

# LINGAYA'S VIDYAPEETH

# SCHOOL OF COMMERCE AND MANAGEMENT



# CURRICULUM

AND

SCHEME OF EXAMINATION

B. Com (Hons.) Program BATCH: 2023-26

School of Officer & Managemer



#### FOREWORD

This is to certify that this booklet contains the entire Curriculum and Scheme of Examination of B.COM-Bachelor of Commerce being offered at the School of Commerce and Management at Lingayas Vidyapeeth, Faridabad. This has been duly vetted and finally approved by the Board of studies vide its 24th meeting and Academic Council of the University vide its 25th meeting (Agenda items 24.5, 24.6, 24.8 and 24.9, 24.10) held on 4<sup>th</sup>July 2023 for Batch 2023-26 onwards and changes, if any deemed appropriate, shall be duly incorporated after the necessary approval by the Academic Council.

This Curriculum and Scheme of Examination of B Com (Hons) has been implemented w.e.f. AY 2023-26.

This curriculum and Scheme of Examination of B Com (Hons) will be implemented from 2nd year onwards of the previous batch i.e AY 2022-2025.



#### Preamble

The B.Com is a three year program that is designed in a manner so as to train students towards taking up challenging managerial roles. In other words, the B.Com program equips students with the subject based and lifelong skills which are required to be successful in the fast moving business environment. Within the structure of the program, the design draws on the choice-based credit system, ensuring that students get ample opportunity and options to expand their horizons of learning. Interdisciplinary learning broadens and diversifies the skill set, complementing the management-oriented domain knowledge. While the first, second and third semesters of the program lay a strong foundation for management and commerce concepts, the fourth and fifth and sixth semesters provide students to choose the subjects from education basket, where they will choose subject which they want to study from any domain, in fifth semester the students will get deeper insights into the' elected/ chosen areas of Discipline Specific Electives which means that the students will choose I subject each of 2 Discipline Specific Electives and the sixth semester will comprise of industry training and the students have to prepare Professional Company Internship Project.

At a time when India is attaining recognition as a world economic power and when the availability of demographic dividend is increasing, there are various facets of management and business administration which have been incorporated into the curriculum. The cornerstones of the curriculum structure are digitization, globalization, professional skilling, entrepreneurship and creative thinking. It is for this reason that a variety of specialization areas and a significant exposure to interdisciplinary learning have been provided.

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# Program Focus on Regional, National and Global Needs

In sync with the program outcomes of managerial competency, critical thinking, multicultural appreciation and ethical decision making, the B.Com program seeks to prepare talent which makes an impact at a gradient of levels, viz., from the local level, to regional level, to national and the global level. A few such courses are Finance, Business Communication, Managerial Economics, Financial Derivatives, Entrepreneurship and New Venture Development, Taxation, Strategic Management, Supply Chain and Logistics Management, Waste Management Banks, Marketing to Base of the Pyramid etc.



# Program Focus on Environment, Human Values and Diversity

As a professional program, the B.Com equips students to learn and groom themselves as managers in contemporary times. With increasing diversity at places of work, skills are required in order to uphold basic human values, as well as to respect our environment and the society. The curriculum includes a number of courses to address these requirements, a few of which have are Finance, Business Communication, Managerial Economics, Financial Derivatives, Entrepreneurship and New Venture Development, Taxation, Strategic Management, Supply Chain an Logistics Management, Waste Management Banks, Coaching, Counselling and Mentoring etc.

# Program Focus on Ability Enhancement

Focusing more on outcomes, the B.Com program emphasizes on the lifelong skills which students imbibe from or develop through the program. The courses have been designed so as to enhance the ability for employability, entrepreneurship and/or skill development. The statements delineating the outcomes of various courses indicate the thrust of the course, towards the specific type of ability. A few of the courses are Managerial Economics, Business Environment and Legal Aspects, Communication Development Programme-I, Professional Competency, Indian Ethos and Values, Summer Internship Project, Legal Aspects of Healthcare. Credit Evaluation, Monitoring and Recovery Management etc

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School of Completes & Management



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Specific courses)	
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# Vision of the Department

To be a School committed to developing globally competent management professionals who are responsible citizens and have respect for life and sensitivity towards the environment and contribute to the recreation of the universal system of the universe.

# Mission of the Department

- To develop managers and leaders who have the right attitude and aptitude to serve society.
- To develop and maintain state-of-the-art infrastructure and research facilities to enable, create, apply and disseminate knowledge.
- To foster linkages with all stakeholders for continuous improvement in academics in management.
- To develop human potential to its fullest extent, intellectually capable and imaginatively gifted leaders can emerge who have deep respect for human life and values.

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Lingay Management (580)



### About the Department

The School of Commerce & Management stands out as a leading center of excellence for management studies. SOCM was established in 2004-2005 with a vision to create world-class managers, entrepreneurs, and change leaders who can create new benchmarks of professional excellence in the industry. The department offers six programs: BBA, B.Com (Hons), BMI (Integrated MBA+BBA), MBA, and MBA Executive & Ph.D. In the dual specialization MBA program, we offer specializations in Human Resource Management, Marketing Management, Financial Management, Business Analytics and International Business, Operation & Management, Entrepreneurship & Small Business Management, Event & Media Management, Management Information Systems, and Health Care Management. We will introduce more streams in the curriculum as per demand in the industry.

#### SOCM Pillars

Our essential strong pillars include our intellectual capital, a robust industry-oriented curriculum, and the innovative learning delivery that provides training by industry mentors, industry visits, case study workshops, and graded evaluation, live projects, workshops, seminars, conferences, and corporate guest lectures. We have a separate career development cell for our students, which is to impart knowledge and skills and meet the human resources requirements of the industry. Not surprisingly, we have exemplary students and an illustrious alumni network spread across the globe.

Our faculty members are seasoned professionals and come with rich industrial and academic experience. We ensure that students are abreast with the latest trends and technologies through our regular teaching-learning process and additional enrichment programs.

We are dedicated to the advanced quality of education with a futuristic outlook and enhanced and embedded employability certifications in every specialization. We have an excellent departmental library and a central library at the University. Inventiveness and transformation are the main characteristics of the School of Commerce & Management. We have developed rigorous syllabi that aim to create future managers to become outstanding entrepreneurs and



business professionals of tomorrow with the right attitude and analytical and problem-solving skills through experiential pedagogy. Programs in Management are the flagship amongst all programs of Lingaya's.

The Board of Studies, which comprises experts from IIM and other prestigious institutions, through their insight, helps in ensuring that the syllabi are tailor-made to impart the requisite knowledge. The department also has a strong research focus, evident from an increasing number of research scholars who enrol in our Ph.D. program every year.

The broad vision of the School is to strive to achieve excellence in management education, research, training, and consultancy. Accordingly, the Programs offered have a significant component of working in real-world situations under the careful guidance of mentors.

# The major programs offered at SOCM are:

S.No	Programme	Duration
1	BBA	3 years
2	B.Com (Hons.)	3 years
3	BMI - (BBA MBA integrated)	4.5 years
4	MBA-Dual specialization	2 years
5	MBA (Executive)	1 year
6	Ph.D.in Management	3-5 years

Program Educational Objectives (PEO's) of the B.COM Program – These are broad statements that describe the career and professional accomplishments that the program is preparing graduates to achieve (The PEO's are approved in the Board of studies):

School of Commerce & Management Lingay (FBD.)



Program Educational Objectives	The graduating student is expected to
PEO1	Display practical skills, required to work as a tax consultant, audit assistant, and other financial supporting services and will be able to become a successful
PEO2	To achieve professional growth by applying analytical and research skills in order to identify and resolve problems in complex situations.
PEO3	Appreciate wider societal concerns through engagement/extending the professional knowledge to community service/ projects.
PEO4	Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same
PEO5	Appreciate wider societal concerns through engagement/extending the professional knowledge to community service/ projects.

Program Outcomes (PO's) of the B.COM Program— These are statements that describe what learners will know and be able to do when they graduate from the program. The intended outcomes are aligned with the educational objectives and are listed below

Program Outcomes	By the end of the program graduating students should						
PO1	Demonstrate an understanding of the basic concepts and theoretical knowledge used in the different Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.						
PO2	Apply the different tools and techniques in solving the problems related to their field of study in day-to-day situations during their career.						
PO3	Critically analyze the different profession-related scenarios and situations with a cle understanding of the factors contributing to the same.						
PO4	Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of the degree.						
PO5	Demonstrate leadership qualities required to lead diverse teams and small groups to achieve the common goals of the organization.						
PO6	Effectively communicate through different modes and forms of communication while working as a member of the team in the organization at different levels.						



# Mapping Program Educational Objectives to Program Outcomes

PEO's		Progr	am Outco							
	PO1	PO2	PO3	PO4	PO5	PO6	PS01	PSO2		
PEO1	1	3	1	3 1 1		3	3 1 1 1		1	1
PEO2	3		2	1	1	2	3	2		
PEO3	2	2	3	2	2	3	2	1		
PEO4	3	2	2	1	2	2	2	2		

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# Semester System and Choice Based Credit System (CBCS)

Credit based system of study and student's performance/progress is measured by the number of credits that he/she has earned, i.e. completed satisfactorily. Based on the course credits and grade obtained by the student, the grade point average is calculated

#### (a) Course credits assignment

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial, and laboratory/clinical practice in a week. A few courses/activities are without credit (s)and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of the award of a degree.

#### (b) Earning of credits

At the end of every course, a letter "Grade" shall be awarded in each course for which a student has registered. On obtaining a minimum Pass Grade, students shall accumulate the course credits as Earned Credits. A student's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however, shall be mandatory to pass as partial fulfillment of the award of degree.

For the Award of Degree of a program- BBA, he/she has to earn a minimum of 152 - 160 credits during the 3-year duration of the program in 6 semesters.

The total credits required to be earned have been further classified under three baskets of courses: 
"Programme Core Courses Basket", "Discipline Specific Elective Basket" and "Education Basket". A 
total of 122 credits are required to be earned under Programme Core Courses Basket", 06 credits 
under "Discipline Specific Elective Basket" and 24 Credits under "Education Basket"

All courses under "Programme Core Courses Basket", "Discipline Specific Elective Basket" and 
"Education Basket" are required to be qualified and cleared/passed by each and every student 
enrolled under the program and are semester-wise listed in the study scheme along with credits 
assigned to each course.

Under the Education basket course, there will be 6 types of courses:



- Semester-wise courses offered by the department itself
- Open/Inter-disciplinary courses offered at the Institute/University level notified by the office of Dean-Academics.

Each course shall have credits assigned to it. The student shall be required to register courses every semester for as many courses/credits specified under depending upon his/her interest, capability/pace of learning, and availability of time slot (without any clash in time table) so as to earn all required total credits under the "Discipline Specific Elective Basket" during the entire program duration.

However, for registration of courses including courses under the "Discipline Specific Elective Basket", "Programme Core Courses Basket", and Education basket .Previous Semester Courses (wherein he/she was declared ineligible on the basis of attendance or he/she could not clear the course within permissible given chances

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### Study Scheme

Program: B.Com

# Program brief-

The B.Com program is spread over six semesters of 22-24 weeks each. The courses covered in the first two semesters are designed to give various aspects of commerce, finance, and business management. It provides students with a strong foundation in subjects such as accounting, economics, business law, taxation, financial management, and marketing.

At the end of the six Semester, the students have to go for Professional Company Internship Project with an organization of 6 months, All Discipline specific elective packages, however, may not be offered, as this would be determined by the number (s) of students showing interest in specializing in different areas.

All courses are guided by course outcomes (CO) statements, indicating the knowledge, skills and attitudes that students should develop through the course. Each CO statement is mapped to the attainment of the program outcomes (PO). The degree of mapping between CO and PO statements is symbolized by the following.

Strong Mapping	3
Medium Mapping	2
Weak Mapping	

	ubject Same	Link	Course	Se m	Cred its for Sway am	Tota  1 Cre dits	
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# SWAYAM/NPTEL Courses

(F)	SWAVAM/IIIA D	BBA/BMI	3 <sup>rd</sup>	2	3
Research Methodolo	imps: onlinecourses.nptel.ac.in/noc23				
Marketing Research And Analysis	emperon sempled as in noc.*3 mestric preview	МВА	3 <sup>rd</sup>	2	4

# SWAYAM/IIM Bangalore Courses

Innovation, Business Models And Intreprene urship HRM	mg He preview	BBA/BMI/ BCOM	5 <sup>th</sup>	2	4
Strategy Execution	http://ordinecourses.swayam2.ac.in/im h23_mg67/preview	B COM (HONS)	3 <sup>rd</sup>	2	3

APTEL/IIM Bangalore Course is introduced by government of India.

We will give more details at 16th Aug 2023. But before that every student must register

Mr. Prayeen Kumar Pandey and Ms. Manisha Jindal is the Department NPTEL/IIM Isangalore Coordinator, Please contact her for any query related to NPTEL/IIM Bangalore tourses. Here is the details are as follows: Limit Id:

L. H. West Land Contact number:- 7011928655, 9582820852

Please ensure that it is mandatory for each and every student to register in these NPTEL HM

Looking forward for your kind support.

Thanks & Regards Mr. Praveen Kumar Pandey Ms. Manisha Jindal -

> School of Commerce & Management Lingaya's Vidyanceth (F2D.)

Approved

Dear Ma'am Hope you are doing well.

It's my pleasure to inform you that Swayam - NPTEL/IIM Bangalore Local Chapter is established for Lingaya's Vidyapeeth.

Swayam is a program initiated by the Government of India. Swayam-NPTEL/ HM Bangalore offers online courses in different domains. All the courses are interactive, prepared by the best teachers in the country, and are available free of cost to any learner.

# The courses hosted on SWAYAM/NPTEL are in 4 quadrants:

- (1) Video Lectures;
- (2) Specially prepared reading material that can be downloaded or printed:
- (3) Self-assessment tests through tests and quizzes;
- (4) An online discussion forum for clearing doubts.

# The courses hosted on HM Bangalore SWAYAM are in 3 quadrants:

- (1) Video Lectures:
- (2) Mid Term Exam:
- (3) End Term Exam:

The students will attend these courses along with their subject teachers so that the doubts can be easily cleared. The students achieving 40% in the attended online NPTEL Courses will be eligible for SWAYAM/IIM Bangalore certificate and will also earn 2 or 3 credits each subject respectively.

In this semester, we are opting 25% of the courses for NPTEL but January onwards we will make it 40% and earn the maximum most of these UGC offered Online NPTEL/IIMB Courses.

NPTEL IIM Bangalore course is most important in exam point of view. It is 2 or 3 credit course and every student must be register in this course for given link otherwise there is no substitution for course enrolment.



#### LINGAYA'S VIDYAPEETH SCHEME OF STUDIES Session: 2023-2026 School: School of Commerce and Management Batch:2023-2026 Department: Commerce and Management Year: 1 Course:B.Com (Hons) Semester: I C Cat re Subject S. Course ego di Evaluation Total N Code ry Course Name Periods ts Scheme Marks Practic L T P Theory al ME A B S S EX E IP P Q E Principle of PC Economics 1 C MG N 101 3 15 25 60 100 Financial PC BCM N Management 2 C 101 3 15 25 60 100 Principles and Practices of PC BCM N Management 103 3 C 3 15 25 60 3 100 Essentials of Business 4 GE BCM N 107 3 15 25 60 -Accounting 100 Industrial PC Relations & 5 C Labour Laws BCM N 109 3 15 25 60 100 PC Corporate Tax 6 C Planning BCM N 111 3 15 25 60 100 AE Business 100 7 CC HSS-105 Communication 3 15 25 60 8 SEC HPP - 171 Holistic & 1 2 2 100

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		Total		15		25	-	-	
9 CC	CC-191	Certification course (With Assessment)	1	1	-	2	-	100	100
		Professional proficiency							

	A	BBREVIATIO	ONS
		BCM:	
PCC:	Programme Core Course	MSE:	Mid Semester Examination
GE:	General Elective	ESE:	End Semester Examination
AECC:	Ability Enhancement Compulsory Course	L:	Lecture
HSS:	Humanities & Social Science	T:	Tutorial
CC:	Certification Course	P:	Practical
SEC	Skill Enhancement Category	IP:	Internal Practical
		EXP:	External Practical

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			Commerce and Ma			i e	23-2		0		Ш		
-			merce and Manag	eme	ent		Year						
C	urse	B.Com (Ho	ons)				Sem	ester		1910900		500	
					Period	ls				alua che	-		5
				L	T	P		Theory				racti cal	
S. N		820	Course Name				Cr edi ts		M S E	E S E	I P	EX P	Subject Total Marks
1	PC C	BCM N 102	Corporate Accounting	3	_	-	3	15	25	60	-		100
2	PC C	BCM N 104	Corporate law	3	-	7.	3	15	25	60		-	100
3	PC C	BCM N 106	Business Tax Procedures & Management	3	3	1	3	15	25	60	1	1	100
4	PC C	BCM N 108	Artificial Intelligence for Business	3			3	15	25	60		_	100
5	PC C	BCM N 110	Personal Finance & Planning	2	1.I	1	-	1	Ť	60			100
6	GE	BCM N GE 102	Principle of Marketing – II	3		-	3			60			100
7	AE CC	BCM N 112	Business Statistics	3	-		3	15	25	60	-		100
8	AE CC	CE-108	Environment Science and Ecology	2			2	15	25	60		-	100
9	SEC	HPP - 172	Holistic & Professional proficiency	1	Ī	2	2		-	ī		-	100



10 CC	CC-192	Assessment) Total	1	1	-	2	-	-	-	-	100	
		Certification course (With										100

ABBREVIATIONS BCM:									
GE:	General Elective	ESE:	End Semester Examination						
SEC	Skill Enhancement Course	L:	Lecture						
CC:	Certification Course	T:	Tutorial						
SEC	Skill Enhancement Category	P:	Practical						
AECC	Ability Enhancement Compulsory Course	IP:	Internal Practical						
		EXP:	External Practical						

School of Commerce & Management (FBO)

u/s 3 of UGC Act 1956

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Se	hool:	School of C	Commerce and Ma	naș	gement		Batch: 2023- 2026								
			merce and Manage				Year: 2								
Co	ourse	B.Com (Ho	ons)				Semester: III								
s. N	-	Course Code	Course Name	Periods			Credi ts			alua	ation me		Subject Total Marks		
				L	T	P		Т	hec	ory	Pra	2			
								A B Q	M S E	E S E	IP	E X P			
1	PC C	MG N 201	Human Resource Management	3	-	-	3	15	25	60	_	-	100		
2	PC C	MG N 203	Income Tax Laws and Practices	3	_	_	3	15	25	60			100		
3	PC C	BCM N 201	Management Principles and Applications	3	_	4	3	Į.	25	1		_	100		
4	PC C	BCM N 203	Auditing & Corporate Governance	3	_	-	3	The same of	25	-	_	-	100		
5	PC C	BCM N 205	Compensation & Reward Management	3			3		25	B		_	100		
6	GE	BS-203	Numerical & Statistical Methods	3		-	3	15		60	-	_	100		
7	AEC C	HSS-201	Advance Business Communication	3	-		3		25	60		_	100		
8	LPR OJ	BBA LP 161	Live Projects	0	1	1	2		1	0	100	V	100		

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		Total				25			
0		MOOC	3	3	1	4	-	-	100
9 SEC	HPP 173	Holistic & Professional proficiency	1	L	2	2			100

	ABBREVIATIO	ONS	
	BCM:		
PCC:	Programme Core Course	MSE:	Mid Semester Examination
GE:	General Elective	ESE:	End Semester Examination
HSS:	Humanities & Social Science	L:	Lecture
AECC:	Ability Enhancement Compulsory Course	T:	Tutorial
LPROJ	Live Projects	P:	Practical
SEC	Skill Enhancement Category	IP:	Internal Practical
AECC	Ability Enhancement Compulsory Course	EXP:	External Practical

School of Committee of Section (FBO.)

Deemed-to-be University U/s 3 of UGC Act 1956

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So	chool: S	School of Comn	nerce and Ma	nag	gement	1	Batch :2023 -2026								
		ent: Commerc	e and Manage	me	ent		Year: 2								
C	Course:B.Com (Hons)								V						
S.			Course Name		Perio	ds	Cred its			alua	ition me		Subject Total Marks		
				L	T	P		1	heo	ry	Practi cal				
								A B Q	M SE	ES E	IP	E X P			
1	PCC	BCM N 202	Cost Accounting	3	1		4	15	25	60		-	100		
2	PCC	BCM N 204	Computer Application in Business	3	1		4	15	25	60	_		100		
3	PCC	BCM N 206	Financial Reporting & Analysis	3	1		4	15	7	60			100		
- 1	PCC ·	BCM N 208	Insurance and Risk		İ	I	1	H		1	-5	-			
-	Pref-1	ABMA_CM	Management Education basket	3	1		4	15	25 25	60	-	-	100		
6	Pref 2	ABMA_CM	Education basket	2			2		25	60	_		100		
7	CPRO J	BBA CP 182	Capstone Projects	1	1	1	2	Ī	Y		100	1	100		
8	SEC	HPP - 174	Holistic & Professional proficiency	1	L7	2	2		I	9	1	2	100		
9			MOOC	3	- 1	1	4				2		100		

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Total 26

School of Commerce & Management



	Al	BBREVL	ATIONS	1/2/
BCH:	B.COM (Hons)	ABQ:	Assignment Based Quiz	
PCC:	Programme Core Course	MSE:	Mid Semester Examination	
GE:	General Elective	ESE:	End Semester Examination	
SEC	Skill Enhancement Course	L:	Lecture	
CPROJ	Capstone Projects	T:	Tutorial	
		P:	Practical	
		IP:	Internal Practical	
		EXP:	External Practical	

\*Education basket will be offered. Subjective to student has to opt two subjects from the University Education basket. Once opted the same Education Basket will continue in IVth, Vth & VI Semester.

