	Unit 3	**Business Environment**	

	A	Meaning and significance of Business environment, Internal and external environment,		CO1, CO3
	B	Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis		CO4, CO5, CO3
	C	Environment scanning techniques: SWOT, PESTEL and ETOP		CO5, CO6
	Unit 4	**Entrepreneurship: Founding the Business**		
	A	Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in the contemporary business environment		CO1, CO3, CO4
	B	Process of entrepreneurship; Forms of entrepreneurship		CO4, CO5, CO6
	C	Skill India, Start-up India, Make in India, Globalisation.		CO3, CO1
	Unit 5	**Contemporary Issues of Business Organisation**		
	A	Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations		CO1, CO3
	B	Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface		CO4,CO5, CO6
	C	Sustainability; Digitalisation and Technological innovations		CO5, CO6
	Mode of examination	Theory, concepts and case studies		
	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. ● Chhabra, T. N. (2019). Business Organisation and Management. Sun India Publications. New Delhi. ● Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row. ● Kaul, V. K. (2012). Business Organisation Management. Pearson Education. ● Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.		
	Other References	https://www.duexam.in/files/study/bcom/honors/Bom/subject_page.html#google_vignette https://www.studocu.com/in/document/university-of-delhi/bcom-programe/bom-unit-1-important-notes/48271980		

COURSE ARTICULATION MATRIX

PO Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	1	3	2	1	1	3	2	2	2	2	2
CO2	1	1	2	1	2	3	2	1	2	2	2
CO3	1	1	2	1	2	3	1	1	2	2	2
CO4	1	2	2	1	1	3	1	2	2	2	2
CO5	2	1	1	1	2	2	1	2	3	2	3
CO6	2	1	1	1	2	2	2	2	1	2	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

	School: SSBS	**Batch : 2026-2027**	
	Programme: BCOM ACCA	**Current Academic Year: 2026-2029**	
	Branch:	**Term: I**	
	Course Code	**BSP1107**	
	Course Title	Digital Health	
3	Credits	2	
4	Contact Hours (L-T-P)	0-0-4	
	Course Type	Multidisciplinary Course	
5	Course Objective	1. To introduce students to digital technologies transforming healthcare delivery. 2. To develop hands-on skills in using digital health tools like EHR, telemedicine, and mobile apps. 3. To help students analyze digital health business models and operations. 4. To enhance data-driven decision-making using digital platforms in healthcare. 5. To instill ethical understanding and awareness of data privacy in digital health.	
6	Course Outcomes	CO1: Identify and describe key components and technologies of digital health. CO2: Explain the structure, functions, and significance of health information systems, electronic health records (EHR), and digital healthcare platforms. CO3: Apply digital health tools and technologies in simulated healthcare scenarios. CO4: Analyze the role of emerging technologies like Artificial Intelligence, IoMT, and big data in improving healthcare delivery and patient outcomes. CO5: Evaluate ethical and data privacy issues related to digital health platforms. CO6:Develop and present solutions or models using digital health concepts to address real-world healthcare challenges.	
7	Course Description	The rapid digitization of healthcare has transformed how care is delivered, monitored, and managed. This practical course introduces BBA and BCom students to applications of digital technologies in healthcare. Conducted entirely in the computer lab, it focuses on experiential learning through tools such as Electronic Health Records, Telemedicine systems, AI-based analytics, and digital marketing platforms for health businesses.	
8	Outline syllabus		CO Mapping
	Unit 1	**Introduction to Digital Health**	
	A	Concept and Scope of Digital Health- Meaning, definition, and evolution, Traditional vs digital healthcare, Need and scope in modern healthcare	CO1
	B	Components of Digital Health—E Health, M Health, telemedicine, EHR, HIS,	C01
	C	Applications and Benefits	C01
	Unit 2	**Health Information Systems (HIS)**	
	A	Overview of HIS--Definition and types, Clinical, administrative, and financial systems, Role in hospital management	CO2

	B	Electronic Health Records (EHRs) and data visualization , Use of AI and chatbots in patient interaction	CO2
	C	Healthcare Data Management-- Basics of health data analytics using Excel/Google Sheets,	CO2
	Unit 3	Telemedicine and Mobile Health	
	A	Concepts and frameworks of telehealth and teleconsultation	CO3
	B	Mobile Health (mHealth)--Health apps and wearable devices, Preventive and remote care, Role in patient monitoring	CO3
	C	Digital Healthcare Platforms—online consultation, appointment scheduling,	CO3
	Unit 4	**Emerging Technologies in Digital Health**	
	A	Artificial Intelligence in Healthcare, Internet of Medical Things (IoMT)	CO4
	B	Blockchain and data security Applications	CO4
	C	Big Data and Cloud Computing--Data-driven decision making, Cloud-based healthcare systems	CO4, CO6
	Unit 5	**Legal, Ethical, and Future Perspectives**	
	A	Legal and Ethical Issues-- Data privacy and confidentiality, Ethical concerns in digital healthcare, Cybersecurity challenge	CO5 ,CO6
	B	Policies and Initiatives	CO5, CO6
	C	Digital health business pitch or app concept--Project Presentation & Viva	C05, CO6
	Mode of examination	Theory/Jury/Practical/Viva	
	Weightage Distribution	CA: 30% / PROJECT: 30% / ETE (VIVA): 40%	
	Text book/s*	1. Wade, V. (Ed.) (2020). Digital Health: The Handbook 2. Selected HBR and McKinsey articles on telemedicine and AI in healthcare. 3. Case studies on Teladoc, Practo, Google Health, and Indian health-tech startups.	
	Other References	WHO Digital Health Atlas NITI Aayog HealthTech reports Contemporary journal readings and industry white papers.	

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	1	2	-	-
CO2	3	2	1	1	-	-
CO3	-	3	2	3	-	2
CO4	-	3	-	1	2	-
CO5	-	2	-	-	3	1
CO6	-	3	3	2	-	3
Avg. 1	3	2.6	1.7	1.8	2.5	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High

School: SSBS		**Batch: 2026-2029**	
Programme		**B.COM ACCA**	
Academic Year		**2026-2027**	
Branch:		**TERM: -I**	
1	**Course Code**	**BCP1104**	
2	**Course Title**	**Basic Excel**	
3	Credits	3	
4	Contact Hours (L-T-P)	0-0-6	
5	Course Type	Skill Enhancement Course (SEC)	
6	Course Objective	The purpose of this module is to build a strong foundation in using Microsoft Excel for data entry, formatting, analysis, and visualization through hands-on activities.	
7	Course Outcomes	At the end of the course students will be able to: **CO1**: Explain the fundamentals of spreadsheet software, including the Excel interface, workbook structure, and basic data entry and formatting techniques. **CO2**: Apply formulas and functions in Excel to perform basic calculations and manipulate data for business purposes. **CO3**: Organize and manage data effectively using tools such as sorting, filtering, data validation, and tables. **CO4:** Create charts, apply conditional formatting, and develop simple dashboards to visually represent business data. **CO5:** Analyze and summarize business data using pivot tables and apply Excel in real-world financial and business scenarios. **CO6:** Demonstrate best practices in data handling, including accuracy, file management, and ethical use of data.	
8	Course Description	The course is designed to gain proficiency in using Excel worksheet for creating professional documents, spreadsheets, presentations, and managing data, ultimately enhancing productivity and employability. The course is structured in a way that will enhance the fundamental learning of common Excel applications.	
9	Outline syllabus		CO Mapping
	Unit 1	**Introduction to Microsoft Excel**	CO1
	A	Excel Interface and Workbook Basics: Introduction to Microsoft Excel, Workbook, worksheet, rows, columns, cells, Navigation and basic operations	**CO1**
	B	Data Entry and Formatting: Entering and editing data, Formatting cells (font, alignment, borders), Number formats (currency, percentage, date)	**CO1**

	C	Basic Operations: Saving, opening, and managing files , Copy, paste, autofill, Introduction to basic calculations.	**CO1**
	Unit 2	**Formulas and Functions**	**CO2**
	A	Basic Formulas in Excel: Arithmetic operations (+, –, ×, ÷), Cell referencing (relative, absolute) , Order of operations	CO2
	B	Common Functions: SUM, AVERAGE, COUNT, MIN, MAX, Logical function (IF)	CO2
	C	Text and Date Functions: LEN, LEFT, RIGHT, CONCAT, TODAY, NOW, Practical business examples	CO2
	Unit 3	**Data Management Tools**	**CO3**
	A	Sorting and Filtering: Sorting data (ascending/descending), Applying filters, Custom filtering	CO3
	B	Data Validation and Cleaning: Data validation rules, removing duplicates, Handling missing/incorrect data	CO3
	C	Tables and Named Ranges: Creating tables, Benefits of tables, Named ranges	CO3
	Unit 4	**Data Visualization and Reporting**	**CO4**
	A	Charts and Graphs: Types of charts (bar, line, pie), Creating and formatting charts, Choosing appropriate charts	CO4
	B	Conditional Formatting: Highlighting key data, Color scales and data bars, Business applications	CO4
	C	Basic Dashboards: Combining charts and tables, Simple reporting layouts, Introduction to dashboards	CO4
	Unit 5	**Advanced Excel Features and Applications**	**CO5, CO6**
	A	Pivot Tables and Pivot Charts: Creating pivot tables, Data summarization, Pivot charts	CO5
	B	Financial and Business Applications: Budgeting and expense tracking, Sales data analysis, Basic financial models	CO5
	C	Best Practices and Ethics in Data Handling: Data accuracy and consistency, File management, Ethical use of data	CO6
	Mode of examination	Practical	
	Weightage Distribution	**CA** / **CE** / **ESE**	
		30% / **30%** / **40%**	
	Text book/s*	1. Jonshon Steve, MS Office 2010 on Demand, Pearson Education.	

	2. Lambert, Joan and Cox, Joyce, MOS 2010 Study Guide for Microsoft Word Excel PowerPoint & Outlook, PHI Learning. 3. Murray, Katherine, Microsoft Word 2010 inside Out, PHI Learning. 4. Wempen, Faithe, Microsoft PowerPoint 2010 Bible, Wiley Publishing.
Other References	1. Walkenbach, John, Microsoft Excel 2010 Bible (With CD), Wiley Publishing. 2. Jodi Davenport, Critch Greaves, Michael Groh and Eruce Hall berg, Inside Microsoft Office Professional, 1994, New Riders Publications. 3. Cloria Madumere, 3 – IN – 1 Microsoft Word, Powerpoint and Excel 2010, First Edition 2016, Create space Independent Publishing Platform.

COURSE ARTICULATION MATRIX

COs \ PO/PEO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	PSO1	PSO2	PSO3
CO1	**2**	**–**	**1**	**–**	**2**	**2**	-	2	-
CO2	**3**	**3**	**–**	**–**	**2**	**2**	-	2	-
CO3	**3**	**3**	**1**	**1**	**–**	**2**	-	2	-
CO4	**–**	**3**	**2**	**1**	**3**	**2**	-	2	-
CO5	**3**	**3**	**2**	**2**	**–**	**2**	-	2	-
CO6	**2**	**–**	**1**	**3**	**2**	**2**	-	2	-
Average	**2.6**	**3.0**	**1.4**	**1.6**	**2.2**	**2.0**	-	2	-

Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		**Batch: 2026-29**	
Program:		**Current Academic Year: 2026-27**	
Branch:		**Semester: I**	
1	Course Code	BSP1106	
2	Course Title	Business Communication-1	
3	Credits	2	
4	Contact Hours (L-T-P)	0-0-4	
	Course Status	Compulsory	
5	Course Objective	The objectives are: 1.To enable students, understand fundamentals of Business Communication. 2. To hone students' writing skills. 3. To develop their oral communication and presentation skills. 4. To enable students, apply various communication skills effectively.	
6	Course Outcomes	The students will be able to - CO1: Define basics of Business Communication. CO2: Interpret and use non-verbal Communication wisely. CO3: Develop confidence in speaking skills. CO4: Draft written documents. CO5: Apply basic presentation skills in presentation delivery. CO6: Develop and apply various communication skills in day-to-day professional life.	
7	Course Description	This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable image of an organisation as well as creating an effective internal communications environment and system. It also aims at honing students' speaking skills and developing an awareness of the importance of effective written expression in modern day competitive business milieu.	
8	Outline syllabus		
	Unit 1	Introduction	
	A	Introduction to Business Communication	CO1, CO6
	B	Process-Linear and Shannon Weaver Model of Communication	CO1, CO6
	C	Barriers to Communication	CO1, CO6
	Unit 2	Non-Verbal Communication	
	A	Role of Non-Verbal Communication	CO2, CO6
	B	Classification of Non-Verbal Communication	CO2, CO6
	C	Practical exposure & guidelines for developing Non-Verbal Communication	CO2, CO6
	Unit 3	Oral Communication	
	A	Introduction to oral communication	CO3, CO6
	B	Elements of effective Speaking: clarity, fluency, tone, Pace,	CO3, CO6
	C	Self- introduction and elevator pitch, Extempore, Speech Delivery,	CO3, CO6
	Unit 4	Writing Skills	

	A	7 Cs of Communication	CO4, CO6
	B	Paraphrasing, paragraph writing	CO4. CO6
	C	Essay writing	CO4, CO6
	Unit 5	Basic Presentation Skills	
	A	Basic Presentations Skills	CO5, CO6
	B	Understanding Audience	CO5, CO6
	C	Presentation Delivery	CO5, CO6
	Mode of examination	Theory/Jury/Practical/Viva	
	Weightage Distribution	Internal / External	
	Text book/s*	1. Business Communication Concepts, Cases and Applications, P D Chaturvedi and Mukesh Chaturvedi	
	Other References	Bovee, C. L., Hill, J. V., & Raina, R. L. (2021). Business communication today (15th ed.). Pearson.	

PO COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PS03**
CO1	3	2	2	-	3	2	2	2	-
CO2	1	-	1	-	3	1	1	-	-
CO3	2	-	2	-	3	2	-	-	-
CO4	2	-	2	-	3	2	2	-	-
CO5	1	-	2	-	3	2	2	-	-
CO6	3	2	2	-	3	2	2	2	-
Avg.	2.0	2.0	1.8	-	3.0	1.8	1.8	2.0	-

UG Commerce

[B.Com]

Specialization in International Accounting & Finance

Term: II

Course Modules

School		**SSBS**	
Batch		**2026-2029**	
Programme:		**B.COM ACCA**	
Academic Year		**2026-2027**	
Branch:		**Semester: II**	
1	Course Code	**BCT1105**	
2	Course Title	**Organizational Behavior**	
3	Credits	2	
4	Contact Hours (L-T-P)	2-0-0	
	Course Status	Major	
5	Course Objective	The objective of this course is to enhance students' understanding of human behaviour in organizational contexts and to develop their ability to apply behavioural concepts for improving organizational effectiveness. Specifically, the course seeks to: • Provide foundational knowledge of individual behaviour, including personality, perception, attitudes, stress, and motivation. • Develop analytical skills to interpret group dynamics, communication processes, and team functioning. • Enable students to apply leadership theories and styles to real-world organizational challenges. • Foster awareness of organizational culture as critical drivers of employee behaviour and organizational success. • Equip learners with the competencies to lead, collaborate, and manage people effectively in diverse organizational settings.	
6	Course Outcomes	On successful completion of the course, the student will be able to: **CO1.** Explain organizational behaviour principles and show how they influence people management and communication in workplaces. **CO2**. Analyze perception and attitude to build cultural awareness, and effective communication. **CO3**.Apply motivational theories to solve problems and promote ethical behaviour CO4: Evaluate group & teams functioning to connect knowledge with practice and solve problems **CO5:** Apply leadership and critical thinking for ethically , global decision making. CO6: Examine organizational culture and design strategies to develop ethical, innovative, and globally adaptive practices.	
7	Course Description	This course provides a comprehensive analysis of individual and group behaviour in organizations. It emphasizes the application of behavioural theories to real-world challenges such as motivation, stress management, communication, leadership, and organizational change. By integrating theory with practice, students will gain insights into managing people effectively, fostering collaboration, and building resilient organizational cultures. The course prepares learners to contribute meaningfully to organizational success while enhancing their own managerial and leadership capabilities.	
8		Outline syllabus	CO Mapping
	Unit 1	**Introduction to OB**	
	A	Concept, Meaning of OB	CO1

	B	Significance of OB		CO1
	C	Challenges and limitations of OB		CO1
	Unit 2	**Individual Differences**		
	A	Perception – Meaning, Factors influencing perception, Attitudes Concept & meaning and job-related attitude		CO2, CO4
	B	Stress management-causes of stress & techniques of managing stress		CO2, CO4, CO6
	C	Personality- Determinants, Types of personality		CO2
	Unit 3	**Learning and Motivation**		
	A	Learning Concepts and Theories- Classical, Operant		CO2, CO4
	B	Motivation– Concept, types and importance		CO2, CO4
	C	Theories of Motivation- Hierarchy of needs, Two factor theory		CO2, CO4
	Unit 4	**Groups and Teams**		
	A	Group: Concept, Types of Groups		CO2, CO4
	B	Team: Meaning, Difference between groups and teams		CO2, CO3
	C	Organizational communication meaning & process		CO2, CO3
	Unit 5	**Leadership and Organizational Culture**		
	A	Leadership styles & function of leadership		CO5,CO6
	B	Managerial Grid, Difference between leader and manager		CO5,CO6
	C	Organizational Culture- concept, impact of organizational culture, developing organizational culture		CO5,CO6
	Mode of examination	Theory		
	Weightage Distribution	CA	ESE	
		25%	75%	
	Text books	Aswathappa K. – Organizational Behavior, Himalaya Publishing House		
	Other References	1.Kavita Singh, “Organization Behavior”, Pearson ed. 2010 2.L. M. Prasad “Organizational Behavior”, Sultan Chand and Sons 3.Fred Luthans, “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition 4. Stephen P. Robbins, “Organizational Behaviour”, 12th Edition, Prentice Hall 3. Aswathappa K, “Organizational Behaviour (Text, Cases and Games)”, Himalaya Publication		

