
Syllabus for B. Com (Hons.) 2026 Batch

STUDY SCHEME BATCH 2026-27 (1ST SEM -6TH SEM)

Syllabus for B. Com (Hons.) 2026 Batch

Sr. No.	Semester	Course Code	Course Title	Course Type	Hours per week				Marks Distribution		Total Marks
					C	L	T	P	Internal	External	
1	1st	26C2BCU-101	Financial Accounting	Core	5	4	1	0	40	60	100
2	1st	26C2BCU-102	Managerial Economics	Core	5	4	1	0	40	60	100
3	1st	26C2CCU-101	Business Communication	Ability Enhancement Course	3	3	0	0	40	60	100
4	1st	26C2CCU-102	Industrial Psychology	Multidisciplinary	2	2	0	0	50	-	50
5	1st	26C2BCU-103	Introduction to Business Analytics	Multidisciplinary	2	2	0	0	50	-	50
6	1st	26C2CCU-103	Human Values, De-addiction and Traffic Rules	Value Added Course	3	3	0	0	40	60	100
7	1st		Minor*	Minor	5	4	1	0	40	60	100
TOTAL					25	22	3	0	300	300	600

The Human Values, De-addiction and Traffic Rules (Lab/ Seminar) course will have internal evaluation only.

Note: One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the seminar at least once during the semester. It will be binding for all students to attend the seminar.

* Minor*Note: Students are required to opt for courses from one minor stream from two streams on offer. The opted for stream cannot be changed during later semesters.

Sr. No.	Minor Stream	Course Code	Course Title	Course Type	C	Load Allocations			Marks Distribution		
						L	T	P	Internal	External	Total Marks
1	Management	26C2BCU-104	Business Organisation and Management	Minor	5	4	1	0	40	60	100
2	Business Analytics	26C2CCU-104	Business Analytics using RPA		5	4	1	0	40	60	100

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Sr. No.	Semester	Course Code	Course Title	Course Type	Hours per week				Marks Distribution		Total Marks
					C	L	T	P	Internal	External	
1	2nd	26C2BCU-201	Cost Accounting	Core	5	4	1	0	40	60	100
2	2nd	26C2BCU-202	Business Environment	Core	5	4	1	0	40	60	100
3	2nd	26C2BCU-203	Business Mathematics and Statistics	Core	5	4	1	0	40	60	100
4	2nd	26C2CCU-211	Entrepreneurship Setup and Launch**	Skill Enhancement Course	2	0	0	4	60	40	100
5	2nd	26C2CCU-202	Design Thinking For Managers	Ability Enhancement Course	3	3	0	0	40	60	100
6	2nd	26C2CCU-203	Environmental Science and Sustainability	Multidisciplinary	3	3	0	0	40	60	100
7	2nd		Minor*	Minor	5	4	1	0	40	60	100
TOTAL					28	22	4	4	300	400	700

Minor*Note: Students are required to opt for courses from one minor stream from two streams on offer. The opted for stream cannot be changed during later semesters.

Sr. No.	Minor Stream	Course Code	Course Title	Course Type	C	Load Allocations			Marks Distribution		
						L	T	P	Internal	External	Total Marks
1	Management	26C2BCU-204	Principles of Management	Minor	5	4	1	0	40	60	100
2	Business Analytics	26C2CCU-204	Data Science using R		5	4	1	0	40	60	100

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	3rd	26C2BCU-301	Management Accounting	Core	5	4	1	0	40	60	100
2	3rd	26C2BCU-302	Mercantile Law	Core	5	4	1	0	40	60	100
3	3rd	26C2BCU-303	Indian Economy	General Elective	5	4	1	0	40	60	100
4	3rd		Domain Specific	Domain Elective	4	4	0	0	40	60	100
5	3rd	26C2BCU-304	Office Productivity tools for Business and E-commerce	Skill Enhancement Course	2	0	0	4	50	-	50
6	3rd	26C2BCU-315	Summer Training Report-4 weeks internship (Initiated in 2nd semester)*	Skill Enhancement Course	2	0	0	4	50	-	50
7	3rd	26C2BCU-316	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
8	3rd		Minor*	Minor	4	4	0	0	40	60	100
TOTAL					28	20	3	10	350	300	650

*Note: Students are required to opt for courses from one Domain out of Two. The opted forstream cannot be changed during later semesters.

Sr. No.	Domain	Course Code	Course Title	C	Load Allocations			Marks Distribution		
					L	T	P	Internal	External	Total Marks
1	Accounting & Finance	26C2BCU-DE1-01	Behavioural Finance	4	4	0	0	40	60	100
2	Banking & Insurance	26C2BCU-DE2-01	Introduction to Banking System	4	4	0	0	40	60	100

Note: Students are required to complete the professional industrial training/ internship during summer semester breaks. Summer Internship Credits/Marks are also added in this semester's marksheet.

Minor*Note: Students are required to opt for courses from one minor stream from two streams on offer. The opted forstream cannot be changed during later semesters.

Sr. No.	Minor Stream	Subject Code	Course Title	Course Type	C	Load Allocations			Marks Distribution		
						L	T	P	Internal	External	Total Marks
1	Management	26C2BCU-307	Human Resource Management	Minor	4	4	0	0	40	60	100
2	Business Analytics	26C2CCU-301	Analytics with Tableau		4	4	0	0	40	60	100

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	4th	26C2BCU-401	Corporate Accounting	Core	4	4	0	0	40	60	100
2	4th	26C2BCU-402	Company Law and Auditing	Core	4	4	0	0	40	60	100
3	4th	26C2BCU-403	Income Tax Law & Practice	Core	4	4	0	0	40	60	100
4	4th		Domain Specific	Domain Elective	4	4	0	0	40	60	100
5	4th	26C2CCU-401	AI for Managers	Ability Enhancement Course	3	3	0	0	40	60	100
6	4th	26C2BCU-404	Business Efficiency Tools	Skill Enhancement Course	2	0	0	4	50	—	50
7	4th	26C2BCU-415	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	—	50
8	4th		Minor*	Minor	4	4	0	0	40	60	100
TOTAL					26	23	0	6	340	360	700

Note: Students are required to opt for courses from one Domain out of two. The opted forstream cannot be changed during later semesters.

Sr. No.	Domain	Course Code	Course Title	C	Load Allocations			Marks Distribution		
					L	T	P	Internal	External	Total Marks
1	Accounting and Finance	26C2BCU-DE1-02	Fundamental and Technical Analysis in Stock Market	4	4	0	0	40	60	100
2	Banking & Insurance	26C2BCU-DE2-02	Fintech in Banking and Insurance	4	4	0	0	40	60	100

Minor*Note: Students are required to opt for courses from one minor stream from two streams on offer. The opted forstream cannot be changed during later semesters.