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Sc	hool:	School of C	ommerce and Ma	ına	gement		Batch:2 023- 2026						
12.5			nerce and Manag				Year: 3	_			-		
C	ourse	B.Com (Ho	ns)		-		Semester:	V					
S. N			Course Name		Periods		Credits		Eva Se	alu:			Subject Total Marks
				L	T	P		Т	hec	ory		Prac ical	
								A B Q	M S E	E S E	19	EX P	
1	PCC	BCM N 30	Goods & Service Tax	3	1	-	4	15	25	60	-	-	100
2	PCC	BCM N 303	Marketing Research	3	1		4	15	25	60	-	_	100
3	Pref 1	ABMA_CM	Education I basket	4	-	-	4	15	25	60	-	-	100
4	Pref 2	ABMA_CM	Education basket	2	-	-	2	15	25	60	-	-	100
		VI	Holistic & Professional	E	M	3	B						100
5	SEC PRO	HPP - 175	proficiency	1		2	2	-	-	-			
6	O' FRANCE CO	BCM RP 01	Research Paper			4	2	V	E	1		100	100
7			MOOC	3		1	4	=-	41		-	100	100
18		D	iscipline Specific	Ele	ctive -	1 (CI	noose any	0	ne)			1	EL PROPERTY
1	DSE -1	BCM N 305	Business Data Analytics	3	141		3				-		100
			Sales Force management	3	-	-	1		25		1	-	100





		BCM N 305 C	Banking & Financial Institutions	3		_	3	15	25	60		_	100
			Discipline Specifi	c Elec	ctive -	2 (Ch	oose ar	y O	ne)				FR.P.
2	DS E-2	BCM N 307 A	Financial Technology & Analytics	3	•	-	3	15	25	60	-	_	100
		BCM N 307 B	Mergers & Acquisition Management	3	-	-	3	15	25	60	-	-	100
		BCM N 307 C	Stock Market Operations	3	-	-	3	15	25	60		-	100
			Total		The same		24	İ			T	T	

	ABBREVIA	TIONS	
	ВС	CM:	X/ A76
PCC:	Programme Core Course	MSE:	Mid Semester Examination
DSE	Discipline Specific Elective	ESE:	End Semester Examination
PROJ	Internship report & Presentation	L:	Lecture
SEC	Skill Enhancement Category	T:	Tutorial
		P:	Practical
	VIIII	IP:	Internal Practical
		EXP:	External Practical
		0	
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<sup>\*</sup>Education basket will be offered. Subjective to student has to opt two subjects from the University Education basket. Once opted the same Education Basket will continue in IVth, Vth & VI Semester.

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School: School of Commerce and Management														
Department: Commerce and Management							Year: 3							
Co	urse:	B.Com (Ho	ons)		1.0		Semest	er:	VI					
s. N	Cat ego ry	Course Code	Course Name		Period	s	Cred its				atio	n	Subjec Total Marks	
				L	Т	P		Т	he	ory		act		
								В	M S E	E S E	IP	E X P		
1	RPP ROJ	BCM STPR 01	Professional Company Internship Project	-		40	20	1	-	-	10		100	
						1	1		/		/		-	
			Total	diam.	_		20		I	1	I	A	7	

Summer Training Project Report - Student have go for 150 to 180 days of Summer Training Project (Internship Training immediately after completion of 5th Semester. The students who arrange their training by themselves are required to submit the details about company, contact person and corporate guide to the placement coordinator/SVT Mentor allotted



	ABBRI	EVIATIO	ONS
BCH:	B.COM (Hons)	ABQ:	Assignment Based Quiz
PCC:	Programme Core Course	MSE:	Mid Semester Examination
DSE	Discipline Specific Elective	ESE:	End Semester Examination
SEC	Skill Enhancement Category	L:	Lecture
RPPROJ	Research Paper Project	T:	Tutorial
		P:	Practical
		IP:	Internal Practical
		EXP:	External Practical

\*Education basket will be offered. Subjective students have to opt two subjects from the University Education basket. Once opted the same Education Basket will continue in IVth, Vth & VI Semester.

\*Students opted for two Discipline Specific Specializations in Vth Semester, the same Specialisation will continue in VI Semester.

Sr. No.	Mooc Semester	Total Credit
1	3	4
2	4	44
3	5	4
reeme	Total	12

Total Course Credit to = 147 Total Mooc Credit is = 12

Total Credits of B.Com (Hons) = 150 hors of B.Com



# Semester - I LINGAYA'S VIDYAPEETH

Delemed-to-be University u/s 3 of UGC Act 1956

School of Com Page Management Lingaya's Joyapeeth (FBD.)





#### LINGAYA'S VIDYAPEETH

(A Deemed to be University u/s 3 of UGC Act, 1956)

MG N 101	Principles of Economics	L-T-P:3-0-0
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#### Course Objective:

- 1. Understand the basic principles and concepts of economics.
- 2. Analyze and evaluate individual economic decisions and their implications.
- 3. Explore the functioning of markets and factors influencing supply and demand.
- 4. Examine market structures and their impact on competition and pricing.
- 5. Discuss macroeconomic factors and policies affecting the overall economy.
- Apply economic reasoning to real-world business situations.
- 7. Develop critical thinking and problem-solving skills through economic analysis.

# Prerequisites:

A basic understanding of micro economics and macroeconomics and its related concepts would be beneficial.

Course Learning Outcomes: This course introduces students to the fundamental principles of economics and their applications in various business contexts. Students will gain an understanding of economic concepts, theories, and models that shape decision-making and resource allocation in a market economy. The course covers both microeconomics (the study of individual economic agents) and macroeconomics (the study of the economy as a whole). Through lectures, discussions, and real-world examples, students will develop a solid foundation in economic analysis and its relevance to business.

# Unit 1: General Economics (5 topics + assignments)

- Definition and concept of Economics
- > Nature of Economics
- Central Problems of Economy
- Economics Systems: Capitalism, Socialism
- > Mixed economic system
- > Assignment

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#### Unit 2: Micro Economics

- Concept of Demand,
- Concept of Supply;
- Elasticity of Demand & Supply,
- > Production; Production Functions.
- > Factors of Production.
- Assignment

# Unit 3: Markets & Price determination

- Concept of Cost
- > Revenue Functions,
- Market Structures
- Monopoly, oligopoly, and monopolistic competition
- Price determination and Equilibrium
- Assignment

#### Unit 4: Macro Economics

- > National Income Concept
- Determinants of National Income
- Measurement of National Income
- Role of Credit and Banking System in India,
- Rural Money Market
- > Assignment

# Unit 5: Money and Banking

- > Functions of money and the Federal Reserve System
- Monetary policy and its impact on interest rates and the economy
- Commercial banks
- Money creation, and the money supply
- Role of central banks in regulating the economy
- Assignment

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#### Text and References

- Goodwin, P., & Wright, G. (2014). Decision Analysis for Management Judgment (5th ed.). Wiley.
- Keeney, R. L., & Raiffa, H. (1993). Decisions with Multiple Objectives: Preferences and Value Trade-Offs. Cambridge University Press.
- Bowerman, B. L., O'Connell, R. T., & Murphree, E. S. (2003). Business Statistics in Practice (8th ed.). McGraw-Hill Education.

CO1: Identify the determinants of supply and demand; demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.

CO2: Determine the roles that prices and markets play in organizing and directing economic, activity.

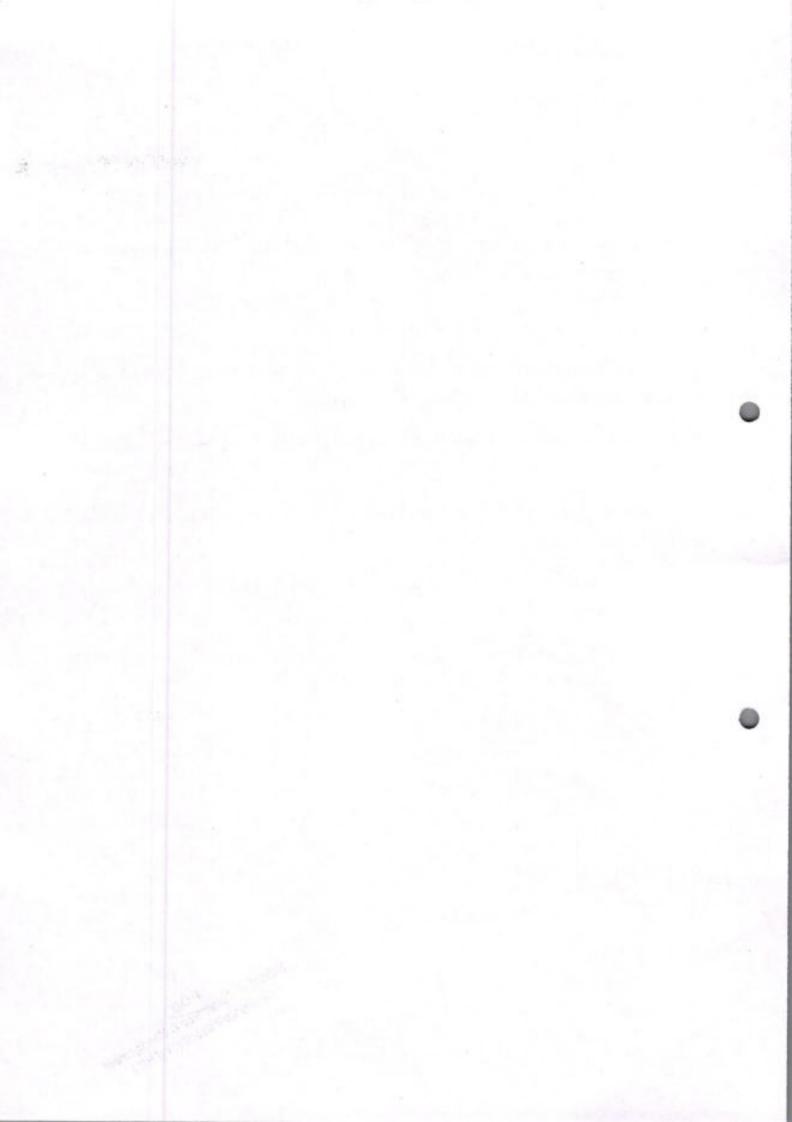
CO3: Calculate and graph the short-run and long-run costs of production, supply and demand elasticities.

CO4: Describe governmental efforts to address market failure such as monopoly power, externalities, and public goods.

CO5: Examine and interpret a nation's economic performance indicators such as economic growth, unemployment and inflation from a macroeconomic perspective.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CO1	1	3	2	2	1		-	
CO2	1	3	1	1	1			
CO3	1	3	1	1	1.5	ž-	20.5	-
CO4	1	3	2	2	1		190	
CO5	1	3	2	2	1			

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# LINGAYA'S VIDYAPEETH

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BCM N 101	Financial Management	0.0000000000000000000000000000000000000
ROSSOUTH STORY	Financial Management	L-T-P:3-0-0

#### Course Objective:

The aim of the course is to build knowledge and understanding of Financial Management among the students. The course seeks to give detailed knowledge about the subject matter by instilling them with basic ideas about Financial Management.

Prerequisites: This course aims to enable students to understand the basic concepts of financial Management and make them aware of major decisional areas of financial management.

# Course Learning Outcomes:

The outcome of the course will be as follows

- To provide knowledge about business finance and investment decisions.
- 2. To provide knowledge about financing and dividend decisions.
- To give an overview about working capital.

Unit 1: Introduction to Financial Management

- Meaning of Finance and Business Finance
- Finance Function
- Organization Structure of Finance Financial Management
- Goals of Financial Management
- Financial Decisions Role of a Financial Manager.
- Assignment

Unit 2: Financing Decision

- Meaning, Importance and Classification of Capital Structure
- Finance Structure and Capital Structure
- Factors Influencing Capital Structure Optimum Capital
- Structure; EBIT- EPS Analysis, Leverages: Operating, Financial and Combined Leverages.
- Capital: Concept and Importance; Types of Cost of Capital: Computation of Composite Cost of Capital. and
- Assignment

achoel of Commerce & Management Mary's Vidyapeeth (FBO)



#### Unit 3: Investment Decision:

- Meaning and Importance of Capital Budgeting Features –
- Process Techniques of Capital Budgeting:
- Concept and Computation of Payback Period
- Accounting Rate of Return, Net Present Value
- Internal Rate of Return and Profitability Index
- Assignment

# Unit 4: Working Capital Management

- · Concepts and Significance of Working Capital -
- · Evils of Excess and Inadequate Working Capital
- Determinants of Working Capital Estimation of Working Capital -
- Sources of Working Capital
- A Brief Overview of Cash Management Receivables Management and Inventory Management.
- Assignment

#### Unit 5: Dividend Decision

- Dividend Meaning and Types
- Dividend policy : Meaning and Objectives
- Issues Involved in Dividend Policy
- Determinants of Dividend Policy
- Types of Dividend Policy –Dividend Policy and Value of Firm
- Assignment

#### Text and References

- Pandey I. M. (2017). Financial Management, Vikas Publishing, 11th Edition
- 2. Rustagi, R.P. (2019). Fundamentals of Financial Management, Taxman, 14th Edition
- 3. Kishore, Ravi M (2016). Financial Management, Taxman's, 8th Edition.
- Khan, M.Y., & Jain, P.K. (2018). Financial Management: Text, Problems and Cases, Mc Graw Hill Publication, 8th Edition



CO1: Students will apply the fundamentals concepts and tool of decision making

CO2: Students will explain the alternative sources of finance and investment opportunities and their suitability in particular circumstances.

CO3: Students will select and apply techniques in managing working capital

CO4: Students will demonstrate understanding of the goals and objectives of the finance manager

CO5: Students will perform the analytical reviews of financial results, proposals and plans.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CO1	3	2	1	3	2	1	1	2
CO2	2	1	2	2	2	2	2	-
CO3	2	1	1	-	1	2	2	2
CO4	2	3	2	2	1	3	/1	1
CO5	1	-	2	2	1	2	alla a	1

HOU & Management



(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 103	Principles and Practices of Management	L-T-P:3-0-0
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## Course Objective:

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

#### Prerequisites:

Having a basic understanding of business concepts and organizational structures can be beneficial.

## Course Learning Outcomes:

- Gain a comprehensive understanding of fundamental management principles and theories, including planning, organizing, leading, and controlling.
- Develop the ability to apply management functions in real-world scenarios, including setting objectives, organizing resources, motivating teams, and monitoring performance.
- Evaluate different organizational structures and their impact on the efficiency and effectiveness of business operations.
- Cultivate essential leadership skills, including communication, decision-making, problem-solving, and conflict resolution, to effectively lead teams and achieve organizational goals.
- Recognize the importance of ethical behaviour and social responsibility in management practices, and apply ethical decision-making frameworks to resolve complex managerial dilemmas.
- Develop skills in data analysis, critical thinking, and problem-solving to make informed and effective management decisions.

## Unit 1 - Introduction to Management

- Management : Meaning and Nature, purpose and function
- Management scope and importance
- Functions of a manager and overview of planning
- Organizing and controlling
- Is management a science or art?
- Assignment



## Unit 2 - Development of Management thoughts

- Scientific management
- Contribution of Taylo and ,Fayo
- Contribution of Mary Follet and Elton Mayo
- Hawthorne experiments, Contingency approach
- Indian heritage in production and consumption
- Assignment

## Unit 3 - Management and administration

- Management and administration, Management as a profession
- Professionalism of management in India
- Management ethics and management culture
- Skills required of manager
- Classification of skills, Methods of skills development
- Assignment

## Unit 4 - Management planning and decision making

- Concept of planning and objectives of planning
- Nature, Types of plan, Stages involved in planning
- Characteristics of good plan , Importance of Planning
- Limitation of Planning , making planning effective, importance of decision making
- Characteristics of decision , types of decisions, Steps involved in decision making
- Assignment

## Unit 5 - Organizational concepts

- Concepts of organization
- Principles of organization
- Importance of organization
- Features of good organization structure
- Types of Organization structure
- Assignment

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#### Text and References

- 1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
- 2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
- 3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
- Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
- 5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
- Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
- 7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill.

CO1: To provide an understanding of basic management concepts, principles, and practices.

CO2: To develop strategic planning and decision-making strategies in an organization.

CO3: To summarize the concept and complete the process of organizing.

CO4: To develop an understanding of staffing, leadership, and motivation in an organization.

CO5: To predict the dynamics of controlling and its emerging issues in management.

Pos Cos	POI	PO2	PO3	PO4	PO5	PO6
COI	1	2	-	1	2	-
CO2	1	1		1	1.	-
CO3	1	-	-	-	-	-
C04		1	-	-	-	1
CO5	2	-	1	1	1	-



## LINGAYA'S VIDYAPEETH (A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 107 Essentials of Business Accounting	L-T-P:3-0-0
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#### Course Objective:

The objective is to understand the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation, role of IFRS in accounting discipline, and the concept of management quality analysis and wealth creation.

## Prerequisites:

This course aims to enable students to understand the basic concepts of Accounting and make them aware of major decisional areas of accounting related issues in business.

## Course Learning Outcomes:

- Understand the process of recording and classifying the business transactions and events
- Understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor.
- Understand and analyse the financial statements from the perspective of different stakeholders using ratio analysis.
- Understanding of financial distress or bankruptcy prediction and how to analyse management quality means the concept of beyond balance sheet.

## Unit 1: Introduction of Accounting

- Purpose & nature of accounting
- Basic Accounting terms
- Advantage of Accounting
- Limitations of Accounting
- Relationship with other Financial Areas
- Assignment

School of Contract Vidyapeeth (FED.)



## Unit 2: Theory Base of Accounting

- Basic Assumptions of Accounting
- Basic Principles of Accounting
- Accounting Standard
- > IFRS
- Indian Accounting Standard
- Assignment

## Unit 3: Accounting Structure

- Process of Accounting Journal & Ledger
- Process of Trial
- Trial Balance Errors & rectification
- Assignment

## Unit 4: Depreciation, Provisions & Reserve

- Meaning , Need & factor affecting Depreciation
- Method of Depreciation
- Method of recording Depreciation
- Provision & Reserve
- Assignment

#### Unit 5: Financial Statement

- Meaning & Users
- Profit & Loss
- Balance Sheet: Need, Grouping, Marshalling of Assets & Liabilities
- Adjustment in preparation
- Financial statement of non-for-profit organisation
- Assignment



## **Text and References**

- Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accountancy- text and cases. McGraw Hill Education (India) Private Limited, New Delhi.
- Maheshwari S. N., Maheshwari Sunil K., and Maheshwari Sharad K, An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
- 3. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Pvt. Ltd., Delhi

CO1: Develop the base of accounting foundation

CO2: Apply the accounting principles

CO3: Understand use of accounting information in decision-making

CO4: Analyze financial information

CO5: Develop ethical and professional awareness

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	1	1 19	2	1	1	1	1/3	1
CO2	2	1	1	2	1	2	2	
CO3	1	1	1	2	1	1	4 4	1
CO4	1	1	1	1	2	1	1 1	1 1
CO5		1	1	2	2	1	1	

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BCM N 109	Industrial Relations & Labour Laws	L-T-P:3-0-0	
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#### Course Objective:

The course aims to:

- 1. Introduce students to the field of industrial relations and its importance in modern workplaces.
- Familiarize students with the relevant labour laws and regulations governing employment relationships.
- 3. Explore the dynamics between employers, employees, and trade unions.
- 4. Provide insights into conflict resolution strategies and negotiation techniques.
- 5. Promote an understanding of employee rights, workplace health, safety, and welfare.

## Prerequisites:

The prerequisites for an industrial relations and labour laws course can vary depending on the educational institution and the level of the course. However, some common prerequisites may include:

- Basic understanding of business and management concepts.
- Knowledge of labour markets and economic principles.
- Familiarity with legal principles and the judicial system.
- Proficiency in reading and interpreting legal texts and documents.
- Strong communication and analytical skills.

## Course Learning Outcomes:

- Understand the historical development and evolution of industrial relations and labour laws.
- Explain the key concepts, theories, and principles related to labour relations.
- Analyze the role and functions of trade unions, collective bargaining, and employee organizations.
- Demonstrate knowledge of relevant labour legislation and its application in the workplace.
- Evaluate the impact of globalization, technology, and social changes on labour markets and labour relations.



#### Unit 1: Introduction to Industrial Relations

- Definition and concept of industrial relations
- Scope of industrial relations
- Importance of industrial relations
- Evolution and historical background of labour relations
- Key actors and stakeholders in industrial relations
- Assignment

#### Unit 2: Labour Legislation

- Overview of labour laws and regulations
- Employment contracts and agreements
- Minimum wage laws
- Working hours and overtime regulations
- Child labour laws
- Assignment

#### Unit 3: Trade Unions and Employee Organizations

- Role of trade unions
- > Functions of trade unions
- Unionization process and collective bargaining
- Strikes, lockouts, and other industrial actions
- Employee participation and representation
- Assignment

#### Unit 4: Industrial Disputes and Conflict Resolution

- Meaning, Need & factor affecting Industrial disputes and Conflict Resolution
- Causes and types of industrial disputes
- Grievance handling and dispute resolution mechanisms
- Conciliation, mediation, and arbitration processes
- Role of labour courts and tribunals
- Assignment

#### Unit 5: Workplace Health and Safety and Employee Welfare

- Occupational health and safety regulations
- Employer responsibilities and employee rights
- Accident prevention and safety management
- Social security systems (pensions, insurance, etc.)
- Employee benefits and welfare measures
- Assignment

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#### Text and References

- 1. "Industrial Relations: Theory and Practice" by Michael Salamon
- "Labour Law: Cases, Materials, and Problems" by Michael C. Harper, Samuel Estreicher, and Kati Griffith
- "Labour Law in the Contemporary Workplace" by Kenneth G. Dau-Schmidt, Martin H. Malin, Roberto L. Corrada, and Christopher David Ruiz Cameron
- "The Oxford Handbook of Employment Relations: Comparative Employment Systems" edited by Adrian Wilkinson, Geoffrey Wood, and Richard Deeg
- 5. "Employment Law for Business" by Dawn D. Bennett-Alexander and Laura P. Hartman
- CO1: Understand the fundamental concepts and theories of industrial relations and labour laws.
- CO2: Analyze the historical development and evolution of labour relations.
- CO3: Comprehend the key principles and provisions of labour legislation.
- CO4: Evaluate the role and functions of trade unions and employee organizations in the workplace.
- CO5: Demonstrate knowledge of dispute resolution mechanisms in industrial settings.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	1	+-	2	1	1	1	4	1
CO2	2	1	1	2	1	2	2	
CO3	1	1	1	2	1	1		1
CO4	1		1		2	1	1	
CO5		1	1	2	2	1	1	



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BCM N 111	Corporate Tax Planning	L-T-P:3-0-0
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## Course Objectives:

- To introduce B.Com students to the concepts and principles of corporate tax planning.
- To provide students with an understanding of the tax implications of business transactions and financial decisions.
- To develop students' ability to identify tax-saving opportunities and develop effective tax strategies.
- To equip students with practical skills in tax compliance and reporting for corporations.
- To foster critical thinking and problem-solving skills in the context of corporate tax planning.

## Prerequisite:

Basic understanding of corporate tax planning plan, laid out by the companies to reduce the tax liability accrued to them by making the optimum use of the different provisions and deductions available to them.