Course Articulation Matrix

PO Cos	PO1	PO2	PO3	PO4	PO5	PO6	**PSO1**	**PSO2**	**PSO3**
CO1	3	1	1	1	1	1	-	-	-
CO2	2	1	2	2	1	2	-	-	-
CO3	2	-	1	2	2	2	-	-	-
CO4	2	2	2	1	2	2	-	2	-
CO5	2	2	1	2	3	2	-	2	-
CO6	1	3	2	3	2	2	-	2	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		**Batch: 2026-2029**	
Program:		**B.COM ACCA**	
Academic Year		**2026-2027**	
	Branch:	**TERM: -II**	
1	Course Code	**BCT1106**	
2	Course Title	**Business Statistics**	
3	Credits	3	
4	Contact Hours (L-T-P)	2-1-0	
	Course Type	Major	
5	Course Objective	The course aims to develop fundamental statistical understanding and quantitative reasoning skills required for analysing business and economic data. It introduces students to essential statistical concepts, methods of data collection and presentation, measures of central tendency and dispersion, correlation and regression analysis, probability concepts, and index numbers. The course enables students to interpret numerical information and apply statistical techniques for analysing business situations and supporting informed decision-making in commerce and management contexts.	
6	Course Outcomes	At the end of the course, students will be able to: CO1: Explain the basic concepts, scope, and importance of statistics in business and classify and present data using appropriate statistical methods. CO2: Compute and interpret measures of central tendency, dispersion, skewness, and kurtosis for analysing business and economic data. CO3: Examine relationships between variables using correlation techniques and interpret the degree and direction of association. CO4: Apply regression analysis to estimate relationships between variables and use regression equations for prediction. CO5: Apply probability concepts and probability rules to analyse uncertainty and risk in business situations. CO6: Construct and interpret index numbers, including consumer price index numbers, to analyse changes in economic and business variables.	
7	Course Description	This course provides a foundational understanding of statistical techniques used for analysing business and economic data. It introduces students to methods of collecting, organizing, presenting, and interpreting data using statistical tools. The course covers descriptive statistical measures such as central tendency and dispersion, correlation and regression analysis, probability concepts, and index numbers including consumer price index. Through numerical illustrations and practical examples from business and economic contexts, students develop the ability to interpret statistical results and apply quantitative methods to support managerial and economic decision-making.	
8			CO Mapping
	Unit 1	**Introduction to Statistics**	

	A	Meaning and definition of Statistics, Scope and Importance of Statistics in Business, Limitations of Statistics, Methods of Investigation, Census and Sampling			CO1
	B	Collection of Data – Primary and Secondary Data, Methods of Data Collection, Classification of Data, Frequency Distribution			CO1, CO2
	C	Statistical Series, Tabulation of Data, Diagrammatic and Graphical Presentation of Data (Bar Diagram, Histogram, Frequency Polygon, Ogive, Pie Chart)			CO1, CO2
	Unit 2	**Measures of Central Tendency and Dispersion**			
	A	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean			CO2
	B	Measures of Dispersion: (Absolute and Relative) Range, Interquartile Range , Quartile Deviation , Standard Deviation and Variance, Coefficient of Variation			CO2
	C	Skewness and Kurtosis – meaning, types and diagrammatic representation			CO2
	Unit 3	**Correlation and Regression Analysis**			
	A	Correlation: Meaning, Significance, Types and Degree of Correlation, Scatter Diagram Method			CO3
	B	Karl Pearson's Coefficient of Correlation, Interpretation of Correlation Coefficient, Spearman's Rank Correlation (without tied ranks)			CO3
	C	Regression Analysis – Meaning, Lines of Regression, Regression Equations (X on Y and Y on X), Estimation using Regression			CO3, CO4
	Unit 4	**Probability**			
	A	Basic Probability Concepts – experiments, outcomes, sample space and events; algebra of events; mutually exclusive events with simple business examples			CO5
	B	Probability – meaning and definition; calculation of probability; addition theorem of probability; probability of complement events with numerical illustrations			CO5
	C	Conditional probability and independent events; multiplication theorem of probability with practical applications			CO5
	Unit 5	**Index Numbers**			
	A	Index Numbers – Meaning, Types and Uses			CO6
	B	Methods of Constructing Index Numbers: Simple Aggregative Method, Laspeyres, Paasche and Fisher's Ideal Index Number			CO6
	C	Consumer Price Index (Cost of Living Index): Meaning, uses, family budget method, and simple numerical applications.			CO6
	Mode of examination	Theory			
	Weightage Distribution	**CA**	**MSE**	ESE	
		25%	**15%**	60%	

	Text book/s*	1. Sharma, J.K.: *Business Statistics*, Vikas Publishing House. 2. *Levin, R.I. & Rubin, D.S.: Statistics for Management, Pearson Education.*	
	Other References	Heinz Kohler: *Statistics for Business and Economics*, HarperCollins College Publishers.	

COURSE ARTICULATION MATRIX

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PS03
CO1	2	1	–	–	2	–	–	–	-
CO2	1	3	–	–	–	–	2	1	-
CO3	–	3	2	–	–	–	1	2	-
CO4	3	2	1	–	–	–	1	3	-
CO5	–	3	–	1	–	2	–	1	-
CO6	–	3	–	1	1	2	–	2	-
Avg	**2.00**	**2.50**	**1.50**	**1.00**	**1.50**	**2.00**	**1.33**	**1.80**	**-**

Batch:		**2026-2029**
Program:		**B.COM ACCA**
Current Academic Year:		**2026-27**
Branch:		**Term –II**
1	**Course Code**	**BCT1107**
2	**Course Title**	**Macro Economics**
3	**Credits**	3
4	**Contact Hours (L-T-P)**	3-0-0
5	**Course Type**	Major
6	**Course Objectives**	• To introduce core macroeconomic concepts and their relevance to the business environment. • To analyze national income and key macroeconomic indicators such as inflation and unemployment. • To compare macroeconomic models and understand their implications for economic analysis. • To evaluate fiscal and monetary policies for economic stability and decision-making.
7	**Course Outcomes**	At the end of the course students will be able to: CO1: Explain basic macroeconomic concepts and business relevance. CO2: Analyze national income and circular flow of income. CO3: Interpret macroeconomic indicators such as inflation and unemployment. CO4: Compare classical and Keynesian models of income determination. CO5: Evaluate fiscal and monetary policies for economic stability. CO6: Apply macroeconomic tools to real-world policy and business decisions.
8	**Course Description**	This course offers a hands-on approach to the study of macroeconomics focusing on key areas such as national income, inflation, employment, and fiscal-monetary policies. Through theoretical exploration and practical application, students will learn to analyze economic conditions and construct appropriate macro-level strategies for business and government.

9			**CO Mapping**
	Unit 1	**INTRODUCTION TO MACROECONOMICS**	
	A	Meaning, scope and importance	CO1
	B	Micro vs Macro economics	CO1
	C	Role in business decision-making	CO1
	Unit 2	**NATIONAL INCOME**	
	A	Circular Flow of Income	CO2
	B	Methods of Measuring National Income	CO2
	C	Limitations of National Income	CO2

	Unit 3	**MACROECONOMIC INDICATORS**		
	A	Inflation – Types and Measuremen		CO3
	B	Unemployment – Types and Measurement		CO3
	C	GDP Deflator, Real and Nominal Values		CO3
	Unit 4	**ECONOMIC MODELS**		
	A	Classical and Keynesian Models – Assumptions and Differences		CO4, CO5
	B	Aggregate Demand and Aggregate Supply		CO4, CO5
	C	Policy implications		CO5
	Unit 5	**POLICY FRAMEWORK**		
	A	Monetary Policy Tools		CO5,CO6
	B	Fiscal Policy Tools		CO5,CO6
	C	Policy design for developing economies		CO5,CO6
10	**Mode of examination**	Theory		
11	**Weightage Distribution**	**CA**	**ESE**	
		25%	**75%**	
12	**Text book/s***	• Gregory Mankiw – "Macroeconomics" • Dornbusch & Fischer – "Macroeconomics" • Mishkin – "Macroeconomics: Policy and Practice" • HL Ahuja – "Macroeconomic Theory and Policy"		
13	**Other References**	• **RBI Reports, Economic Survey of India** • **World Bank Economic Outlook**		

COURSE ARTICULATION MATRIX

COs \ POs/PSOs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CO1	3	1	–	–	–	3	–	–
CO2	3	3	–	–	–	–	–	–
CO3	2	3	3	–	–	–	–	–
CO4	3	3	–	–	–	–	–	–
CO5	2	3	–	3	–	–	–	–
CO6	2	3	2	–	3	3	–	3
Avg	**2.5**	**2.67**	**2.5**	**3**	**3**	**3**	–	**3**

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School		**SSBS**	
Batch		**2026-2029**	
Program:		**B.COM ACCA**	
Current Academic Year		**2026-2027**	
Branch:		**TERM: -II**	
1	Course Code	**BCT1108**	
2	Course Title	**Business Law**	
3	Credits	3	
4	Contact Hours (L-T-P)	2-1-0	
	Course Type	Minor	
5	Course Objective	The objective of the course is to develop a comprehensive understanding of fundamental business laws and enable students to apply legal principles in commercial transactions, analyze legal issues, and make informed and ethical business decisions in a dynamic regulatory environment.	
6	Course Outcomes	At the end of the course students will be able to: **CO1**: Explain fundamental concepts and principles of business laws and their relevance in business operations. **CO2**: Apply legal provisions relating to contracts and commercial transactions in practical situations **CO3**: Analyse legal frameworks governing negotiable instruments and business entities **CO4**: Evaluate legal rights, duties, and liabilities in commercial relationships and organizational structures. **CO5**: Interpret legal provisions relating to digital transactions and cyber regulations **CO6**: Assess legal issues and propose solutions for business decision-making and compliance	
7	Course Description	This course provides a comprehensive understanding of key business laws, including The Indian Contract Act, The Sale of Goods Act, The Negotiable Instruments Act, The LLP Act, and The IT Act. Through case studies and real-world applications, they will develop legal reasoning, compliance skills, and ethical awareness essential for business decision-making.	
8			CO Mapping
	Unit 1	Introduction to Law and The Indian Contract Act, 1872	
	A	**A brief overview of the Indian Legal System**	CO1, CO2

	B	Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements, Discharge of contract – modes of discharge including breach and its remedies. Contingent contracts, Quasi – contracts	CO1, CO2
	C	Special Contracts: Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency	CO1, CO2
	Unit 2	The Sale of Goods Act, 1930	
	A	Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties	CO2, CO4
	B	Transfer of ownership in goods including sale by non-owners Performance of contract of sale	CO2, CO4
	C	Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. Auction Sale	CO2, CO4
	Unit 3	**The Negotiable Instruments Act, 1881**	
	A	Definition, Characteristics of negotiable instruments.	CO1, CO3,CO4
	B	Types of negotiable instrument: promissory note, ills of exchange, Hundis, cheque, Comparison between Cheque and Bill of Exchange, Comparison between Bill of Exchange and Promissory Note	CO3, CO4
	C	Negotiation**,** Modes of Negotiation, Endorsement, classes of endorsement, Holder, Holder in due course, Privileges of a Holder in Due Course, Dishonor of negotiable instruments, Discharge of negotiable instruments.	CO3, CO6
	Unit 4	**The Limited Liability Partnership Act, 2008**	
	A	Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP.	CO1, CO3, CO4
	B	Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered office of LLP and change therein, Change of name.	CO1, CO3, CO4
	C	Partners and their Relations, Extent and limitation of liability of LLP and partners, Whistle blowing, Taxation of LLP.	CO4, CO6
	Unit 5	**The Information Technology Act 2000**	
	A	Definitions under the Act, Digital signature, electronic governance	CO5, CO6
	B	Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers	CO5, CO6
	C	Penalties and adjudication, Appellate Tribunal, Offences	CO5, CO6

	Mode of examination	Theory		
	Weightage Distribution	**CA**	**ESE**	
		25%	**75%**	
	Text book/s*	1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow. 2. Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi 3. Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.		
	Other References	• Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi. • Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi. • Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.		

COURSE ARTICULATION MATRIX

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	-	2	-	1	-	-	-
CO2	2	3	-	-	2	-	1	-	-
CO3	3	2	1	-	-	-	2	1	-
CO4	2	3	-	3	1	-	-	-	-
CO5	2	2	1	2	-	1	-	2	-
CO6	-	3	2	2	2	1	1	-	-
Avg	2.4	2.5	1.33	2.25	1.66	1	1.33	1.5	-

SCHOOL:		**SSBS**	
BATCH:		**2026-2029**	
PROGRAM:		**B.COM ACCA**	
ACADEMIC YEAR:		**2026-2027**	
BRANCH:		**SEMESTER –II**	
1	Course Code	BCP1109	
2	Course Title	Power BI	
3	Credits	3	
4	Contact Hours (L-T-P)	0-0-6	
	Course Type	Skill Enhancement Courses (SEC)	
5	Course Objective	1. To familiarize students with the Power BI environment. 2. To develop data import, transformation, and modelling skills. 3. To construct and customize visualizations to suit business needs. 4. To enable effective decision-making through dashboard creation.	
6	Course Outcomes	At the end of the course students will be able to: **CO1** Basic knowledge of BI tools is expected in modern roles like Business Analyst, Data Entry Auditors. **CO2** Understanding interfaces is required in corporate finance & audit internships. **CO3** Most companies want candidates who can create simple Power BI reports**.** **CO4** Analyse and determine the most appropriate types of charts for visualizing various data sets in consulting scenarios." **CO5** Evaluate data-driven insights to support effective decision-making in roles such as MIS Executive and Finance Associate." **CO6** Design and develop interactive dashboards to communicate key metrics and support analytics and finance reporting functions.	
7	Course Description	This beginner-level course introduces B. Com students to the fundamentals of data visualization using **Power BI**. Through hands-on practice and industry case studies, students will explore tools to import, analyze, and visually present data relevant to financial and business environments.	
8			CO Mapping
	Unit 1	**Introduction to Data Visualization**	
	A	Importance of Visualization in Business	CO1, CO2
	B	Introduction to Power BI	CO1, CO2
	C	Data sources & Basic Navigation	CO1, CO3, CO4
	Unit 2	**Working with Data**	
	A	Data Import & Transformation	CO1, CO, CO3
	B	Data Cleaning Techniques	CO2, CO3

	C	Data Modelling Basics		CO2, CO4, CO6
	Unit 3	**Creating Visuals**		
	A	Bar, Line, Pie Charts		CO1, CO3
	B	Cards, Tables, Matrix		CO4, CO5, CO3
	C	Using Slicers and Filters		CO5, CO6
	Unit 4	**Selecting Appropriate Visuals**		
	A	Business Requirements & Visuals		CO1, CO3, CO4
	B	KPI Tracking Visuals		CO4, CO5, CO6
	C	Financial Data Visualization		CO3, CO1
	Unit 5	**Advanced Dashboarding**		
	A	Creating Interactive Dashboards		CO1, CO3
	B	Publishing & Sharing Dashboards		CO4,CO5, CO6
	C	Embedding Power BI in Web		CO5, CO6
	Mode of examination	Theory, concepts and case studies		
	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	Alberto Ferrari & Marco Russo – *The Definitive Guide to DAX* Dan Clark – *Beginning Power BI* Brett Powell – *Mastering Microsoft Power BI*		
	Other References	Microsoft Power BI Documentation: https://docs.microsoft.com/en-us/power-bi/ Power BI Blog: https://powerbi.microsoft.com/en-us/blog		

COURSE ARTICULATION MATRIX

PO/co	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	-	2	-	-	-	2	-	2	-
CO2	-	-	-	-	-	2	-	2	-
CO3	-	3	-	-	-	2	-	2	-
CO4	2	3	-	-	-	2	-	2	-
CO5	-	3	-	-	3	2	-	2	-
CO6	-	3	-	3	3	2	-	2	-

1 Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		**Batch: 2026-2029**	
Program: BBA ACCA		**Current Academic Year: 2026-27**	
Branch:		**Semester: II**	
1	Course Code	**BSP1206**	
2	Course Title	**Business Communication-2**	
3	Credits	2	
4	Contact Hours (L-T-P)	0-0-4	
	Course Status	Compulsory	
5	Course Objective	The objectives are: 1.To enable students, understand functional relationship between communication and business. 2. To hone students' writing skills. 3. To develop their Speaking and listening skills. 4. To enable students, apply various communication skills effectively.	
6	Course Outcomes	The students will be able to - CO1: Define and recognize various dimensions of Business Communication and their relevance to business growth. CO2: Translate effective listening skills to day-to-day work life. CO3: Develop their speaking skills. CO4: Draft effective professional documents. CO5: Design and deliver effective presentations. CO6: Apply various communication skills for business/Professional growth.	
7	Course Description	Communication plays a key role in business growth. Communication is multidimensional. It includes verbal, non-verbal, oral, written communication, soft skills, presentation skills etc. Communication plays a vital role in businesses world and could actually make it or mar it. This course is designed to give students a comprehensive view of communication	
8	Outline syllabus		
	Unit 1	**Organizational Communication**	
	A	Flow of Communication	CO1, CO6
	B	Interpersonal Communication	CO1, CO6
	C	Communication across cultures	CO1, CO6
	Unit 2	**Listening Skills**	
	A	The Process of Listening	CO2, CO6
	B	Types of Listening	CO2, CO6
	C	Barriers to Listening, Listening Activities	CO2, CO6
	Unit 3	**Articulation Skills**	
	A	Paralinguistic features	CO3, CO6
	B	JAM, Debate	CO3, CO6
	C	Meeting and Group Discussions	CO3, CO6
	Unit 4	**Writing Skills**	
	A	Fundamentals of Effective Writing	CO4, CO6
	B	Agenda & Minutes of Meetings	CO4, CO6
	C	E-mail Writings	CO4, CO6

	Unit 5	**Advanced Presentation Skills**			
	A	Preparing Effective Power Point Presentation			CO5, CO6
	B	Strategies for Effective Presentation Delivery			CO5, CO6
	C	Presentation Delivery			CO5, CO6
	Mode of examination	Theory/Jury/Practical/Viva			
	Weightage Distribution	Internal	External		
	Text book/s*	2. Business Communication Concepts, Cases and Applications, P D Chaturvedi and Mukesh Chaturvedi			
	Other References	Bovee, C. L., Hill, J. V., & Raina, R. L. (2021). Business communication today (15th ed.). Pearson.			
	Weightage Distribution	CA	CE	ESE	
		30%	30%	40%	

Course Articulation Matrix

PO COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	-	3	2	2	2	-
CO2	1	-	1	-	3	1	1	-	-
CO3	2	-	2	-	3	2	-	-	-
CO4	2	-	2	-	3	2	2	-	2
CO5	1	-	2	-	3	2	2	-	2
CO6	3	2	2	-	3	2	2	2	2
Avg.	2.0	2.0	1.8	-	3.0	1.8	1.8	2.0	1.0

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High

UG Commerce

[B.Com.]