Sr. No.	Minor Stream	Subject Code	Course Title	Course Type	C	Load Allocations			Marks Distribution		
						L	T	P	Internal	External	Total Marks
1	Management	26C2BCU-406	Entrepreneurship Development	Minor	4	4	0	0	40	60	100
2	Business Analytics	26C2CCU-402	Analytics with Power BI		4	4	0	0	40	60	100

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	5th	26C2BCU-501	Financial Management	Core	4	4	0	0	40	60	100
2	5th	26C2BCU-502	Goods and Services Tax	Core	4	4	0	0	40	60	100
3	5th		Domain Specific-1	Domain Elective	5	5	0	0	40	60	100
	5th		Domain Specific-2	Domain Elective	5	5	0	0	40	60	100
4	5th	26C2BCU-513	Summer Training Report-6 weeks internship (Initiated in 4th semester) *	Skill Enhancement Course	3	0	0	6	-	100	100
5	5th	26C2BCU-514	MOOC **	Value-Added Course	0	2	0	0	-	-	S/US
6	5th	26C2BCU-515	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
7	5th		Minor*	Minor	4	4	0	0	40	60	100
TOTAL					26	24	0	8	250	400	650

Note: The MOOCs list is to be prepared by the department-level committee

***Note:** Students are required to opt for courses from one Domain out of two. The opted forstream cannot be changed during later semesters.

Sr. No.	Domain	Course Code	Course Title	C	Load Allocations			Marks Distribution		
					L	T	P	Internal	External	Total Marks
1	Accounting and Finance	26C2BCU-DE1-03	Personal Financial Planning	5	5	0	0	40	60	100
		26C2BCU-DE1-04	Advanced Financial Management	5	5	0	0	40	60	100
2	Banking & Insurance	26C2BCU-DE2-03	Banking Services Management	5	5	0	0	40	60	100
		26C2BCU-DE2-04	Insurance Services Management	5	5	0	0	40	60	100

Minor*Note: Students are required to opt for courses from one minor stream from two streams on offer. The opted forstream cannot be changed during later semesters.

Sr. No.	Minor Stream	Subject Code	Course Title	Course Type	C	Load Allocations			Marks Distribution		
						L	T	P	Internal	External	Total Marks
1	Management	26C2BCU-506	Business Ethics and Corporate Governance	Minor	4	4	0	0	40	60	100
2	Business Analytics	26C2CCU-501	Data Visualisation for Managers		4	4	0	0	40	60	100

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	6th	26C2BCU-601	Industrial Relations and Labour Law	Core	5	4	1	0	40	60	100
2	6th	26C2BCU-602	Operation Research	Core	5	4	1	0	40	60	100
3	6th		Domain Specific-1	Domain Elective	5	5	0	0	40	60	100
	6th		Domain Specific-2	Domain Elective	5	5	0	0	40	60	100
4	6th	26C2BCU-613	Indian Knowledge System	Value Added Course	0	2	0	0	-	-	S/US
5	6th	26C2BCU-614	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
6	6th		Minor*	Minor	4	4	0	0	40	60	100
TOTAL					25	24	2	2	250	300	550

Note: Students are required to opt for courses from one Domain out of two. The opted forstream cannot be changed during later semesters.

Sr. No.	Domain	Course Code	Course Title	C	Load Allocations			Marks Distribution		
					L	T	P	Internal	External	Total Marks
1	Accounting and Finance	26C2BCU-DE1-05	Security Analysis & Portfolio Management	5	5	0	0	40	60	100
		26C2BCU-DE1-06	Management of Financial Services	5	5	0	0	40	60	100
2	Banking & Insurance	26C2BCU-DE2-05	Banking Laws & Services	5	5	0	0	40	60	100
		26C2BCU-DE2-06	Risk Management & Insurance	5	5	0	0	40	60	100

Minor*Note: Students are required to opt for courses from one minor stream from two streams on offer. The opted forstream cannot be changed during later semesters.

Sr. No.	Minor Stream	Subject Code	Course Title	Course Type	C	Load Allocations			Marks Distribution		
						L	T	P	Internal	External	Total Marks
1	Management	26C2BCU-605	Strategic Management	Minor	4	4	0	0	40	60	100
2	Business Analytics	26C2CCU-601	Business Forecasting		4	4	0	0	40	60	100

SYLLABUS BATCH 2026-27 (1st SEM and 2nd SEM)

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Semester 1

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
1	26C2BCU-101	Financial Accounting	Core	5	4	1	0	40	60	100

Prerequisite	Basic understanding of financial terminology and accounting skills
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the basics of accounting concepts and preparation of financial statements.
CO 2	Use accounting principles to record, classify, and prepare basic accounting statements accurately.
CO 3	Elaborate accounting procedures to verify and adjust accounting records and prepare financial statements
CO 4	Examine accounting records for consignment, joint venture, and voyage accounts, including determination of profit under different methods.
CO 5	Design special purpose accounts including departmental accounts, branch accounts, and non-profit organization accounts with appropriate adjustments

Detailed Syllabus

UNIT I

Introduction to Financial Accounting: Financial accounting: Concept, importance, limitations scope, accounting concepts, conventions; and Generally Accepted Accounting Principles (GAAP), Accounting Standards, accounting equation, and accounting cycle. **Basics of Accounting:** Accounting, Accountancy and Book-Keeping, Accounting equation, Accounting Cycle. **(11 Hrs)**

UNIT II

Recording and Classification of Business Transaction: Journal entries, rules of debit and credit, ledger posting, subsidiary books, cash book, trial balance and practical exercises, Capital, Revenue and deferred revenue expenditure and receipts **(12 Hrs)**

UNIT III

Verification, Adjustment, and Presentation of Accounting Information: Preparation of Bank Reconciliation Statement, reasons for differences, types of errors, rectification of errors, suspense account, Provisions and Reserves. Concept of Depreciation, Methods of Depreciation: Straight

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line method and Diminishing balance method **Financial Statements:** Preparation of trading account, profit and loss account, and balance sheet.

(11 Hrs)

UNIT IV

Consignment accounts: Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee, **Joint Venture:** Meaning, types, determination of profits under different methods.

Voyage Accounts: Meaning, accounting treatment in case of complete voyage & incomplete voyage.

(11 Hrs)

UNIT V

Special Purpose Accounts: Departmental Accounts - Meaning, Objectives, Advantages. Accounting procedure – Apportionment of Expenses and incomes, Interdepartmental transfers and Provision for unrealized profit. Branch Accounts- Features, Objects, Types of branches - Dependent and Independent Branches (Excluding Foreign Branches), Account Systems, Stock and Debtors System, Preparation of Consolidated Profit and Loss Account and Balance Sheet. Non-profit organisation accounts- Introduction to NPO: Definition, characteristics, and distinction between profit-seeking and non-profit organisations. Accounting Records: Preparation of Receipts and Payments Account. Financial Statements: Preparation of Income and Expenditure Account and Balance Sheet, Adjustment Entries

(12 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Financial Accounting	Tulsian P.C.	Pearson Education	4 th (2009)
2	Financial Accounting	S.N. Maheshwari, Sharad K. Maheshwari & Suneel K. Maheshwari	Vikas Publishing	8 th (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Fundamentals of Financial Accounting	Dr. Ashok Sehgal & Dr. Deepak Sehgal	Taxmann Publications	5 th (2006)
2	Financial Accounting	Amitabha Mukherjee & Mohammed Hanif	Tata McGraw Hill Education	6 th (2024)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
2	26C2BCU -102	Managerial Economics	Core	5	4	1	0	40	60	100

Prerequisite	Basic knowledge of demand, supply, market, and simple business concepts.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Analyze demand behavior and use core economic principles to support managerial decision-making
CO 2	Interpret consumer and production theories to determine optimal input and output decisions in business.
CO 3	Evaluate cost structures and revenue behavior for effective managerial decision-making.
CO 4	Investigate market structures to determine optimal pricing and supply decisions.
CO 5	Examine macroeconomic indicators and policy frameworks influencing business decisions in the Indian economy.