## Course Learning Outcomes:

- Understand the principles and concepts of corporate tax planning.
- Analyze the tax implications of different business transactions and financial decisions.
- Develop tax-efficient strategies to minimize tax liabilities for corporations.
- Comply with tax laws and reporting requirements for corporate entities.
- Apply critical thinking to address complex tax planning scenarios.

## Unit 1: Introduction to Corporate Tax Planning

- Overview of corporate taxation and its importance
- Tax planning vs. tax evasion: Ethical considerations
- Understanding the Indian tax system and corporate tax rates
- Tax incentives and exemptions for corporations
- Tax planning methods and approaches
- Assignment

School of Commerce & Management



#### Unit 2: Tax Implications of Business Transactions

- > Taxation of different business structures: Sole proprietorship, partnership, and corporation
- > Taxation of capital gains, dividends, and interest income
- Tax implications of mergers, acquisitions, and reorganizations
- Tax considerations in capital budgeting and investment decisions
- > Tax treatment of international transactions
- Assignment

#### Unit 3: Tax-Saving Strategies for Corporations

- Depreciation and capital allowance planning
- > Tax benefits of research and development (R&D) expenditures
- Use of tax credits and deductions to reduce tax liabilities
- > Tax planning for employee compensation and benefits
- Leveraging tax holidays and special economic zones (SEZs)
- Assignment

#### Unit 4: Tax Compliance and Reporting

- Corporate tax return filing and due dates
- Tax audit and tax assessment procedures
- Transfer pricing regulations and compliance
- Advance tax payments and tax planning for cash flow management
- Tax implications of accounting methods and financial reporting
- > Assignment

#### Unit 5: Tax Controversies and Tax Planning Ethics

- Tax planning and tax avoidance: Legal and ethical perspectives
- Tax disputes and resolution mechanisms
- Managing tax risks and tax planning ethics for corporations
- Emerging trends in corporate tax planning
- Assignment



#### Recommended Reference Books:

- 1. "Corporate Tax Planning and Business Tax Procedures" by T.N. Manoharan
- 2. "Corporate Tax Planning & Management" by Girish Ahuja and Ravi Gupta
- "Taxation of Corporates A Guide to Tax Planning & Business Decision Making" by Dr. Vinod K. Singhania and Dr. Monica Singhania
- 4. "Corporate Taxation and Tax Planning" by Dr. Sanjeev Kumar and Dr. V. S. Datey
- 5. "International Tax Planning and Tax Avoidance Schemes" by Dr. P. B. Rathod and Dr. S. B. Tare

CO1: Demonstrate in-depth knowledge of corporate tax laws and regulations

CO2: Analyze and evaluate corporate financial data to develop effective tax planning strategies

CO3: Compare and contrast international tax policies and their impact on multinational corporations

CO4: Integrate ethical considerations into corporate tax planning decisions

CO5: Communicate complex tax concepts clearly and professionally to clients and stakeholders

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	2	1	1	1	1	1	1
CO2	2	3	1	1	1	1	1	1
CO3	1	1	3	1	1	1	1	1
CO4	1	1	1	3	1	1	1	1
CO5	1	1	1	1	3	1	1	1







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	HSS-105	Business Communication	I T D-2 0 0	1
I	1155-105	Business Communication	L-T-P:3-0-0	l



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HPP - 171	Holistic & Professional proficiency	L-T-P:0-1-1
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## List of different clubs

1) Markaizen Club of Lingayas (MCL)

"CONNECTING PEOPLE"

#### Introduction:

As the name suggests, MCL is a step forward to make the students opt for Marketing as a specialization to excel in their creative learning and thinking abilities. The club is formed as a platform for the students to showcase their individual talents as well as their collaborative participation in groups. The club intends to mix and match different activities and workshops for the students, which will be helpful in giving finishing touches to their grooming and sharpening their marketing skills. The sole objective of the club is to make students industry-fit and equip them for the competitive times ahead.



Objectives of Club:



- To make students come up with creative thinking abilities in solving problems and marketing issues.
- To make students abreast of the current scenario and the happenings around the world in the marketing space.
- To groom the personality of the students and make them more self-confident in facing this world.
- -To provide and teach them art and techniques related to marketing which would help them be industry ready
- -To make students understand the importance of teamwork and make them realize their leadership qualities.

Vision: To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new marketing trends, reach their full potential with the conceptual knowledge, and change the world around them with the help of marketing themselves in the hypercompetitive environment

Club Members- President, event coordinator, club coordinator

Faculty In charge: ASSISTANT PROFESSOR Email:

Contact:

#### Activities

This club will bring students together through events, sponsorships, publicity, and awareness of LV hosted events providing opportunities for development and social interaction that are central to many students' college experience. This club can bring in promotion stalls for Fresher's Day. The club can also conduct events like Ad-Venture - Creating an Advertising Campaign, inquisitive- A quiz on Marketing, Market Encounter- A puzzle-based game the best managers would compete. Cracking Cliché-Designing a Marketing Plan given a company and unusual product, What's in a name? Controversy Suggesting a New name and Marketing Campaign (Controversial debates), role play, AD MAD Show

#### 1) War of Brands

It can be a three-stage competition which can be organized by the Club and it is nothing short of a battlefield, wherein participants engage in ambush marketing to not only design campaigns for various brands but also market their ideas through social media platforms.

#### 2) Ulta Pulta

It can be organized under the umbrella of "Jingstad" and as the name suggests, everything is in reverse. You think you know a brand, till we take it and completely change it to its polar opposite. This event is for the creative geniuses out there.

#### 3) X-Marketer

The specialty of X-Marketer lies in its dynamism, as it changes its rules and formats every year. While its underlying principle is to test participants' acumen and creativity. X-Marketer presents itself with new twists for all Marketing experts on campus.

#### 4) Touchstone

"Touchstone", can be a case study competition which can provide budding marketers across the country the stage to prove their marketing acumen by delving into the marketing and branding strategies for products and services. Past participants from other colleges can be included.



#### 2) VAANIJYA: THE FINANCE CLUB

#### "LEARN TODAY EARN TOMORROW"

About the Club: Vaanijya - The Finance club is the fountainhead of knowledge and new ideas in the field of knowledge. The club fosters an environment of discovery of recent trends and developments in the field of finance and provides a comprehensive understanding of the finance industry.

#### Objectives

- It imparts the knowledge of finance to the students in a very interesting manner.
- To provide a comprehensive understanding of finance & economics.
- 3) To foster an environment among the students that encourages the continuous learning and discovery of recent trends in the area of finance.
- 4) To provide a platform to the students to bring out their best and improvise upon their concepts with a practical understanding.

#### Vision

To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new trends in finance & economics, reach their full potential with the conceptual and practical knowledge to make them industry ready.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

Knowledge Sharing Sessions: Guest lecturers/ Webinars related to finance/economics/ commerce are organized by inviting speakers from academia & industry.

To equip students of various finance and economics concepts along with its relevant practice of the real world.

This is the quiz series.



#### 2) News Blast

A series to update students about the latest development in the finance and economics world. It comprises four sections, namely, Big Story, Economic. Market and Startup. Presentations about the latest developments in the economy & financial industry are given by students.

#### 3) Budget Discussion

The Financial Budget of the country stands as one of the most important events of the entire year. It encloses the future ideas, plans and flow of the economy in the near future. The budget discussion focuses on a sector-wise presentation on key announcements & their impact on the sector, accompanied with an overall takeaway for various stakeholders of the economy.

#### 4) Vaanijya Game

Puzzle games related to finance like Jumble Words & Newspaper Geek are there for students to check their knowledge in an interesting manner.

#### 3) CONQUERORS-ENTREPRENEURSHIP CLUB

#### "PROFIT NINJAS"

The vision is to be acknowledged as a program of International renown, where students, faculty, alumni, industry and policy makers collaborate, learn, and innovate. The team comprises faculty from different functional areas and disciplines.

#### Objectives

Centre for entrepreneurship aims to collaborate with faculty and fellows who have thesis topics on subjects related to entrepreneurship and innovation. The centre will also collaborate with industry to develop research cases for further study. Main focus areas will be:



- 1. To Promote First Generation Businessman and Industrialists
- 2. To Create Awareness about Availability of Resources
- 3. To Promote Small, Cottage & Local Industries
- 4. To Encourage Self Employment Tendencies
- To Provide Knowledge about Government Plans and Programmes
- To Make a Successful Entrepreneur
- 7. To Provide Training to Operate Business

#### Vision

Centre for entrepreneurship provides support to creation of new ventures opportunities, identifying resource requirements, assisting in resource acquisitions and managing new ventures in tie-up with Lingayas University.

Club Members-President. coordinator, club coordinator event Faculty In-charge: ASSISTANT PROFESSOR

Email:

Contact:

#### Activities

Events: As part of a new initiative, the Centre for Entrepreneurship will organize events that will give experiences and insights to help young entrepreneurs make a smooth transition from the idea to implementation. An Annual Entrepreneurship Summit is planned to be held every year.

#### Women Entrepreneurship Programmes

Centre for entrepreneurship will conduct free one on one management consulting sessions for women entrepreneurs of areas nearby Lingayas Vidyapeeth, Faridabad. It will provide implementable solutions faced by these entrepreneurs in their ventures through problem analysis, research and brain-storming

#### 4) VISVICT- HR CLUB

#### "PERFORM AND MAKE YOUR FUTURE"

The purpose of "HR Club" is to bring together students interested in the field of Human Resources Management, help them develop interpersonal skills needed in the corporate world. Encourage them to meet professionals who work in the field of Human Resources Management. This club is designed to help students learn more about Human Resource and what Human Resource Professionals do.

The club promotes the active participation of the students. The HR students take the lead in arranging the events. This enables the students to plan and arrange for the events successfully. The club activities are organized on a regular basis to promote the team spirit and implement the HR concepts practically & 8

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#### Vision:

To foster highly proficient future Human Resource professionals with a humanitarian approach.

## Objectives:

- To enhance the skills and competencies of the members through sharing and learning.
   To provide a forum for discussion and interaction and a platform for enhancing skills.
- To make students understand what is expected in a real job interview and to improve the student's sepresentation.
- Establishing contacts between HR managers in order to share the information and experience organizing and conducting
   the
   seminars.
- To provide accurate instruction and realistic activities intended to stimulate discussion and provide the knowledge, skills and abilities necessary to perform HR roles and further an individual's career.
- 6. To continuously strive for academic and professional excellence in the field of HRM



Club

Members-

President.

event

coordinator.

club

coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

1. Recruitment and Selection Role Play

Round I consists of Aptitude Test on various management fields and current affairs where 50 objective questions are given and 50 minutes are allotted. This was a pen paper round. All the students attempted the test out of which 12 students were picked for the 2nd round based on the marks awarded.

Second Round: Group Discussion will be conducted to the 8 students on any selected topic. From this GD round 3 students shall be selected for the final round of recruitment process based on their performance.

Third Round: In Final round or Personal interview selected students shall answer the interview panel consisting of student co-coordinators.

## 2. Group Discussion Activity

The class will be divided into 4 groups consisting of 6-8 members per group. Topics which will be given to groups such as

- 1. Reservation for woman would help the society
- 2. What is most helpful for being successful in life knowledge, power or wealth ...?
- Impact of social media.
- Indian culture vs. western culture. It will be an interactive section and groups shall share their perception about the topics.

## 3) Activity 3: 24

The 24-hour event where the contestants shall be asked to capture an image and elucidate their vision with a small write-up. Any theme will be given to students for this. Activity 4: HR Conclave

The one-day long signature event where eminent speakers from various backgrounds share their thoughts and experiences to the students. It also involves a panel discussion with industry experts and HR managers from different sectors engaging in creative conversations among themselves and as well as the audience.

4) Activity 5: HR Fest

Quiz Regarding various aspects of HR, HR policies, laws etc.

HR Slat-Making a play incorporating various HR policies and other things. A team plays a corporate scenario,

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which shows the best practices of HR Crisis-Giving some crisis scenarios and judging them based on the solution they give.

Preparing Recruitment advertisement-

#### Outcome:

The club will promote the active participation of the students. It will help them in attaining inter-personal skills required in the corporate field. The HR students shall make an active contribution in arranging the event. The club enhanced the knowledge on Recruitment and selection process. Participation in group discussion will enable them to express their views on the latest topics. It also helps promote team spirit, decision making, and motivation.

#### 5) ARPAN — THE CSR CLUB

At the School of Commerce and Management we believe that a truly successful organization is one that beyond serving its own interests to serve society. As we shape the business professionals and leaders of tomorrow, it is important to not only equip them with knowledge and resources, but also the spirit of service and civic responsibility.

At Arpan, the CSR Club of SOCM, we educate students on the symbiotic relationship between society and businesses. We create awareness on the need for—and the importance of—corporate social responsibility, and emphasize the future role of students in the same.

The Club's activities are designed to help acquaint students with societal issues. Students are also taught to work in teams and develop social leadership to address the problems of the day. The aim is to help students work and lead businesses that play a strong social role.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

6) Operations Management Club

"OPER8 in Action"



OPER8 - Operations Management Club is an establishment under the mentorship of distinguished operations faculty members. The purpose of the club is to foster interest in the core aspects of operations as a whole henceforth capturing the essence of a business and remodeling those ideas into activities, games and learning experience.

The club endeavors to move learning beyond books and encourages students in brainstorming and creativity in real life problem solving and management games.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

Activities:

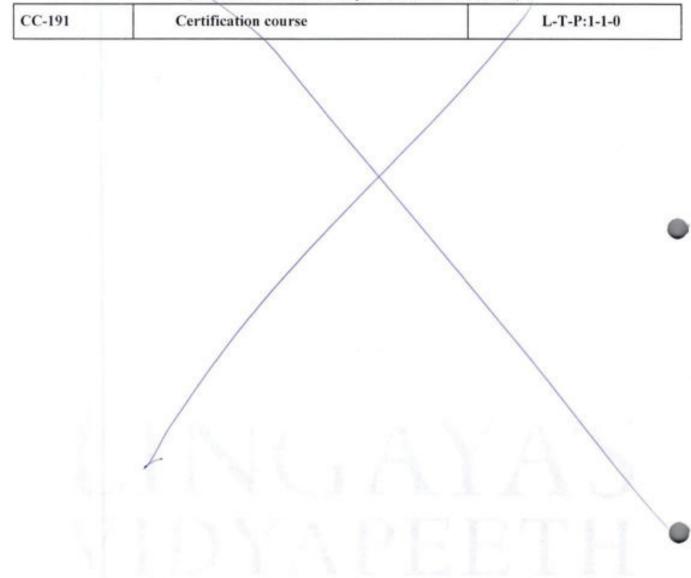
Rush Hour, Board of Directors, Case-study competition, Decipher, Maze the Matrix and Beer Game etc.



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CC-191	Certification course	L-T-P:1-1-0

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# Semester – II

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BCM N 102	Corporate Accounting	L-T-P:3-0-0
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#### Course Objectives:

To help the students to acquire the conceptual knowledge of accounting for corporate and to acquaint the students with the accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.

#### Prerequisites:

A thorough understanding of corporate principles and concepts is desirable and would be beneficial

## Course Learning Outcomes:

- Understanding Corporate Financial Statements: Develop a comprehensive understanding of corporate financial statements, including the preparation, analysis, and interpretation of balance sheets, income statements, and cash flow statements.
- Application of Accounting Standards: Apply relevant accounting standards and principles, such as Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS), in the preparation and presentation of corporate financial statements.
- Financial Analysis and Reporting: Develop skills in financial analysis, ratio analysis, and reporting, enabling students to assess a company's financial performance, make informed business decisions, and communicate financial information effectively to stakeholders.

#### Unit 1 Share Capital and Debentures:

- Meaning of Share Capital and Debentures
- IPO book building, Issues and forfeiture and buy-back of shares;
- Redemption of preference shares:
- issue and redemption of debentures
- Right issue and bonus shares; Accounting for employee stock option plan.
- Assignment



## Unit 2 Final accounts of companies

- Preparing profit and loss account and
- balance sheet as per revised schedule VI
- Holding companies accounts (excluding cross holding).as per Provisions of Accounting Standard
- Preparation of consolidated balance sheet
- Valuation of Shares and Goodwill.
- Assignment

## Unit 3 Amalgamation of Companies:

- Concept of amalgamation of Companies
- Nature and its importance
- Amalgamation of Companies
- Internal Reconstruction of Companies as per Accounting Standard;
- Accounting involved in liquidation of companies.
- Assignment

## Unit 4: Banking and Insurance Companies

- Accounts of banking and insurance companies
- Accounting statements of electricity companies
- Prudential norms: basis of accounting,
- Income recognition asset classification.
- Case Study
- Assignment

#### Unit 5: Corporate Financial Reporting Issues

- Concept of Corporate Financial Reporting
- Revenue recognition principles and challenges
- Accounting for income taxes, deferred taxes, and tax disclosures
- Accounting for business combinations, consolidation, and non-controlling interests
- Case Study
- Assignment

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#### Text and References

- Sehgal, Ashok and Sehgal, Deepak, (2008), Advanced Accountancy, 6th edition, Taxmann Allied Pvt. Ltd.
- 2. Maheshwari, S.N., (2009), Corporate Accounting, Vikas Publishing House, New Delhi
- 3. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (2008) Advanced Accounts, S.Chand& Co. New Delhi
- 4. Tulsian, P.C., (2010) Corporate Accounting, Tata McGraw Hill Publications

CO1: Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Apply various methods of valuation of goodwill and Shares

CO3: Construct Consolidated balance sheet after Amalgamation

CO4: Make use of relevant schedules (New Format)of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Make use of relevant schedules(New Format) to prepare final statement of accounts of Insurance companies.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	-	3	-	3	-	3	1.
CO2	3	-	-	3	3	-	-	3
CO3	2	2	3	-	2	3	3	-
CO4	3	2	2	3	2	2	2	3
CO5	3	3	3	2	3	3	3	2



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BCM N 104	Corporate law	L-T-P:3-0-0	
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#### Course Objective:

- To introduce B.Com students to the legal framework governing corporations and business entities.
- To provide students with an understanding of the legal aspects of corporate formation and management.
- To develop students' ability to identify legal issues and risks in corporate operations.
- 4. To equip students with practical knowledge of corporate compliance and regulatory requirements.
- 5. To foster critical thinking and problem-solving skills in the context of corporate law.

#### Prerequisite:

Basic understanding of the nature of corporate governance as personified by share ownership, capital market, and business culture rules differ, similar legal characteristics and legal problems exist across many jurisdictions. Corporate law regulates how corporations, investors, shareholders, directors, employees, creditors, and other stakeholders such as consumers, the community, and the environment interact with one another. Whilst the term company or business law is colloquially used interchangeably with corporate law, the term business law mostly refers to wider concepts of commercial law, that is the law relating to commercial and business related purposes and activities. In some cases, this may include matters relating to corporate governance or financial law.

#### Course Learning Outcomes:

- Understand the legal framework governing corporations and business entities.
- Identify legal issues and risks in corporate operations.
- 3. Analyze the legal responsibilities of directors, officers, and shareholders.
- 4. Comply with corporate laws and regulations.
- 5. Apply critical thinking to address complex legal scenarios in a corporate context.

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#### Unit 1: Introduction to Corporate Law

- > Overview of corporate law and its importance in business operations
- > Types of business entities: Sole proprietorship, partnership, and corporation
- Legal aspects of corporate formation and registration
- Corporate personality and limited liability
- > Ethical considerations in corporate law
- > Assignment

## Unit 2: Corporate Governance and Shareholder Rights

- Roles and responsibilities of directors and officers
- Rights and liabilities of shareholders
- > Board of directors' composition and functions
- Corporate governance best practices and codes
- Minority shareholder protection
- > Assignment

## Unit 3: Corporate Contracts and Business Transactions

- Legal aspects of contract formation and enforcement
- Types of corporate contracts: Agency, partnership, and joint venture
- Mergers, acquisitions, and corporate restructuring
- Securities regulation and insider trading
- Legal considerations in international business transactions
- Assignment

## Unit 4: Corporate Compliance and Regulatory Requirements

- Corporate meetings and resolutions
- > Statutory requirements for financial reporting and disclosure
- Corporate social responsibility (CSR) and environmental regulations
- Intellectual property protection for corporations
- Anti-corruption and anti-bribery laws
- Assignment



## Unit 5: Corporate Litigation and Dispute Resolution

- Legal remedies for corporate disputes
- Arbitration and alternative dispute resolution methods
- > Directors' and officers' liability and indemnification
- Corporate fraud and white-collar crime
- Emerging trends in corporate law
- ➤ Assignment

#### Recommended Reference Books:

- 1. "Corporate Law" by Avtar Singh
- 2. "Company Law" by Ramaiya Guide to Companies Act
- "The Companies Act, 2013: Bare Act" by Professional's Book
- 4. "Corporate Governance: Principles, Policies and Practices" by A. C. Fernando
- 5. "Mergers and Acquisitions: A Global Tax Guide" by Ernst & Young
- CO1 Business Law Knowledge: Demonstrate a comprehensive understanding of corporate laws and regulations, including aspects of company formation, governance, contracts, and compliance.
- CO2 Critical Analysis and Problem-Solving: Apply critical thinking and analytical skills to identify legal issues, analyze business scenarios, and provide effective legal solutions for corporate challenges.
- CO3 Global Business Compliance: Comprehend international legal frameworks and cross-border regulations, enabling students to address legal aspects in global business practices.
  - CO4 Ethical Decision-Making: Integrate ethical principles into corporate legal practice and decision-making processes, upholding professional ethics and social responsibility.
  - CO5 Effective Communication in Legal Context: Communicate legal concepts and advice clearly and convincingly to stakeholders, both orally and in writing, fostering effective legal communication.

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POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	1	-		-			1	
CO2		1	-		-	-	-	-
CO3	1		1	-	-		-	-
CO4				2	12		_	-
CO5					2		2	



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BCM N 106	Business Tax Procedures & Management	L-T-P:3-0-0
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#### Course Objective:

- To introduce B.Com students to the principles and concepts of business taxation.
- To provide students with an understanding of tax compliance and regulatory requirements for businesses.
- 3. To develop students' ability to compute business taxes and prepare tax returns.
- 4. To equip students with practical knowledge of tax planning and tax-saving strategies for businesses.
- To foster critical thinking and problem-solving skills in the context of business taxation.

## Prerequisite:

Basic understanding of strategising a company's financials to minimise the expenses and maximise the organisation's profits. The goal of the company is achieved by utilising the available resources, deductions, and indemnity.