Specialization in International Accounting & Finance

Term: III

Course Modules

School:		**SSBS**	
Batch:		**2026-2029**	
Program:		**B.COM ACCA**	
Current Academic Year:		**2027-2028**	
Branch:		**SEMESTER –III**	
1	Course Code	**BCT2201**	
2	Course Title	**COST ACCOUNTING (ACCA4)**	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Major	
5	Course Objective	This course discusses basic concepts of cost accounting and cost control. This course is designed to help the participants to become expert of cost information for (a) Computing cost of product/ process/ project/ activity. (b) Controlling and managing the cost (c) Decision making like pricing, Make or buy, profit planning. (d) Planning and Budgeting.	
6	Course Outcomes	After completion of this course, students will be able to: **CO1**: Define the basic concepts of cost and cost accounting system inthe organization. **CO2**: Interpret and understand the accounting for material, labor and overheads. **CO3**: Apply the practical knowledge used in computation of wages, bonus schemes and overheads **C04**: Analyse the practical problems using unit costing techniques **CO5**: Assess the practical problems using process techniques **CO6**: Solve the practical problems using contract and operating costing.	
7	Course Description	Cost Accounting is a course that focuses on the recording, analysis, and control of costs to aid in effective business decision-making. It covers key concepts such as cost classification, controlling, process & contract costing, and cost analysis. The course is ideal for Commerce students aiming for careers in finance, Cost management, industrial accounting, offering early industry exposure and strong analytical foundations	
8			CO Mapping
	Unit 1	**Introduction to Cost Accounting and Material Management.**	
	A	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting,	CO1, CO2

	B	Classification of Costs, Cost Unit and Cost centers, Objectives and Limitations of cost accounting		CO1, CO2
	C	Materials: Purchase, Storage and Control of Material, Methods of Pricing Material Issues: FIFO, LIFO and Average Methods. Techniques of inventory controls: Stock Levels, EOQ, ABC analysis and JIT.		CO1, CO3, CO4
	Unit 2	**Accounting and Control of Labour & Overheads**		
	A	Labour: Meaning and Components of Labour Cost. Computation of Wages and bonus schemes- Halsey and Rowan premium plan,		CO1, CO, CO3
	B	Taylor's differential piece rate plane, Accounting and Control of Idle Time and Overtime.		CO2, CO3
	C	Labour Turnover- Meaning and computation of Labour turnover rate- Separation, Replacement and Flux method Overhead Meaning and classification. Methods of overheads		CO2, CO4,
	Unit 3	**Unit /Output Costing**		
	A	Unit output costing: Concept of and need for unit output costing;		CO1, CO3
	B	Treatment of work in process, opening or closing stock in cost sheet, Items not included in cost sheet.		CO4, CO5, CO3
	C	Preparation of Cost Sheet.		CO5, CO6
	Unit 4	**Process Costing**		
	A	Process costing: Meaning, features and advantages of process costing. Types of industries in which process costing method is used.		CO1, CO3
	B	Preparation of process accounts;treatment of normal losses, abnormal wastage and abnormal gains.		CO4, CO5, CO6
	C	Meaning and difference of By-products and Joint products Treatment of joint product and by-product.		CO3, CO1
	Unit 5	**Contract and Operating Costing**		
	A	**Contract costing**- Meaning, features and advantages of a contract and contract costing. types of industries in which contract costing method is used,		CO1, CO3
	B	Computation of profit transferred to the P & L account in contract costing, Calculation of profit or loss when contract is completed.		CO4,CO5, CO6
	C	Computation of profit or loss when contract is incomplete. Operating Costing: Meaning and features. Selection of cost in operating costing.		CO5, CO6
	Mode of examination	Theory		
	Weightage Distribution	CA	ETE	
		25%	75%	

	Text book/s*	• Cost Accounting: M.N Arora, Vikas Publication Tulsian P.C; Practical Costing: Vikas, New Delhi.	
	Other References	• Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. • Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. • Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, NewDelhi. (Hindi and English) counting; Kalyani New Delhi. • Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, NewDelh	

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1		2	1	2	
CO2	2	2		-		2		3	1
CO3	2	3	1	1	1	2	1	3	1
CO4	2	3		1		2		3	
CO5	2	1	1	1		2	1	2	1
CO6	2	1		1		2		2	2

School		**SSBS**	
Batch		**2026-2029**	
Program		**B.COM ACCA**	
Current Academic Year		**2027-2028**	
Branch:		**Semester: III**	
1	Course Code	**BCT2202**	
2	Course Title	**Company Law (ACCA3)**	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Status	Major	
5	Course Objective	The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.	
6	Course Outcomes	On the completion of the course the student will be able to: **CO1:** Define an overview of Company Act related to different types of Companies; **CO2:** Outline the need and process of preparing the basic documents for the incorporation of a Company **CO3:** Plan the financial structure of the company **CO4:** Examine the various types of director and meetings **CO5:** Determine the effect of majority rule and process of winding up and its modes; **CO6:** Develop the contextual knowledge to assess the regulatory issues and its compliances pertaining to any company.	
7	Course Description	The course introduces the students to gain a working knowledge of Corporate functions in the context of Companies Act, 2013.	
8	Outline syllabus		CO Mapping
	Unit 1	**Introduction of Company Act, 2013**	
	A	Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil, Differences between company and other form of organization structure.	CO1, CO6
	B	Types of companies, - Public Company and Private Company Holding Company, Associate Company, One Person Company, Government Company and Foreign Company and its Differences	CO1, CO6
	C	Promoters, Formation and incorporation of a company.- Public Company, Private Company and One Person Company	CO1, CO6
	Unit 2	**Preparation of Public Documents**	
	A	Memorandum of Association and Articles of Association – Contents and its Alteration	CO2, CO6
	B	Doctrine of Ultra Vires, Indoor Management and constructive Notice and their effects.	CO2, CO6
	C	Prospectus –Meaning, need, types, contents, Requirements, Misstatement in Prospectus and their consequences	CO2, CO6
	Unit 3	**Financial Structure and Membership**	
	A	Meaning of the term 'Capital', Shares – Kinds, Equity Shares and Preference Shares (including distinction), Raising of Capital, Public issue of shares, Right Shares/Bonus Shares, Allotment of Shares, Essentials of Valid Allotment, Demat Account,	CO3, CO6
	B	Investments, Loans, Borrowings, Debentures –	CO3, CO6

		Characteristics, Kinds of Charges,		
	C	Members vs. Shareholders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members		CO3
	Unit 4	**Company Management and Meetings**		
	A	Directors - Types And Number Of Directors, Managing Director, Whole Time Director -Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Removal of Directors, Powers and Liabilities of Directors, Remuneration of Directors		CO4, CO6
	B	Company Meetings I –Board Meetings, when to hold, Agenda, Quorum, Passing of Resolutions, Minutes,		CO4, CO6
	C	Company Meetings –II – General Meetings and its types, notice, Resolution – Ordinary and Special Resolution distinguished, Minutes		CO4, CO6
	Unit 5	**Majority Powers & Minority Rights and Winding up**		
	A	Rule of Majority – Personal Rights of Members ; Protection of Minority Interest.		CO5
	B	Prévention of Oppression and Mis management		CO5, CO6
	C	Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.		CO5, CO6
	Mode of examination	Theory		
	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	1. Kapoor GK, A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013; 24th Edition, 2022 Taxmann Publication 2. Comapny Law, 6/e M C Kuchhal & Alok Kuchhal, Vikas Publishing		
	Other References	1. Legal Aspects of Business, M K Nabi, Taxmann Publication 2. The New Company Law, Dr N.V. Paranjape, Central Law Agency 3. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House 4. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English 5. The Companies Act, 2013		

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	-	-	-	2	1	2	2
CO2	3	1	-	-	1	2	1	2	2
CO3	3	1	-	2	2	2	1	2	2
CO4	3	1	-	2	2	2	-	2	2
CO5	2	1	-	1	2	2	-	2	2
CO6	2	2	-	-	-	2	-	2	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School:		**SSBS**	
Batch:		**2026-2029**	
Program:		**B.COM ACCA**	
Current Academic Year:		**2027-2028**	
Branch:		**Semester: III**	
1	Course Code	**BCT2203**	
2	Course Title	Financial Management (ACCA8)	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Status	Major	
5	Course Objective	To provide understanding of the applications of financial management in various managerial issues and decisions. • To develop the understanding of Financial Management in managerial planning and decision making; • To help assessment of capital budgeting and Cost of capital, Dividend and Capital Structure Policies in Practice • To develop understating of the Short term and long term decisions of the company	
6	Course Outcomes	On successful completion of this module students will be able to: CO1: Define the key concepts of Financial Management. CO2: Relate the principles of valuation of Capital budgeting decisions CO3: Apply the use of Working Capital Management and Cash Budget. CO4: Examine of Capital Structure of the Company. CO5: Assess the Cost of capital and WAAC CO6: Design the dividend policy of the company	
7	Course Description	This course is designed to provide students with a comprehensive understanding of the financial aspects of a corporation from a financial manager's perspective. It aims to develop analytical skills related to the management of fund flows, focusing on both raising and utilizing funds in a dynamic business environment. Key areas covered include investment decisions, dividend policies, and financing strategies.	
8	Outline syllabus		CO Mapping
	UNIT 1	**Introduction to Financial Management**	
	A	Nature, concept and functions of financial management Finance vs. accounting, Organization of the Finance Function.	CO1, CO2
	B	Objective of financial management; Profit maximization vs. wealth maximization. Role of financial Manager, Agency cost problem.	CO1. CO2
	C	Time Value of Money- Meaning and concept of time value of money, Methods of time value of money-Compounding and	CO2, CO3

		discounting methods			
	UNIT 2	**Capital Budgeting**			
	A	**Capital Budgeting** Meaning and concepts of capital budgeting, nature of investment decision, need of capital budgeting.			CO1, CO3
	B	Computation and analysis of discounted cash flow techniques: NPV, PI, IRR			CO4, CO5
	C	Computation and analysis of non-discounted cash flow techniques: Payback period and ARR			CO5, CO6
	UNIT 3	**Working Capital Management**			
	A	Concept and need of working capital management, working capital cycle, determinants of working capital requirements, Working capital Finance, money market instrument.			CO1, CO2,CO3
	B	Inventory Management-Meaning and types, techniques of inventory management- EOQ, ABC Analysis, JIT and stock levels. Receivable management- meaning and objectives, Credit policy			CO4, CO5
	C	Cash management- meaning and objectives, Motives of Holding cash. Implication of cash budget,			CO3, CO4, CO5
	UNIT 4	**Capital Structure and Cost of Capital**			
	A	Meaning and objective of Capital structure, debt vs equity ratio, optimum capital structure. Capital structure theories- Theoretical concepts of NI, NOI, Traditional and MM Approach			CO1, CO3
	B	Cost of capital- concept and meaning, Cost of Debt, Cost of Equity ,Cost of Preference Share, Calculation of WACC			CO4, CO6
	C	EBIT-EPS Analysis, Leverage: Operating and Financial, Combined Leverage.			CO4, CO5
	UNIT 5	**Dividend decisions**			
	A	Dividend policy- meaning & concept, concept of retained earnings, Dividend pay-out ratio, factors influencing dividend policy			CO1, CO2
	B	Concept of Bonus shares and Rights Shares, stock dividends and stock splits, Repurchase of stock procedural and legal aspects of dividends			CO3, CO4
	C	Walter's & Gordon's model of dividend policy and its application			CO5, CO6
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	

	Text book/s*	Financial Management: Text, Problems and Cases, M Y Khan and P K Jain, Mc Graw Hill Publication
	Other References	**Suggested Readings:** Financial Management: I. M. Pandey (Vikas Publication) Financial management: Theory and Practice, Prasanna Chandra (Mc-Graw Hill) Financial Management: Kishore, R. M. Taxman

COURSE ARTICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	1	1	1
CO2	2	1	1	-	-	2		1	1
CO3	2	2	2	1	2	2	1	1	
CO4	2	3	1	-	2	2	1		1
CO5	2	3	1	1	2	2		1	1
CO6	3	3	2	1	2	3		1	1

1. Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**

School: SSBS		**Batch : 2026-2029**	
Programme: BCOM ACCA		**Current Academic Year: 2027-2028**	
Branch:		**Semester: III**	
1	**Course Code**	**BCT2204**	
2	Course Title	Marketing Management	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Status	Minor	
5	Course Objective	The course aims to equip and develop marketing skills in learners through knowledge of concepts, tools and techniques of marketing to create a marketing mix for a product.	
6	Course Outcomes	After completion of the course, learners will be able to: **CO1**: Explain the fundamental concepts, scope, and importance of marketing, including market selection, segmentation, targeting, and positioning. **CO2**: Analyze product-related decisions, including product development, classification, branding, packaging, and labeling. **CO3**: Evaluate pricing strategies by understanding objectives, influencing factors, and different pricing methods. **CO4**: Assess distribution decisions, including channel selection and logistics management. **CO5**: Examine the components of the promotional mix and their role in marketing communication. **CO6**: Integrate product, pricing, distribution, and promotional strategies to develop effective marketing plans.	
7	Course Description	This course provides a comprehensive foundation in marketing principles, introducing students to core concepts, strategies, and decision-making tools used in modern marketing. Through real-world case studies, group activities students will gain both theoretical knowledge and practical skills, enabling them to make informed marketing decisions in diverse business contexts.	
8		Outline syllabus	CO Mapping
	Unit 1	**Introduction to Marketing**	
	A	Marketing - Concept, Scope and Importance; Marketing Mix of Goods and Services.	CO1
	B	Market Selection: Choosing market value through STP. Market Segmentation- Concept and bases	CO1
	C	Market Targeting, Product Positioning – concept and bases	CO1
	Unit 2	**Product Decisions**	
	A	Product Decisions: Concept and classification	CO2
	B	Product development & Product Life Cycle	CO2, CO5, CO6
	C	Levels of Product, Branding, Packaging, Labelling and Product support services.	CO2
	Unit 3	**Pricing Decisions**	
	A	Objectives & Factors affecting the price of a product	CO3
	B	Methods of pricing	CO3,

				CO4, CO6
	C	New Product Pricing: Skimming and penetration pricing.		CO3
	Unit 4	**Distribution Decisions**		
	A	Channels of distribution- types and functions		CO4
	B	Factors affecting choice of distribution channel		CO4
	C	Marketing Logistics		CO4
	Unit 5	**Promotion Decisions**		
	A	Marketing communication		CO5, CO6
	B	Promotion mix tools including advertising, personal selling, sales promotion		CO4, CO5
	C	Public relations, publicity and direct marketing.		CO5
	Mode of examination	Theory		
	Weightage Distribution	CA	ESE	
		25%	75%	
	Text book/s*	● Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill. ● Kapoor, Neeru. (2021) Principles of Marketing, Prentice Hall of India. ● Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition. ● Sharma, K., & Swati Aggarwal. (2021). Principles of Marketing. Taxmann Ramaswamy, V. S., & Namakumari, S. – *Marketing Management: Global Perspective, Indian Context* (Sage Publications)		
	Other References	**Case Studies** 1. Coca-Cola's Market Segmentation & Positioning Strategy 2. Nike's Brand Building & Digital Marketing Strategy 3. Apple's Product Strategy & Pricing Models 4. Amazon's Distribution & Logistics Excellence 5. McDonald's Global Marketing Strategy 6. Tesla's Promotion & Market Positioning Strategy 7. Unilever's Sustainable Marketing & Ethical Branding		