Detailed Syllabus

UNIT I

Basic Concepts of Managerial Economics: Meaning, Nature, Scope and Relationship with other disciplines, Role of Managerial Economics in Decision Making, Circular Flow of Economic Activity – two-sector, three-sector and four-sector models, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept, Nature and Objectives of the Firm – profit maximization and modern objectives of firms. **Demand:** Meaning of Demand, Demand Function, Determinants of Demand, Elasticity of Demand – Price, Income and Cross Elasticity, Uses of Elasticity for Analysing Demand in Business Decision-Making. **Demand Forecasting:** Introduction and Techniques of Demand Forecasting. **(11 Hrs)**

UNIT II

Utility Analysis: Meaning, Assumptions, Properties of Indifference Curves, Consumer Equilibrium, Importance of Indifference Curve Analysis, Limitations of Indifference Theory. **Production Function:** Meaning, Concept of Productivity and Technology, Short Run and Long Run Production Function, Law of Variable Proportions – Assumptions and Stages, Isoquants – Meaning, Least Cost Combination of Inputs, Producer's Equilibrium, Returns to Scale, **Risk and Uncertainty** – Meaning, Types and Managerial Relevance. **(12 Hrs)**

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UNIT III

Cost Analysis: Cost Concepts, Types of Costs – Fixed, Variable, Explicit, Implicit, Opportunity and Sunk Costs, Determinants of Cost, Short Run and Long Run Cost Theory, Modern Theory of Cost, Relationship between Cost and Production Function, Cost Forecasting – Meaning, Objectives and Techniques. **Revenue Curve:** Concept of Revenue, Different Types of Revenues, Concept and Shapes of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Total Revenue, Average Revenue and Marginal Revenue, Elasticity of Demand and Revenue Relationship. (11 Hrs)

UNIT IV

Market Structure: Meaning and Features. Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Price and Output Determination under Collusive and Non-Collusive Oligopoly. **Supply:** Introduction to Supply and Supply Curves. **Pricing:** Pricing Practices, Commodity Pricing, Economics of Advertisement Costs, Types of Pricing Practices, Pricing and Employment of Inputs under Different Market Structures. Price Discrimination – Meaning, Conditions and Degrees. (12 Hrs)

UNIT V

Macro-Economic Environment: Meaning and Components, National Income – Concepts and Methods of Measurement, Models of National Income Determination – Classical and Keynesian, Economic Indicators, Technology and Employment, Issues and Challenges, **Business Cycles** – Meaning, Phases and Management of Cyclical Fluctuations, Fiscal and Monetary Policies – Objectives and Instruments. **Indian Economic Environment:** Economic Transition in India, Liberalization, Privatization and Globalization (LPG), Business and Government Relationship, Public–Private Participation (PPP), Industrial Finance, Foreign Direct Investment (FDI). (12 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Managerial Economics	D. N. Dwivedi	Vikas Publications	10 th (2024)
2	Managerial Economics & Business Strategy	Baye & Prince	McGraw-Hill Education	10 th (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Managerial Economics	G. Geetika, Piyali Ghosh & Purba Roy Choudhury	Tata McGraw Hills	3 rd (2018)
2	Managerial Economics	Christopher R. Thomas & S. Charles Maurice	McGraw-Hill Education	14 th (2024)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
3	26C2CCU-101	Business Communication	Ability Enhancement Course	3	3	0	0	40	60	100

Prerequisite	Basic knowledge of language skills (reading, writing, listening, and speaking) and fundamental understanding.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the concept, principles of effective business communication.
CO 2	Compare verbal and non-verbal communication skills in professional settings.
CO 3	Apply different techniques to communication barriers in business communication.
CO 4	Develop reading and comprehensive skills for phrasing business texts..
CO 5	Explain the various professional writing skills for business.

Detailed Syllabus

Unit- I

Fundamentals of Business Communication: Meaning and Definition of Communication; Nature, Scope and Importance of Business Communication; Objectives of Communication in Business, Process of Communication, Types of Communication: Formal and Informal, Oral and Written; Modes of Communication, Face-to-Face, Telephonic, Digital Communication. **(11Hrs)**

Unit- II

Language and Forms of Communication: Verbal Communication: Spoken Communication, Written Communication; Non-Verbal Communication: Body Language, Gestures, Posture, Facial Expressions, Paralanguage; Forms of Communication: Personal Communication, Social Communication, and Business Communication. **(11 Hrs)**

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Unit- III

Barriers and Levels of Communication: Barriers to Communication: Physical, Psychological, Semantic, Organizational; Strategies to Overcome Communication Barriers, 7C's of Communication; Levels of Communication: Intra-personal Communication, Inter-personal Communication, And Group Communication. **(10Hrs)**

Unit- IV

Reading and Comprehension Skills: Reading Comprehension of Business-related Texts, Summary Writing, Paraphrasing, Analysis and Interpretation of Texts (Literary and translation-heavy content eliminated to keep it business-oriented), Translation (from Hindi/Punjabi to English and vice-versa) OR Precis writing /Paraphrasing. **(10 Hrs)**

Unit- V

Writing Skills for Business: Business Correspondence: Letters (Job Letter, Inquiry, Complaint, Order); Email Writing; Report Writing: Types and Structure of Business Reports, Note Making; Basic Documentation: Notices, Memos, and Circulars. **(11 Hrs)**

Text Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Functional aspects of skill communication	Prasad, prajapati	Delhis.k. kataria & sons	5 th (2011)
2	Business communication today	Bovee, courtland I.	Pearson Education	16 th (2026)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business communication	Raman, minakshi	Oxford Publication	2nd (2012)
2	Business communication skills	Chaturvedi, P. D.	Pearson Education	4th (2017)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
4	26C2CCU -102	Industrial Psychology	Multidisciplinary	2	2	0	0	50	-	50

Prerequisite	Basic knowledge of human Behavior organizational structure.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the concept and processes of industrial psychology and psychological tests applicable in Organization.
CO 2	Identify various aspects of attitude, job design and satisfaction for business firms.
CO 3	Apply different theories of learning in process.
CO 4	Develop the various aspects of personality and interpersonal relationship for better decision making.
CO 5	Explore human engineering and stress management to improve workplace efficiency and cope with organizational stress