## Course Learning Outcomes:

- 1. Understand the principles and concepts of business taxation.
- Comply with tax laws and regulations applicable to businesses.
- Compute and prepare tax returns for different business entities.
- Develop tax planning strategies to minimize tax liabilities for businesses.
- Apply critical thinking to address complex tax scenarios in a business context.

#### Unit 1: Introduction to Business Taxation

- Overview of business taxation and its importance in business operations
- Types of business taxes: Income tax, GST, excise duty, etc.
- > Tax implications of different business structures: Sole proprietorship, partnership, and corporation
- > Ethical considerations in business taxation
- Assignment

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## Unit 2: Tax Compliance and Regulatory Requirements

- Tax registration and obtaining tax identification numbers
- > Maintaining tax records and documentation
- > Filing tax returns and due dates
- Tax audit and tax assessment procedures
- > Taxation of specific industries and businesses
- > Assignment

## Unit 3: Tax Planning for Businesses

- Tax incentives and deductions for businesses
- > Tax-saving strategies for capital expenditure and investments
- > Tax implications of employee compensation and benefits
- Leveraging tax credits and rebates
- Tax planning for international business transactions
- Assignment

#### Unit 4: Goods and Services Tax (GST) Management

- Understanding the GST framework and its applicability
- GST registration, invoicing, and compliance
- Input tax credit and GST return filing
- GST audit and assessment procedures
- Common GST challenges and dispute resolution
- > Assignment

#### Unit 5: Tax Management and Emerging Trends

- Tax risk management
- > Tax planning ethics for businesses
- Tax implications of digital economy and e-commerce
- Tax implications of mergers, acquisitions, and restructuring
- Emerging trends in business tax procedures and management
- Assignment



## Recommended Reference Books:

- 1. "Business Taxation and Financial Management" by Ravi M. Kishore
- 2. "Business Tax Procedures & Management" by V.P. Gaur & S.P. Narang
- 3. "Goods and Services Tax: Law, Practice, and Procedures" by D.P. Mittal and Dr. Rakesh Garg
- 4. "Guide to Tax Planning & Tax Management" by Dr. Girish Ahuja and Dr. Ravi Gupta
- 5. "Income Tax Law and Practice" by Girish Ahuja and Ravi Gupta
- CO1 Taxation Knowledge
- CO2 Critical Analysis of Tax Issues
- CO3 International Taxation
- CO4 Ethical Tax Practices
- CO5 Effective Communication in Tax Matters

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CO1	3	1 - 1	h it	-	·	-	-14	3.0
CO2		3			1	1	1 /	1
CO3		-	1	-	14.	1	14.	L.
CO4	1.7	1	18 18	3		17.1	73 (1	1.
CO5	V.	LL	1 1	13	1			J.



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BCM N 108 Artificial Intelligence for Business L-T-P:3-0-0
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## Course Objectives:

- To develop a comprehensive understanding of artificial intelligence (AI) concepts and their applications in business.
- To equip B Com students with the knowledge and skills necessary to leverage AI technologies in business decision-making.
- To provide students with practical insights into the ethical, legal, and societal implications of AI in a business context.
- To enhance students' ability to identify and evaluate AI opportunities and challenges in various industries.
- 5. To foster critical thinking and problem-solving skills in the context of Al-driven business strategies.

#### Prerequisite:

Basic understanding to identify and assess the possibilities for Al in the organisation and build a business case for its implementation. A strong conceptual understanding of the technologies behind Al such as machine learning, deep learning, neural networks, and algorithms.

## Course Learning Outcomes:

- 1) Understand the fundamental concepts and applications of artificial intelligence in business.
- Identify and evaluate AI opportunities and challenges in different industries and functional areas.
- 3) Apply AI techniques for data analysis, pattern recognition, and predictive modelling.
- Assess the ethical, legal, and societal implications of AI in a business context.
- Develop AI-driven business strategies and project proposals.

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## Unit 1: Introduction to Artificial Intelligence (AI)

- Overview of Artificial Intelligence
- History and Evolution of AI
- Types of Artificial Intelligence: Narrow vs. General AI
- Applications of AI in Business
- Ethical Considerations in AI
- Assignment

#### Unit 2: AI and Business Strategy

- Integrating AI into Business Strategy
- Role of Al in Decision-making
- Risk Management with AI
- Adoption Challenges and Strategies
- Benefits and Challenges of AI in Business
- Assignment

## Unit 3: Natural Language Processing (NLP) in Business Communication

- Introduction to NLP
- Multilingual Business Communication
- Chatbots for Business Communication
- Automated Email Responses
- Enhancing SEO with NLP
- Assignment

#### Unit 4: Integrated Marketing Communication

- Integrated marketing communication in markets
- Cultural considerations in virtual advertising and promotion
- Public relations and virtual communications
- Types of Digital marketing
- Technology enabled communication barrier in marketing communication
- Assignment

## Unit 5: AI in Marketing and Customer Engagement

- Personalization and Targeted Marketing with AI
- Al in Social Media Marketing
- Customer Retention
- Al-powered Customer Support
- Analytics for Marketing Campaigns
- Assignment

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#### Recommended Reference Books:

- 1. "Artificial Intelligence: A Modern Approach" by Stuart Russell and Peter Norvig
- 2. "Machine Learning: A Probabilistic Perspective" by Kevin P. Murphy
- 3. "Deep Learning" by Ian Good fellow, Yoshua Bengio, and Aaron Courville
- 4. "Natural Language Processing with Python" by Steven Bird, Ewan Klein, and Edward Loper
- "The AI Advantage: How to Put the Artificial Intelligence Revolution to Work" by Thomas H. Davenport

CO1: Understand the fundamental concepts and principles of artificial intelligence and its applications in various business domains.

CO2: Analyze business data and identify opportunities for applying artificial intelligence techniques to improve decision-making and operations.

CO3: Design and develop machine learning models for business predictive analytics and decision support.

CO4: Assess the ethical implications of using artificial intelligence in business and develop strategies to ensure responsible and unbiased AI implementations.

CO5: Communicate effectively with stakeholders about artificial intelligence projects and their potential impact on business outcomes.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
	V		Y	A	M	TI		
CO1	3	1	1	1	1	1	1	1
CO2	3	3	3	0-1	eil	miv	3	1
CO3	3	3	3 01	LiG	Cı		3	1
CO4	1	1	1	3	1	1	1	1
CO5	1	1	1	1	3	1	1	- 1





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BCM N 110	Personal Finance & Planning	L-T-P:3-0-0
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## Course Objectives:

The course aims to acquaint the student with a basic and elementary knowledge of planning techniques.

## Prerequisites:

A basic understanding of personal finance concepts and its management is desired would be beneficial.

## Course Learning Outcomes:

- Financial Literacy: Develop a strong foundation in financial literacy, including I. understanding key financial concepts, principles, and practices related to personal finance management.
- Financial Planning Skills: Acquire the skills to create comprehensive financial plans, 2. including setting financial goals, budgeting, managing debt, investing, retirement planning, and risk management.
- Decision-Making and Financial Well-being: Enhance decision-making abilities related to 3. personal financial matters, enabling students to make informed choices that promote financial wellbeing and long-term financial stability.

# Unit 1: Understanding Personal Finance -

- The Building Blocks to Achieving Personal Financial Success
- Economy Affects Your Personal Financial Success, Economist
- Time Value of Money Calculating Future Values and Present Values,
- Tax-Free Money
- Financial Planners.
- Assignment

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## Unit 2: Career Planning

- > Importance of Career Planning
- Steps in Successful Career Planning
- ➤ Work-Style Personality
- Financial and Legal Aspects of Employment
- Employment Search Strategies.
- Assignment

#### Unit 3: Financial Statements, Tools, and Budgets

- Financial Values, Goals, and Strategies
- Financial Statements
- Measuring Financial Health and Progress
- Money management.
- Techniques of Money management
- Assignment

## Unit 4: Managing Income Taxes

- Introduction to Income Taxes
- Canons of Taxation
- Types of taxes
- Marginal Tax Rate
- Steps in Calculating Your Income Taxes
- Assignment

## Unit 5: Managing Checking and Savings Accounts

- Monetary Asset Management
- Interest-Earning Checking Accounts, Savings Accounts, Money Market Accounts
- Electronic Money Management
- Psychology of Money Management
- Building and Maintaining Good Credit
- Assignment

#### Text and References

- Managing personal planning by Dr. Suresh Seth and Dr. Pooja Ohri.
- Managing personal planning by Lawrence J. Gitman



CO1: To understand the basics of finance and assess the cash flows.

CO2: To learn the process of budgeting

CO3: Analyses the investment strategies

CO4: Evaluate the tools for calculation of finances.

CO5: Managing and checking accounts

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
CO1	3		3	-	3	-	3	
CO2	3	-	-	3	3	-	-	3
CO3	3	3	3	-	3	3	3	-
CO4	3	2	2	3	3	2	2	3
CO5	3	3	3	2	3	3	3	2

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BCM N GE 102	Principle of Marketing - II	L-T-P:3-0-0
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#### Course Objective:

The objective of the subject "Principle of Marketing – II" is to provide students with a deeper understanding of advanced marketing concepts and strategies. Building upon the foundational knowledge gained in "Principle of Marketing – I," this course aims to equip students with the skills and knowledge necessary to develop effective marketing strategies and make informed marketing decisions. By delving into topics such as market segmentation, targeting, and positioning, product and brand management, pricing strategies, and integrated marketing communications, students will enhance their ability to analyze market dynamics, identify customer needs and preferences, and create value for target markets.

#### Prerequisites:

A basic understanding of pricing strategies and marketing communication is beneficial.

#### Course Learning Outcomes:

- Apply advanced marketing concepts and techniques to develop effective marketing strategies for diverse target markets and business scenarios.
- Analyze market dynamics, conduct market research, and evaluate market trends to make informed marketing decisions.
- Apply product management principles to effectively manage product portfolios, develop new products, and build and maintain strong brands.
- Utilize pricing methods and strategies to determine optimal pricing decisions based on market conditions and competitive factors.
- Develop integrated marketing communication plans that incorporate advertising, public relations, sales promotion, and digital marketing techniques to effectively reach target audiences.



## Unit I: Marketing Strategy and Planning

- Introduction to marketing strategy and its role in organizational success
- Strategic planning process and components
- Environmental analysis and market assessment
- Setting marketing objectives and strategies
- Marketing planning and implementation
- Assignment

# Unit II: Market Segmentation and Targeting

- Market segmentation: concepts and approaches
- Evaluating and selecting target markets
- Developing positioning strategies
- Target market identification and profiling
- Customizing marketing strategies for specific segments
- Assignment

# UNIT III: Product and Brand Management

- Product life cycle and product portfolio management
- New product development and innovation
- Branding strategies and brand equity management
- Managing product lines and product mix
- Product differentiation and positioning
- Assignment

# UNIT IV: Pricing Strategies and Tactics

- Pricing objectives and strategies
- Factors influencing pricing decisions
- Pricing methods and approaches
- Price adjustment strategies and tactics
- Pricing in different market structures
- Assignment

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## UNIT V: Integrated Marketing Communications (IMC)

- Understanding the role of IMC in marketing
- Advertising strategies and creative development
- Sales promotion techniques and campaigns
- Public relations and media relations
- Digital marketing and social media strategies
- Assignment

#### Text and References

- Kotler, P., Keller, K. L., Brady, M., Goodman, M., & Hansen, T. (2022). Marketing Management (16th Global Edition). Pearson Education Limited.
- "Marketing Strategy and Competitive Positioning" by Graham J. Hooley, John A. Saunders, Nigel F. Piercy, and Brigitte Nicoulaud
- "Strategic Brand Management: Building, Measuring, and Managing Brand Equity" by Kevin Lane Keller



CO1: Understand advanced marketing concepts and theories, including consumer behaviour and market research techniques.

CO2: Apply segmentation, targeting, and positioning strategies to develop effective marketing plans for different target markets.

CO3: Analyze and evaluate marketing mix elements such as product, price, promotion, and distribution to achieve marketing objectives.

CO4: Understand the role of digital marketing and social media in reaching and engaging target audiences.

CO5: Develop marketing strategies that align with ethical and sustainable practices, considering the social and environmental impacts of marketing activities.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	1	-	1	-	1	-A	1	-
CO2	1	-	1.7	1	1	-	-	1
CO3	2	2	1		2	3	1	
CO4	1	2	2	I	2	2	2	1
CO5	1	1	1	2	1	3	1	2

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BCM N 112	<b>Business Statistics</b>	L-T-P:3-0-0
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## Course Objective:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.

## Prerequisites:

There is no specific prerequisite required however a basic understanding of mathematical operations, calculation ability would be beneficial.

## Course Learning Outcomes:

- 1. Summarize data sets using Descriptive statistics.
- 2. Analyze the relationship between two variables of various managerial situations
- 3. Geometrically Interpret Correlation and Regression -
- 4. Develop managerial decision problems using Probability Density Functions and Cumulative Density Functions

## UNIT - 1: Introduction to Statistics

- Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis).
- Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation-Planning and organization,
- Statistical units, Methods of Investigation, Census and Sampling.
- Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and
- Statistical Series, Tabulation of Data Diagrammatic and Graphical Presentation of Data.
- Assignment



## UNIT - 2: Measures of Central Tendency

- Measures of Central Tendency Mean, Median, Mode, Geometric and Harmonic Mean;
- Dispersion Range, Quartile, Percentile, Quartile Deviation,
- Mean Deviation, Standard Deviation and its Co- efficient,
- Coefficient of Variation and Variance,
- Test of Skewness and Dispersion, Its Importance, Coefficient of Skewness.
- Assignment

## UNIT - 3: Correlation

- Correlation- Meaning, application,
- Types and degree of correlation,
- Methods- Scatter Diagram,
- Karl Pearson's Coefficient of Correlation,
- Spearman's Rank Coefficient of Correlation.
- > Assignment

## UNIT - 4: Index Number

- Index Number: Meaning, Types and Uses,
- Methods of constructing Price Index Number,
- Fixed Base Method, Chain-Base Method, Base conversion,
- Base shifting, deflating and splicing. Consumer Price Index Number,
- Fisher's Ideal Index Number, Reversibility Test- Time and Factor;
- Assignment

## UNIT - 5: Time Series Analysis

- Analysis of Time Series: Meaning,
- Importance and Components of a Time Series.
- Decomposition of Time Series: -
- Moving Average Method and
- Method of Least square.
- Assignment

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## Suggested Readings:

- 1. Gupta S.P. (2017): Statistical Methods, Sultan Chand & Sons, 45h Revised Edition
- Levin, R. and Rubin, D. (2017). Statistics for Management. 8thed. New Delhi: Pearson.
- 3. Keller, G. (2009). Statistics for Management, Indian Edition, New Delhi: Cengage Learning

CO1: Knowledge and Understanding

CO2: Application of Statistical Applications

CO3: Calculation Skills

CO4: Knowledge of practical problems

CO5: Lifelong Learning

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	-	3	-	3	-	3	-
CO2	3	-	-	3	3	-	- /	3
CO3	3	3	3	-	3	3	3	-
CO4	3	2	2	3	3	2	2	3
CO5	3	3	3	2	3	3	3	2



(A Deemed to be University u/s 3 of UGC Act, 1956)

CE-108	Environment Science and Ecology	L-T-P:3-0-0
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## Course Objective:

It aims to provide a comprehensive understanding of the intricate relationships between living organisms and their surroundings, equipping students with the knowledge to address pressing environmental challenges and promote sustainable practices for a harmonious coexistence between humans and nature.

## Prerequisites:

Prior familiarity with basic biology and chemistry concepts is recommended for studying Environmental Science and Ecology, along with an eagerness to explore complex ecological systems and an interest in finding sustainable solutions to environmental issues.

# Course Learning Outcomes:

- Comprehensive Understanding: Develop a holistic perspective of environmental systems, enabling B.Com students to analyze and interpret ecological interactions, natural resource management, and environmental impact assessment.
- Sustainability Integration: Equip students with the ability to integrate sustainable practices into business
  operations, demonstrating an awareness of environmental considerations and ethical responsibilities.
- Problem Solving: Cultivate critical thinking skills to identify, assess, and propose effective solutions to contemporary environmental challenges, fostering informed decision-making within the business context.

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#### UNIT - 1: Introduction to environmental studies

- Multidisciplinary nature of environmental studies
- Scope and importance
- The need for environmental education.
- Concept of sustainability
- sustainable development
- Assignment

#### UNIT - 2: Ecosystems

- What is an ecosystem?
- Structure: food chains, food webs and function of ecosystem:
- Energy flow in an ecosystem, nutrient cycle and ecological succession.
- Ecological Interactions.
- Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)
- Assignment

#### UNIT - 3: Biodiversity and Conservation

- Levels of biological diversity: genetic, species and ecosystem diversity;
- Biogeographic zones of India;
- Biodiversity patterns and global biodiversity hotspots
- India as a mega-biodiversity nation; Endangered and endemic species of India ,
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions:
- Assignment

## UNIT - 4: Biodiversity and Conservation

- Nature reserves, tribal populations and rights (Niyamgiri-Vedanta, POSCO),
- Human wildlife conflicts in the Indian context (Sundarban-Human-Tiger encounters).
- Ecosystem and biodiversity services
- Ecological, economic, social, ethical, aesthetic and Informational value.
- Conservation of bio diversity: In-situ and Ex-situ conservation of biodiversity.
- Assignment



# UNIT - 5: Environmental Pollution and Global Environmental Issues

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.
- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Nuclear hazards and human health risks (Chernobyl, 3 mile Island, Daiichi- Fukushima)
- Solid waste management: Control measures of urban and industrial waste, special reference ewaste, Biomedical waste.
- Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan, Minamata and Flint water
- Assignment

# Suggested Readings:

- 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India Univ. of California Press.
- 3. 3. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 4. 4. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
- 5. 5. Agrawal, KM, Sikdar, PK and Deb, SC, A Text book of Environment, Macmillan Publication, 2002.
- 6. 6. Richard T Wright, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.
- 7. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
- 8. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.

CO1: Environmental Impact Awareness:

CO2: Environmental Policies and Regulations

CO3: Environmental Problem Solving

CO4: Communication and Advocacy

CO5: Data Analysis and Interpretation

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	1	1	1	1	1		-
CO2	3	3	3	1	1	1	1	1
CO3	3	3	1	1	1	1	3	1
CO4	1	1	1	3	1	1	3	1
CO5	1	1	1	1	1	1	1	1
		1.	1	1	3	1	1	1

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HPP - 172	Holistic & Professional Proficiency	L-T-P:0-1-1

## List of different clubs

## 1) Markaizen Club of Lingayas (MCL)

## "CONNECTING PEOPLE"

#### Introduction:

As the name suggests, MCL is a step forward to make the students opt for Marketing as a specialization to excel in their creative learning and thinking abilities. The club is formed as a platform for the students to showcase their individual talents as well as their collaborative participation in groups. The club intends to mix and match different activities and workshops for the students, which will be helpful in giving finishing touches to their grooming and sharpening their marketing skills. The sole objective of the club is to make students industry-fit and equip them for the competitive times ahead.



Objectives of Club:



- To make students come up with creative thinking abilities in solving problems and marketing issues.
- To make students abreast of the current scenario and the happenings around the world in the marketing space.
- To groom the personality of the students and make them more self-confident in facing this world.
- -To provide and teach them art and techniques related to marketing which would help them be industry ready
- -To make students understand the importance of teamwork and make them realize their leadership qualities.

Vision: To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new marketing trends, reach their full potential with the conceptual knowledge, and change the world around them with the help of marketing themselves in the hypercompetitive environment

Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities

This club will bring students together through events, sponsorships, publicity, and awareness of LV hosted events providing opportunities for development and social interaction that are central to many students' college experience. This club can bring in promotion stalls for Fresher's Day. The club can also conduct events like Ad-Venture - Creating an Advertising Campaign, inquisitive- A quiz on Marketing, Market Encounter- A puzzle-based game the best managers would compete. Cracking Cliché-Designing a Marketing Plan given a company and unusual product, What's in a name? Controversy Suggesting a New name and Marketing Campaign (Controversial debates), role play, AD MAD Show

## 1) War of Brands

It can be a three-stage competition which can be organized by the Club and it is nothing short of a battlefield, wherein participants engage in ambush marketing to not only design campaigns for various brands but also market their ideas through social media platforms.

#### 2) Ulta Pulta

It can be organized under the umbrella of "Jingstad" and as the name suggests, everything is in reverse. You think you know a brand, till we take it and completely change it to its polar opposite. This event is for the creative geniuses out there.

## 3) X-Marketer

The specialty of X-Marketer lies in its dynamism, as it changes its rules and formats every year. While its underlying principle is to test participants' acumen and creativity. X-Marketer presents itself with new twists for all Marketing experts on campus.

#### 4) Touchstone

"Touchstone", can be a case study competition which can provide budding marketers across the country the stage to prove their marketing acumen by delving into the marketing and branding strategies for products and

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services. Past participants from other colleges can be included.

#### 2) VAANIJYA: THE FINANCE CLUB

#### "LEARN TODAY EARN TOMORROW"

About the Club: Vaanijya - The Finance club is the fountainhead of knowledge and new ideas in the field of knowledge. The club fosters an environment of discovery of recent trends and developments in the field of finance and provides a comprehensive understanding of the finance industry.

## Objectives

- 1) It imparts the knowledge of finance to the students in a very interesting manner.
- 2) To provide a comprehensive understanding of finance & economics.
- 3) To foster an environment among the students that encourages the continuous learning and discovery of recent trends in the area of finance.
- 4) To provide a platform to the students to bring out their best and improvise upon their concepts with a practical understanding.

#### Vision

To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new trends in finance & economics, reach their full potential with the conceptual and practical knowledge to make them industry ready.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

Knowledge Sharing Sessions: Guest lecturers/ Webinars related to finance/economics/ commerce are organized by inviting speakers from academia & industry.



## 1) Fin Q / Business Q

To equip students of various finance and economics concepts along with its relevant practices in the real world. This is the quiz series.

#### 2) News Blast

A series to update students about the latest development in the finance and economics world. It comprises four sections, namely, Big Story, Economic. Market and Startup. Presentations about the latest developments in the economy & financial industry are given by students.

## 3) Budget Discussion

The Financial Budget of the country stands as one of the most important events of the entire year. It encloses the future ideas, plans and flow of the economy in the near future. The budget discussion focuses on a sectorwise presentation on key announcements & their impact on the sector, accompanied with an overall takeaway for various stakeholders of the economy.

## 4) Vaanijya Game

Puzzle games related to finance like Jumble Words & Newspaper Geek are there for students to check their knowledge in an interesting manner.