Course Articulation Matrix

CO \ PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	-	2	1	2	2	3	-	-
CO2	2	3	-	1	-	-	3	2	-
CO3	2	3	2	-	-	-	3	3	-
CO4	-	3	2	1	-	-	3	2	-
CO5	-	2	-	2	3	-	3	-	2
CO6	3	3	3	2	3	3	3	3	3

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		**2026-2029**	
Department		**Business & Commerce**	
Program: B.Com ACCA		**TERM III**	
Current Academic Year:		**2027-2028**	
1	Course Code	**BCP2205**	
2	Course Title	AI Basics	
3	Credits	3	
4	Contact Hours (L-T-P)	0-0-3	
	Course Status	Skill Enhancement Course (SEC)	
5	Course Objective	To provide students without a strong mathematical background with a comprehensive introduction to the fundamental concepts and practical skills required for artificial intelligence (AI), covering essential Python programming, prompt engineering, and basic mathematical concepts.	
6	Course Outcomes	After completion of the course, learners will be able to: CO1. Demonstrate proficiency in Python programming by utilizing variables, data types, control structures, functions, and basic file operations. CO2. Apply data management techniques using Python data structures such as lists, dictionaries, sets, and tuples, and leverage libraries like NumPy and Pandas for data manipulation. CO3. Understand and perform basic mathematical operations relevant to AI, including linear algebra (vectors and matrices) and probability and statistics (descriptive statistics, probability distributions, and hypothesis testing). CO4. Implement prompt engineering techniques to craft effective prompts for AI models and apply them in practical, real-world scenarios. CO5. Create informative and visually appealing data visualizations using Python libraries such as Matplotlib and Seaborn to convey data insights clearly. CO6. Analyze and discuss the ethical implications of AI, including biases, fairness, and the societal impacts of AI applications.	
7	Course Description	This course introduces fundamental AI concepts and practical skills to students without a strong mathematical background. It covers Python programming, prompt engineering, and essential mathematical concepts, with a focus on practical applications and intuitive understanding to make AI accessible to all students.	
8	Outline syllabus		CO Mapping
	Unit 1	**Foundations of AI**	
	A	What is AI and its relevance in various fields	CO1, CO2
	B	Types of AI: Narrow, General, Superintelligence	CO1, CO2
	C	Ethical implications and biases in AI	CO6

	Unit 2	Prompt Engineering Basics	
	A	Introduction to prompting: what and why	CO4
	B	Crafting effective prompts: clarity, conciseness	CO4
	C	Applications of prompting in domain-specific tasks	CO4
	Unit 3	Python Fundamentals	
	A	Variables, data types, and operators	CO3
	B	Control structures: conditionals and loops	CO3
	C	Basic data structures: lists, tuples, and dictionaries	CO3
	Unit 4	Data Handling in Python	
	A	Working with libraries like Pandas for data manipulation	CO2
	B	Reading and writing files, data visualization basics	CO2
	C	Domain-specific data examples (e.g., patient records for healthcare)	CO2, CO5
	Unit 5	Introductory Project	
	A	Simple AI-based project applying basic Python skills	CO5
	B	Domain-based example (e.g., medical data summarization for health sciences)	CO5
	C	Using Matplotlib and Seaborn to create visual representations	CO6
	Mode of Examination	Practical	

	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*			
	Other References			

Course Articulation Matrix

COs \ PO/PEO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	PSO1	PSO2	PSO3
CO1	3	–	1	1	1	2	-	2	-
CO2	3	3	2	–	2	2	-	2	-
CO3	2	3	–	1	1	2	-	2	-
CO4	–	3	2	1	3	3	-	2	-
CO5	3	3	2	2	–	2	-	2	-
CO6	2	–	2	3	2	2	-	2	-
Average	**2.6**	**3.0**	**1.8**	**1.6**	**1.8**	**2.2**	**-**	**2.0**	**-**

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		**Batch :2026-2029**	
Program: BBA		**Current Academic Year:**	
Branch: -		**Semester: III**	
1	Course Code	**BCT2025**	
2	Course Title	**Research Methodology**	
3	Credits	2	
4	Contact Hours (L-T-P)	1-1-0	
	Course Status	Compulsory	
5	Course Objective	1. To Prepare students for conducting an independent study including formulating research questions and selecting a research approach, applying research methodology 2. Designing a study and selecting specific methods and techniques appropriate for answering the questions 3. To develop practical skills in developing instruments for both qualitative and quantitative methods 4. To provide deeper knowledge and experience in applying commonly used qualitative and qualitative research methods to the research process	
6	Course Outcomes	The student will be able to CO1: Establish the concept of Business research and research process CO2: Develop a research proposal as the basis for a Research Project CO3:Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications of the research CO4: Recognize, and take account of, the importance of ethical conduct in undertaking research CO5: Ability to report the findings of research and their impact under various business conditions. CO6: To compare and classify issues specific to undertaking business research.	
7	Course Description	Business Research Methods equips students with the skills to develop and undertake a research dissertation. It provides the theoretical and practical preparation for business research The course covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and a research proposal in addition to the pragmatics of ethics and project management. Peer review, skill development workshops and practice exercises are the key learning strategies.	
8	Outline syllabus		CO Mapping
	Unit A	**Introduction to Research in Business**	
	A	Reasons to study Business Research	CO1
	B	Strategizing Business Research	CO1,CO5
	C	Fundamentals of Good Research, Process of Research Industry	CO1, CO5
	Unit B	**The Research Process**	
	A	Introduction to research process	CO1,CO5
	B	Formulating Research Problems and Defining Research Objectives	CO2
	Unit C	**Research Design**	

	A	Introduction to Research Design; Exploratory, Descriptive, Causal Studies			CO2
	B	Sample Design, Sample Design Procedure and Techniques			CO2
	C	Designing Surveys, Data Collection Procedure, Data Analysis Techniques			CO2, CO6
	Unit D	**Business Research Requests and Proposals**			
	A	Types of research proposals			CO3
	B	Structuring the Research Proposals			CO3, CO6
	C	Evaluating the research proposals, Reporting			CO3
	Unit E	**Ethics in Business Research**			
	A	Introduction to Research Ethics			CO4
	B	Professional Standards,			CO4
	C	Problems Encountered by Researchers in India			CO4
	Mode of examination	Theory			
	Weightage Distribution	CA	MSE	ESE	
		25 %	25%	50%	
	Text book/s*	Cooper, D. R., Schindler, P. S., & Sun, J. (2006). *Business research methods* (Vol. 9). New York: McGraw-Hill Irwin.			
	Other References	Kothari, C. R. (2004). *Research methodology: Methods and techniques*. New Age International.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PS03
CO1	3	3	2	1	0	1	-	-	-
CO2	3	3	2	1	2	3	-	-	-
CO3	3	3	0	2	1	0	2	-	-
CO4	3	3	3	1	1	3	-	2	-
CO 5	2	2	2	0	2	2	-	2	-
CO6	3	2	2	2	2	2	-	2	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SBS		**Batch: 2026-2029**
Program: BCOM ACCA		**Current Academic Year: 2027-2028**
Branch:		**Semester: Third**
1	Course Code	BCR2206
2	Course Title	**Research Based Learning :1 (RBL1)**
3	Credits	Audit
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Research Project
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	**On the completion of this Course, the students would be able to:** CO1: The student will be able to understand the concepts and components of research. CO2: The student will be able to understand the steps involved in formulation of Dissertation and Research Project/Plan. CO3: The student will be able to identify the research field. CO4: The student will be able to identify the research gaps. CO5: The student will be able to identify the research problem based on the existing literature/work. CO6: The student will be able to finalize a Dissertation/Research project title based on understanding the research concepts, steps involved, need of the study, and existing literature.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based learning will be conducted in third semester(audit), forth semester (audit),

		fifth semester (2 credit), and sixth semester (2 credit). The course content includes: • Publishing research paper and development of the product/process /case that the students work on during the semester to demonstrate identified problem through extensive literature. • Students work on the projects in teams with **four** students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the semester in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached withinthe research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:	
		RBL 1: Zeroth Level/Title approval phase, it would have three levels of evaluation divided into three phases. The review of work in progress would be in three phases in RBL 1(R0, R1, R2) Annexures I/R1.1/R1.2	
	R0		
	A	Information collection and analysis of identified problem: Student collects information from multiple sources and analyzes the information in-depth.	CO1

	B	Knowledge Acquired on Problem Domain: Complete explanation of the key concepts of the identified problem.	CO2
	C	Appropriateness of Problem Title: Title is clearly defined and context for research provided	CO1
	R1		
	A	Interpreting Findings from the Collected Information: Student provides a logical interpretation of the findings and reaches a conclusion.	CO3
	B	Creativity and Originality in Problem:	CO3
	C	Scope of Problem: Effectively defines the scope of the research question or problem.	CO4
	R2		
	A	Literature Review of Problem Domain: Collects a detailed and extensive explanation of the specifications. Clearly elaborated the limitations and benefits of the existing systems.	CO5
	B	Knowledge of related problem and proposed use of resources and methodology/ approach / tool: Extensive knowledge related to the problem. Synthesizes in-depth information from relevant sources representing various points of view/approaches.	CO5
	C	Synthesis of Idea/Problem: demonstrated insight into problem; conclusions strongly supported	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and Oral presentation	
	Assessment Criteria	CA	Report and oral presentation
		25%	75%
	Other References	Medema, S., & Samuels, W. (1996). *Foundations of research in economics: how do economists do economics?* Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). *Marketing research: An applied approach*. Pearson. Wilson, A. M. (2006). *Marketing research: an integrated approach 2nd edition*. FT Prentice Hall.	

Course Articulation Matrix

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	2	2	2	2	2	1
CO2	2	2	2	2	2	2	2	2	1
CO3	2	1	2	2	2	1	2	2	1
CO4	1	3	2	2	2	2	2	2	2
CO5	1	1	2	2	3	2	2	2	2
CO6	1	1	1	2	1	1	2	2	2

1-Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**

UG Commerce

[B.Com.]

Specialization in International Accounting & Finance

Term: IV

Course Modules

School:		**SSBS**	
Batch :		**2026-2029**	
Program:		**B.COM. ACCA**	
Current Academic Year		2027-2028	
Branch:		**Semester: IV**	
1	Course Code	**BCT2207**	
2	Course Title	Management Accounting	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Major	
5	Course Objective	Understanding of the tools used to design and develop costing systems; preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis, pricing decisions, inventory issues and costs of quality etc. A sound understanding of the theoretical concepts particularly in the context of Standard costing /variance and activity based costing	
6	Course Outcomes	On completion of this module the student will be able to: CO1: Define the objective and general principles of Management Accounting and emerging tools of management accounting. CO2 : Explain and Illustrate the different types of ratios CO3 : Identify the various tools and techniques for CVP analysis CO4: Analyse the practical problems of budgeting and controlling CO5: Assess the practical approach of Standard costing and variance analysis. CO6: Formulate the activity based Costing and Responsibility Accounting in an organization.	
7	Course Description	This course introduces the fundamentals of management accounting and familiarizes students with key tools such as process costing, variance analysis, activity-based costing, and the balanced scorecard. It also explores how individuals and organizations respond to management accounting information. Students will learn to apply these tools in areas like pricing, budgetary control, cost allocation, and performance evaluation.	
8	Outline syllabus		CO Mapping
	Unit 1	**An overview of Management Accounting and Ratio Analysis**	
	A	Concept and Meaning of Management Accounting, Objectives and advantages of Management Accounting. Difference Between Cost and Management accounting, Tool and techniques of management accounting, Scope & Limitations of Management Accounting.	CO1,CO2
	B	Ratio Analysis: meaning, Utility, Classification of Ratios- Liquidity Ratios, Solvency Ratio	CO1, CO3, CO4
	C	Profitability Ratios, Activity Ratios and Market Capitalization ratio and their analysis.	CO4, CO4
	Unit 2	**Marginal Costing**	
	A	Marginal costing meaning and advantages, assumption of marginal costing. Cost volume Profit (CVP) analysis.	CO1,CO2, CO3
	B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation	CO3, CO4
	C	Breakeven point and its analysis, margin of safety meaning and calculation. Short run managerial decisions- Make/ buy, add/ drop, and operate/shutdown decisions	CO

	Unit 3	**Budget and Budgetary control**	
	A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control	CO1, CO2, CO3
	B	Different types of Budget- financial budget, master budget, zero based budget and rolling budget	CO2, CO3,
	C	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget	CO4, CO5, CO6
	Unit 4	**Standard costing and variance analysis**	
	A	Concept and features of Standard costing, Variance Analysis – meaning and classification	CO1, CO4
	B	Calculations of material cost variances, price and usage and mix variance.	CO3, CO4
	C	Labour cost variance, Labour rate and efficiency variances	CO5
	Unit 5	**Cash Flow Statement and ABC Costing**	
	A	Meaning and objectives of Cash Flow Statement, Fund flow statement vs. Cash flow statement, Various cash and non-cash transactions, flow of cash	CO1, CO3
	B	Preparation of Cash Flow Statement as per Indian Accounting Standard (AS-3) Revised	CO5, CO6,
	C	Activity based Costing-meaning and objectives. Steps in activity based costing, ABC activates categories. Emerging tools of management accounting- life cycle costing, kaizen costing and back flush costing	CO1, CO3
	Mode of exam	Theory	
	Weightage Distribution	CA: 25% / ETE: 75%	
	Text book/s*	Management Accounting-Debarshi Bhattacharyya (Pearson Publication)	
	Other References	R.P.Rustagi-Fundamentals of management accounting- Taxmann R.S.Singhal -Management accounting-'Anand' Khan and Jain- "Management Accounting" (Tata McGraw Hill) Pandey I.M - "Management Accounting" (Vikas)	

Program outcomes & Course outcome mapping table

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1		2	1	2	-
CO2	2	2		-		1	2	3	-
CO3	2	1	1	1	1		1	2	-
CO4	2	1		1		2	1	2	1
CO5	2	2	1	1		2		2	1
CO6	3	1		1		2	--	-	-

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School:		**SSBS**	
Batch:		**2026-2029**	
Program:		**B.COM ACCA**	
Current Academic Year:		**2027-2028**	
SEM		**SEMESTER –IV**	
1	Course Code	**BCT2214**	
2	Course Title	**Performance Management (ACCA6)**	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Type	Major	
5	Course Objective	This course is designed to help the participants to become expert of Modern costing theory (a) Budgetary system (b) Controlling and managing the cost (c) Analyse performance – Transfer pricing (d) Financial and Non-Financial performance analysis	
6	Course Outcomes	On completion of this course, the students will be able to: **CO1**:. Define the Performance management and modern methods of costing **CO2** Discuss the budgetary system and advanced variance analysis **CO3**: Apply decision making techniques in the context of resource optimization and promoting efficiency **CO4**: Analyse the Divisional performance, transfer pricing and behavioural considerations in performance management **CO5**: relate the performance management in private and not for profit organisation **CO6**: Develop the Financial & non-financial performance Analysis.	
7	Course Description	The main Objective of performance Management is to offer a career that offers opportunities to ACCA students; however, good analytical skills help a lot in this field.	
8			CO Mapping
	Unit 1	**Introduction to Activity-based-costing, Target costing, Life cycle costing,**	
	A	Introduction to Activity-based-costing, Target costing, Life cycle costing,	CO1, CO2
	B	Application and computation of Activity-based-costing, Target costing, Life cycle costing, throughput accounting.	CO1, CO2
	C	Theory of constraints, Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting	CO1, CO3, CO4
	Unit 2	Budgetary control and standard costing	
	A	Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets	CO1, CO, CO3
	B	Quantitative analysis using high-low method, applying learning curve model	CO2, CO3

	C	Variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances	CO2, CO4, CO6
	Unit 3	**Pricing and decision making techniques**	
	A	Relevant costs, Opportunity costs, Cost-Volume-profit (CVP) relationship, Break-even point and margin of safety –resource optimisation in light of limiting factors	CO1, CO3
	B	Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with MR = MC equation	CO4, CO5, CO3
	C	Pricing strategies such as skimming, penetration, differential, cost-plus pricing - Big data and data analytics for planning, costing, decision-making and performance management	CO5, CO6
	Unit 4	**Performance analysis**	
	A	Financial & non-financial performance indicators (KPIs) – using Norton's Balanced Scorecard model	CO1, CO3, CO4
	B	Financial & non-financial performance indicators (KPIs) – using Fitzgerald & Moon's Building Block model for performance measurement	CO4, CO5, CO6
	C	Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach - Evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance	CO3, CO1
	Unit 5	**Transfer prices**	
	A	Methods of setting transfer prices.	CO1, CO3
	B	Risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret	CO4,CO5, CO6
	C	Use of expected value technique – decision tree – value of perfect & imperfect information – Impact of environment, market conditions and stakeholder on performance, Impact External considerations and the impact on performance	CO5, CO6
	Mode of examination	Theory, concepts and data interpretation	
	Weightage Distribution	CA: 25% / ETE: 75%	
	Text book/s*	1. ACCA study material of KAPLAN Publishing	
	Other References	**Suggested Readings:** 2. ACCA study material of KAPLAN Publishing 3. Jain & Narang. (2000). Cost Accounting. Kalyani Publishers. 4. Khanna Pandey & Ahuja. (2003). Practical Costing. 5. M. N. Arora. (2009). Cost Accounting.Vikas publication house pvt ltd.	