Detailed Syllabus

UNIT I

Introduction: Industrial Psychology Concept, evolution of industrial psychology, scope of industrial psychology and major problems of industrial psychology. The role of the psychologist in industry. Psychology Tests: Types of tests, Characteristics of psychological tests. Importance and limitations of psychological tests. **(6 Hrs)**

UNIT II

Attitudes, Job Design and Satisfaction: Attitudes: Meaning, components of attitude, attitude formation, measurement and change, and cognitive theory of dissonance, measuring the A-B relationship. Job Analysis, Job Enlargement, Job Enrichment and Job Satisfaction: Meaning, Theories, causes, importance of job satisfaction, ways of measuring job satisfaction. **(6 Hrs)**

UNIT III

Learning and Development: Meaning and definitions of learning, nature, component of learning, factors affecting learning, theories of learning, classical conditioning, operant conditioning, cognitive and social theory. Conditions of the learning development process. **(6 Hrs)**

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UNIT IV

Personality, Inter-Personal Relationship - Meaning, theories of personality, personality, inter-personal relationship, and group dynamics, determinant of inter-personal relationship, management of inter-personal relationship, group dynamics, formal and informal group decision making, group thinking and group shift. **(5 Hrs)**

UNIT V

Human Engineering and Stress Management - Human Engineering: Work study, time study, motion study, fatigue study, monotony, boredom, safety, accidents and work environment. Work And Equipment Design, working conditions. Organizational Stress: Concept, causes, effects and coping strategies of stress. **(5 Hrs)**

Relevant Tools like SHL Talent Central, SAP Success Factors and Qualtrics will be introduced to the students.

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Industrial Psychology	M.L. Blum & J.C. Naylor	GBS Publishers, Delhi	3 rd (2003)
2	Entrepreneurship in India	Deependra Sharma	Routledge	1 st (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Industrial Psychology	Psychology and Work Today	PHI New Delhi	6 th (1987)
2	Psychology and Work Today	Carrie A. Bulger, Duane P. Schultz, Sydney Ellen Schultz	Routledge (Taylor & Francis Group)	12 th (2025)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
5	26C2BCU -103	Introduction to Business Analytics	Multidisciplinary	2	2	0	0	50	-	50

Prerequisite	Prior exposure to basic statistical concepts such as data types, averages (mean, median, mode), percentages, ratios, and simple graphical representation of data.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Identify the role of business analytics in managerial decision-making and competitive advantage.
CO 2	Analyze business data using descriptive, predictive and prescriptive analytics techniques.
CO 3	Apply basic statistical and data visualization tools to interpret business problems.
CO 4	Use analytical thinking to solve real-world business cases ethically and effectively.
CO 5	Develop the ability to communicate analytical insights clearly to business stakeholders.

Detailed Syllabus

UNIT I

Introduction to Business Analytics: Meaning and Evolution of Business Analytics, Data, Information, and Knowledge: Conceptual Framework, Importance of Analytics in Modern Business, Types of Business Analytics: Descriptive Analytics, Diagnostic Analytics, Predictive Analytics, Prescriptive Analytics, Business Analytics vs. Business Intelligence, Applications of Business Analytics in Marketing, Finance, HR, Operations, and Supply Chain, Analytics-Driven Organizations. **(6 Hrs)**

UNIT II

Data for Business Analytics: Types of Data: Structured, Semi-Structured, and Unstructured, Sources of Business Data: Internal and External, Data Collection Methods, Sampling and Sampling method, Data Quality Issues and Data Cleaning, Data Preparation and Transformation, Introduction to Databases and Data Warehousing, Ethical Issues in Data Usage and Privacy. **(6 Hrs)**

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UNIT III

Descriptive Analytics and Data Visualization: Role of Descriptive Analytics in Business, Measures of Central Tendency (Mean, Median, Mode) and Dispersion (Mean deviation, standard deviation, Range, coefficient of range, Quartile deviation), Trend Analysis and Comparative Analysis, Introduction to Data Visualization, Charts and Graphs for Business Reporting, Dashboards and Scorecards, Storytelling with Data for Business Decisions.

(6 Hrs)

UNIT IV

Predictive Analytics and Statistical Tools: Introduction to Predictive Modeling, Correlation and Regression Analysis, Time Series Analysis (Basic Concepts), Forecasting Techniques for Business, Risk Analysis and Decision Uncertainty, Applications of Predictive Analytics in Sales, Finance, and Operations, Limitations of Predictive Analytics.

(5 Hrs)

UNIT V

Prescriptive Analytics and Managerial Decision-Making: Concept of Prescriptive Analytics, Optimization and Simulation (Introductory Concepts), Decision Trees and What-if Analysis, Theory of Probability & Probability Distribution, Analytics in Strategic Decision-Making, Case Studies in Business Analytics, Emerging Trends: AI, Machine Learning, and Big Data Analytics, Future Scope and Career Opportunities in Business Analytics.

(5 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Statistics: For Contemporary Decision Making	Ken Black	Wiley	11 th (2025)
2	Business Statistics (B. Com – UGCF / NEP)	Gurmeet Kaur, Soumya Sharma & Rachan Sareen	Taxmann Publications Pvt. Ltd.	2 nd (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Statistics: Communicating with Numbers	Sanjiv Jaggia & Alison Kelly	McGraw-Hill Higher Education	4 th (2024)
2	Business Statistics	T.R. Jain	Kalyani Publishers	20 th (2021)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
6	26C2CCU-103	Human Values, De-addiction and Traffic Rules	Value Added Course	3	3	0	0	40	60	100

Prerequisite	Basic knowledge of business, economics, and management principles.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the concept of value education, with respect to an individual's understanding of self, ambitions, happiness and prosperity.
CO 2	Interpret the need of self and body to ensure harmony in a human being.
CO 3	Construct a holistic view towards family and society as a whole and the role of human-to-human interaction in it.
CO 4	Analyze harmony in nature and existence.
CO 5	Elaborate the knowledge on ethical human values and its implication on modern day professional requirements.

Detailed Syllabus

UNIT I

Introduction to Value Education: Introduction to Value Education, need for value education, Self-exploration as the Process for Value Education, Right Understanding, Relationship and Physical Facility, Continuous Happiness and Prosperity- A look at basic Human.

(11 Hrs)

UNIT II

Harmony in the Human Being: Understanding Human being as the Co-existence of the Self and the Body, The Body as an Instrument of the Self. Distinguishing between the Needs and activities of the Self and the Body, Practice Session on exploring the difference of Needs of Self and Body.

(11 Hrs)

UNIT III

Harmony in the Family and Society: Harmony in the Family – the Basic Unit of Human Interaction, the Foundational and complete Value in Relationship, Understanding the meaning of

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Samman ,Difference between respect and differentiation; Justice in Human-to-Human Relationship, Understanding Harmony in the Society.