# 3) CONQUERORS-ENTREPRENEURSHIP CLUB

## "PROFIT NINJAS"

The vision is to be acknowledged as a program of International renown, where students, faculty, alumni, industry and policy makers collaborate, learn, and innovate. The team comprises faculty from different functional areas and disciplines.

#### Objectives

Centre for entrepreneurship aims to collaborate with faculty and fellows who have thesis topics on subjects related to entrepreneurship and innovation. The centre will also collaborate with industry to develop research

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cases for further study. Main focus areas will be:

- 1. To Promote First Generation Businessman and Industrialists
- 2. To Create Awareness about Availability of Resources
- 3. To Promote Small, Cottage & Local Industries
- 4. To Encourage Self Employment Tendencies
- 5. To Provide Knowledge about Government Plans and Programmes
- 6. To Make a Successful Entrepreneur
- 7. To Provide Training to Operate Business

#### Vision

Center for entrepreneurship provides support to creation of new ventures opportunities, identifying resource requirements, assisting in resource acquisitions and managing new ventures in tie-up with Lingayas University.

Club	Members-	President,	event	coordinator,	club	coordinator
Faculty						In-charge:
ASSIST	ANT					PROFESSOR

Email:

Contact:

#### Activities

Events: As part of a new initiative, the Center for Entrepreneurship will organize events that will give experiences and insights to help young entrepreneurs make a smooth transition from the idea to implementation. An Annual Entrepreneurship Summit is planned to be held every year.

## Women Entrepreneurship Programmes

Center for entrepreneurship will conduct free one on one management consulting sessions for women entrepreneurs of areas nearby Lingayas Vidyapeeth, Faridabad. It will provide implementable solutions faced by these entrepreneurs in their ventures through problem analysis, research and brain-storming

#### 4) VISVICT- HR CLUB

#### "PERFORM AND MAKE YOUR FUTURE"

The purpose of "HR Club" is to bring together students interested in the field of Human Resources Management, help them develop interpersonal skills needed in the corporate world. Encourage them to meet professionals who work in the field of Human Resources Management. This club is designed to help students learn more about Human Resource and what Human Resource Professionals do.

The club promotes the active participation of the students. The HR students take the lead in arranging the



events. This enables the students to plan and arrange for the events successfully. The club activities are organized on a regular basis to promote the team spirit and implement the HR concepts practically.



#### Vision:

To foster highly proficient future Human Resource professionals with a humanitarian approach.

## Objectives:

- 1. To enhance the skills and competencies of the members through sharing and learning.
  - 2.To provide a forum for discussion and interaction and a platform for enhancing skills.
- 3. To make students understand what is expected in a real job interview and to improve the student's self-presentation.
- Establishing contacts between HR managers in order to share the information and experience organizing and conducting
   the
   seminars.
- To provide accurate instruction and realistic activities intended to stimulate discussion and provide the knowledge, skills and abilities necessary to perform HR roles and further an individual's career.
- 6. To continuously strive for academic and professional excellence in the field of HPM

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Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

1. Recruitment and Selection Role Play

Round I consists of Aptitude Test on various management fields and current affairs where 50 objective questions are given and 50 minutes are allotted. This was a pen paper round. All the students attempted the test out of which 12 students were picked for the 2nd round based on the marks awarded.

Second Round: Group Discussion will be conducted to the 8 students on any selected topic. From this GD round 3 students shall be selected for the final round of recruitment process based on their performance.

Third Round: In Final round or Personal interview selected students shall answer the interview panel consisting of student co-coordinators.

## 2. Group Discussion Activity

The class will be divided into 4 groups consisting of 6-8 members per group. Topics which will be given to groups such as

- 5. Reservation for woman would help the society
- 6. What is most helpful for being successful in life knowledge, power or wealth...?
- Impact of social media.
- Indian culture vs. western culture. It will be an interactive section and groups shall share their perception about the topics.

#### 3) Activity 3: 24

The 24-hour event where the contestants shall be asked to capture an image and elucidate their vision with a small write-up. Any theme will be given to students for this. Activity 4: HR Conclave

The one-day long signature event where eminent speakers from various backgrounds share their thoughts and experiences to the students. It also involves a panel discussion with industry experts and HR managers from different sectors engaging in creative conversations among themselves and as well as the audience.

#### 4) Activity 5: HR Fest

Quiz Regarding various aspects of HR, HR policies, laws etc.

HR Slat-Making a play incorporating various HR policies and other things. A team plays a corporate scenario,



which shows the best practices of HR Crisis-Giving some crisis scenarios and judging them based on the solution they give.

Preparing Recruitment advertisement-

#### Outcome:

The club will promote the active participation of the students. It will help them in attaining inter-personal skills required in the corporate field. The HR students shall make an active contribution in arranging the event. The club enhanced the knowledge on Recruitment and selection process. Participation in group discussion will enable them to express their views on the latest topics. It also helps promote team spirit, decision making, and motivation.

#### 5) ARPAN — THE CSR CLUB

At the School of Commerce and Management we believe that a truly successful organization is one that looks beyond serving its own interests to serve society. As we shape the business professionals and leaders of tomorrow, it is important to not only equip them with knowledge and resources, but also the spirit of service and civic responsibility.

At Arpan, the CSR Club of SOCM, we educate students on the symbiotic relationship between society and businesses. We create awareness on the need for—and the importance of—corporate social responsibility, and emphasize the future role of students in the same.

The Club's activities are designed to help acquaint students with societal issues. Students are also taught to work in teams and develop social leadership to address the problems of the day. The aim is to help students work and lead businesses that play a strong social role.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

6) Operations Management Club

"OPER8 in Action"

Populary of Commerce & Waysheath (EED.)



OPER8 - Operations Management Club is an establishment under the mentorship of distinguished operations faculty members. The purpose of the club is to foster interest in the core aspects of operations as a whole henceforth capturing the essence of a business and remodeling those ideas into activities, games and learning experience.

The club endeavors to move learning beyond books and encourages students in brainstorming and creativity in real life problem solving and management games.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

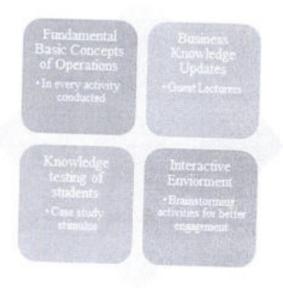
ASSISTANT PROFESSOR

Email:

Contact:

Activities:

Rush Hour, Board of Directors, Case-study competition, Decipher, Maze the Matrix and Beer Game etc.

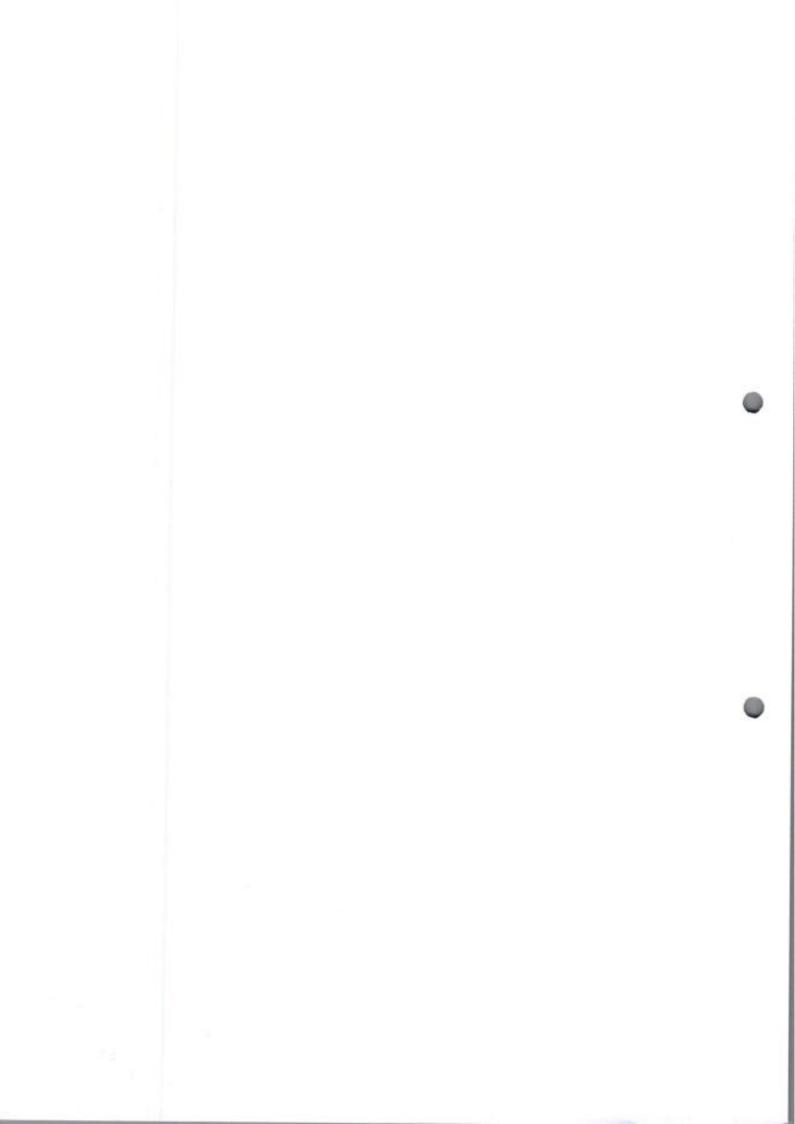




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CC-192	Certification course	L-T-P:1-1-0
100000000000000000000000000000000000000		

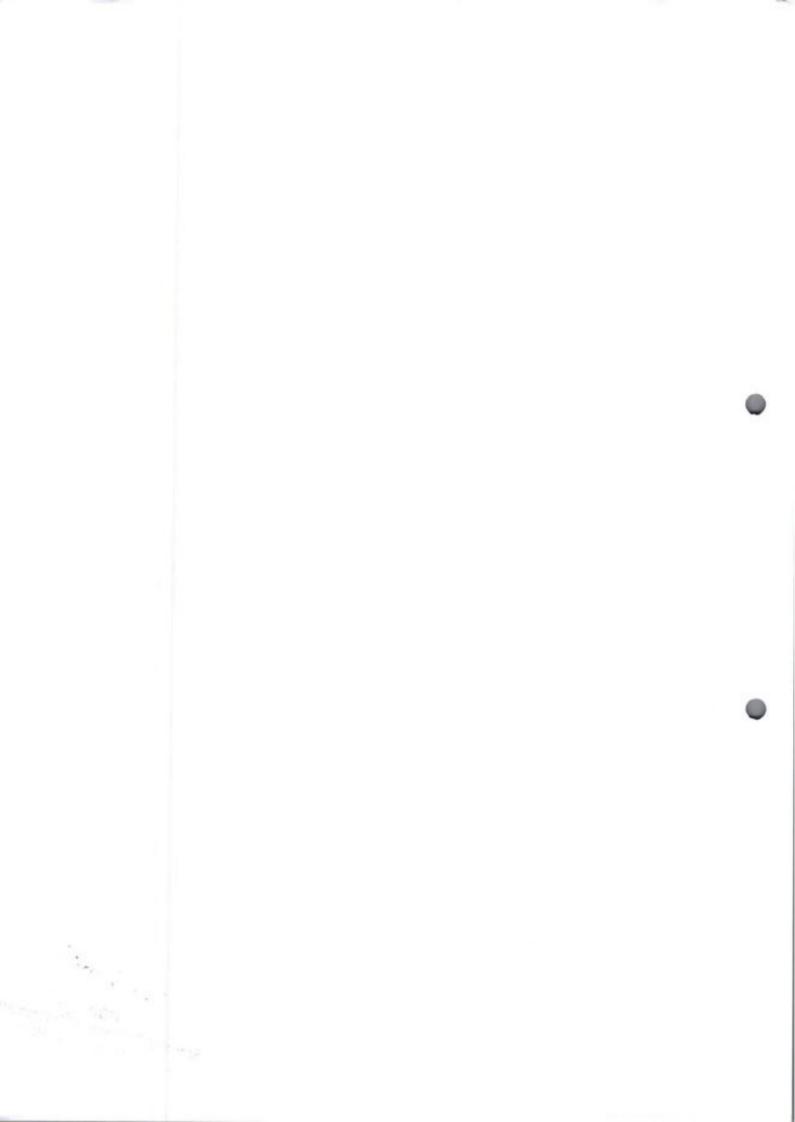
AOD Commercial





# Semester - III

School of Commerce Management Lingaya's Vidyapeeth (FBD.)





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MG N 201	Human Resource Management	L-T-P:3-0-0

#### Course Objective:

To acquaint the learners with the techniques and principles to manage human resources of an organization.

#### Prerequisites:

A basic understanding of Human Resource Management would be beneficial.

## Course Learning Outcomes:

- To teach relevant, practical and applicable human resource management skills to equip the student with the foundation competencies for working as HR practitioners in business.
- 2. To highlight the important challenges facing managers and employees in today's business climate.
- To introduce contemporary theory and practice in modern human resource management and the range of tools and methods available to address HR challenges and problems.
- Gain a comprehensive understanding of the strategic role of HRM in achieving organizational goals and the impact of effective human resource management on overall organizational success.
- Gain knowledge of different compensation systems and benefit packages. Learn to design and administer compensation plans that attract and motivate employees.

#### Unit 1: Introduction to HRM

- Nature and Scope of Human Resource Management
- HRM objectives and functions
- Approaches to HRM- Personal management Vs Human Resource Management,
- HRM and competitive advantage.
- HR department- organisational composition, role, functions
- Assignment

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## Unit 2: Acquisition of Human Resource planning

- Job analysis Job description and job specification;
- Recruitment concept and sources;
- Selection concept and process;
- Difference between recruitment and selection
- Test and interview; Placement, induction and socialization;
- Assignment

## Unit 3: Training and Development

- Concepts; importance;
- Training and development methods Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training,
- In-basket, management games, conferences and seminars, coaching and mentoring;
- Management Development Programs:
- Training process outsourcing.
- Assignment

## Unit 4: Performance Appraisal, and Compensation:

- Performance appraisal -need and Importance.
- Objectives, process and methods.
- Compensation- Objective, Principles
- Classification of Compensation
- factors Influencing Employee Compensation.
- Assignment

## Unit 5: Overview of HRM Trends and Challenges

- Strategic HRM.
- Electronic HRM,
- Green HRM, Human Resource Information System,
- HR Audit, workforce diversity, downsizing.
- work life balance, Labour localisation.
- Assignment

#### Text and References

- Dessler, Human Resource Management, Prentice Hall of India.
- 2. D.A.De Cenzo and S. P. Robbins, S.L Verhulust, Human Resource Management, Wiley.
- 3. Gray Desler, Biju Varkkey, Human Resource Management, Pearson Education
- 4. K.A swathappa, Human Resource Management Text and Cases, McGraw Hill Education
- 5. VSP Rao, Human Resource Management, Excel Books.



CO1: Explain the importance of human resources in an organization.

CO2: Outline the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Describe identifying the training need, implementation, monitoring and assessment procedures of training.

CO4: Understanding the importance of Performance appraisal systems.

CO5: State the HRM trends and challenges of the working environment.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	3	3	2	1	1	3	3
CO2	3	3	2	3	1	1	2	2
CO3	3	2	3	3	2	1	2	2
CO4	2	3	2	2	1	1	2	2
CO5	3	2	3	3	2	2	3	3

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MG N 203	Income Tax Laws and Practices	L-T-P:3-0-0		
		2 TASCO NO. 100 NO.		

#### Course Objective:

- 1. To introduce B.Com students to the principles and concepts of income taxation.
- 2. To provide students with an understanding of the legal framework governing income tax in India.
- To develop students' ability to compute taxable income and income tax liabilities for individuals and businesses.
- 4. To equip students with practical knowledge of tax planning and tax-saving strategies.
- 5. To foster critical thinking and problem-solving skills in the context of income tax law.

#### Prerequisite:

Basic understanding of accounting and taxation.

## Course Learning Outcomes:

- 1. Understand the principles and concepts of income taxation in India.
- Compute taxable income and income tax liabilities for individuals and businesses.
- Apply tax-saving strategies and deductions to minimize tax liabilities.
- Comply with income tax laws and regulations in filing income tax returns.
- 5. Apply critical thinking to address complex tax scenarios related to income tax.

## Unit 1: Introduction to Income Taxation

- Overview of income tax and its importance in the Indian tax system
- Classification of income: Taxable and exempt income
- Residential status and tax liability for individuals
- Basic concepts of income tax: Assessment year, previous year, and financial year
- Ethical considerations in income tax practices
- Assignment



## Unit 2: Income from Salaries and House Property

- Taxation of salary income: Allowances, perquisites, and deductions
- Computation of income from house property
- > Deductions available for interest on housing loans
- Income tax implications and provisions of rent property
- Self-occupied property and its Implications on Income Tax
- > Assignment

#### Unit 3: Income from Business and Profession

- > Taxation of income from business and profession: Income and expenses
- Accounting methods and income tax provisions
- > Taxation of Partnership firms
- Taxation of Limited liability partnerships (LLPs)
- Presumptive taxation and presumptive income schemes
- > Assignment

## Unit 4: Income from Capital Gains and Other Sources

- > Taxation of capital gains: Short-term and long-term capital gains
- Tax implications of sale of assets: Shares, real estate, and securities
- > Taxation of income from other sources: Interest, dividends, and royalties
- > Deductions available for specific income sources
- Exemptions available for specific income sources
- > Assignment

## Unit 5: Tax Planning and Compliance

- Tax planning and tax-saving strategies for individuals and businesses
- Income tax return filing and due dates
- Tax audit and tax assessment procedures
- Penalty and interest provisions for non-compliance
- Emerging trends in income tax law and practices
- Assignment

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#### Recommended Reference Books:

- 1. "Direct Taxes Law and Practice" by Dr. Vinod K. Singhania and Dr. Monica Singhania
- 2. "Income Tax Guide for Beginners" by Taxmann
- 3. "Students Guide to Income Tax" by Dr. Vinod K. Singhania and Dr. Monica Singhania
- 4. "Taxmann's Direct Taxes Ready Reckoner" by Dr. Vinod K. Singhania and Dr. Kapil Singhania
- 5. "Master Guide to Income Tax Act" by Taxmann
- COI Understand the principles and concepts of income taxation in India.
- CO2 Compute taxable income and income tax liabilities for individuals and businesses.
- CO3 Apply tax-saving strategies and deductions to minimize tax liabilities.
- CO4 Comply with income tax laws and regulations in filing income tax returns.
- CO5 Apply critical thinking to address complex tax scenarios related to income tax.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3		1				14.	
CO2	3	-		-				
CO3		-	2				D.	
CO4	1	-	_	3				
CO5	Į.	3						Ι.



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BCM N 201	Management Principles and Applications	L-T-P:3-0-0

#### Course Objective:

The objective of the "Management Principles and Applications" course is to provide students with a deep understanding of basics of management that align with organizational goals, motivate employees, and ensure fairness. Students will develop skills in analysing job roles, evaluating organisational worth, and designing effective management applications to manage the organization.

#### Prerequisites:

Prerequisites for "Management Principles and Applications" includes basic understanding of business concepts (for non-business majors). Introductory business or management course (for business majors).

## Course Learning Outcomes:

- Describe the key principles and theories of management.
- Explain the functions of management and their practical applications.
- Analyze management practices in different organizational contexts.
- Apply decision-making techniques to solve management-related problems.
- Evaluate the role of leadership and motivation in achieving organizational objectives.

## Unit 1: Introduction to Management

- Introduction and Definition of Management
- Nature of management
- Functions of management (
- planning, organizing, leading, controlling)
- Evolution of management theories
- Assignment

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#### Unit 2: Management Functions and Processes

- Strategic management and decision-making
- Organizational structure and design
- Managerial roles and skills
- Environmental analysis (SWOT, PESTEL)
- Assignment

## Unit 3: Organizing and Organizational Structure and Human Resource Management

- Departmentalization and organizational charts
- Authority, responsibility, and delegation
- Centralization vs. decentralization
- Recruitment and selection
- Training and development
- Assignment

#### Unit 4: Leading and Motivating

- Leadership styles and theories
- Employee motivation and engagement
- Communication and its process
- conflict resolution
- Business ethics and corporate social responsibility
- Assignment

#### Unit 5: Marketing Management

- Market analysis and segmentation
- Marketing mix (product, price, place, promotion)
- Marketing strategies and planning
- Inventory management
- Assignment

#### Text and References

- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). "Management: A Global Perspective."
- Fayol, H. (1916). "General and Industrial Management."
- Drucker, P. F. (1954). "The Practice of Management."



CO1: Introduce students to the core principles and theories of management.

CO2: Develop students' understanding of key management functions and their applications.

CO3: Familiarize students with the challenges and opportunities faced by managers in real-world situations.

CO4: Cultivate critical thinking and problem-solving skills relevant to management contexts.

CO5: Encourage effective communication and teamwork in a managerial setting.

POS COS	POI	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	2	-	2	1	1	-	2	-
CO2	-	4 7	A T		1	· 7	- A 1	0
CO3	1		1	1	1/4	1	K	3
CO4	1		1	-	-	-	1	-
CO5	2	12	-	- 4	1	-	2	-

School of Commerce & Management Lingaya's Vidyapeeth (FBD.)



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BCM N 203	Auditing & Corporate Governance	L-T-P:3-0-0
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## Course Objective:

The objective of the course "Auditing & Corporate Governance" is to provide students with a comprehensive understanding of auditing principles, practices, and techniques, as well as the importance of effective corporate governance in ensuring transparency, accountability, and ethical conduct in organizations. The course aims to familiarize students with the roles and responsibilities of auditors and the key components of a robust corporate governance framework.

## Prerequisites:

To effectively engage with the subject of Auditing & Corporate Governance, certain prerequisites are recommended. A foundational understanding of accounting principles and financial statements is essential and a solid grasp of business ethics and corporate social responsibility is valuable, as auditing and corporate governance involve ethical considerations and promoting responsible business practices.

## Course Learning Outcomes:

- Develop a comprehensive understanding of auditing principles, concepts, and techniques, including the objectives, scope, and methodologies of auditing.
- Learn to assess and evaluate internal control systems to ensure their effectiveness in safeguarding assets, promoting operational efficiency, and detecting and preventing fraud.
- Gain practical skills in planning and conducting audits, including risk assessment, gathering audit
  evidence, and performing substantive testing to provide reasonable assurance on the accuracy and
  reliability of financial statements.
- Acquire the ability to analyze and interpret financial statements, including balance sheets, income statements, and cash flow statements, to assess the financial health and performance of an organization.
- Develop an understanding of the principles, structures, and mechanisms of corporate governance, including the roles and responsibilities of boards of directors, executive management, and shareholders in ensuring transparency and accountability.