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1		1	1	2	2	2	1
CO2	2	1		1		2		1	1
CO3	2			1		2		2	1
CO4	2	2		2		2	1		1
CO5	2	2		2	2	2		2	1

1. Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**

School: SBS		**Batch: 2026-2029**	
Program: B.COM. ACCA		**Current Academic Year: 2027-2028**	
Branch:		**Term IV**	
1	Course Code	**BCT2209**	
2	Course Title	**Income Tax Law and Accounts (ACCA5)**	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Major	
5	Course Objective	To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Tax. To enable the students to determine the residential status of an individual, scope of total income and computation and payment of tax.	
6	Course Outcomes	Course outcomes: After studying this course, the student will be able to **CO1:** Define the concept of Tax and its significance and classify the Residential Status of different assessee. **CO2**: Interpret the practical problems in computation of taxable income under the head of income from salary **CO3**: Apply the provisions for computation of taxable income under the head of house property and business. **CO4**: Analyse and solve the practical problems in computation of taxable income under the head of capital gains and other sources. **CO5:** Assess the various provisions of tax laws for computing the taxable income and tax liability of an employee. **CO6**: Test the provisions of set off and carry forward of losses, TDS, TSC and advanced payment of tax.	
7	Course Description	This course provides an introduction to and overview of the fundamental concepts of income tax law. Topics include Introduction to Taxation, International Tax, Assessable Income, including taxation of capital gains and losses; Non-Assessable Income; Deductions; Tax Accounting; Tax Treatment of Tax Entities; Anti-avoidance; and Tax Administration. The course also provides an introduction to Fringe Benefits Tax, Goods and Services Tax and the tax law research process.	
8			CO Mapping
	Unit 1	**Introduction To Income Tax and Residential status**	
	A	Introduction to the income tax: meaning and features. Direct tax vs. Indirect Tax, an introduction to GST, Tax avoidance vs. tax evasion.	CO1, CO2
	B	Important Definitions: Assessment Year, Previous Year, Casual income, person, Assessee, Gross Total Income, Total Income and Agricultural income & its assessment.	CO1, CO2
	C	Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Company and AOP, Tax incidence. Income Exempt from Tax under section 10	CO1, CO2
	Unit 2	**Computations of Income from Salary**	

	A	Different heads of Income, Basis of charge of salary income, Tax provisions of Pension and Gratuity, Different types of Allowances, Computation of House rent allowances	CO1, CO2
	B	Perquisites – When taxable and not taxable, Valuation of perquisites for Rent Free Accommodation and Motor Car,	CO2, CO4
	C	Deductions from Salaries, Problems on computation of Salary Income	CO2, CO4
	Unit 3	**Computations of Income from House property and Business & Profession**	
	A	Computation of Annual Value Under Section 23, Treatment of unrealized rent and loss due to vacancy.	CO1, CO3
	B	Deductions from Income under the head House Property, Computation income from house property	CO3, CO4
	C	Computation of Income under the head "Profits and Gains from Business or Profession.	CO3, CO6
	Unit 4	**Computations of Income from capital gain and other sources**	
	A	Capital gain- meaning and types, Capital assets, Transfer of capital assets	CO1, CO3, CO4
	B	Computation of short-term capital gain and long-term capital gain with and without indexation cost.	CO1, CO3, CO4
	C	Income from others sources- meaning and chargeability, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	CO4, CO6
	Unit 5	**Set-off the losses, TDS, TCS and Advanced payment of taxes**	
	A	Set off and carry forward of losses- Inter source set-off and Inter head set-off of losses,	CO5, CO6
	B	TDS, TCS and Advance Payment of Tax	CO5, CO6
	C	Filing return of income, E-filing; Types of return form	CO5, CO6
	Mode of examination	THEORY	
	Weightage Distribution	CA: 25% / ETE: 75%	
	Text book/s*	Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi	
	Other References	2. Systematic approach to income tax-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer 3. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) 4. Mahesh Chandra & D.C.Shukla- Income tax and Sales tax- (Pragati Publication)	

COURSE ATRICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1		2	2	-
CO2	2	2			1	1	1	2	-
CO3	2	3	1	1	1		2	2	1
CO4	2	3	1		1		1	2	1
CO5	2	2	1	1	2		2	2	1
CO6	2	3	1		1		1	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School		**SSBS**	
Batch		**2026-2029**	
Programme:		**B. COM. ACCA Sem IV**	
Academic Year		**2027-2028**	
Branch:		**Business & Commerce**	
1	Course Code	**BCT2215**	
2	Course Title	**CORPORATE FINANCIAL REPORTING (ACCA7)**	
3	Credits	3	
4	Contact Hours (L-T-P)	3-0-0	
	Course Type	Major	
5	Course Objective	The main objective of the course is to share knowledge and enhance understanding of group accounting, appraisal of financial performance and Financial Statements of the Company.	
6	Course Outcomes	After the completion of this course the students will be able to: **CO1:** Define the concept of financial statements and the various items in financial statements. **CO2**: Explain the reporting of these items in the financial statements. **CO3** Construct the linkages among the four financial statements. **CO4**: Analyze the financial statements using popular techniques. **CO5**: Develop knowledge on the allocation, management and funding of financial resources. **CO6**: Understanding practical orientation towards IFRS.	
7	Course Description	Corporate Reporting introduces you to the Generally Accepted Accounting Principles (GAAP). It takes you from beginner to expert level in understanding how to prepare and present financial statements in line with the conceptual framework and the International Financial Reporting Standards. On completion of this course, you will be able to prepare, present, interpret and understand financial statements for private and public entities.	
8			CO Mapping
	Unit 1	Introduction to Financial Reporting	
	A	**Introduction to Financial Reporting Introduction of Financial Reporting and its significance in business**	CO1, CO2
	B	Purpose and users of financial reports	CO1, CO2
	C	Contents of Financial Report , Recent trends in Financial reporting	CO1, CO2

	Unit 2	Financial Statement Analysis	
	A	**Understanding Financial statements and Consolidated Financial Statements,** Meaning and types of financial statements, Understanding of various items of Income Statement and forms	CO1, CO2
	B	Income Statement (Comparative and Common Size Income Statement), Understanding of various items of Balance Sheet and forms of Balance Sheet (Comparative and Common Size Balance Sheet	CO2, CO4
	C	**Ratio analysis** Meaning, Objectives, Advantages and Limitations of Ratio analysis, Types of ratios- Liquidity ratios, Profitability ratios, Practical problems related to above ratios.	CO2, CO4
	Unit 3	International Financial Reporting Standards (IFRS) & Ind – AS	
	A	Accounting Standards (AS) – applicability, interpretation, scope and compliance in India	CO1, CO3
	B	Introduction to I.F.R.S • Ind – AS •	CO3, CO4
	C	Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed asset	CO3, CO6
	Unit 4	Business for Amalgamation & Merger	
	A	Corporate restructuring, Mergers and Acquisitions: Types, Sources of takeover gains.	CO1, CO3, CO4
	B	Valuation and financing of M&As. Leveraged buyouts, Spin offs, Demerger	CO1, CO3, CO4
	C	Methods of valuation	CO4, CO6
	Unit 5	**Consolidated Financial Statement**	
	A	Meaning, Stand Alone Financial Statements - Applicability, Advantages & Disadvantages	CO5, CO6
	B	Meaning, Consolidated Financial statements – Applicability, Advantages & Disadvantages	CO5, CO6
	C	Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)	CO5, CO6
	Mode of examination	THEORY	
	Weightage Distribution	CA: 25% / ETE: 75%	
	Text book/s*	Financial Reporting and Analysis, Book-3, SchweserNotes for the CFA Exam, Level-1.	

	Other References	Fundamentals of Corporate Accounting- J.R. Monga

Course Articulation Matrix

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	3	3	2
CO2	3	3	1	-	-	3	3	3	2
CO3	3	2	2	1	2	3	3	3	3
CO4	3	3	1	-	2	3	3	3	2
CO5	2	2	1	1	2	2	2	2	2
CO6	2	2	1	1	1	2	1	2	2

School: School of Business Studies		**Batch : 2026-2029**
Program:		**B. Com. ACCA**
Current Academic Year		**2027-2028**
Branch: -		**Semester: IV**
1	Course Code	**BCT2211**
2	Course Title	**Banking Operations**
3	Credits	**3**
4	Contact Hours	**3-0-0**
	Course Status	Major
5	Course Description	These courses will cover general principles of banking, evolution and emerging trends in banking, organization of front office and back office operations in banks, bank receipts and payments, operational planning, audit and internal control systems in banks, compliance and reporting systems in banks, use of Management Information Systems (ICT & Business Processes) in banks, retail banking products and services: liability, asset and allied products and services, retail risk, basics of trade finance, and Asset Finance. This course will help develop an understanding of how and when things can go wrong during routine operations and how such situations are managed. The course will aim to make the student skilled in using Banking rules, regulations and norms in day to day banking work.
6	Course Objective	The course in Banking Products and Operations, aim at acquainting students with operational aspects of banking, their rationale and the subtle interrelations between practice and theory of banking as well as Banking products. The student will get an opportunity to know various products & services offered by them to offer & explain the same to its customers.
7	Course Outcomes	On completion of this course, the students will be able to: CO1. Develop an understanding of the different operations in a bank and the rationale underlying those processes and procedures CO2. Detailed knowledge of banking product/ services and their operational aspects CO3. Understanding different types of customers & related banking process. CO4. Develop analytical skills to deal with the customers and evaluating their requirements. CO5. Develop attitude for Customer orientation. CO6. Analyse the skills of appraising complete credit needs in Banking.

8	**Outline syllabus**		CO Mapping
	Unit I		
	A	**Overview of Banking Operations and Branch Organizational Structure**	**CO1**
	B	Operational Planning Organization of front office & Back Office operations	**CO1**
	C	Self- Study- Structure & Operations of Banks	**CO1**
	Unit II	**Retail Banking Products** –Liabilities, Saving Bank Accounts Current Accounts	
	A	Retail Banking Products –Liabilities, Saving Bank Accounts Current Accounts Retail Banking Products -Assets, Eligibility and Documentation	**CO2**
	B	Self- Study – Retail Products of Banks	**CO2**
	B	Important Operational Concepts (KYC Norms, Guidelines on customer acceptance etc.)	**CO2**
	UNIT III	**Important features of NI Act 1881**	
	A	Banker Customer Relationship	**CO3**
	B	Self- Study- Rights & Obligations of Banks	**CO3**
	C	Types of Customers and Account Opening Procedures	**CO4**
	Unit IV	**Allied Services Provided by Banks**	
	A	Payment Systems of Banks Self-study- Analysis of Allied Services by different Banks	**CO5**
	B	Payments through UPI, NPCI, IMPS	**CO5**
	C	Cash Management Services & Inter Bank Settlements	**C05**
	UNIT V	**Treasury Operations in Banks**	
	A	Self-Study- Implications & Importance of Treasury Operations in Banks, Credit Management in Banks--Operational aspects of Working Capital and Term Finance	**C05, CO6**
	B	Working Capital & Term Finance Appraisal Cash credit, Bills purchase, discounting, **Term** lending	**C05**
	C	Priority Sector Lending- Concept & Guidelines, NPA- Concept & Guidelines	**C06**
	Weightage Distributio	*Internal External*	

	n		
		25% 75%	
	Text Book	1. Banking Principles and Operations by M.N. Gopinath; Snow White Publications	
	Other References	1. Banking Theory Law and Practice by Sundaram and Varshney, Sultan Chand & Sons Publishers 2. Practitioner's book on Trade Finance by Indian Institute of Banking & Finance, Taxman Publications 3. Bank Financial Management by Indian Institute of Banking & Finance, Taxman Publications 4. Management of Banking & Financial services by Justin Paul and Padma latha Suresh; Pearson	

Course Articulation Matrix

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	2	1	1
CO2	2	2		1	1	1	1	1	2
CO3	--	2	1	2	1	1	2	1	1
CO4	2	1	1		1	….	2	1	2
CO5		1		1	1	1	1	1	1

1-Slight (Low), 2-Moderate (Medium), 3-Substantial (High)

<table>
<tr><td colspan="2">SCHOOL:
School of Business Studies</td><td>TEACHING DEPARTMENT:
Community Connect</td><td>ACADEMIC SESSION : 2027-2028</td><td>FOR STUDENTS BATCH – BCOM ACCA</td></tr>
<tr><td>1</td><td>Course Code</td><td colspan="3">BCP2212</td></tr>
<tr><td>2</td><td>Course Title</td><td colspan="3">Community Connect</td></tr>
<tr><td>3</td><td>Credits</td><td colspan="3">2</td></tr>
<tr><td>3.01</td><td>(L-T-P)</td><td colspan="3">(0-0-4)</td></tr>
<tr><td>4</td><td>Learning Hours</td><td colspan="3"><table><tr><td>Contact Hours</td><td>20</td></tr><tr><td>Project/Field Work</td><td>20</td></tr><tr><td>Assessment</td><td>10</td></tr><tr><td>Guided Study</td><td>10</td></tr><tr><td>Total hours</td><td>60</td></tr></table></td></tr>
<tr><td>5</td><td>Course Objectives</td><td colspan="3">1. The objective of assigning the project related to community work is to expose our students to different social issues faced by the people in different sections of society.
2. This type of project work will help the students to develop better understanding of problems of people living in disadvantage position in the society, may be socially, medically, economically, or otherwise.
3. This type of live project work will help our students to connect their class-room learning with practical issues/problems in the society.</td></tr>
<tr><td>6</td><td>Course Outcomes</td><td colspan="3">CO1: Students learn to be sensitive to the living challenges of disadvantaged communities.

CO2: Students learn to appreciate societal realities beyond textbooks and classrooms

CO3: Students learn to apply their knowledge via research, and training for community benefit

CO4: Students learn to work on socio-economic projects with teamwork and timely delivery

CO5: Students learn to engage with communities for meaningful contribution to society</td></tr>
<tr><td>7</td><td>Theme</td><td colspan="3">Major Sub-themes for research:

a. Impact of government projects in community
b. Social issues
c. Environment issues
d. Economic issues
e. Technology-adaption
f. HR issues affecting Community
g. Marketing issues affecting Community.
h. Other industrial issues affecting community.</td></tr>
<tr><td>8.1</td><td><u>Guidelines for Faculty Members</u></td><td colspan="3">It will be a group assignment (10 to 12 students), the student will work together as a team, they have to survey at least 250 respondent, and the faculty guide will guide the students and approve the project title and help the student in preparing the</td></tr>
</table>

		questionnaire and final report (the faculty member will collect all the questionnaires of survey and final report and submit to CCC coordinator within stipulated time). The questionnaire should be well design and it should carry at least 20 questions (Including demographic questions). The topic of the research should be related to social, economical or environmental issues concerning the common man. The report should contain 2,500 to 3,000 words and relevant charts, tables and photographs. The student should **submit the report** to CCC-Coordinator signed by the faculty guide. The students have to send the hard copy of the **Report and PPT** to CCC coordinator and then only they will be allowed for External Exam.
8.2	**Role of CCC-Coordinator**	The CCC Coordinator will supervise the whole process and assign students to faculty members. UG- BA, BCOM, BBA- - the students will be allocated to faculty member (mentors/faculty member) in odd term.
8.3	**Layout of the Report**	Abstract(250 words) a. Introduction b. Literature review(optional) c. Objective of the research d. Research Methodology e. Finding and discussion f. Conclusion and recommendation/ Suggestion(The report without recommendation/suggestion will not be accepted) g. References Note: Research report should base on primary data.
8.4	**Guideline for Report Writing**	**Title Page: The following elements must be included:** • Title of the article; • Name(s) and initial(s) of author(s), preferably with first names spelled out; • Affiliation(s) of author(s); • Name of the faculty guide and Co-guide **Abstract:** Each article is to be preceded by a succinct abstract, of up to 250 words, that highlights the objectives, methods, results, and conclusions of the paper. **Text: Manuscripts should be submitted in Word.** • Use a normal, plain font (e.g., 12-point Times Roman) for text. • Use italics for emphasis. • *Use the automatic page numbering function to number the pages.* • *Save your file in docx format* (Word 2007 or higher) or doc format (older Word versions) **Reference list:** The list of references should only include works that are cited in the text and that have been published or accepted for publication. The entries in the list should be in alphabetical order. Journal article Hamburger, C.: Quasimonotonicity, regularity and duality for nonlinear systems of partial differential equations. Ann. Mat. Pura Appl. 169, 321–354 (1995) Article by DOI Sajti, C.L., Georgio, S., Khodorkovsky, V., Marine, W.: New nanohybrid materials

		for biophotonics. Appl. Phys. A (2007). doi:10.1007/s00339-007-4137-z Book Geddes, K.O., Czapor, S.R., Labahn, G.: Algorithms for Computer Algebra. Kluwer, Boston (1992) Book chapter Broy, M.: Software engineering — from auxiliary to key technologies. In: Broy, M., Denert, E. (eds.) Software Pioneers, pp. 10–13. Springer, Heidelberg (2002) Online document Cartwright, J.: Big stars have weather too. IOP Publishing PhysicsWeb. http://physicsweb.org/articles/news/11/6/16/1 (2007). Accessed 26 June 2007 Always use the standard abbreviation of a journal's name according to the ISSN List of Title Word Abbreviations, see www.issn.org/2-22661-LTWA-online.php For authors using End Note, Springer provides an output style that supports the formatting of in-text citations and reference list. End Note style (zip, 2 kB) **Tables: All tables are to be numbered using Arabic numerals.** **Figure Numbering: All figures are to be numbered using Arabic numerals**.
8.5	**Format:**	**The report should be Spiral/ hardbound** The Design of the Cover page to report will be given by the Coordinator- CCC Cover page Acknowledgement Content Project report Appendices
8.6	**Important Dates:**	**The students should submit the soft copy of the PPT to CCC-Coordinator signed by the faculty guide within specified time.**
8.7	**ETE**	**The students will be evaluated by panel of faculty members**

9	**Course Evaluation**	
9.01	**Continuous Assessment**	**60%**
	Questionnaire design	**20 Marks**
	Report Writing	**40 Marks**
9.02	**ETE(PPT presentation)**	**40%**

CO-PO Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1	-	-	1	1	2	1	1	1
CO2	1	2	1	-	2	1	2	2	1	2
CO3	1	2	-	2	1	1	2	2	2	2
CO4	1	2	2	2	2	1	2	2	2	2
CO5	1	2	2	2	2	1	2	2	2	2

School: SBS		**Batch: 2026-2029**
Program: BCOM/ BCOM HONS/ B. Com. With Research		**Current Academic Year: 2027-2028**
Branch:		**Semester: IV**
1	Course Code	BCR2213
2	Course Title	**Research Based Learning :2 (RBL2)**
3	Credits	1
4	Contact Hours (L-T-P)	0-0-2
	Course Status	Report Presentation
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	**On the completion of this Course, the students would be able to:** CO1: The student will be able to identify the research gap. CO2: The student will be able to understand importance of research objectives. CO3: The student will be able to able to frame the research objectives. CO4: The student will be able to identify the research tools to fulfil research objectives. CO5: The student will be able to identify the research methodology to implement the research study. CO6: The student will be able the schedule the research work flow.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of MBA the Research based learning will be conducted in first semester(audit), second semester (audit), third semester (2 credit), and fourth semester (2 credit). The course content includes: • Publishing research paper and development of the product/process /case that the students work on during the semester to demonstrate identified problem through extensive literature. • Students work on the projects in teams with **four** students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics.