(11 Hrs)

UNIT IV

Harmony in the Nature/Existence: Understanding Harmony in the Nature, Interconnectedness and mutual fulfillment among the four orders of nature, The Holistic Perception of Harmony in Existence, Practice Session on Self-Reflection and Group Discussion.

(11 Hrs)

UNIT V

Holistic Understanding and Professional Ethics: Holistic Technologies, Ethical Human Conduct, A Basis for Manviya Shiksha, Manviya Samvidhan, Natural Acceptance of Human Values, and Universal Human Order ,Competence in Professional Ethics, Production Systems and Management Models-Typical Case Studies.

(11 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Foundation Course in Human Values and Professional Ethics	R. R. Gaur, R. Asthana, G.P. Bagaria	Excel Books, New Delhi	3rd (2023)
2	Professional Ethics and Human Values	Govindarajan M	Prentice Hdi Learning Private Limited	3rd (2020)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Foundation Course In Universal Human Values And Professional Ethics	Rishabh Anand	CBS Publishers Distributors Pvt. Ltd.	1 st (2025)
2	Ethics Universal Human Values	Mr. Durgesh S pagar, Mrs Savita j jadhav	Jec publication	1 st (2025)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
7	26C2BCU -104	Business Organisation and Management	Minor	5	4	1	0	40	60	100

Prerequisite	Basic understanding of ownership structure and functional areas of business
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the different organizational setups along with the foundational process.
CO 2	Interpret the need of morals and ethics in running any business organisations.
CO 3	Identify the different thoughts of management for smooth functioning of the organisation.
CO 4	Classify the different functional areas of management based upon the organisational structure.
CO 5	Explore how motivation and leadership contributes in implementing management processes efficiently.

Detailed Syllabus

UNIT I

Concept of Business and Business Organization: Definition, nature and scope of business. Basic forms of organizations: Sole Proprietorship, Partnership, Joint Stock Company, HUF, Cooperative societies and trust. Formation, features, advantages and limitations of each form of organisation. Public vs Private Sector, Role of Multinational organizations and comparison with domestic organizations. Factors influencing size and location of an industry. 'Make in India' movement. **(11 Hrs)**

UNIT II

Business Ethics and Corporate Governance: Meaning, Concept, Significance and Scope of Business Ethics. Ethical Issues in business and measures to resolve the issues. Ethical dilemma. Arguments against and in favour of Social Responsibility. Meaning, Nature and Principles of Corporate Governance. Meaning and Significance of CSR and approaches to measure CSR. **(10 Hrs)**

UNIT III

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Concept of Management and Management Thought: Meaning, definition, nature and scope of management. Levels of Management and Management Role. Evolution of management thoughts and thinkers: Scientific Management, general administrative theories, quantitative approach, Behavioural approach, systems approach, contingency approach. **(10 Hrs)**

UNIT IV

Functions of Management: Planning: Nature, Scope, Objectives and Types of Plans, Planning Process, Concept and Process of MBO. Decision Making: process, types and techniques. Organizing: concept, nature, types, principles and process; Formal and informal organisations, Modern Structure: Hybrid and virtual organisations. Organisational structure: different forms of organizational structure, Departmentalization: concept and bases, authority: definition, types, Responsibility and Accountability, Line and staff authority: Issues and remedies; coordination – types and techniques. **(15 Hrs)**

UNIT V

Staffing and Control: concept, nature, importance and process of Recruitment and selection, Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation – concept, importance and theories of motivation: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, McClelland's Needs Theory, Vroom's Expectancy model. Control: function, process and types of control, Span of Control: Nature and significance. **(12 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Organisation and Management	Singh, B. P. & Chhabra, T. N.	Sun India Publications	12 th (2024)
2	Business Organisation and Management	P. C. Tulsian	Pearson India	3 rd (2022)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Organisation and Management	Shashi K. Gupta & R. K. Sharma	Kalyani Publishers	10 th (2021)
2	Business Organisation and Management	R. N. Gupta	S. Chand & Company	9 th (2022)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
8	26C2CCU-104	Business Analytics using RPA	Minor	5	4	1	0	40	60	100

Prerequisite	Basic knowledge of statistics, data analysis, business processes,
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the concept of RPA and automation with their impact on digital transformation.
CO 2	Identify the role of a business Analyst throughout each of the stages of an RPA implementation.
CO 3	Analyse the processes that are suitable for discovery with UI-Path Process Mining.
CO 4	Classify the build diagram and capture process methods to map a process and edit the output.
CO 5	Explain the integration of automation hub with task capture, process mining, and automation store, and assess its value for business users.

Detailed Syllabus

UNIT I

Introduction to Robotic Process Automation and Business analysis fundamentals: Introduction to RPA and Automation, Automation driving the digital transformation, Automation in business, Introduction to RPA business analyst-Role, skills and Challenges, Prepare RPA and solution design, Build RPA and test RPA, Stabilize RPA and constant improvement. **(12 Hrs)**

UNIT II

RPA Process Mining: Introduction to Process discovery, Manual versus technology-led process discovery, Discovery with UI-Path, Introduction to UI-Path Process Mining, Uses and working of UI-path process mining, Process mining stages, tasks and Roles. **(11 Hrs)**

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UNIT III

UI-Path Task Capture: Introduction to task capture, Get started with task Capture, Task capture interface and full preview, identifying process, using build diagram and capture processes, saving and exporting, Customizing task capture. **(11 Hrs)**

UNIT IV

UI-Path Task Mining: Introduction to UI-Path task mining, Task mining users, Stages of task mining project, selecting user group to analyze, collecting, and analyzing the data, visualizing the result, exporting the result, developing the automation. **(11 Hrs)**

UNIT V

UI-Path Automation Hub Overview: Introduction and need of Automation Hub, Getting started with Automation Hub, Personas and User Roles in Automation Hub, Automation Ideas in Automation Hub, Submitting and Employee-driven Automation Idea, Preview of the Automation Idea Lifecycle, Preview of the Automation Lifecycle, The Idea Approval and the Detailed Assessment, Making the Most of Automation Hub as a Business User, The integration with Task Capture and Process Mining, The Automation Store. **(12 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	The Robotic Process Automation Handbook	Tom Taulli	Kindle	1 st (2020)
2	Robotic Process and Cognitive Automation	Mary C Lacity & Leslie P Willcocks	SB publishing	1 st (2018)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	The Care and Feeding of Bots	Christopher Surdak	Kindle	1 st (2020)
2	Robotic Process Automation and Risk Mitigation	Mary C. Lacity and Leslie P. Willcocks	SB publishing	1 st (2017)

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Semester 2

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
1	26C2BCU-201	Cost Accounting	Core	5	4	1	0	40	60	100

Prerequisite	Basic knowledge of cost elements, cost objects and classifications.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the fundamental concept of cost accounting and financial accounting.
CO 2	Utilize the various techniques of material control, methods of wage payment and allocation of overheads.
CO 3	Explain specific costing methods for different industries.
CO 4	Discuss the contemporary developments in costing (based costing, life cycle costing, and back-flush costing) and their application.
CO 5	Discuss the contemporary developments in costing (based costing, life cycle costing, and back-flush costing) and their application.