Learn to evaluate the ethical and legal compliance of an organization, including assessing the
effectiveness of ethical codes, corporate social responsibility initiatives, and compliance with relevant
laws and regulations.

## Unit 1: Introduction to Auditing

- Introduction to auditing and its role in financial reporting
- External Auditing and Internal Auditing
- Types of audits and their purposes
- Ethics in Auditing
- Overview of the audit process and its key components
- Assignment

#### Unit 2: Auditor

- Role of auditors in enhancing corporate governance
- Duties and responsibilities of auditors
- Whistle blowing: Kinds of whistle blowing
- Discrimination, affirmative action, and reverse discrimination:
- Equal employment opportunity
- Assignment

## Unit 3: Corporate Governance

- Corporate governance concept, need to improve corporate governance standards, Features of good governance,
- Role played by regulators to improve corporate governance
- Relevance of the Board- Composition and role of Board
- Corporate disclosure
- Insider trading
- Assignment

## Unit 4: Relevance of the Board

- Composition and role of Board,
- Outside Directors on the board independent, nominee, Executive and Non-Executive directors
- SEBI clause 49,
- Critical issues in governance of board directors,
- CEO Duality
- Assignment

## Unit 5: Corporate social responsibility

- Corporate social responsibility meaning,
- Reporting social responsibility measures in the annual report.
- Ethical considerations in corporate governance
- Corporate social responsibility and sustainability practices
- Environmental, social, and governance (ESG) factors in decision-making
- Assignment

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#### Text and References

- 1. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
- 2. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
- 3. A.C. Fernando: Business Ethics Pearson Education.
- 4 A.C. Fernando: Corporate Governance Pearson Education
- CO1: Understand the principles and concepts of auditing and corporate governance.
- CO2: Analyze auditing standards, procedures, and ethical considerations in financial reporting.
- CO3: Evaluate internal control systems and risk assessment in the context of corporate governance.
- CO4: Demonstrate proficiency in conducting audit procedures and verifying financial statements.
- CO5: Understand the role of corporate governance in promoting transparency, accountability, and ethical behaviour in organizations.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6
CO1	1	2	-	1	2	-
CO2	1	1		1	1	-
CO3	1	-	-	-		-
C04	-	1	-	-		1



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BCM N 205	Compensation & Reward Management	L-T-P:3-0-0
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## Course Objective:

The objective of the "Compensation & Reward Management" course is to provide students with a deep understanding of designing and managing compensation systems that align with organizational goals, motivate employees, and ensure fairness and compliance with legal and ethical standards. Students will develop skills in analysing job roles, evaluating job worth, and designing effective compensation structures to attract, retain, and reward high-performing employees.

## Prerequisites:

Include a foundational knowledge of human resource management principles and practices, as well as an understanding of organizational behaviour and employment laws. Basic proficiency in quantitative analysis and critical thinking skills may also be beneficial.

## Course Learning Outcomes:

- To provide a comprehensive understanding of the principles, theories, and practices related 1) to designing and managing compensation and reward systems in organizations.
- To explore various aspects of compensation and rewards, including the strategic role they play in attracting, motivating, and retaining employees.
- To learn about the importance of developing a compensation philosophy that aligns with an organization's overall strategy and objectives.
- To learn techniques for analyzing job roles, determining job worth, and establishing fair and equitable pay structures.
- To explore the different components of a compensation system, such as base salary, incentives, bonuses, benefits, and non-monetary rewards.

## Unit 1: Introduction to Compensation & Reward Management

- Definition and Importance of Compensation & Rewards
- Objectives of Compensation & Reward Management
- The role of Compensation & Rewards in attracting and retaining talent
- Key challenges in designing effective compensation strategies
- Legal and ethical considerations in compensation management

Assignment

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## Unit 2: Compensation Theories and Strategies

- Equity Theory and its implications for compensation design
- Expectancy Theory and its application in motivating employees through rewards
- Agency Theory and the principal-agent relationship in compensation management
- Pay-for-Performance models and incentive schemes
- Total Rewards Approach and its integration into compensation strategies
- Assignment

#### Unit 3: Job Analysis and Evaluation

- Job Analysis: Process and methods for determining job requirements
- Job Evaluation: Techniques for assessing job worth and internal equity
- Job Grading and Job Classification systems
- Point Factor Evaluation and its application in determining pay grades
- Market Pricing and benchmarking in compensation management
- Assignment

## Unit 4: Compensation Structures and Benefits

- Pay Structures: Developing and implementing salary ranges
- Variable Pay Systems: Bonuses, commissions, and profit-sharing plans
- Executive Compensation: Challenges and best practices
- Employee Benefits: Types and design considerations
- Non-financial rewards and recognition programs
- Assignment

## Unit 5: Performance Management and Compensation

- Performance Appraisal and its link to compensation decisions
- Competency-based pay and skill-based pay systems
- Performance-based pay for teams and groups
- Merit Pay and its role in rewarding individual performance
- Managing underperformers and pay compression issues
- Assignment



#### Text and References

- Lawler, E. E. (1990). "Strategic Pay: Aligning Organizational Strategies and Pay Systems." Human Resource Planning, 13(3), 125-140.
- Milkovich, G. T., & Wigdor, A. K. (1991). "Pay for Performance: Evaluating Performance Appraisal and Merit Pay." National Academies Press.
- Gomez-Mejia, L. R., Berrone, P., & Franco-Santos, M. (2010). "Compensation and Organizational Performance: Theory, Research, and Practice." Academy of Management Annals, 4(1), 65-121.
- Lawler III, E. E. (2015). "From Employee Compensation to Total Rewards." Organizational Dynamics, 44(2), 103-109.
- 5. Pfeffer, J. (1998). "Six Dangerous Myths about Pay." Harvard Business Review, 76(3), 109-119.

CO1: To introduce students to the fundamental concepts, theories, and models related to compensation management.

CO2: To develop and evaluate compensation strategies that align with an organization's goals and objectives.

CO3: To cover the legal and ethical considerations involved in compensation management.

CO4: To explore the concept of total rewards, which includes both financial and non-financial components of compensation.

CO5: To equip students with the knowledge and skills to link performance management with compensation decisions.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	2	-	2	1	1		2	-
CO2	-	-	-	-	1	-	-	
CO3	1	-	1	1	1	1	1	-
CO4	1	-	1	-	-	-	1	
CO5	2	-	-	-	1	-	2	-

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BS-203 Numerical & Statistical Methods L-T-P:3-0-0	
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#### Course Objective:

- The main objective of this course is to understand and implement various concepts of numerical analysis and statistics to solve real life problems.
- 2. To introduce the fundamental principles of numerical and statistical methods.
- To provide various methods of solving algebraic/transcendental equations and system of simultaneous equations.
- To identify the areas applied in numerical interpolation, differentiation, integration and differential equations and method of finding solutions.
- 5. To have knowledge in probability distributions and testing of hypothesis

### Prerequisites:

There are no specific prerequisites for this course. However, a basic understanding of Statistics would be beneficial.

## Course Learning Outcomes:

- To solve problems using numerical methods.
- To obtain the solution of system of equations using matrix theory.
- To identify real life problems into Mathematical Models.
- To apply the probability theory in the field of Computer Science Applications.

# Unit - 1: Mathematical Modelling and Engineering Problem Solving:

- Simple Mathematical Model.
- Conservation Laws and Engineering Problems
- Approximations and Round-Off Errors: Significant Figures,
- Accuracy and Precision.
- Error Definitions, Round-Off Errors
- Assignment



# Unit - 2: Solutions of Algebraic and Transcendental Equations:

- Bisection Method,
- The Newton-Raphson Method,
- The Regula-falsi method, The Secant Method.
- Interpolation: Forward Difference, Backward Difference,
- Newton's Forward & Backward Difference Interpolation
- Assignment

# Unit - 3: Solution of simultaneous algebraic equations (linear) using iterative methods:

- Gauss-Jordan Method, Gauss-Seidel Method
- Numerical differentiation and Integration: Numberical differentiation,
- Numerical integration using Trapezoidal Rule
- Numerical solution of 1st and 2nd order differential equations: Taylor series,
- Euler's Method, Modified Euler's Method.
- Assignment

## Unit - 4: Least-Squares Regression:

- Linear Regression, Polynomial Regression,
- Multiple Linear Regression,
- General Linear Least Squares, Nonlinear Regression
- Linear Programming: Linear optimization problem Formulation
- Graphical solution, Basic solution and Feasible solution.
- Assignment

## Unit - 5: Random variables:

- Discrete and Continuous random variables,
- Probability density function,
- Probability distribution of random variables,
- Expected value.
- Variance.
- Assignment

#### Text and References

- 1. Introductory Methods of Numerical Methods S. S. Shastri PHI Vol 2
- Numerical Methods for Engineers Steven C. Chapra, Raymond P. Canale Tata Mc Graw Hill 6th 2010
- 3. Numerical Analysis Richard L. Burden, J. Douglas Faires Cengage Learning 9th 2011
- 4. Fundamentals of Mathematical Statistics S. C. Gupta, V. K. Kapoor
- 5. Elements of Applied Mathematics P.N.Wartikar and J.N.Wartikar A. V. Griha, Pune Volume 1 and 2

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CO1: Understand the various approaches dealing with the data using theory of probability.

CO2: Analyze the different samples of data at different levels of significance using various hypothesis testing.

CO3: Develop a framework for estimating and predicting the different samples of data for handling the uncertainties.

CO4: Understand error, source of error and its effect on any numerical computation and also analyze the efficiency of any numerical algorithm.

CO5: Understand the methods to construct interpolating polynomials with practical exposure

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3		1	-	1	3	1	-
CO2	2	-	-	-	1	-	1	-
CO3	-	2	3	-	1	-	1	-
CO4	-	-	-	-	1	1	1	1
CO5	-		2	-	1	-	1	1



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HSS-201	Advance Business Communication	L-T-P:3-0-0

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BBA LP 261 Live Projects L-T-P:0-1-1
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L-T-P:0-0-2

## List of different clubs

1) Markaizen Club of Lingayas (MCL)

"CONNECTING PEOPLE"

#### Introduction:

As the name suggests, MCL is a step forward to make the students opt for Marketing as a specialization to excel in their creative learning and thinking abilities. The club is formed as a platform for the students to showcase their individual talents as well as their collaborative participation in groups. The club intends to mix and match different activities and workshops for the students, which will be helpful in giving finishing touches to their grooming and sharpening their marketing skills. The sole objective of the club is to make students industry-fit and equip them for the competitive times ahead.



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## Objectives of Club:

- To make students come up with creative thinking abilities in solving problems and marketing issues.
- To make students abreast of the current scenario and the happenings around the world in the marketing space.
- To groom the personality of the students and make them more self-confident in facing this world.
- -To provide and teach them art and techniques related to marketing which would help them be industry ready
- -To make students understand the importance of teamwork and make them realize their leadership qualities.

Vision: To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new marketing trends, reach their full potential with the conceptual knowledge, and change the world around them with the help of marketing themselves in the hypercompetitive environment

Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities

This club will bring students together through events, sponsorships, publicity, and awareness of LV hosted events providing opportunities for development and social interaction that are central to many students' college experience. This club can bring in promotion stalls for Fresher's Day. The club can also conduct events like Ad-Venture - Creating an Advertising Campaign, inquisitive- A quiz on Marketing, Market Encounter- A puzzle-based game the best managers would compete. Cracking Cliché-Designing a Marketing Plan given a company and unusual product, What's in a name? Controversy Suggesting a New name and Marketing Campaign (Controversial debates), role play, AD MAD Show

#### 1) War of Brands

It can be a three-stage competition which can be organized by the Club and it is nothing short of a battlefield, wherein participants engage in ambush marketing to not only design campaigns for various brands but also market their ideas through social media platforms.

## 2) Ulta Pulta

It can be organized under the umbrella of "Jingstad" and as the name suggests, everything is in reverse. You think you know a brand, till we take it and completely change it to its polar opposite. This event is for the creative geniuses out there.

#### 3) X-Marketer

The specialty of X-Marketer lies in its dynamism, as it changes its rules and formats every year. While its underlying principle is to test participants' acumen and creativity. X-Marketer presents itself with new twists for all Marketing experts on campus.

#### 4) Touchstone

"Touchstone", can be a case study competition which can provide budding marketers across the country the



stage to prove their marketing acumen by delving into the marketing and branding strategies for products and services. Past participants from other colleges can be included.

2) VAANIJYA: THE FINANCE CLUB

#### "LEARN TODAY EARN TOMORROW"

About the Club: Vaanijya - The Finance club is the fountainhead of knowledge and new ideas in the field of knowledge. The club fosters an environment of discovery of recent trends and developments in the field of finance and provides a comprehensive understanding of the finance industry.

#### Objectives

- 1) It imparts the knowledge of finance to the students in a very interesting manner.
- 2) To provide a comprehensive understanding of finance & economics.
- 3) To foster an environment among the students that encourages the continuous learning and discovery of recent trends in the area of finance.
- 4) To provide a platform to the students to bring out their best and improvise upon their concepts with a practical understanding.

#### Vision

To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new trends in finance & economics, reach their full potential with the conceptual and practical knowledge to make them industry ready.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

Knowledge Sharing Sessions: Guest lecturers/ Webinars related to finance/economics/ commerce are organized by inviting speakers from academia & industry.

School of Commerce & Managements
Longitude (http://doi.org/10.000)



#### 1) FinQ / BusinessQ

To equip students of various finance and economics concepts along with its relevant practices in the real world.

This is the quiz series.

#### 2) News Blast

A series to update students about the latest development in the finance and economics world. It comprises four sections, namely, Big Story, Economic. Market and Startup. Presentations about the latest developments in the economy & financial industry are given by students.

## 3) Budget Discussion

The Financial Budget of the country stands as one of the most important events of the entire year. It encloses the future ideas, plans and flow of the economy in the near future. The budget discussion focuses on a sectorwise presentation on key announcements & their impact on the sector, accompanied with an overall takeaway for various stakeholders of the economy.

#### 4) Vaanijya Game

Puzzle games related to finance like Jumble Words & Newspaper Geek are there for students to check their knowledge in an interesting manner.

## 3) CONQUERORS-ENTREPRENEURSHIP CLUB

#### "PROFIT NINJAS"

The vision is to be acknowledged as a program of International renown, where students, faculty, alumni, industry and policy makers collaborate, learn, and innovate. The team comprises faculty from different functional areas and disciplines.

#### Objectives

Center for entrepreneurship aims to collaborate with faculty and fellows who have thesis topics on subjects related to entrepreneurship and innovation. The center will also collaborate with industry to develop research



cases for further study. Main focus areas will be:

- 1. To Promote First Generation Businessman and Industrialists
- 2. To Create Awareness about Availability of Resources
- 3. To Promote Small, Cottage & Local Industries
- 4. To Encourage Self Employment Tendencies
- 5. To Provide Knowledge about Government Plans and Programmes
- 6. To Make a Successful Entrepreneur
- 7. To Provide Training to Operate Business

#### Vision

Center for entrepreneurship provides support to creation of new ventures opportunities, identifying resource requirements, assisting in resource acquisitions and managing new ventures in tie-up with Lingayas University.

Club	Members-	President,	event	coordinator,	club	coordinator
Faculty ASSISTA Email:	NT					In-charge: PROFESSOR

Email:

Contact:

Activities

Events: As part of a new initiative, the Center for Entrepreneurship will organize events that will give experiences and insights to help young entrepreneurs make a smooth transition from the idea to implementation. An Annual Entrepreneurship Summit is planned to be held every year.

Women Entrepreneurship Programmes

Center for entrepreneurship will conduct free one on one management consulting sessions for women entrepreneurs of areas nearby Lingayas Vidyapeeth, Faridabad. It will provide implementable solutions faced by these entrepreneurs in their ventures through problem analysis, research and brain-storming

4) VISVICT- HR CLUB

## "PERFORM AND MAKE YOUR FUTURE"

The purpose of "HR Club" is to bring together students interested in the field of Human Resources Management, help them develop interpersonal skills needed in the corporate world. Encourage them to meet professionals who work in the field of Human Resources Management. This club is designed to help students learn more about Human Resource and what Human Resource Professionals do.

The club promotes the active participation of the students. The HR students take the lead in arranging the

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events. This enables the students to plan and arrange for the events successfully. The club activities are organized on a regular basis to promote the team spirit and implement the HR concepts practically.



#### Vision:

To foster highly proficient future Human Resource professionals with a humanitarian approach.

## Objectives:

- To enhance the skills and competencies of the members through sharing and learn.
   To provide a forum for discussion and interaction and a platform for enhancing skills.
- To make students understand what is expected in a real job interview and to improve the student's selfpresentation.
- Establishing contacts between HR managers in order to share the information and experience organizing and conducting
   the
   seminars.
- To provide accurate instruction and realistic activities intended to stimulate discussion and provide the knowledge, skills and abilities necessary to perform HR roles and further an individual's career.
- 6. To continuously strive for academic and professional excellence in the field of HRM



Club

Members-

President.

event

coordinator,

club

coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

1. Recruitment and Selection Role Play

Round 1 consists of Aptitude Test on various management fields and current affairs where 50 objective questions are given and 50 minutes are allotted. This was a pen paper round. All the students attempted the test out of which 12 students were picked for the 2nd round based on the marks awarded.

Second Round: Group Discussion will be conducted to the 8 students on any selected topic. From this GD round 3 students shall be selected for the final round of recruitment process based on their performance.

Third Round: In Final round or Personal interview selected students shall answer the interview panel consisting of student co-coordinators.

2. Group Discussion Activity

The class will be divided into 4 groups consisting of 6-8 members per group. Topics which will be given to groups such as

- 9. Reservation for woman would help the society
- 10. What is most helpful for being successful in life knowledge, power or wealth ...?
- Impact of social media.
- 12. Indian culture vs. western culture. It will be an interactive section and groups shall share their perception about the topics.

3) Activity 3: 24

The 24-hour event where the contestants shall be asked to capture an image and elucidate their vision with a small write-up. Any theme will be given to students for this. Activity 4: HR Conclave

The one-day long signature event where eminent speakers from various backgrounds share their thoughts and experiences to the students. It also involves a panel discussion with industry experts and HR managers from different sectors engaging in creative conversations among themselves and as well as the audience.

4) Activity 5: HR Fest

Quiz Regarding various aspects of HR, HR policies, laws etc.

HR Slat-Making a play incorporating various HR policies and other things. A team plays a corporate scenario,

Lingaya's Vidyapseth (TUD



which shows the best practices of HR Crisis-Giving some crisis scenarios and judging them based on the solution they give.

Preparing Recruitment advertisement-

Outcome:

The club will promote the active participation of the students. It will help them in attaining inter-personal skills required in the corporate field. The HR students shall make an active contribution in arranging the event. The club enhanced the knowledge on Recruitment and selection process. Participation in group discussion will enable them to express their views on the latest topics. It also helps promote team spirit, decision making, and motivation.

5) ARPAN — THE CSR CLUB

At the School of Commerce and Management we believe that a truly successful organization is one that looks beyond serving its own interests to serve society. As we shape the business professionals and leaders of tomorrow, it is important to not only equip them with knowledge and resources, but also the spirit of service and civic responsibility.

At Arpan, the CSR Club of SOCM, we educate students on the symbiotic relationship between society and businesses. We create awareness on the need for — and the importance of — corporate social responsibility, and emphasize the future role of students in the same.

The Club's activities are designed to help acquaint students with societal issues. Students are also taught to work in teams and develop social leadership to address the problems of the day. The aim is to help students work and lead businesses that play a strong social role.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

6) Operations Management Club

"OPER8 in Action"



OPER8 - Operations Management Club is an establishment under the mentorship of distinguished operations faculty members. The purpose of the club is to foster interest in the core aspects of operations as a whole henceforth capturing the essence of a business and remodeling those ideas into activities, games and learning experience.

The club endeavors to move learning beyond books and encourages students in brainstorming and creativity in real life problem solving and management games.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

Activities:

Rush Hour, Board of Directors, Case-study competition, Decipher, Maze the Matrix and Beer Game etc.

Fundamental
Basic Concepts
of Operations
In every activity
conducted

Knowledge
testing of
students
Case study
stimulus

Business
Knowledge
Updates
Goest Lectures
Guest Lectures
Environment
Business
Knowledge
Updates
Guest Lectures
Guest Lectures
Environment

Business
Knowledge
Updates

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# Semester – IV



(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 202	Cost Accounting	L-T-P:3-0-0
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## Course Objectives:

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

## Prerequisites:

A basic understanding of accounting principles and costing concepts is desired and would be beneficial.

## Course Learning Outcomes:

- Understanding Cost Concepts: Develop a comprehensive understanding of cost concepts, terminology, and classification systems used in cost accounting, including direct and indirect costs, fixed and variable costs, and cost behaviour.
- Cost Analysis and Decision-Making: Apply cost accounting techniques to analyze and interpret cost data, such as job costing, process costing, and activity-based costing, in order to make informed decisions related to pricing, product mix, budgeting, and performance evaluation.

# Unit 1: Concept and Nature of Cost Accounting

- Concept of cost and costing, Importance and features of costing,
- Cost classification, Concept of cost unit, cost centre, meaning of 'unit' from the view point of producer,
- Establishment of an ideal cost accounting system, Cost Reduction, Cost Control
- Installation of Costing System
- Application of IT in Cost Accounting.
- Assignment

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#### Unit 2: Material Cost

- Direct and indirect material, Valuation of materials, Principles of valuation of material
- Material control
- Inventory control: Meaning and techniques including latest techniques
- Treatment of waste, scraps, spoilage,
- Defective and obsolete.
- Assignment

#### Unit 3: Labour Cost Control

- Employee Cost and Overheads Meaning
- classification of employee cost
- Requisite of a good wage and incentive system
- Labour cost control techniques, Employee turnover,
- Remuneration and Incentive schemes (Rowan & Halsey Plan only).
- > Assignment

#### Unit 4: Overheads

- Definition and classification
- Production overheads allocation and apportionment of cost
- Meaning and Methods of cost absorption, Treatment of over- absorption under-absorption of overheads
- Administration and selling & distribution overheads methods of ascertainment
- Treatment of Research & Development cost in Cost Accounting.
- Assignment



## Unit 5: Methods of Costing

- Job Costing, Batch Costing and Process Costing, Job Cost Sheet
- Meaning of Batch Cost and its application in today's industry.
- Meaning and application of process costing,
- Methods of determination of cost in process costing
- Contract and Service costing

## Assignment

#### Text and References:

- 1. Banarjee, B. (2014). Cost Accounting Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
- 2. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
- 3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
- 4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
- CO: I Understanding various elements of cost and costing techniques of valuation of cost and Constructing a cost sheet and preparation of quotations for submission.
- CO: 2 outline the procedure for purchase of material, storing and issue of materials and valuation of materials.
- CO: 3 Calculate earnings of Workers under different methods.
- CO: 4 Choose basis for allocation and apportionment factory indirect costs and absorption of overheads.
- CO: 5 Application costing techniques for contract work.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	-	3	-	3	-	3	-
CO2	3		-	3	3	-	-	3
CO3	3	3	3	-	3	3	3	1.
CO4	3	2	2	3	3	2	2	3
CO5	3	3	3	2	3	3	3	2

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BCM N 204 Computer Application in Business L-T-P:3-0-0
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## Course Objective:

The objective of the "Computer Application in Business" course is to provide students with a comprehensive understanding of uses of computers and its applications in management. The course aims to develop the knowledge and skills necessary to effectively analyze and make informed decisions in complex and uncertain situations through the use of computer applications. Students will learn the fundamental concepts, tools, and techniques of computer applications and how to apply them in various management contexts.