		• The students also present their work at the end of the semester in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:	
		RBL 2: The review of work in progress would be in two phases in RBL 2(R1 and R2) **Annexure I/R2.11/R2.2**	
	R1		
	A	Research Gap: Important issues or ideas were raised, which may not have been represented in the literature cited. The gaps in current knowledge were clearly identified, and significant directions and approaches that fill these gaps were identified.	CO1, CO2
	B	Formulation of Research Objectives: All objectives of the proposed work are well defined	CO3
	C	Identify & prioritize relevant constraints and requirement specification: Accurately identifies & prioritize all relevant constraints, additional information and tools/formulas needed to solve the problem.	CO3
	R2		
	A	Methodology: Methodology for addressing the identified research problem. Steps to be followed to solve the defined problem are clearly specified	CO4
	B	Planning & Scheduling: Developed a comprehensive plan and schedule of research work activities/ tasks with realistic due dates.	CO5
	C	Distribution of work among Team: Followed appropriate distribution of research work	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	Medema, S., & Samuels, W. (1996). *Foundations of research in economics: how do economists do economics?* Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). *Marketing research: An applied approach*. Pearson.	

		Wilson, A. M. (2006). *Marketing research: an integrated approach 2nd edition*. FT Prentice Hall.

COURSE ARTICULATION MATRIX

Pos COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO1	PSO2	PSO3
CO1	1	1	1	2	2	2	1	3	1
CO2	2	2	-	2	1	-	3	1	3
CO3	1	2	2	1	1	3	3	3	1
CO4	3	3	3	3	3	2	1	1	2
CO5	-	-	2	2	-	2	2	3	2
CO6	2	2	3	2	2	3	2	2	--
AVG	1.8	2	2.2	2	1.8	2.4	2	2.16	1.8

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

UG Commerce

[B.Com]

Specialization in International Accounting & Finance

Term: V

Course Modules

School: SSBS		**Batch: 2026-2029**	
Programme: B.Com. ACCA		**Current Academic Year: 2028-2029**	
Branch:		**TERM: -V**	
1	Course Code	BCT3301	
2	Course Title	Investment Management	
3	Credits	4	
4	Contact Hours (L-T-P)	3-1-0	
5	Course Type	Major	
6	Course Objective	This course aims at developing the understanding and analytical skills among learners pertaining to estimation of risk and return along with the valuation of diverse range of investment securities.	
7	Course Outcomes	At the end of the course students will be able to: **CO1.** Define key terms and concepts of financial market. **CO2.** Explain the risk and return for investment in share, debentures, bonds and other securities. **CO3.** Identify market value of equity share and debentures along with other investment securities. **CO4.** Classify various innovations in financial derivatives **CO5.** Evaluate the market performance in the current scenario. **CO6.** Discuss the practical difficulties while evaluating securities value.	
8	Course Description	This course deals with the understanding of key concepts and terms of financial markets, calculation of risk and return for various investment avenues, calculation of intrinsic value of shares and debentures and also an insight for financial derivative market.	
9	**Outline syllabus**		CO Mapping
	Unit 1	**Overview of Capital Market and Regulatory Framework**	
	A	Introduction to capital market: Primary and Secondary market	CO1
	B	Stock Exchange – Introduction and function, New Issue Markets - Meaning, process and parties to an IPO and their roles.	CO1
	C	Regulatory Mechanism: SEBI and its role in Investor Protection.	CO1
	Unit 2	**Risk & Return: Concept and Measurement**	
	A	Theoretical concept of Risk and Return	CO1, CO2
	B	Types of risks: systematic and unsystematic risk and other components of risk	CO1, CO2
	C	Measures of risk and return (calculation)	CO2
	Unit 3	**Valuation of Bonds**	
	A	Nature and Concept of bonds, Types of bonds	CO3, CO4
	B	Yield to Maturity, Yield to Call	CO3
	C	Valuation of bond	CO3
	Unit 4	**Valuation of Equity**	

	A	Nature of equity instruments, Types of Shares, Valuation of Preference shares	CO1, CO3
	B	Valuation of Equity: Dividend Discount Models – Single Period model, Multi Period model, Zero Growth model, Constant Growth model, Variable Growth model	CO2, CO3, CO4
	C	Valuation through PE ratio	CO2, CO3
	Unit 5	**Portfolio and Financial derivatives**	
	A	Theoretical concept of Portfolio, Diversification Theoretical concept of Portfolio Risk & return	CO4, CO5, CO6
	B	Introduction to Mutual Funds: Meaning, Structure, Advantages and Types.	CO4, CO6
	C	Introduction to Financial Derivatives: Meaning, Characteristics and types: Forward contracts, Future Contracts, Option Contracts.	CO1, CO4, CO5, CO6
	Mode of examination	**Theory**	
	Weightage Distribution	CA: 25% / ETE: 75%	
	Text book/s*	1. Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.) 2. Chandra P - Investment Analysis and Portfolio Management (Tata Mc Graw Hill)	
	Other References	1. Fischer and Jordan - Security Analysis and Portfolio Management (Prentice-Hall, 1996, 6th edition) 2. Ranganatham - Investment Analysis and Portfolio Management (Pearson Education, 1st Ed.) 3.Bodie, Kane, Marcus & Mohanti - Investment and Indian Perspective (TMH, 6th Ed.).	

COURSE ARTICULATION MATRIX

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	3	1	1	-
CO2	2	-	2		2	3	2	-	1
CO3	3	2	3	1	-	2	2	2	1
CO4	2	1	2	3	2	2	1	1	-
CO5	1	2	2	3	3	1	1	-	1
CO6	2	1	-	2	1	2	1	1	2
Avg	2	1.16	1.83	1.33	1.33	2.16	1.33	0.83	0.83

Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		**Batch: 2026-2029**	
Program: B. Com.		**Current Academic Year: 2028-2029**	
Branch:		**TERM: -V**	
1	Course Code	BCT3302	
2	Course Title	**Goods & service Tax** (ACCA5)	
3	Credits	4	
4	Contact Hours (L-T-P)	3-1-0	
	Course Type	Major	
5	Course Objective	Objective: To provide students with a working knowledge of principles and provisions of GST.	
6	Course Outcomes	At the end of the course students will be able to: **CO1**: Explain the fundamental concepts, provisions, and framework of GST and Customs laws in India, ensuring a strong foundation in taxation. **CO2**: Analyse the impact and implications of GST on various business sectors, enabling data-driven decision-making. **CO3**: Compute and assess the applicability of Input Tax Credit (ITC) under GST, aligning with global taxation standards. **CO4:** Evaluate the valuation process under GST, ensuring compliance with legal and ethical business practices. **CO5:** Demonstrate a clear understanding of Customs tax provisions and communicate taxation concepts effectively to stakeholders. **CO6: Apply** knowledge of GST and Customs laws to real-world taxation scenarios, fostering continuous learning and adaptability in regulatory compliance.	
7	Course Description	The learning Goods and Services Tax (GST) enables the commerce students and the business community to ease interaction with GST authorities. Especially for the students it will give the scope for self-employment as well as for getting good jobs of the competitive market. The proposed course will definitely helpful to gain the benefits of studying GST. The lectures will provide the students with knowledge and skills to describe and explain the application of Goods and Services Tax in business practices. This course is also helpful to gain 4 credits in their academics and which will also build their strong academic records.	
8			CO Mapping
	Unit 1	**Introduction of Indirect Taxation and GST**	
	A	***Introduction***: Background of indirect tax, Difference between Direct & Indirect Need for GST in India, Taxes/Duties to be Subsumed in GST, its Advantages, Features of GST,	CO1, CO2
	B	GST in India: An Introduction, how it Works & its Advantages, Features of GST, Models of GST.	CO1, CO2
	C	Structure and type of taxes, Exemption from tax	CO1, CO2
	Unit 2	**Overview of GST**	
	A	Rate of GST, Liability of the tax payer	CO1, CO2

	B	Basic Concepts – Supply, Composite and Mixed supplies, Time and Value of Supply; Charge of tax		CO2, CO4
	C	Registration process and purpose of registration, how to fill the registration Form with practical case study		CO2, CO4
	Unit 3	**Levy and exemption from tax**		
	A	Input tax credit- meaning and process, who can claim IT, what can be claimed as ITC. Calculation of input credit tax. Exemption from GST		CO1, CO3
	B	Reversal of Input Tax Credit, Reconciliation of ITC, Documents required for claiming ITC		CO3, CO4
	C	Input Service Distributors- Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit		CO3, CO6
	Unit 4	**Valuation and payment of GST**		
	A	CGST, SGST and IGST, valuation rules, calculation of CGST and SGST		CO1, CO3, CO4
	B	GST on services industry, service rate, impact of GST on services industries		CO1, CO3, CO4
	C	GST billing and return filing and Due dates		CO4, CO6
	Unit 5	**Custom Law**		
	A	Basic concepts of Customs Law Nature of custom duty, Key Terms used in Custom Law.		CO5, CO6
	B	Types of customs duties, Anti-Dumping Duty, Safeguard Duty		CO5, CO6
	C	Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions etc.		CO5, CO6
	Mode of examination	Theory, concepts and case studies		
	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	Nitya Tax Associates: Basics of GST, Taxman Publications Pvt. Ltd., New Delhi		
	Other References	• Rajat Mohan (C.A.) and Dr. Harsh Vardhan: Illustrated Guide to Goods & Service Tax,Taxmann Publications Pvt. Ltd., New Delhi • V.S Datey: indirect taxes: Law & Practices, Taxmann Publications Pvt. Ltd., New Delhi Navman's Introduction to GST by Dr Himani Guptaf; Shri Navman Publications Aligarh		

COURSE ARTICULATION MATRIX

CO/PO	PO1	PO 2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	-	2	-	1	-	3	-	2
CO2	3	3	-	1	-	-	3	3	-
CO3	-	3	1	-	1	2	-	3	1
CO4	3	-	-	3	-	-	3	-	-
CO5	-	-	3	3	-	1	-	-	3
CO6	1	-	-	3	2	-	1	-	-

1. Slight (Low) 2- Moderate (Medium) 3-Substantial (High)

SCHOOL: SSBS		**Batch: 2026-2029**	
Programme: B.Com. ACCA		**Current Academic Year: 2028-2029**	
Branch:			
BRANCH:		**SEMESTER –V**	
1	Couse Code	BCT3303	
2	Course Title	Auditing (ACCA9)	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Major	
5	Course Objective	The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework.	
6	Course Outcomes	At the end of the course students will be able to: **CO1**: Define and describe the objective and general principles of Audit and Assurance engagements. **CO2:** Describe the principles and methodsof auditing and their application **CO3:** Implement the significance of auditing principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing related engagements. **CO4**: Analyse the preparation of an Audit Plan and programme and its execution/ with its related /Understanding the use and evaluation of Internal control systems by Auditors. **CO5:** Assess the General Considerations in relation to the appointment/QualificationsDisqualification of Auditors in the Companies. **CO6:** Test and reporting mechanism and statement on review and reporting to discuss current developments in auditing services.	
7	Course Description	The course covers an introduction to audit, the need and importance of auditing, the planning of auditing, the auditing procedures and an introduction to International Financial Reporting Standards.	
8			CO Mapping
	Unit 1	Introduction	
	A	Methodology of Accounting, Meaning of financial statement, Contents of financial statement,	CO1, CO2
	B	Meaning of Audit, Audit process, Nature of Audit, Objectives of Audit, Limitation of Auditing, Internal Audit and Governance, Scope of Internal Audit, Type of Audit report	CO2,CO4
	C	Various types of audit, Standard of auditing, ACCA Code of Ethics and Conduct vs ICAI Code of Ethics.	CO2,CO3
	Unit 2	**Audit Procedures**	
	A	Meaning of verification, -selective verification, Audit in depth, test checking, Audit Plan & Audit Programme/Advantages and Disadvantages,	CO2,CO3
	B	Sampling-meaning and techniques (Random and Non Random), Auditor' sApproach to statistical sampling, Routine checking	CO3,CO4

	C	Concept materiality, Concept of True and Fair Disclosure of Accounting policies ,vouchers, verification and valuation of assets and liabilities, Auditors Report on Profit and Loss Account andBalance Sheet.			CO3,C04
	Unit 3	**Audit of Limited Companies**			
	A	Meaning of limited companies, Qualifications and Appointment of Company Auditors, reappointment of auditor , disqualifications of auditor			CO3,CO4
	B	Rotation, removal, remuneration, Powers and duties of auditor, liabilities of auditor as per companies act 2013,			CO3,CO4
	C	Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Audit of share buyback, Types and contents of audit reports,			CO3,CO4, CO5
	Unit 4	**Audit of Public Sector Undertaking and Banks**			
	A	Meaning of PSU, Meaning of Banks difference between banks and companies, Procedure of Allotment of Bank Audit, Audit reports.			CO1,CO3
	B	Special features concerning Audit of departmental undertaking, Meaning of Government Companies. Meaning of NPO and audit of NPO,			CO2,C03
	C	Meaning of statutory companies, Special features concerning Audit of government companies, Meaning of Insurance company and audit of insurance company, IRDO			CO3,C04, CO5
	Unit 5	**Cost Audit**			
	A	Meaning of cost, meaning of cost audit, significance of cost audit, CARO, Enclosure with Form 23-C, Procedure of Cost audit			CO3,CO4
	B	Concept of management audit, Objectives of management audit Provisions regarding cost audit, Difference between internal and external auditor,			CO3,C04
	C	Tax audit as per income tax act 1961, Social Audit as per companies act 2013.			CO3,CO4, CO5,CO6
	Mode of examination	Theory, concepts and case studies			
	Weightage Distribution	CA	MTE	ETE	
		25%		75%	
	Text book/s*	• Gupta Kamal : Contemporary Auditing, TATA Mc Graw, NewDelhi. • Tandon, B.N. : Principles of Auditing, S. Chand & Company, NewDelhi			
	Other References	• Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi • https://www.studocu.com/in/document/university-of-delhi/bcom-hons/auditing-du-notes/39542846 • https://www.distanceeducationju.in/pd			

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1		2	-	2	1
CO2	2	2		-		1	-	2	2
CO3	2	1	1	1	1		-	2	-
CO4	2	1		1		2	1	2	1
CO5	2	2	1	1	2	2	1	2	-
CO6	3	1		1		2	-	3	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School:		**SBS 2026-2029**	
Program:		**B.Com. ACCA**	
Branch:		**Semester: V 2028-2029**	
1	Course Code	**BCT3312**	
2	Course Title	ADVANCE FINANCIAL MANAGEMENT (ACCA10)	
3	Credits	4	
4	Contact Hours (L-T-P)	3-1-0	
	Course Type	Major	
5	Course Objective	1.To acquaint the students with the concepts of Advanced Financial Management and the significance of decision making in finance. 2. To highlight the necessity of managing different risks associated with financing. 3. To appreciate the relevance of different tools used for risk management.	
6	Course Outcomes	On completion of this module, the students will be able to **CO1**: Describe the role & responsibilities of Financial Manager. **CO2**: Explain the risk associated with the project. **CO3**: Apply different tools used to hedge interest rate risk and foreign currency risk. **CO4**: Relate the risk associated with different proposals and prioritize the investment **CO5**: Analyze the risk is assessed & enable students to synthesize related information and evaluateoptions for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results. **CO6:** Test and examine the different risks associated with financing.	
7	Course Description	This is an introductory course in Advanced Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems.	
8	Outline syllabus		CO Mapping
	Unit 1	**Role & Responsibilities of Financial Manager**	
	A	Key Areas of Responsibility for the Financial Manager. Understand Agency theory and Strategies for the resolution of stakeholder conflict.	CO1
	B	-Objective, Purpose, Content and Key Requirements of Integrated Reporting. -Understand Behavioral Finance and Efficient Market Hypothesis. -Discuss different types of biases as an investor.	CO1
	C	-Concept, calculation & implication of Macaulay Duration, -Concept, calculation & implication of Modified Duration. -Concept, Calculation & Implication of Risk adjusted WACC - Concept, calculation & implication of Adjusted present value technique (APV).	CO2, CO3