Detailed Syllabus

UNIT I

Basic Concept of Cost Accounting: Meaning, Definition, Objectives, Advantages and Limitations; Difference between Cost Accounting and Financial Accounting. Installation of a Costing System. Difficulties in Installing a Costing System. Methods and Techniques of Cost Accounting; Cost Units and Cost Centers; Elements and Classification of Cost. Cost Sheet and Components of Total Cost. **(14 Hrs)**

UNIT II

Material Control: Meaning, Need, Purchasing and Function of Purchase Department. Purchase Procedure. Stores Control: Maximum Level, Minimum Level, Safety Level, EOQ, Material Records, Stores Ledger, Perpetual Inventory System, Continuous Stock-taking. Methods of Pricing Material Issues. **(14 Hrs)**

UNIT III

Labour Costing: Accounting and Control of Labour Cost, Accounting and Control of Idle Time and Overtime. Methods of Wage Payment and Incentive Plans, Time Keeping, Time Booking and Payroll, Overtime, Idle Time, Labour Turnovers and Fringe Benefits, Incentives Schemes - Halsey, Rowan, Taylor. **Overheads:** Collection, Classification, Allocation, Apportionment and Absorption of Overheads, Machine Hour Rate. **(13 Hrs)**

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UNIT IV

Overhead Expenses and Unit Costing: Classification allocation and absorption of Overhead Expenses, Under and Over Absorption, Capacity Level of Cost, treatment of certain items in costing like Interest on Capital, Packaging Expenses, Bad Debts, Research and Development Expenses, Job Costing. Budgetary Control: Concept, Classification, Cash and flexible budgets. Zero Base Budgeting. **(12 Hrs)**

UNIT V

Contract Costing: Contract Costing, Sub Contract Costing, Process Costing, Joint and By-products. Contemporary Developments in Costing: Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management, Back-flush Costing. Activity-Based Costing, Just in Time (JIT), Target Costing. **(12 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1.	Advanced Cost Accounting	Jain & Narang	Kalyani Publishers	15th (2020)
2.	Cost Accounting: Principles & Practice	M.N. Arora	Vikas publishing house	12th (2019)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Cost Accounting	Charles T. Horngren, Srikant M. Datar & Madhav Rajan	Pearson Education	16th (2018)
2	Cost Accounting: A Managerial Emphasis	C.T. Horngren	Pearson Education India	18th (2022)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
2	26C2BCU-202	Business Environment	Core	5	4	1	0	40	60	100

Prerequisite	Awareness of the environment affecting business
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the concept of the business environment.
CO 2	Outline the relationships between Government and business policies.
CO 3	Identify the role of LPG reforms and socio-cultural environment.
CO 4	Analyze public sector transformation and financial regulatory institutions.
CO 5	Conclude the benefits and challenges for the international business Environment.

Detailed Syllabus

UNIT I

Introduction to Business Environment: Nature and Significance Business Environment. Components of Business Environment- Internal, External, Micro and Macro, Environment Scanning- Need, Process, Techniques. Economic Environment of Business: Economic Systems. Economic Planning in India, Functions of NITI Aayog **(12 Hrs)**

UNIT II

Economic Policies: Industrial Policy, Fiscal policy, Monetary policy and EXIM policy (Instruments and latest policies). **Political and Legal Environment of Business:** Three political institutions- Legislature, Executive and Judiciary. Key Elements of Political Environment, Foreign Exchange Management Act (FEMA), Consumer Protection Act, 2019. **(12 Hrs)**

UNIT III

Introduction to Liberalization, Privatization and Globalization: Factors facilitating and impeding globalization in India. LPG reforms-Need, Objectives and Features. **Socio-Cultural Environment:** Critical elements of socio-cultural Environment. Social responsibility of business, Business Ethics and Corporate Social Responsibility. **(11 Hrs)**

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UNIT IV

Public Sector: Changing Role, Relevance and Public Sector reforms. Regulatory framework: Banking and Security Market, RBI, NABARD and SEBI. Technological Environment: Favourable, Adverse Impacts and Transfer of Technology. **(10 Hrs)**

UNIT V

International Business Environment: Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons, trends, Advantages and Disadvantages. WTO - Consequences of WTO for India. IMF. Regional Groupings. **(10 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Essentials of Business Environment: Text, Cases & Exercises	K. Aswathappa & Lalitha Raman	Himalaya Publishing House, Mumbai	17 th (2025)
2	International Business Environment Paperback	Francis Cherunilam	Himalaya Publishing House, Mumbai	9 th (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Environment	C. B. Gupta	Sultan Chand & Sons, New Delhi	12 th (2022)
2	Business Environment: Indian and Global Perspective	Faisal Ahmed & M. AbsarAlam	PHI Learning Pvt. Ltd., New Delhi	3 rd (2021)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
3	26C2BCU-203	Business Mathematics and Statistics	Core	5	4	1	0	40	60	100

Prerequisite	Basic knowledge of business, statistics, and mathematics concepts
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Course Outcomes (COs):

At the end of the course the student will be able to: -	
CO 1	Explain the concept, measures of central tendency and dispersion in statistics.
CO 2	Illustrate the role of correlation and regression in decision making.
CO 3	Apply the theories of probability.
CO 4	Estimate maxima and minima to solve real life optimization problems.
CO 5	Evaluate the concept of matrices and determinants to solve problems in modern business.

Detailed Syllabus

Unit- I

Introduction to Mathematics: Meaning, Importance .Derivative & Maxima and Minima: Introduction of derivatives, Meaning, types , Importance of Maxima and Minima; Stationary points ,Difference Between local and absolute maxima and minima ,find points of maxima and minima of a function-Using the first derivative to distinguish maxima from minima, Second-Order Derivative Test for Maxima and Minima. **(11 Hrs)**

Unit- II

Matrices and Determinants: Definition, Classification of Matrices and Associated Terminology, Transpose, Adjoint, and Inverse of a Matrix, Expansion and Computation of Determinants -2x2, 3x3. **Theory of Probability:** Meaning of Probility, Approaches to the calculation of probabability, calculation of event probabbilities, Addition and Multiplication, Laws of Probabbility (Proof not required), Conditional Probability and Bayes' Theorem (Proof not required). Probabability Distribution. **(10 Hrs)**

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Unit III

Introduction to Statistics: Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics. Data Collection: Sources of Primary and Secondary data. Presentation of Data. Frequency distribution. **Sampling Concepts:** Meaning of Population and Sample, Parameters and Statistics, Descriptive and Inferential Statistics, Probability and Non Probability Sampling Methods including Simple Random Sample, Stratified Sampling, Systematic Sampling, Judgement Sampling and Convenience Sampling. **(10 Hrs)**