#### Prerequisites:

A basic understanding of computer hardware and input output devices, basic computer would be beneficial.

## Course Learning Outcomes:

- 1. Learning basic applications of computers which are used in managerial operations.
- Becoming familiar with computer operating systems & database management systems and multiprogramming etc.
- 3. Learning computer networks, LAN, MAN, & WAN
- 4. Understanding and application of the Internet used in business and managerial operations.

## Unit 1: Introduction to Computer

- Introduction to computers, Advantages, Disadvantages and Applications of computers, Block diagram and working,
- Evolution(Generations) and classification of computers( Mini, Micro etc),
- Common I/O devices and their characteristics.
- Primary and secondary memory: RAM and ROM, Hard Disk, Magnetic Tape, Optical devices, Flash memories.
- Computer software: Classification and Types, Generations of computer languages.
- Assignment



## Unit 2: Operating System & DBMS

- Operating System: Functions, types Multiprogramming, Multiprocessing, Timesharing, Real time, Online and Batch Systems, Booting process.
- Windows environment basics:- Desktop, Common Start menu options.
- DBMS Basic Concepts: Entity, Attributes, Keys, Relationship,
- Association, Database, DBMS, Data Independence,
- Three Level Architecture, Functions, Advantages and Disadvantages of DBMS.
- Assignment

## Unit 3: Computer Networks

- Computer and communication networks,
- Evolution of computer networks, LAN, MAN, WAN, Network topologies ,
- Modes of Data communication
- Wired Media of Data communication: STP, UTP, Coaxial, Fiber optic wires.
- Wireless Medium Technologies: VSAT, Microwaves, Bluetooth, WIFI
- > Assignment

#### Unit 4: Basics of Internet

- Internet Basics: ISP, Web server, Web Browser, Domain names,
- Email, Mail server, search engine, web portal, other internet common terms
- Microsoft Word-File Handling, File Creation Retrieval, Saving & Printing, Edit Commands.
- Formatting- Paragraphs, Documents, Headers, Footers.
- Working with Tables. Inserting Graphics & Text Boxes, Advanced Functions- Mail Merge, Macro.
- > Assignment

#### Unit 5: Microsoft Excel & PowerPoint

- Microsoft Excel- Creation of Spreadsheet Applications Using Worksheets & Work Books. Data Entry-Formatting,
- Editing, In built Functions,
- Working with Graphics Designing Charts,
- Graphs using Spreadsheets.
- Introduction to Powerpoint
- Assignment

School of Commerce & Management Lingaya's Vidyapeeth (FBD.)



#### Text and References

- 1. Introduction to Information Technology, ITL education solutions, Pearson.
- 2. Understanding Computers: Today and Tomorrow by Morley and Parker, Cengage
- 3. Introduction to Computer science, ITL education solutions, Pearson.
- 4. MS-Office 2007, step by step, Pearson.
- CO1: Describe insights regarding computer fundamentals.
- CO2: Discuss various fundamental concepts of internetworking techniques with their characteristics and understand the requirements for WWW techniques.
- CO3: Assess application word processing concepts.
- CO4: Develop understanding to prepare spread sheet and its business applications
- CO5: Practical application of computer in managerial functions

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	-	1	-	1	3	1	1
CO2	2	1	1	3	-	2	1	1
CO3	1	-	1	-	-	1	1	1
CO4	1	2	1	2	2	1	1	1
CO5	2	2	1	-	1	2	1	1



(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 206	Financial Reporting & Analysis	L-T-P:3-0-0	
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## Course Objectives:

The objective of the course Financial Reporting and Analysis is to make the students understand, analyse and interpret the basic framework of financial reporting.

## Prerequisites:

A basic understanding of accounting and finance concepts is desired and would be beneficial.

## Course Learning Outcomes:

- Develop a comprehensive understanding of financial statements and the ability to analyze
  and interpret them effectively.
- Acquire financial analysis skills to evaluate a company's performance, liquidity, profitability, and solvency using various techniques and ratios.
- Demonstrate the ability to make informed business decisions based on financial analysis findings and effectively communicate them through reports and presentations.

## Unit 1: Basis of Financial Reporting

- Meaning of financial reporting
- Purpose of financial reporting
- Types of financial reports
- Users of financial reports
- conceptual framework for financial statements
- Assignment

## Unit 2: Understanding Financial Statements

- Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet)
- Statement of Earnings (Income Statement)
- Statement of Cash Flows (Cash Flow Statement).
- Importance of financial statements
- Practical problems
- Assignment

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#### Unit 3: Additional disclosure statements

- Need for Additional Statements
- Auditor's Report, Director's Report
- Funds Flow Statement
- Electronic Dissemination
- Corporate Governance
- Assignment

## Unit 4: Analysis & Interpretation of Financial Statements

- Ratio Analysis Liquidity, Solvency, Activity & Profitability Analysis
- Comparative & Common Size Analysis (Vertical & Horizontal Analysis)
- Financial Statement Variation by Type of Industry
- Expanded Analysis: Financial Ratios used in Annual Reports
- Management's use of Analysis, Graphing Financial Information
- Assignment

## Unit 5: Accounting Standards in India & IFRS

- Meaning and importance of accounting standards in India
- Important accounting standards
- Purpose of accounting standards
- Conceptual framework of IFRS
- Importance and applicability of IFRS
- Assignment

#### Text and References:

- Lal, Jawahar, Corporate Financial Reporting: Theory & PracticeTaxmann Applied Services, New Delhi.
- Raiyani, J. R. and Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
- 3. Singh, N. T. and Agarwal, P., Corporate Financial Reporting in India, Raj Publishing, Jaipur.
- Hennie, V. G., International Financial Reporting Standards: A practical guide, Washington: World Bank.
- Alexander, D., Britton, A. and A. Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition.



CO1: Familiarize students with the mechanics of preparation of financial statements

CO2: Understanding corporate financial statements

CO3: Understand and Analyse the financial statements from the perspective of different stakeholders using ratio analysis.

CO4: Understand the role of IFRS/Ind-AS in accounting discipline

CO5: Understanding of financial distress or bankruptcy prediction

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	-	3	-	3	-	3	-
CO2	3	-	-	3	3			3
CO3	3	3	3		3	3	3	-
CO4	3	2	2	3	3	2	2	3
CO5	3	3	3	2	3	3	3	2

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BCM N 208	Insurance and Risk Management	L-T-P:3-0-0	
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## Course Objectives:

- To introduce B.Com students to the principles and concepts of insurance and risk management.
- To provide students with an understanding of the role of insurance in managing various types of risks.
- 3. To develop students' ability to identify and assess different types of business and personal risks.
- 4. To equip students with practical knowledge of insurance products and their applications.
- 5. To foster critical thinking and problem-solving skills in the context of risk management.

Prerequisite: Basic understanding of identifying, analyzing, and minimizing the financial impact of potential losses. It involves assessing and quantifying the likelihood and impact of events that may require settlement by the insurer. It also involves spreading the risk of these events across other insurance underwriters in the market. Risk management can help insurers avoid serious losses, improve outcomes, decrease costs, and protect patient safety.

# Course Learning Outcomes:

- Understand the principles and concepts of insurance and risk management.
- Identify and assess various types of business and personal risks.
- Analyze and recommend risk management strategies for different scenarios.
- Evaluate insurance products and their suitability for risk coverage.
- Apply critical thinking to address complex risk management challenges.

# Unit 1: Introduction to Insurance and Risk Management

- Overview of insurance and its significance in risk management
- Types of risk: Pure risk, speculative risk, and operational risk
- Risk management process and strategies
- Role of insurance in mitigating risk
- Ethical considerations in risk management and insurance
- Assignment



## Unit 2: Types of Insurance and Coverage

- Life insurance: Term, whole life, and endowment policies
- Health insurance and medical coverage
- > Property and casualty insurance: Home, auto, and liability insurance
- Business insurance: Fire, marine, and liability insurance
- Insurance for special risks: Cyber risk, natural disasters, and political risk
- Assignment

## Unit 3: Risk Identification and Assessment

- Methods of risk identification and evaluation
- Risk assessment tools: Risk matrices and risk scoring
- Quantitative and qualitative risk analysis
- Impact of risk on individuals and businesses
- Risk management techniques and risk financing options
- Assignment

## Unit 4: Insurance Policies and Claims Management

- Insurance policy structure and terms
- Premium calculation and underwriting process
- Insurance policy types: Indemnity and valued policies
- Insurance policy clauses and exclusions
- Claims management and settlement process
- > Assignment

## Unit 5: Emerging Trends in Insurance and Risk Management

- Innovations in insurance products and Insurtech
- Sustainable and socially responsible risk management
- Integrated risk management and enterprise risk management (ERM)
- Risk management challenges in a globalized world
- Case studies on risk management and insurance applications
- > Assignment

Change of Commercial & Manager (ESC)



# Recommended Reference Books:

- "Principles of Risk Management and Insurance" by George E. Rejda and Michael McNamara
- "Risk Management and Insurance" by Scott E. Harrington and Gregory R. Niehaus
- "Introduction to Risk Management and Insurance" by Mark S. Dorfman
- "Risk Management and Insurance: Perspectives in a Global Economy" by Patricia Born and Ann Marie Rogers
- "Principles of Insurance Management: A Special Focus on Insurance Claims" by Dr. Alok Kumar
- CO1 Understand the principles and concepts of insurance and risk management.
- CO2 Identify and assess various types of business and personal risks.
- CO3 Analyze and recommend risk management strategies for different scenarios.
- CO4 Evaluate insurance products and their suitability for risk coverage.
- CO5 Apply critical thinking to address complex risk management challenges.

POS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3		J		1-9		1	
CO2	3	4	1				1	
CO3	-	3	17	1	31	11	7 / 2	1
CO4			1	2	-		3 1	
CO5		3		- 3	-	-		-



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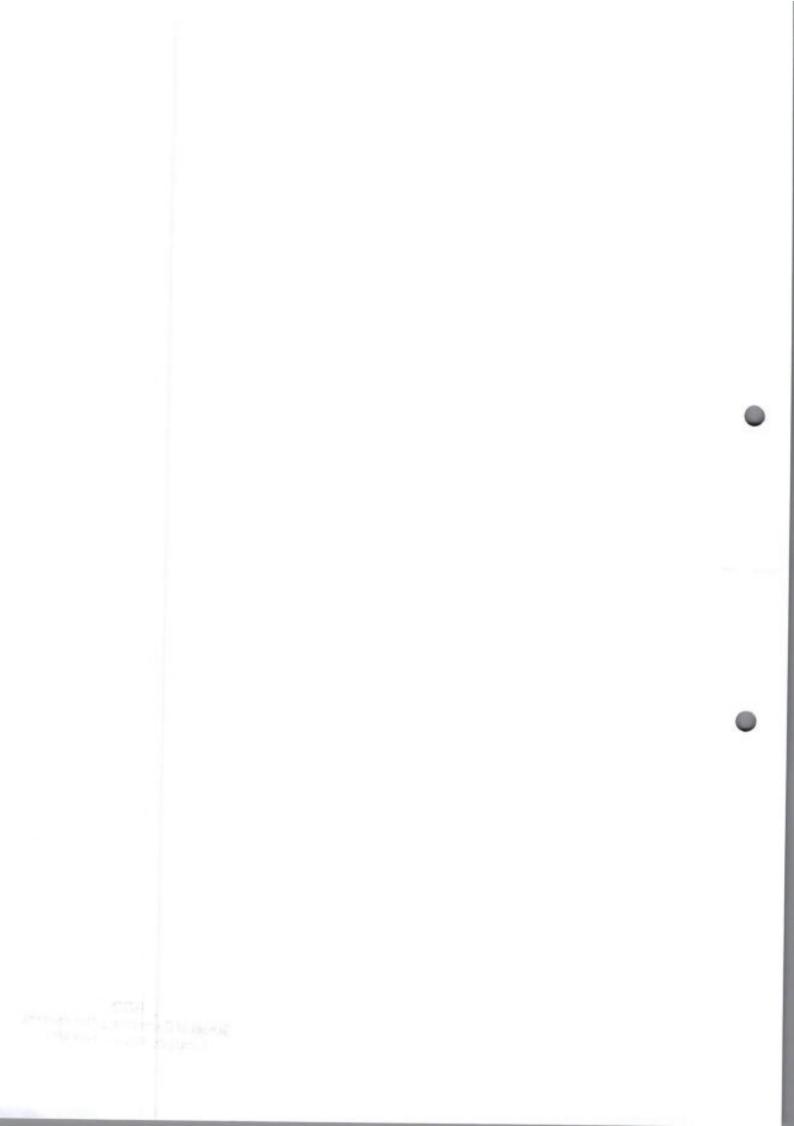
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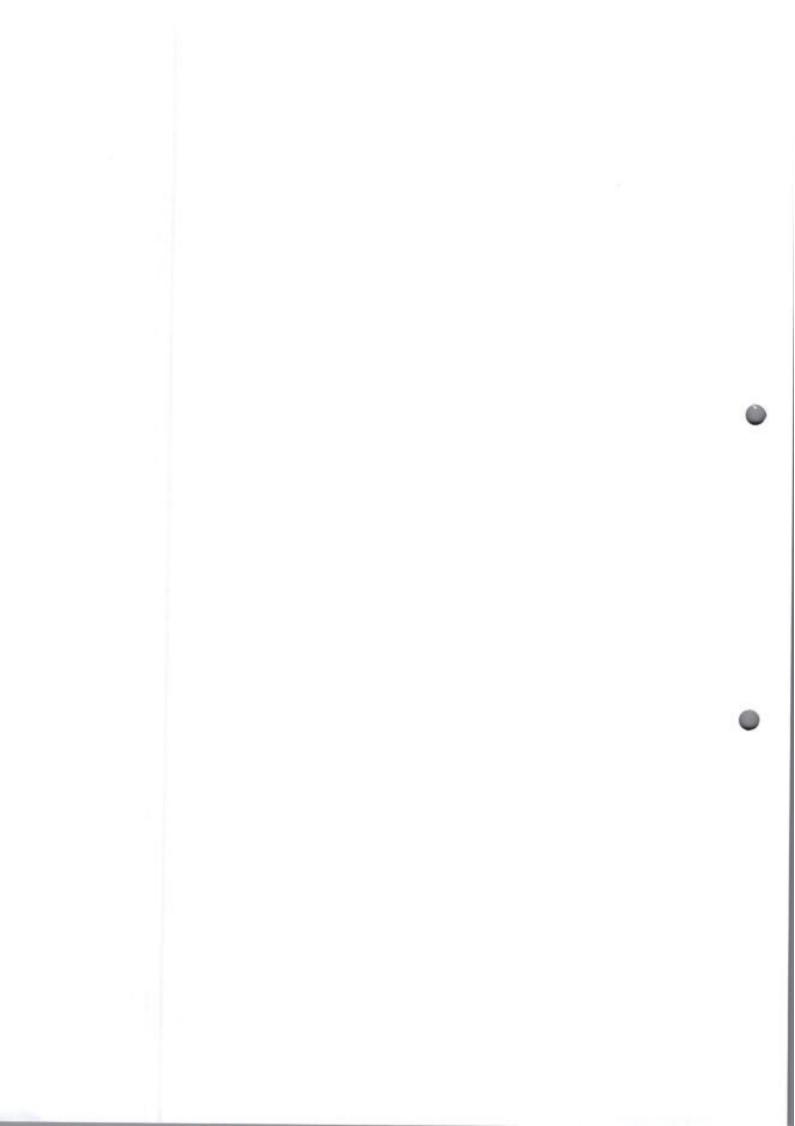




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School of Commerce & Management Lingaya's Vidyopasth (PaO)

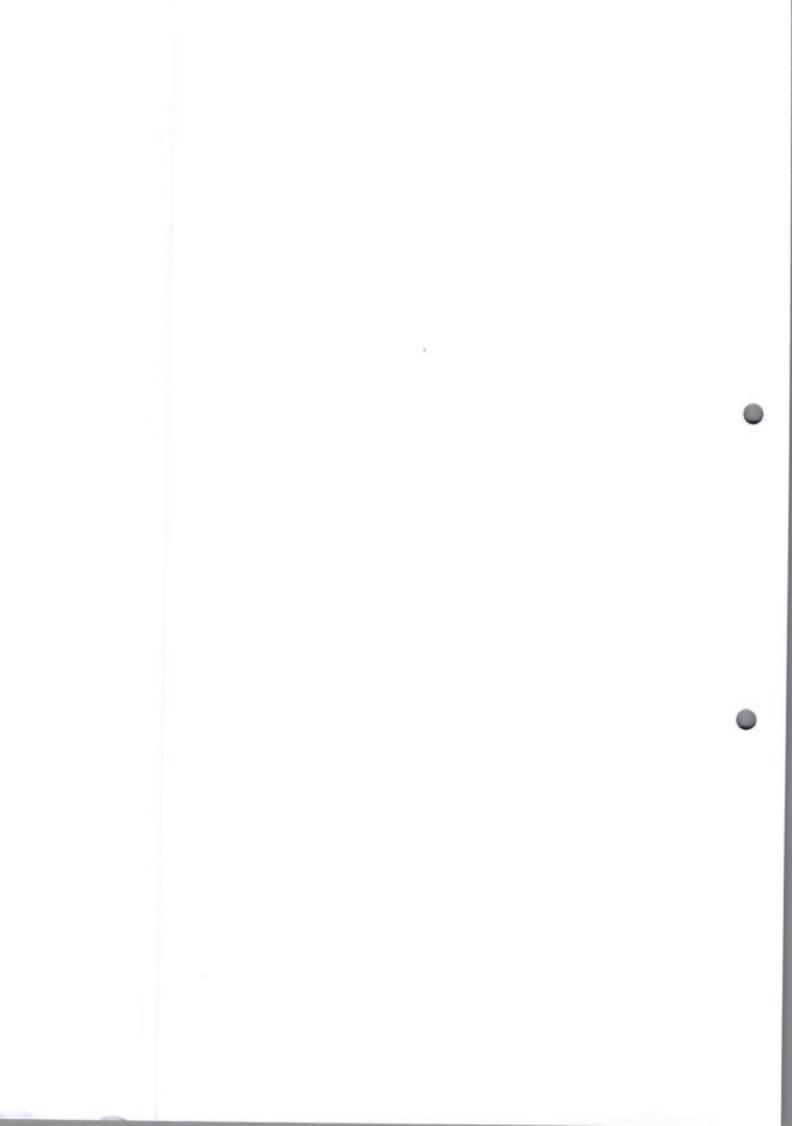




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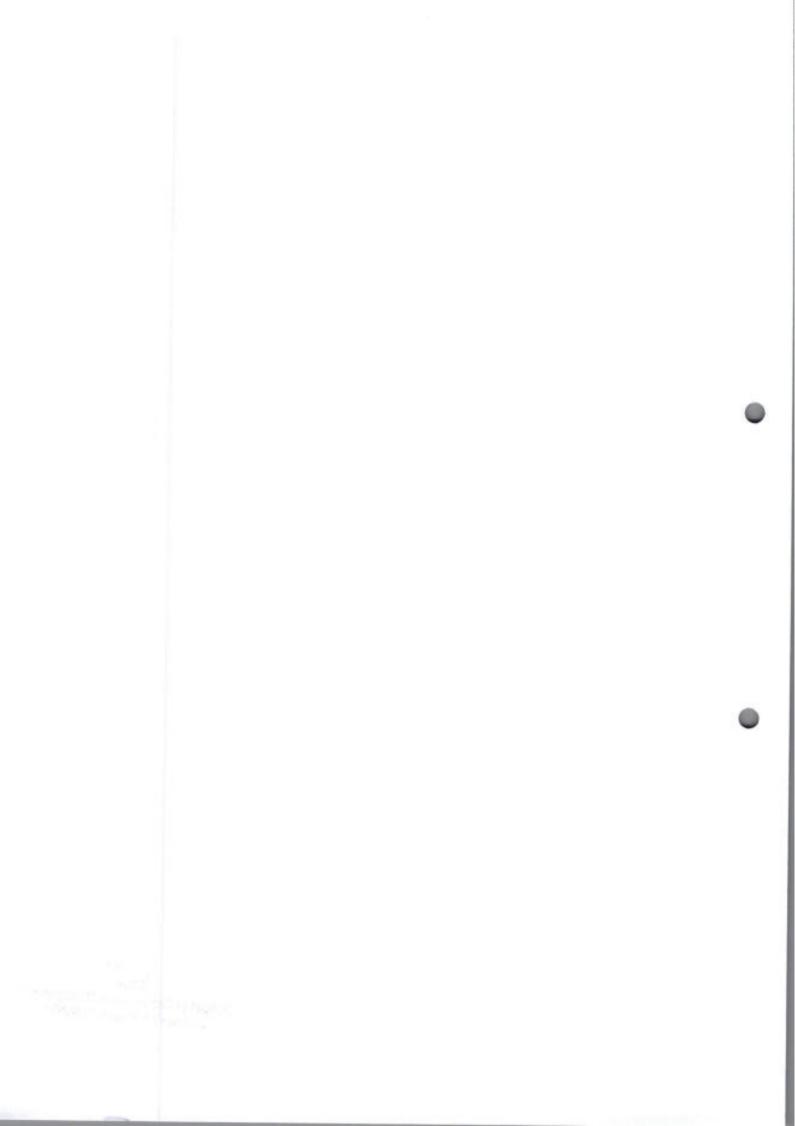