	Unit 2	**International Operations & International Investment Appraisal**	
	A	-Discuss practical reasons for International Trading. - Understand different types of Trade Barriers. -Discuss Trade agreements & common markets with reference of (WTO, IMF, World Bank).	CO1, CO2
	B	-Understand Strategic Issues for MNCs. -Calculation for Forecasting foreign exchange rates by Parity, cross rate & changing inflation rates method.	CO3, CO4
	C	-Understand the impact of taxation, intercompany cash flows and remittance restrictions. -Calculation of Working Capital requirement in foreign projects. -Calculation of NPV & Free cash flows in foreign projects	CO2
	Unit 3	**The Financing Decision & Option Pricing**	
	A	-Understand Modigliani and Miller's Theory - Static Trade- off Theory & Pecking order theory	CO2
	B	-Overview of Specific Debt Financing Options like Bond Issue, Debenture Issue, Convertible Bond Issue, Mezzanine Finance, Syndicated Loan. -Overview of Specific foreign currency financing options like Eurocurrency Loans, Syndicated Loans, Syndicated Credits, Multiple Option Facilities, Euronotes, Eurobonds.	C02, CO4
	C	- Introduction of Call Option, Put Option & drivers of option value, also the effects of drivers of option value. - Understand the Black-Scholes model & how it is used to value call options	CO4
	Unit 4	**Foreign Exchange Risk Hedging & Strategic Aspects of Acquisitions**	
	A	- Introduction to various types of forex risk. -Introduction, advantages & disadvantages of Forward contracts. - Characteristics & Forecasting Future Contracts. - Introduction & calculations of Currency options.	C03,C04
	B	-Types of Merger & Acquisitions. - The reasons for growth by acquisition or merger	C01
	C	-Definition & sources of Synergy, Defences against hostile takeover bids. -Understand the advantages & disadvantages of different forms of consideration for a takeover.	C02, C04
	Unit 5	**Interest Rate Risk Hedging**	
	A	- Introduction & Calculation of Interest rate risk & Forward Rate Agreements (FRAs). -Introduction of Options on FRAs	C02, CO4
	B	- Introduction & Calculation of Interest Rate Futures &Options on Interest Rate Futures	C02, CO4
	C	- Introduction of Caps, Floors & Collars - Comparison of options & Futures	C03, CO4
	Mode of examination	Theory	

	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	Advanced Financial Management by Association of Chartered Certified Accountants (ACCA)- (Kaplan Publishing)		
	Other References	Advanced Financial Management, Becker Educational Development Corp., 2016 Advanced Financial Management, Kaplan Publishing, 2016 Advanced Financial Management, BPP Learning Media Ltd.,2016.		

COURSE ARTICULATION MATRIX

POs Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	-	1	1	1	2	2	-
CO2	2	2	-	1	1	1	2	2	-
CO3	2	2	-	1	1	1	2	2	-
CO4	2	3	2	1		1	2	2	-
CO5	1	1	2	2		1	1	1	
CO6	1	1	2	2	2	1	1	1	

School: SSBS		**Batch : 2026-2029**
Program:		**B.COM ACCA**
Branch:		**Semester: V**
Academic Year		**2028-2029**
1	Course Code	BCT3313
2	Course Title	**Advance Performance Management (ACCA11)**
3	Credits	**4**
4	Contact Hours (L-T-P)	**3-1-0**
	Course Type	**Major**
5	Course Objective	This subject aims to- 1. **Provide** relevant knowledge, skills to the students for exercising professional judgment in selecting and applying strategic management accounting techniques in different business contexts. 2. **Enable** the students in realising the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics. 3. **Equip** students to contribute to the evaluation of performance of an organisation and its strategic development. 4. **Align** the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations**.**
6	Course Outcomes	**CO1**: **Define and describe** the Strategic Planning and Control models for assessing the organizational performance. **CO2**: **Identify** the key external influences on Organizational performance. **CO3**: **Apply** appropriate strategic performance measurement techniques for improving organization performance. **CO4: Analyse** the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure. **CO5: Assess** the strategies/techniques learnt for the achievement of organizational strategic objectivesconfirming with the stakeholder needs and manager's expectations**.** **CO6:** Develop the realizing the significance of proactive approach and promote strategically
7	Course Description	This course examines the importance of an **effective performance management system** in helping organizations define and achieve short and long term goals. It explains and reinforces the concept that performance management is not a one-time supervisory event, but an ongoing process of planning, facilitating, assessing, and improving individual and organizational performance.
8	**Outline syllabus**	**CO Mapping**

	Unit 1	**Strategic Planning & Control**		
	A	Concepts of Strategy, Strategic planning ,levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance management and its role in strategic planning and Control.		CO1, CO2
	B	Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter's generic strategies and 5 forces model.		CO2,CO 4
	C	Changes in the business structure, Environmental and ethical Issues.		CO2,CO 3
	Unit 2	**Impact of Risk & Uncertainty on Organizational performance**		
	A	Concept of risk and uncertainty /Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management.		CO2,CO 3
	B	Assess the impact of different risk appetities of stake holders on performance management. Risk analysis techniques assessing business performance.		CO3,CO 4
	C	Evaluate how risk and uncertainty play an important role in the long term strategic planning and decision making,		CO3,C04
	Unit 3	**Performance Management systems and Designs**		
	A	Understanding of the performance management systems and designs, Measures of Corporate performance, measuring divisional and evaluating functional performance.		CO3,CO 4
	B	Sources of management information and Recording and processing methods,		CO3,CO 4
	C	Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data.		CO3,CO 4,CO5
	Unit 4	**Strategic Performance and Measurement**		
	A	Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA		CO1,CO 3
	B	Divisional performance and Transfer pricing issues.		CO2,C03
	C	Non-Financial Performance indicators & Performance Management and Strategic Human Resource Management issues.		CO3,C04 ,CO5
	Unit 5	**Performance Evaluation & Corporate Failure**		
	A	Alternative views of performance measurement and management.		CO3,CO 4
	B	Strategic performance issues in complex business structures.		CO3,C04
	C	Predicting and preventing corporate failure		CO3,CO 4,CO5,C O6
	Mode of examination	**Theory**		
	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	ACCA- Advance Performance Management- KAPLAN PUBLISHING		
	Other References	ICWA-Cost Accounting/Advance performance reporting		

COURSE ARTICULATION MATRIX

Pos/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1		3	1	1	2	2	2
CO2	3	2		1	1	1	1	3	2
CO3	1	3		2	2	1	1	2	1
CO4	3	1		1		1	1	1	1
CO5	2	-	2	2		1	-	-	1
CO6	2	-	2	2		1	-	1	1

School: SBS		**Batch: 2026-2029**
Program:		**B.Com. ACCA**
Current Academic Year		**2028-2029**
Branch:		**Semester: V**
1	Course Code	BCR3306
2	Course Title	**Research Based Learning :3 (RBL3)**
3	Credits	0
4	Contact Hours (L-T-P)	0-0-2
	Course Status	Research Project
5	Course Objective	The purpose of this course is to make the student publish their work of research.
6	Course Outcomes	**On the completion of this Course, the students will be able to:** CO1: Schedule the research work flow. CO2: Differentiate primary and secondary data CO3: Using suitable data collection & sampling techniques for the identified research topic. CO4: Examine the data collection tool validity and reliability CO5: Analyze the data & examine its appropriateness for the study CO6: Execute the work flow of the developed research plan
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		General guidelines :

		• Publishing research paper and development of the product/process /case that the students work on during the semester to demonstrate identified problem through extensive literature. • Students work on the projects in teams with **four** students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the semester in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 10%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:	
		RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) **Annexure 4,6,8 /R3.1/R3.2/R3.3. All review will be done by Internal examiners**	
	R3.1		
	A	Formulation of Work Flow or Block Diagram: All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified	CO1
	B	Relevancy of theory if any with respect to the Problem Identified: Applying the theory correctly and clearly establishes their relevance	CO1
	C	Initial Implementation: Implements the solution in a manner	CO2

		that addresses thoroughly and deeply multiple contextual factors of the problem.		
	R3.2			
	A	Data Collection tools if any required to be developed		CO3
	B	Testing the reliability and validation of the data collection tool.		CO3
	C	Data collection, sampling design and collection of data scheduling		CO4
		R3.3		
	A	Explanation of the purpose and need of the problem identified: Detailed and extensive explanation of the purpose and need of the project		CO5
	B	Work flow followed and specified: mainly data collection both primary or secondary		CO6
	C	Scrutiny of data and validating the data.		CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process			
	Mode of examination	CA and oral and written presentation		
	Assessment Criteria	CA	Mid Sem Presentation	End Sem Report and Viva
		25%	25%	50%
	Reference books.	Medema, S., & Samuels, W. (1996). *Foundations of research in economics: how do economists do economics?* Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). *Marketing research: An applied approach*. Pearson. Wilson, A. M. (2006). *Marketing research: an integrated approach 2nd edition*. FT Prentice Hall.		

Course Articulation Matrix

Pos Cos	PO 1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
CO1	2	1		1	1		1	2		2
CO2	2	2		1	1		1	2	2	2
CO3	2	3	2	2	2	2	2	2	3	3
CO4	2	2	1	1	1	2	2	2	2	3
CO5	1	2	2	2	1	2	2	2	2	3
CO6	2	2	2	2	3	2	1	2	1	3
AVG	1.83	2.00	1.75	1.50	1.50	2.00	1.50	2.00	2.00	2.67

1

1- Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**

School: SSBS		**Batch : 2026-29**	
Program: B.COM ACCA		**Current Academic Year: 2028-29**	
Branch:		**Semester: V**	
1	Course Code	NV20001	
2	Course Title	Mindfulness and Emotional Well-being	
3	Credits	0	
4	Contact Hours (L-T-P)	3-0-0	
	Course Type	Value added course	
5	Course Objective	1. To introduce the concept of health, holistic well-being, and their importance in personal and professional life. 2. To develop understanding of stress, mind-body connection, and fundamentals of mindfulness. 3. To familiarize students with mindfulness techniques such as STOP, body scan, and meditation practices. 4. To enhance emotional awareness and develop effective emotional regulation skills.	
6	Course Outcomes	**CO1:** Explain the concepts of health, holistic well-being, mindfulness, and stress. **CO2:** Describe the mind-body connection, emotional awareness, and fundamentals of mindfulness. **CO3:** Apply mindfulness techniques such as STOP, body scan, and meditation for stress management. **CO4:** Analyse emotions and apply RAIN and emotional regulation strategies in real-life situations. **CO5:** Evaluate the role of mindfulness-based therapy and positive psychology in enhancing well-being. **CO6:** Design a personal mindfulness and well-being plan for long-term growth	
7	Course Description	This course will provides a comprehensive exploration of health and well-being from a holistic perspective. Students will gain an understanding of the principles of holistic health and the various dimensions of well-being. The course will delve into health-enhancing behaviours and introduce mindfulness as a key practice for promoting overall well-being. Through a combination of theory and experiential exercises, students will learn strategies for managing stress, enhancing emotional awareness, and integrating mindfulness into daily life to cultivate happiness and fulfilment.	
8	Outline syllabus		CO Mapping
	Unit 1	**Health, Well-being and holistic Development**	
	A	Definition of Health, concept of well being and quality of life	CO1
	B	Concept of holistic health--principles and importance	CO1
	C	Health enhancing behaviours—Lifestyle behaviour, digital well being	CO1
	Unit 2	**Introduction to Mindfulness, Stress**	
	A	Nature and concept of stress, anxiety and depression, Mind-body connections	CO2
	B	Fundamentals of Mindfulness	CO2

	C	Emerging science of Mindfulness	CO2
	Unit 3	**Mindfulness Strategies and Therapeutic Techniques**	
	A	Strategies for Practicing Mindfulness- Formal, informal, developing mindful habits	CO3
	B	Mindfulness-Based Cognitive Therapy (MBCT)—concept, importance, STOP Technique	CO3
	C	Mind-Body Awareness Techniques, Practical Applications in Daily Life	CO3
	Unit 4	**Emotional Awareness and Regulation**	
	A	Emotional Awareness—understanding its role, identifying and labelling triggers,	CO4
	B	Emotional regulation strategies—cognitive reframing, self control, coping mechanism, RAIN techniques	CO4
	C	Working with Emotions in Professional Life	CO4
	Unit 5	**Mindfulness, Happiness and Personal Effectiveness**	
	A	Integrating Mindfulness into Daily Life	CO5,CO6
	B	Happiness Activities and Positive Psychology—Positive thinking, gratitude practise.	CO5,CO6
	C	Well-being, Self-Determination and Motivation	CO5,CO6
9	Mode of Examintaion	Theory	
10	Weightage Distribution	CA, ESE	
11	Text book/s*	1. Jay Shetty, *Think Like a Monk*, Simon & Schuster, 2020, ISBN: 9781982134488, 352 pages; 2. Preeti Shenoy, *The Magic Mindset*, HarperCollins India, 2021, ISBN: 9789354227721, 223 pages; 3. Gauranga Das, *The Art of Focus*, Penguin Random House India, 2022, ISBN: 9780143452737, approx. 272 pages; 4. Om Swami, *The Wellness Sense*, Penguin Ananda, 2015, ISBN: 9780143424123, approx. 304 pages.	
12	Other References	1. Amit Ray, *Mindfulness Living in the Moment*, Inner Light Publishers, 2014, ISBN: 9780990631309, approx. 150 pages; 2. Amish Tripathi & Bhavna Roy, *Dharma: Decoding the Epics for a Meaningful Life*, Westland Publications, 2020, ISBN: 9789388754088, approx. 320 pages; 3. Pawan Sinha, *Bahirang Yog*, Indian Knowledge Systems, 2019; 4. Kristin Neff, *Self-Compassion*, HarperCollins, 2011, ISBN: 9780061733529, approx. 336 pages.	

COs	PO1	PO2	PO3	PO4	PO5	PO6	PS01	PSO2
CO1	2	1	-	-	-	-	-	1
CO2	2	1	1	-	1	-	-	1
CO3	3	-	-	-	2	-	-	-
CO4	3	-	-	2	2	-	-	-
CO5	-	3	-	2	-	-	1	1
CO6	-	-	2	-	1	2	1	-

UG Commerce

[B.Com.]