Unit -IV

Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency. **Measures of Variation:** Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance. **Sampling Distribution:** Concept of Sampling Distribution, Formulation of Sampling Distribution of Mean and Sampling distribution of standard deviation/Variance. **(10 Hrs)**

Unit -V

Simple Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient and Rank Correlation. **Simple Regression Analysis:** Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient. **(11 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Statistics	Gupta SP (Dr), Gupta M.P	Sultan Chand & Sons	3 rd (2023)
2	Matrices	A.R. Vasishtha & A.K. Vasishtha	Krishna Prakashan Media Pvt. Ltd.	1 st (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Statistics	A First Course David M. Levine	Pearson Education.	15th (2015)
2	Mathematics: An Applied Approach	M Michael Sullivan & Abe Mizrahi	Wiley and Sons	8th (2020)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
4	26C2CCU-211	Entrepreneurship Setup and Launch	Skill Enhancement Course	2	0	0	4	60	40	100

Prerequisite	Basic knowledge of business and economics.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the fundamental concepts of entrepreneurship and family business, and analyze the role of entrepreneurs in economic development.
CO 2	Identify business opportunities using evaluation and feasibility analysis tools for business.
CO 3	Analyze a structured business plan and select appropriate legal structures while ensuring compliance with regulatory and IPR requirements.
CO 4	Explain various sources of venture funding and apply strategies for effective financial and human resource management in start-ups.
CO 5	Interpret the start-up ecosystem and role of IPA to support entrepreneurial growth.

Detailed Syllabus

UNIT I

Foundations of Entrepreneurship & Family Business: Meaning, Definition and Concept of Entrepreneurship, Characteristics and Qualities of an Entrepreneur, Classification and Types of Entrepreneurs, Role of Entrepreneurship in Economic Development, Concept and Features of Family Business, Case Studies of Indian Family Businesses such as Murugappa Group, Dabur, Wadia Group, Godrej Group, Kirloskar Group. **(11 Hrs)**

UNIT II

Opportunity Identification & Business Evaluation: Sources of Business Ideas and Opportunity Recognition, Techniques of Creativity and Innovation in Business, Guesstimating Market Potential, Feasibility Analysis (Technical, Financial, Market and Operational Feasibility), Industry, Competition and Environmental Analysis. **(11 Hrs)**

UNIT III

Planning and Structuring the Venture: Business Model Development, Preparation of Business Plan, Legal Structure of Business (Sole Proprietorship, Partnership, Company etc.), Legal Aspects: IPR, Licensing and Regulatory Compliances, Establishing Value Chain and Managing

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Operations.

(11 Hrs)

UNIT IV

Venture Funding and Resource Management: Sources of Finance for Start-ups, Angel Investors, Venture Capital and Bank Loans, Crowdfunding and Government Financial Assistance, Bootstrapping and Seed Funding, Team Building and Human Resource Management in Start-ups. (11 Hrs)

UNIT V

Start-up Ecosystem: Know the components of the start-up ecosystem including Incubators, Accelerators, Venture Capital Funds, Angel Investors etc. Know various govt. schemes like Start-up India, Digital India, MSME etc. Sources of Venture Funding available in India. Source of Technology, Intellectual Property management. (12 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Introduction to Entrepreneurship Development	Abhik Kumar Mukherjee & Shaunak Rao	Oxford University Press (OUP India)	1 st (2023)
2	Entrepreneurship in India	Deependra Sharma	Routledge	1 st (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	The Entrepreneur's Choice: Cases on Family Business in India	C. Gopalkrishnan	Routledge India (Taylor & Francis)	1 st (2014)
2	Managing Family Business: Dynamics, Challenges, and Opportunities	Rajiv Agarwal	Routledge India	1 st (2024)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
5	26C2CCU-202	Design Thinking for Managers	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100

Prerequisite	Prior exposure to idea generation, thinking and brainstorming skills
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the fundamentals of the design thinking framework for problem-solving.
CO 2	Identify the needs and challenges of different stakeholders in the design problem domain.
CO 3	Apply ideation techniques to generate innovative solutions for modern business problems.
CO 4	Analyze the feasibility of a business idea for project formulation.
CO 5	Design prototype solutions through testing methods to assess their effectiveness in addressing identified problems.

Detailed Syllabus

UNIT I

Design Thinking: Introduction of Design Thinking; Principles of Design Thinking; Framework: 5 Phase Design i.e. Empathize, Define, Ideate, Prototype, and Test; Design Thinking in the organization.

(12 Hrs)

UNIT II

Empathize Phase: Discover design problems; Overview of the empathize phase; Define project stakeholders; Methods within empathize phase; Define Phase - Frame the design problems, Overview of the define phase, Methods within the Define phase.

(10 Hrs)

UNIT III

Ideate Phase: Introduction to Ideation; Come up with multiple solutions; Overview of the Ideate phase; Methods within the Ideate phase – Brainstorming, Mind Mapping, SCAMPER Technique, Six Thinking Hats, Double Diamond, Storyboarding, and Worst Possible Idea.

(10 Hrs)

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UNIT IV

Project Proposal: Project Identification - Developing Business Idea, Preparing Feasibility Report; Project Formulation - Feasibility Analysis Techno – Market Analysis, Technical Analysis, Economic Analysis, Operational Analysis; Significance of a business plan; components of a business plan. **(8 Hrs)**

UNIT V

Prototype Phase: Concept of Prototyping; Design the solutions; Overview of the Prototype phase; Methods within Prototype phase; Test phase - Validate the solutions, overview of the Test phase, methods within the test phase. **(6 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Design Thinking: A Comprehensive Textbook	Tiwari, Shalini Rahul & Swarup, Rohit Rajendra	Wiley India	1 st (2024)
2	Design Thinking with Problem-Solving Techniques	Narassima M.S., Vasudevan, Sini Raj Pulari	PHI Learning Pvt. Ltd.	1 st (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Design Thinking	Dr. Rishabh Anand	New Age International (P) Ltd. Publishers	1 st (2024)
2	Presumptive design	Leo Frishberg and Charles Lambdin	Morgan Kaufmann	1 st (2016)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
6	26C2CCU-203	Environmental Science and Sustainability	Multidisciplinary	3	3	0	0	40	60	100

Prerequisite	Basic understanding of natural and social surroundings.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the fundamental aspects of environmental systems and sustainable natural resource management.
CO 2	Identify the concepts of natural sources and sustainable development for environmental conservation.
CO 3	Analyze the basic phenomenon of structure and function of ecosystem.
CO 4	Categorize the environmental mitigation techniques and disaster management strategies for the environment.
CO 5	Explain the social issues and environmental laws for sustainable development.

Detailed Syllabus

UNIT I

Environmental Concepts and Sustainability: Fundamental environmental concepts and components of environment, Segments of environment (biotic & abiotic), Man and environment relationship, Historical environmental movements, Concept and principles of sustainability, Intergenerational and intergenerational equity, Importance of environmental awareness and education. Circular Economy-meaning, principle, advantages and challenges.