Specialization in International Accounting & Finance

Term: VI

Course Modules

School:		**SSBS**	
Batch :		**2026-2029**	
Program:		**B.COM ACCA**	
Current Academic Year:		2028-2029	
Branch:		**Semester: VI**	
1	Course Code	BCT3314	
2	Course Title	**Strategic Business Reporting (ACCA12)**	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Status	Minor	
5	Course Objective	Understand the importance of ethics and professional behavior and its implication on financial reporting	
6	Course Outcomes	On completion of this module the student will be able to: **CO 1:** Define the importance of ethics and professional behavior and its implication on financial reporting **CO 2:** Describe the guidance in the Conceptual Framework in financial reporting **CO 3:** Apply the Reporting financial performance and financial positions in accordance with accounting & reporting standards **CO 4:** Examine and Prepare group financial statements involving transactions with subsidiaries, associates and joint arrangements. **CO 4:** Assess financial performance applying financial and non-financial measures for different stakeholders **CO 6:** develop the impact of changes in accounting regulation and understand the latest current issues involving corporate reporting	
7	Course Description	The main Objective of SBR is to offer a career that offers opportunities to ACCA students; however, good reporting skills help a lot in this field.	
8	Outline syllabus		CO Mapping
	Unit 1	**Ethical Code of Conduct and Conceptual Framework**	
	A	Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards	CO1
	B	potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles	CO3, CO4
	C	Importance of Conceptual Framework, Definition of elements of financial statements and their recognition & recognition criteria - Objective of financial reporting – Nature of qualitative characteristics of useful financial information- Role of prudence and Substance over form	CO4, CO4
	Unit 2	**Reporting of financial performance**	
	A	Recognition of revenue for goods & services, 5 step model for revenue recognition, contracts, sale with right of return, agency, warranties - Non-current tangible & intangible assets recognition & derecognition- Income taxes including deferred taxes - Provisions & contingencies - Share based payments - Fair value measurement	CO1,CO2, CO3

	B	Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) -Financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting)		CO3, CO4
	C	Employee benefits (including defined contribution plans & defined benefit plans) - Reporting requirement for SME's --Other reporting issues such as accounting for government grants, changes in accounting policy, estimates and prior period errors		CO
	Unit 3	Financial Statements of Group Entities Group financial statements		
	A	• Definition and application of business combination concept • Identifying the acquirer & applying the control principle • Business combination achieved in stages • Exemptions from group accounting		CO1, CO2, CO3
	B	• Group financial statement including cash flows • Consolidating joint arrangements & associates		CO2, CO3,
	C	Changes in group structure- Acquisition of subsidiary with a view to sale Implications of loss of control over subsidiary on group accounts		CO4, CO5, CO6
	Unit 4	**Foreign transactions & entities**		
	A	• Group accounts of a complex, Accounting for acquisition in stages, Disposal of entities with or without loss of control • Principles of identifying the functional currency of a parent entity		CO1, CO4
	B	• Consolidation of a foreign subsidiary & associate • Applying the rules for translation of foreign currency balances into functional currency of a parent		CO3, CO4
	C	• Accounting for foreign assets & liabilities		CO5
	Unit 5	**Interpretation of financial statements and current issues**		
	A	Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures, EPS, impact of environmental, social, and ethical factors on additional performance measures, Concept of integrated reporting – performance of operating segments, Evolution of sustainability reporting,		CO1, CO3
	B	importance of effective sustainability reporting - Importance and need of segmental information, Disclosure of segmental information Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards		CO5, CO6,
	C	potential implications of the relevant exposure drafts issued. Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting, Management commentary		CO1, CO3
	Mode of exam	Theory		
	Weightage Distribution	CA	ETE	
		25%	75%	
	Text book/s*	1. ACCA approved study material by Kaplan		

	Other References	**Suggested Readings:**	
		R.L Gupta & Radhaswamy, Advanced Accountancy (Theory, Methods and Application), Sultan Chand,	
		S Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House	

Program outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1		2	1	2	-
CO2	2	2		-		1	2	3	-
CO3	2	1	1	1	1		1	2	-
CO4	2	1		1		2	1	2	1
CO5	2	2	1	1		2		2	1
CO6	3	1		1		2	--	-	-

School:		**Batch : 2026-2029**	
Program: B.COM ACCA		**Current Academic Year: 2028-2029**	
Branch:		**Semester: VI**	
1	Course Code	BCT3315	
2	Course Title	Strategic Business Leader (ACCA13)	
3	Credits	4	
4	Contact Hours (L-T-P)	4-0-0	
	Course Type	Minor	
5	Course Objective	1. Understand the concept of leadership, organizational culture and overall ethical culture of an organization. 2. Understand the strategic position of the organization versus internal and external environment of the firm. 3. Understand the role of CSR and governance issues that may exist in an organization. 4. Analyse the risk profile, internal control and audit system of an organization. 5. Discuss the innovation, performance excellence and change management of an organization.	
6	Course Outcomes	At the end of the course students will be able to: CO1: Define the leadership and ethical skills in the context of an organization CO2: Explain various feasible strategic options available to a firm CO 3 Apply the effectiveness of the governance and the agency system of an organization. CO4: Analyse risk profile and audit system disruptive technologies. CO5 Assess the leading and managing projects of an organization CO6 Test the strategy and managing projects of an organization	
7	Course Description	This course gives an overview of what does the strategic business leader needs to be cognizant of before taking decisions in terms of strategy, leadership, governance, risk, audit and innovation landscape of the organization.	
8	Outline syllabus		CO Mapping
	Unit 1	**Leadership, ethical decision making**	
	A	Cultural theories - cultural web - Mintberg's organizational configurations - interaction of configurations & culture - Leadership theories.	CO 1, CO2
	B	American Accounting Association (AAA) Model - Tucker's 5 question model , Ethical codes - Stakeholder's analysis – stakeholder's claims	CO 1, CO2
	C	understanding the influence of stakeholders using Mendelow's matrix - categories of stakeholders - instrumental & normative motivations of stakeholder theory	CO 1, CO3
	Unit 2	**Strategy**	
	A	Concepts of strategy, Strategic analysis, Performance analysis, Strategic analysis – Porter's five forces – PESTEL - SWOT analysis - Value chain analysis - Strategic choice – Porter's Generic strategies	CO 2, CO4
	B	Methods of strategic development, External analysis and competitive forces- BCG matrix - Strategic clock – Competencies, Resources & Capabilities	CO 2, CO5

	C	Internal analysis and strategic choice- organizational structure (centralization, decentralization, specific structural form) - Management of change (unfreeze, change, refreeze)	CO 2, CO1
	Unit 3	**Governance**	
	A	Governance – general principles, Agency; Stakeholder analysis and CSR, Governance scope and approaches; reporting to stakeholder	CO 3, CO4
	B	agency theory - stewardship concept - legal and professional framework - separation of ownership & control - independence as a concept of corporate governance - board structure - board diversity – public sector governance	CO 3
	C	The board of directors and public sector governance. Management internal control systems and reporting	CO 3, CO6
	Unit 4	**Risk, Organizational Control and Audit**	
	A	Audit and compliance, Risk Identification, assessment and measurement, Framework of Risk management - COSO's Enterprise Risk Management - concept of risk appetite and risk response - Strategic & operational risk - Strategies to mitigate the risks – TARA approach	CO 4, CO3
	B	Managing, monitoring and mitigating risk, Diversification strategies - Risk mapping - Role of risk committee in corporate governance framework - Features of effective internal control system – information flow for internal control – evaluating the effectiveness of internal control system – role of internal control systems to help prevent fraud, errors and waste	CO 4,CO5
	C	Internal control, Organising for success, reporting to the audit committee - value for money audit - IT audits - Best value audits, financial audits -operational audits - differences between internal and external audit - Ethical principles of auditors – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting	CO 4,CO6
	Unit 5	**Innovation, performance excellence and change management**	
	A	Disruptive technologies and enabling success, e-Business, E-marketing, Change management, Managing strategic change	CO 5,CO5
	B	Leading and managing projects, Project management, financial decision making, managing strategic change - Leading and managing projects	CO 5,CO3
	C	**Technology and data analytics -** Cloud, mobile and smart technology - Big data and data analytics - Machine learning - AI and robotics - E-business: value chain - IT systems security and control	CO 5,CO4
	Mode of examination	Theory	
	Weightage Distribution	CA / ETE	
		25% / 75%	
	Text book/s*	ACCA- Strategic Business Leadership - KAPLAN	
	Other References	● Strategic Management - Frank T Rothearmel, Himalaya Publications	

		• Strategic Management and business policy - Globalisation, innovation and sustainability - Thomas L Wheelen and David Hunger

COURSE ARTICULATION MATRIX

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	2	3	1	-	1	-
CO2	2	2	2	2	2	2	1	2	1
CO3	2	2	1	1	2	1	-	1	-
CO4	2	2	2	2	2	2	-	-	1
CO5	2	2	1	1	1	2	2	2	1
CO6	2	2	2	2	2	2	-	-	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		**Batch: 2026-2029**	
Program: B.Com ACCA		**Current Academic Year: 2028-2029**	
Branch:		**TERM: -VI**	
1	Course Code	BCT3309	
2	Course Title	**Corporate Accounting**	
3	Credits	4	
4	Contact Hours (L-T-P)	3-1-0	
	Course Type	Minor	
5	Course Objective	This course aims to provide students with a comprehensive understanding of corporate accounting principles, including share capital transactions, valuation methods, financial statement preparation, and corporate restructuring processes such as amalgamation, internal reconstruction, and liquidation.	
6	Course Outcomes	At the end of the course students will be able to: **CO1**: Define the concepts and accounting treatment for the issue, forfeiture, and reissue of shares and debentures, enhancing financial decision-making. **CO2**: Explain valuation methods for shares and goodwill, integrating financial analysis and corporate decision-making. **CO3**: Plan company final accounts in compliance with the Companies Act, 2013, ensuring regulatory and ethical adherence **CO4**: Analyse accounting treatments for amalgamation, including purchase consideration and journal entries, strengthening business problem-solving **CO5**: Assess internal reconstruction processes, including share capital reduction and accounting implications, ensuring corporate financial stability **CO6**: Solve the liquidator's final statement of account, ensuring compliance with legal provisions, ethical standards, and stakeholder communication.	
7	Course Description	This course covers key aspects of corporate accounting, focusing on share capital transactions, debentures, and bonus shares. It explores valuation techniques for shares and goodwill, along with the preparation of company final accounts as per the Companies Act, 2013. Students will learn about amalgamation, internal reconstruction, and liquidation, applying accounting treatments for each scenario. Practical problem-solving is emphasized to enhance financial analysis and decision-making skills.	
8			CO Mapping
	Unit 1	**Accounting for Share Capital:**	
	A	Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).	CO1, CO2
	B	Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par,	CO1, CO2

	C	Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).			CO1, CO2
	Unit 2	**Valuation of Shares & Goodwill**			
	A	Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).			CO1, CO2
	B	Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).			CO2, CO4
	C	Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).			CO2, CO4
	Unit 3	**AMALGAMATION**			
	A	Introduction – Definition & Meaning – Provisions of Ind AS-103 Business combination (Definition of Business, Determination of purchase consideration)-Calculation of purchase consideration			CO1, CO3
	B	Lump sum method – Net Assets Method- Net payments method-Accounting treatment – Amalgamation in the nature of Purchase method			CO3, CO4
	C	Amalgamation in the nature of Merger or pooling of interest method – Treatment in the books of both the companies (Problems)			CO3, CO6
	Unit 4	**INTERNAL RECONSTRUCTION**			
	A	Meaning - Need – Procedure for Reducing Share Capital-Accounting treatment for Reduction of Capital.			CO1, CO3, CO4
	B	Recording transactions relating to internal reconstruction			CO1, CO3, CO4
	C	preparation of final statements after Reconstruction (Problems) (Excluding schemes of reconstruction)			CO4, CO6
	Unit 5	**LIQUIDATION OF COMPANIES**			
	A	Meaning – Need for liquidation - Preparation of Liquidator's Final Statement of Account.			CO5, CO6
	B	Legal Provisions – Calculation of Liquidator's Remuneration			CO5, CO6
	C	Adjustment of Shareholder's rights (Problems)			CO5, CO6
	Mode of examination	Theory, concepts and case studies			
	Weightage Distribution	CA	MTE	ETE	
		25%	25%	50%	
	Text book/s*	1. S.P.Jain&K.L.Narang - Corporate Accounting – Kalyani Publishers 2. . M.C.Shukla, T.S.Grewal&S.C.Gupta - Advanced Accounts – Vol II - S.Chand 3. . R.L.Gupta&M.Radhaswamy - Advanced Accountancy – Vol II - Sultan Chand & Sons			

	Other References	• P.C.Tulsian – Financial Accounting – Pearson Education India • S.N.Maheswari - Advanced Accountancy Vol II – Vikas Publishing House Pvt. Ltd.	

COURSE ARTICULATION MATRIX

CO/PO	PO1	PO 2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	-	-	-	2	2	2	2
CO2	3	3	2	-	-	2	3	2	2
CO3	3	-	2	3	2	-	2	2	3
CO4	3	3	2	-	-	2	3	2	2
CO5	3	-	2	3	-	2	3	2	1
CO6	3	-	2	3	2	2	1	1	1

1. Low (Easy) 2. **Moderate (Medium)** **3-Substantial (High)**

School: SBS		**Batch: 2026-2029**
Program:		**B.Com./ B.Com.(Hons. / Hons. With Research**
Current Academic Year		**2028-2029**
Branch:		**Semester: VI**
1	Course Code	BCR3310
2	Course Title	**Research Based Learning :4 (RBL4)**
3	Credits	1
4	Contact Hours (L-T-P)	0-0-2
	Course Status	Research Project
5	Course Objective	The purpose of this course is to make the student publish their work of research.
6	Course Outcomes	**On the completion of this Course, the students will be able to:** CO1: Manage the sampled data CO2: Demonstrate the analysis of collected data efficiently CO3: Draw inferences from the collected & available primary and secondary data. CO4: Represent the primary and secondary data analysis. CO5: Compile the study in form of project or research paper. CO6: Publish research paper/patent/prototype/copyright.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of MBA /B.com the Research based learning will be conducted in first semester(audit), second semester (audit),third semester (2 credit), and fourth semester (2 credit). General guidelines :

		• Publishing research paper and development of the product/process /case that the students work on during the semester to demonstrate identified problem through extensive literature. • Students work on the projects in teams with **four** students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the semester in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 10%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:	
		RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) **Annexure R4.1/R4.2/R4.3/R4.4/10/12/14/16. All review will be done by Internal examiners**	
	R4.1		
	A	Overall Project Implementation: All defined objectives are achieved.	CO1
	B	Data analysis/product analysis	CO1
	C	Synchronization of Design & Implementation	CO2
	R4.2		
	A	Enhanced Implementation/ completion of objective number:	CO3

		Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.		
	B	Result Verification: The project is completely tested against the requirements mentioned in the objectives of the project.		CO3
	C	Validity of Result, Assumption and System Model if any		CO4
		R4.3		
	A	Quality of Solution/ Result analyses: All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.		CO5
	B	Result Analysis, discussion, conclusion and Future Suggestions: Results are presented in very appropriate manner in project report. Project work is well summarized and concluded. Future extensions in the project are well specified.		CO6
		R4.4(External)		
	A	Objectives and information Methodology of the Proposed Work: All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified		CO5
	B	All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.		CO6
	C	Project demonstration /final presentation		CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process			
	Mode of examination	CA and oral and written presentation		
	Assessment Criteria		Internal	VIVA
			50%	50%
	Reference books.	Medema, S., & Samuels, W. (1996). *Foundations of research in economics: how do economists do economics?* Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). *Marketing research: An applied approach*. Pearson. Wilson, A. M. (2006). *Marketing research: an integrated approach 2nd edition*. FT Prentice Hall.		

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	2	1	1	1	1	2	2
CO2	1	2	-	-	-	2	-	2	2
CO3	1	3	1	-	2	1	2	3	2
CO4	3	2	1	2	2	2	-	2	2
CO5	1	2	3	3	3	2	3	2	2
CO6	2	2	2	2	3	1	2	2	3
AVG	1.50	2.00	1.8	1.6	2.2	1.5	1.6	2.17	2.17

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		**Batch: 2026-2029**
Program: BBA/B.COM		**Current Academic Year: 2028-2029**
Branch:		**Semester: VI**
1	Course Code	BCR3311
2	Course Title	Industry Connect (Summer Internship Project)
3	Credits	2
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Project
5	Course Objective	1. Introduce and Acquaint Students with the Concept and Significance of Summer Internship 2. Familiarize Students with functioning of various departments of organization where the students go for the internship 3. Explain the Basic Structure and Content of Summer Internship Report 4. Explain the Relevance and significance of Summer Internship Project.
6	Course Outcomes	CO1: Understanding the fundamentals of internship CO2: Applying the knowledge gain into the practical perspective CO3Examining the functioning of various departments of organization where the students go for the internship CO4: Analyzing the internal and external factors affecting the business and taking the decision CO5: Hypothesizing the problem of the organization and reviewing it CO6: Solving the problem and writing the final internship report
7	Course Description	This course enables students to get practical knowledge of how to do a job, various functions of an organization and will enable them to appreciate the work/job environment.
8	Outline syllabus	
		Guidelines for Research Report
		Every student has to do minimum **four to six weeks' mandatory summer internship** in any industry/ company. All students have to submit the **details of their summer internship to their respective faculty guides** and based on student's internship, all students need to prepare summer internship project report also, which will be evaluated for 100 marks (60 internal and 40 external)
	1.	**Please consider the following points for the preparation of project report:** Topic for Project Report • The selected topic should be problem oriented as well as product, market and industry specific. • It must have the potential to make a significant research work of products or services in relation to the identified problem. • It should pertain to original and individual work performance. Exactly same work will not be accepted from students. All the same reports will be cancelled and will result in zero marking for the students.
	2.	**All students must have summer internship completion/experience certificate from the organization** they are joining. This certificate must be attached in the summer internship report.

	3.	The Report will consist of the following: a. Cover page on specified format b. Certificate from College, signed by the Faculty Supervisor c. Certificate from Summer Training Organization d. Preface e. Acknowledgement f. Table of Contents g. Suggested headings (You may incorporate more topics as per your learning) • About the summer training organization and the industry • Work done in the company (Students' Profile in Company) • Brief history of the organization • Organizational structure • Performance • Products/services • Competitors • SWOT analysis • Problems encountered • Solutions / Recommended • Key Learnings		
	4.	The average size of Report must be 30 - 40 A-4 pages, typed in Times New Roman font size 12, with 1.5 spacing. Chapter Headings and Major Headings must be in Font Size 16 and Sub Headings in Size 14. The margin should be 1-inch on top, right and bottom sides and 1.5-inch margin on left side.		
	5.	The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on.		
	6.	In Bibliography of References, detailed reference is required for each data source, whether it is a book, journal, magazine, newspaper, government publication or a website. The format of providing reference: <u>Book</u> Baron Robert A., *Psychology*, Pearson Education, Fifth Edition, 2008 <u>Journal</u> Kahneman D and Tversky Amos., *Prospect Theory: An Analysis of Decision under Risk*, Econometrica, Volume 47, No. 2, 1979, Page 263 – 291 <u>Magazine</u> Money Today, October 30, 2008, *A Road Map to Retirement*, Pg 49 <u>Newspaper</u> Business Standard, 16 March 2009, *Regulation of Banks*, Pg 12 <u>Website</u> RBI Bulletin, March 2009, http://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/BUL0309.pdf		
	Mode of examination	Practical		
	Weightage	CA	CE	ESE

	Distribution	30%	30%	40%

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	3	1	1	1
CO2	3	3	1	-	-	3	2	2	2
CO3	3	2	2	1	2	3	2	2	2
CO4	3	3	1	-	2	3	2	2	2
CO5	2	2	1	1	2	2	2	2	2
CO6	1	1	2	1	3	3	2	2	2

1-Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**