(9 Hrs)

UNIT II

Natural Resources and Sustainable Management Classification of natural resources, Overexploitation and depletion of resources, Conservation strategies, Deforestation and forest conservation, Water conservation and energy security, Food security issues, Sustainable resource management practices.

(9 Hrs)

UNIT III

Ecosystems and Biodiversity Structure and functions of ecosystems, types of ecosystems (natural and urban), ecosystem resilience, homeostasis, and carrying capacity, biodiversity: levels and

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importance, threats to biodiversity, in situ and ex situ conservation methods, India as a mega-diverse nation.

(9 Hrs)

UNIT IV

Environmental Pollution and Disaster Management Types of pollution: air, water, soil, noise, marine, Causes and effects of pollution, Climate change, greenhouse effect, ozone depletion, acid rain, Pollution episodes in India, Cleaner technologies, Solid waste management, Natural and man-made disasters and their management, Role of businesses in disaster mitigation.

(9 Hrs)

UNIT V

Social Issues, Environmental Ethics, and Legislation Sustainable development and environmental ethics, Role of businesses in SDGs and responsible consumption Environmental justice and environmental refugees Resettlement and rehabilitation issues, Ecological economics, Population growth and demographic changes in India, Environmental laws: Water Act, 1974, Air Act, 1981, Environment Protection Act, 1986, Role of judiciary in environmental protection.

(9 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Perspectives in Environmental Studies	Anubha Kaushik & C. P. Kaushik	New Age International Publishers	6 th (2018)
2	Introduction to Environmental Engineering and Science	Gilbert M. Masters	Pearson Education	2 nd (2004)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Sustainability Engineering: Concepts, Design and Case Studies	D. T. Allen & D. R. Shonnard	Prentice Hall	3 rd (2002)
2	Engineering Applications in Sustainable Design and Development	A. S. Bradley, A. O. Adebayo & M. P. Maria	Cengage Learning	4 th (2008)

Syllabus for B. Com (Hons.) 2026 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
7	26C2BCU-204	Principles of Management	Minor	5	4	1	0	40	60	100

Prerequisite	Exposure to basic concepts and understanding of Business Management.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Identify the fundamental concepts and principles of management.
CO 2	Analyze the functions of management in organizational settings.
CO 3	Apply managerial principles to solve business problems.
CO 4	Illustrate delegation of authority and responsibility
CO 5	Develop direction and control skills for effective management.

Detailed Syllabus

UNIT I

Introduction to Business Management: Nature and Significance Business Management. Components of Business Environment- Internal, External, Micro and Macro, Environment Scanning- Need, Process, Techniques. **Economic Environment of Business:** Economic Systems. Economic Planning in India, Levels of management, Managerial roles and skills, Evolution of management thought. **(12 Hrs)**

UNIT II

Planning: Meaning and process-different types suitable for different organisation structure, Types of plans, Decision-making process, Management by Objectives (MBO), importance of different management styles, factors affecting management techniques and policies. **(12 Hrs)**

UNIT III

Organizing and Staffing: Meaning and process, Principles of organization, Departmentation and delegation, Staffing process, Recruitment and selection Critical elements of socio-cultural Environment. Social responsibility of business, Business Ethics and Corporate Social Responsibility. Directing, Leadership: styles and theories, **Motivation concepts** and theories, Communication process, Supervision and coordination. **(11 Hrs)**

UNIT IV

Syllabus for B. Com (Hons.) 2026 Batch

Delegation of Authority & Responsibility: features of Authority, Distinction between Power and Authority, sources of Authority, Limits of Authority, Responsibility: Features of Responsibility, Accountability - Principles of Delegation, steps involved in Delegation process, Advantages and obstacles of Delegation. (10 Hrs)

UNIT V

Direction and Control: Meaning, Elements, Characteristic, Importance and Principles of Direction. **Control:** Introduction, Definition, Characteristics, Objectives, Necessity, Elements Process of control, Importance, Limitations, Budgets and Budgetary Control. (10 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Principles of Management	Prasad L.M	Pearson Publishing House, Mumbai	16 th (2025)
2	Business Management	Dinkar Pagare	Himalaya Publishing House, Mumbai	11 th (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Management	James A.B. Stoner & Charles Wankel	Sultan Chand Publications	12 th (2023)
2	Business Management	Gupta C.B.	Pearson Publishing House, Mumbai	4 th (2021)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
8	26C2CCU-204	Data Science using R	Minor	5	4	1	0	40	60	100

Prerequisite	Foundational knowledge in both data analytics and basic automation concepts.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the concept of data science and basic features of R programming.
CO 2	Identify different R including variables, vectors, data structures, and control statements in R.
CO 3	Apply basic techniques in R to import, clean, filter, and manipulate datasets for analysis.
CO 4	Evaluate different types of visualization techniques such as bar charts, pie charts, histograms, and scatter plots in R.
CO 5	Analyse business data using descriptive statistics and correlation techniques to support basic business decision-making.

Detailed Syllabus

UNIT I

Introduction to Data Science and R Programming: Meaning and Concept of Data Science, Importance of Data Science in Business, Applications of Data Science in Marketing, Finance, HR and Operations, Introduction to R Programming Language, Installation of R and RStudio, R Environment and Working Directory, Structure of an R Program, Data Types in R (Numeric, Character, Logical, Factor), Basic Arithmetic Operations in R.

(11 Hrs)

UNIT II

Basic Programming Concepts in R: Variables and Assignment Operators, Vectors and Operations on Vectors, Data Structures in R (Vectors, Lists, Matrices, Data Frames), Reading Data from Files (CSV, Excel), Writing Data to Files, Built-in Functions in R, Conditional Statements (If, If-Else), Loops in R (For Loop, While Loop).

(11 Hrs)

Syllabus for B. Com (Hons.) 2026 Batch

UNIT III

Data Handling and Data Preparation: Importing and Exporting Data, Viewing and Exploring Data, Data Cleaning Concepts, Handling Missing Values, Filtering and Sorting Data, Basic Data Manipulation, Data Transformation Techniques.

(11 Hrs)

UNIT IV

Data Visualization in R: Concept and Importance of Data Visualization, Introduction to Graphs in R, Bar Charts, Pie Charts, Histograms, Line Graphs, Scatter Plots, Customization of Graphs (Titles, Labels, Colors).

(9 Hrs)

UNIT V

Basic Data Analysis and Business Applications: Introduction to Data Analysis, Descriptive Statistics (Mean, Median, Mode, Standard Deviation), Correlation Analysis, Data Interpretation Techniques, Applications of Data Analysis in Business Decision Making, Case Examples in Marketing, Sales and Finance, Mini Project/Case Study using R.

(8 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	R for Data Science	Hadley Wickham, Garrett Grolemund	O'Reilly Media	1 st (2016)
2	Beginning Data Science in R	Thomas Mailund	Apress	1 st (2017)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	R Programming for Data Science	Roger D. Peng	Leanpub	1 st (2015)
2	R For Dummies	Andrie de Vries, JorisMeys.	Wiley	2 nd (2015)