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BBA CP 182	Capstone Projects	L-T-P:1-1-0	
BBA CP 182	Capstone Projects	L-T-P:1-1-0	





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HPP 174	Holistic Professional Proficiency	L-T-P:0-0-0
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## List of different clubs

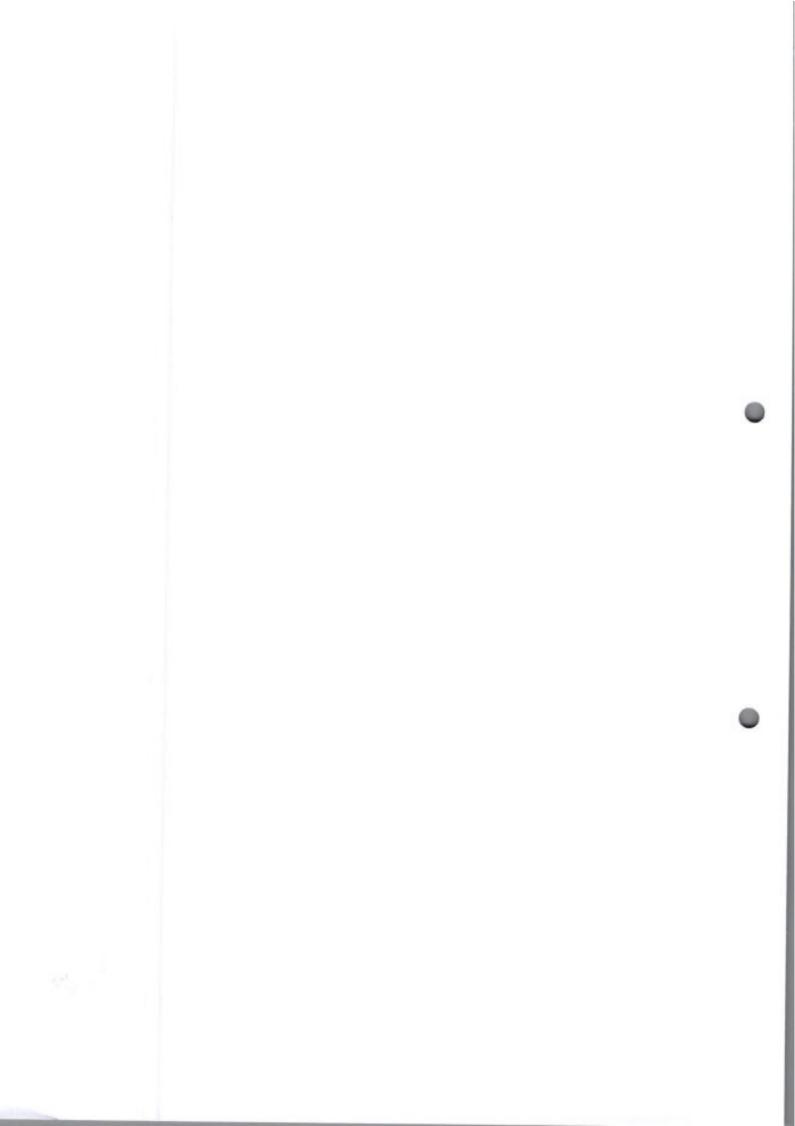
1) Markaizen Club of Lingayas (MCL)

"CONNECTING PEOPLE"

#### Introduction:

As the name suggests, MCL is a step forward to make the students opt for Marketing as a specialization to excel in their creative learning and thinking abilities. The club is formed as a platform for the students to showcase their individual talents as well as their collaborative participation in groups. The club intends to mix and match different activities and workshops for the students, which will be helpful in giving finishing touches to their grooming and sharpening their marketing skills. The sole objective of the club is to make students industry-fit and equip them for the competitive times ahead.







# Objectives of Club:

- To make students come up with creative thinking abilities in solving problems and marketing issues.
- To make students abreast of the current scenario and the happenings around the world in the marketing space.
- To groom the personality of the students and make them more self-confident in facing this world.
- -To provide and teach them art and techniques related to marketing which would help them be industry ready
- -To make students understand the importance of teamwork and make them realize their leadership qualities.

Vision: To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new marketing trends, reach their full potential with the conceptual knowledge, and change the world around them with the help of marketing themselves in the hypercompetitive environment

Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities

This club will bring students together through events, sponsorships, publicity, and awareness of LV hosted events providing opportunities for development and social interaction that are central to many students' college experience. This club can bring in promotion stalls for Fresher's Day. The club can also conduct events like Ad-Venture - Creating an Advertising Campaign, inquisitive- A quiz on Marketing, Market Encounter- A puzzle-based game the best managers would compete. Cracking Cliché-Designing a Marketing Plan given a company and unusual product, What's in a name? Controversy Suggesting a New name and Marketing Campaign (Controversial debates), role play, AD MAD Show

## 1) War of Brands

It can be a three-stage competition which can be organized by the Club and it is nothing short of a battlefield, wherein participants engage in ambush marketing to not only design campaigns for various brands but also market their ideas through social media platforms.

## 2) Ulta Pulta

It can be organized under the umbrella of "Jingstad" and as the name suggests, everything is in reverse. You think you know a brand, till we take it and completely change it to its polar opposite. This event is for the creative geniuses out there.

#### 3) X-Marketer

The specialty of X-Marketer lies in its dynamism, as it changes its rules and formats every year. While its underlying principle is to test participants' acumen and creativity. X-Marketer presents itself with new twists for all Marketing experts on campus.

4) Touchstone

"Touchstone", can be a case study competition which can provide budding marketers across the country sement School of Commission (FBD.) Lingaya's Vidyapeeth (FBD.)



stage to prove their marketing acumen by delving into the marketing and branding strategies for products and services. Past participants from other colleges can be included.

## 2) VAANIJYA: THE FINANCE CLUB

## "LEARN TODAY EARN TOMORROW"

About the Club: Vaanijya - The Finance club is the fountainhead of knowledge and new ideas in the field of knowledge. The club fosters an environment of discovery of recent trends and developments in the field of finance and provides a comprehensive understanding of the finance industry.

## Objectives

- 1) It imparts the knowledge of finance to the students in a very interesting manner.
- 2) To provide a comprehensive understanding of finance & economics.
- 3) To foster an environment among the students that encourages the continuous learning and discovery of recent trends in the area of finance.
- 4) To provide a platform to the students to bring out their best and improvise upon their concepts with a practical understanding.

#### Vision

To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new trends in finance & economics, reach their full potential with the conceptual and practical knowledge to make them industry ready.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

## Activities:

Knowledge Sharing Sessions: Guest lecturers/ Webinars related to finance/economics/ commerce are organized by inviting speakers from academia & industry.



# 1) FinQ / BusinessQ

To equip students of various finance and economics concepts along with its relevant practices in the real world. This is the quiz series.

## 2) News Blast

A series to update students about the latest development in the finance and economics world. It comprises four sections, namely, Big Story, Economic. Market and Startup. Presentations about the latest developments in the economy & financial industry are given by students.

# 3) Budget Discussion

The Financial Budget of the country stands as one of the most important events of the entire year. It encloses the future ideas, plans and flow of the economy in the near future. The budget discussion focuses on a sectorwise presentation on key announcements & their impact on the sector, accompanied with an overall takeaway for various stakeholders of the economy.

# 4) Vaanijya Game

Puzzle games related to finance like Jumble Words & Newspaper Geek are there for students to check their knowledge in an interesting manner.

# 3) CONQUERORS-ENTREPRENEURSHIP CLUB

# "PROFIT NINJAS"

The vision is to be acknowledged as a program of International renown, where students, faculty, alumni, industry and policy makers collaborate, learn, and innovate. The team comprises faculty from different functional areas and disciplines.



## Objectives

Center for entrepreneurship aims to collaborate with faculty and fellows who have thesis topics on subjects related to entrepreneurship and innovation. The center will also collaborate with industry to develop research cases for further study. Main focus areas will be:

- 1. To Promote First Generation Businessman and Industrialists
- 2. To Create Awareness about Availability of Resources
- 3. To Promote Small, Cottage & Local Industries
- 4. To Encourage Self Employment Tendencies
- 5. To Provide Knowledge about Government Plans and Programmes
- 6. To Make a Successful Entrepreneur
- 7. To Provide Training to Operate Business

## Vision

Center for entrepreneurship provides support to creation of new ventures opportunities, identifying resource requirements, assisting in resource acquisitions and managing new ventures in tie-up with Lingayas University.

Club	Members-	President,	event	coordinator,	club	coordinator
Faculty ASSIST	ANT					In-charge:
Email:						PROFESSOR

## Activities

Contact:

Events: As part of a new initiative, the Center for Entrepreneurship will organize events that will give experiences and insights to help young entrepreneurs make a smooth transition from the idea to implementation. An Annual Entrepreneurship Summit is planned to be held every year.

# Women Entrepreneurship Programmes

Center for entrepreneurship will conduct free one on one management consulting sessions for women entrepreneurs of areas nearby Lingayas Vidyapeeth, Faridabad. It will provide implementable solutions faced by these entrepreneurs in their ventures through problem analysis, research and brain-storming

# 4) VISVICT- HR CLUB

# "PERFORM AND MAKE YOUR FUTURE"

The purpose of "HR Club" is to bring together students interested in the field of Human Resources



Management, help them develop interpersonal skills needed in the corporate world. Encourage them to meet professionals who work in the field of Human Resources Management. This club is designed to help students learn more about Human Resource and what Human Resource Professionals do.

The club promotes the active participation of the students. The HR students take the lead in arranging the events. This enables the students to plan and arrange for the events successfully. The club activities are organized on a regular basis to promote the team spirit and implement the HR concepts practically.



#### Vision:

To foster highly proficient future Human Resource professionals with a humanitarian approach.

# Objectives:

- 1. To enhance the skills and competencies of the members through sharing and learning.
- 2. To provide a forum for discussion and interaction and a platform for enhancing skills.
- To make students understand what is expected in a real job interview and to improve the student's selfpresentation.
- 4. Establishing contacts between HR managers in order to share the information and experience organizing and conducting

  the seminars.
- To provide accurate instruction and realistic activities intended to stimulate discussion and provide the knowledge, skills and abilities necessary to perform HR roles and further an individual's career.



6. To continuously strive for academic and professional excellence in the field of HRM

Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

1. Recruitment and Selection Role Play

Round I consists of Aptitude Test on various management fields and current affairs where 50 objective questions are given and 50 minutes are allotted. This was a pen paper round. All the students attempted the test out of which 12 students were picked for the 2nd round based on the marks awarded.

Second Round: Group Discussion will be conducted to the 8 students on any selected topic. From this GD round 3 students shall be selected for the final round of recruitment process based on their performance.

Third Round: In Final round or Personal interview selected students shall answer the interview panel consisting of student co-coordinators.

2. Group Discussion Activity

The class will be divided into 4 groups consisting of 6-8 members per group. Topics which will be given to groups such as

- 13. Reservation for woman would help the society
- 14. What is most helpful for being successful in life knowledge, power or wealth...?
- Impact of social media.
- 16. Indian culture vs. western culture. It will be an interactive section and groups shall share their perception about the topics.

# 3) Activity 3: 24

The 24-hour event where the contestants shall be asked to capture an image and elucidate their vision with a small write-up. Any theme will be given to students for this. Activity 4: HR Conclave

The one-day long signature event where eminent speakers from various backgrounds share their thoughts and experiences to the students. It also involves a panel discussion with industry experts and HR managers from different sectors engaging in creative conversations among themselves and as well as the audience.



4) Activity 5: HR Fest

Quiz Regarding various aspects of HR, HR policies, laws etc.

HR Slat-Making a play incorporating various HR policies and other things. A team plays a corporate scenario, which shows the best practices of HR Crisis-Giving some crisis scenarios and judging them based on the solution they give.

Preparing Recruitment advertisement-

## Outcome:

The club will promote the active participation of the students. It will help them in attaining inter-personal skills required in the corporate field. The HR students shall make an active contribution in arranging the event. The club enhanced the knowledge on Recruitment and selection process. Participation in group discussion will enable them to express their views on the latest topics. It also helps promote team spirit, decision making, and motivation.

# 5) ARPAN — THE CSR CLUB

At the School of Commerce and Management we believe that a truly successful organization is one that looks beyond serving its own interests to serve society. As we shape the business professionals and leaders of tomorrow, it is important to not only equip them with knowledge and resources, but also the spirit of service and civic responsibility.

At Arpan, the CSR Club of SOCM, we educate students on the symbiotic relationship between society and businesses. We create awareness on the need for—and the importance of—corporate social responsibility, and emphasize the future role of students in the same.

The Club's activities are designed to help acquaint students with societal issues. Students are also taught to work in teams and develop social leadership to address the problems of the day. The aim is to help students work and lead businesses that play a strong social role.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:



# 6) Operations Management Club

## "OPER8 in Action"

OPER8 - Operations Management Club is an establishment under the mentorship of distinguished operations faculty members. The purpose of the club is to foster interest in the core aspects of operations as a whole henceforth capturing the essence of a business and remodeling those ideas into activities, games and learning experience.

The club endeavors to move learning beyond books and encourages students in brainstorming and creativity in real life problem solving and management games.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

Rush Hour, Board of Directors, Case-study competition, Decipher, Maze the Matrix and Beer Game etc.

Fundamental
Basic Concepts
of Operations

The every activity
conducted

Linear Concepts
Concepts
Operations

Updates
Concepts
Con



# Semester – V



(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 301 Goods & Service Tax	L-T-P:3-0-0
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# Course Objective:

- 1) To introduce B.Com students to the principles and concepts of Goods and Services Tax (GST).
- 2) To provide students with an understanding of the GST framework and its implications on businesses.
- 3) To develop students' ability to compute and analyze GST liabilities for various transactions.
- 4) To equip students with practical knowledge of GST compliance and return filing.
- 5) To foster critical thinking and problem-solving skills in the context of GST implementation.

# Prerequisite:

Basic understanding of accounting and taxation.

# Course Learning Outcomes:

- 1) Understand the principles and concepts of Goods and Services Tax (GST).
- Apply GST rules and provisions to different business scenarios.
- 3) Calculate GST liabilities for various transactions.
- 4) Prepare and file GST returns in compliance with GST regulations.
- 5) Apply critical thinking to address complex GST-related challenges.

# Unit 1: Introduction to Goods and Services Tax (GST)

- Overview of GST and its significance in the Indian tax system
- GST registration and GSTIN
- Types of GST: CGST, SGST, and IGST
- Input Tax Credit (ITC) mechanism and concept of GST credits
- Ethical considerations in GST implementation
- Assignment



# Unit 2: GST Rate Structure and Classification

- GST rate slabs: Nil, 5%, 12%, 18%, and 28%
- Determination of applicable GST rates for goods and services
- HSN and SAC codes for classification of goods and services
- GST exemptions
- GST special provisions
- > Assignment

# Unit 3: GST Compliance and Return Filing

- Invoicing and documentation under GST
- GST invoice formats and requirements
- GST return forms and their due dates
- E-way bill generation and compliance
- Reconciliation of GST returns and ITC matching
- Assignment

# Unit 4: GST Implications on Business Transactions

- GST on inter-state and intra-state supplies
- Reverse charge mechanism and its applicability
- GST on exports and imports
- GST on works contracts, job work, and composite supplies
- Impact of GST on specific industries and sectors
- > Assignment

# Unit 5: GST Audit and Assessment

- GST audit and its scope
- Assessment and adjudication under GST
- Appeals and dispute resolution mechanisms
- Penalties and interest provisions for non-compliance
- Emerging trends and updates in Goods and Services Tax (GST)
- Assignment



## Recommended Reference Books:

- 1. "GST Law and Practice" by V.S. Datey
- 2. "GST Ready Reckoner" by Taxmann
- 3. "GST Acts, Rules, and Analysis with Commentary" by Ca. Raman Singla
- 4. "GST Manual with GST Law Guide and GST Practice Manual" by Taxmann
- "GST A Complete Guide" by Dr. Sanjiv Agarwal
  - CO1 Understand the principles and concepts of Goods and Services Tax (GST).
  - CO2 Apply GST rules and provisions to different business scenarios.
  - CO3 Calculate GST liabilities for various transactions.
  - CO4 Prepare and file GST returns in compliance with GST regulations.
- CO5 Apply critical thinking to address complex GST-related challenges.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	1.	1.	1/.		0 3	7.1	
CO2	3				1		1	
CO3	3			-				1
CO4				3				
CO5	2	2			1	Harris of the San San San San San San San San San San		1



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BCM N 303	Marketing Research	L-T-P:3-0-0
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# Course Objective:

- 1. To define the probable market for a particular product.
- To find out general market conditions and tendencies.
- To assess competitive strengths and policies using SWOT analysis.
- 4. To indicate the distribution methods best suited to the product and market

# Prerequisites:

Marketing research is a crucial process that helps businesses and organizations understand their target markets, customers, and competition,

# Course Learning Outcomes:

- Understanding the Marketing Research Process
- 2. design appropriate marketing research studies based on the research objectives
- Interpreting Research Findings:

# Unit 1: Introduction

- Importance and Role of research in Marketing; the marketing research industry
- Approaches to Marketing intelligence.
- Types of Market research ;research approaches;
- significance of Market research,
- Market research process, criteria of good marketing research,
- Assignment



# Unit 2: Research Design

- Marketing Research Design
- Research design- Pre-test, Post-test.
- Control group and Solomon four-group design,
- Causal Research; observation techniques,
- experiments and test markets.
- Assignment

## Unit 3: Data Collection

- Primary and secondary data;
- Questionnaire Design and issues; Interviews;
- Comparative and non-comparative attitude measurement scaling techniques,
- sampling design:Sampling procedure,
- types of sampling, sample size determination.
- Assignment

# Unit 4: Data Analysis and Interpretation

- Analyzing qualitative data collected through interviews and open-ended questions —
- salient features of different methods, Non-parametric tests: One Sample tests
- ( Kolmogorov-Smirnov One-Sample Test; Runs test for Randomness;
- One Sample Sign Test; chi-square test); Two Sample tests (Sign test;
- Median test;
- Assignment

# Unit 5: Reporting the Results

- Reporting the Results and Ethical Issues in Marketing Research
- Preparing Marketing research reports and presentation:written report, format of the report,
- common problems in preparing reports, the critical nature of the report,
- Graphical presentation of reports.
- Ethical Issues: Ethical issues related to clients, respondents, sampling, questionnaire design, reporting.
- Assignment



### Text and References

- Naresh K Malhotra, Satyabhushan Dash, (2009). Marketing Research- An Applied Orientation, 5/e, Pearson Education, New Delhi.
- Donald S. Tull, Del I. Hawkins, (2009). Marketing research Measurement & Method, PHI Private Limited, NewDelhi.
- Donald R. Cooper, Pamela S Schindler, (2007). Marketing Research-Concepts and Cases. Tata McGraw-Hill Publishing Company Limited, NewDelhi.
- Hair, Bush, Ortinau. (2006). Marketing Research, 3/e, Tata McGraw-Hill Publishing Company Limited, NewDelhi.
- Nigel Bradley, (2007). Marketing research Tools and Techniques. Oxford University Press, New Delhi.

CO1: Understand Marketing Research Fundamentals

CO2: Research Design and Methodology

CO3: Data Collection Techniques

CO4: Data Analysis and Interpretation

CO5: Market Segmentation and Consumer Behaviour

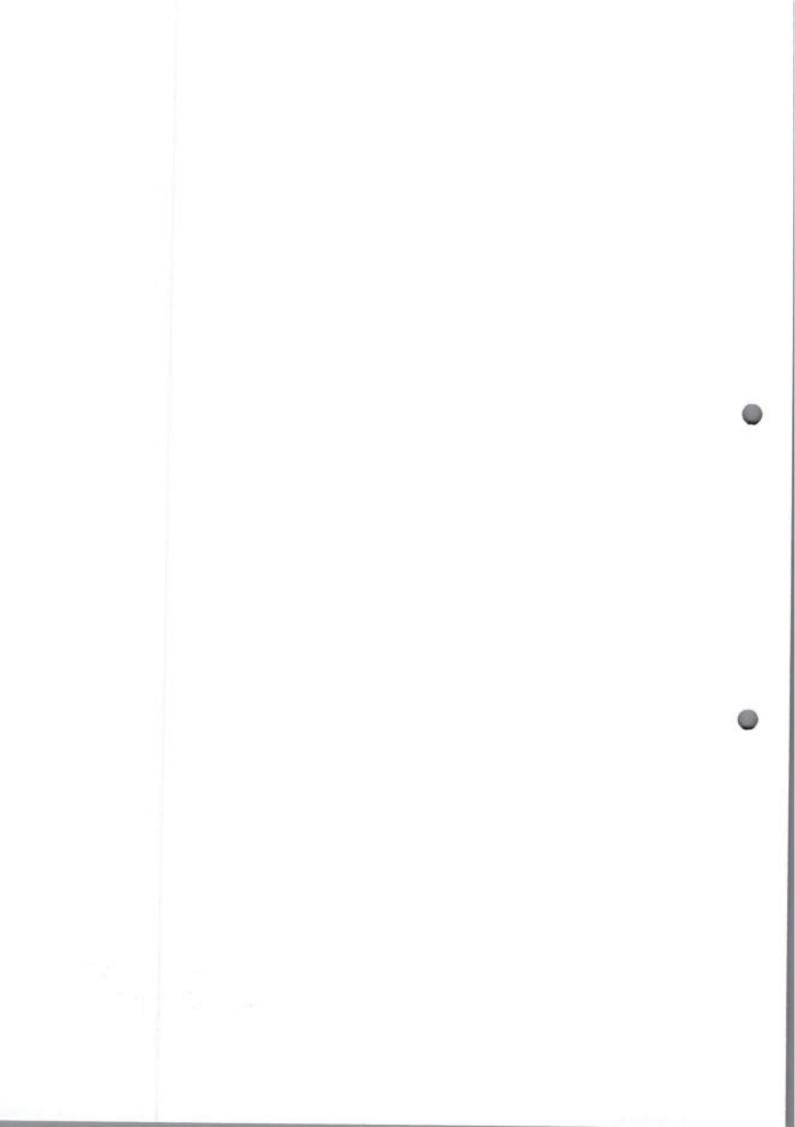
POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	2	2	2	2	2	1	2
CO2	2	1	3	1	3	2	3	2
CO3	2	2	2	3	2	1	3	2
CO4	2	1	2	2	2	3	2	1
CO5	3	2	3	1	2	2	2	1



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EB BCM 301 A	<b>Education Basket</b>	L-T-P:4-0-0	







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EB BCM 301 B	Education Basket	L-T-P:4-0-0	
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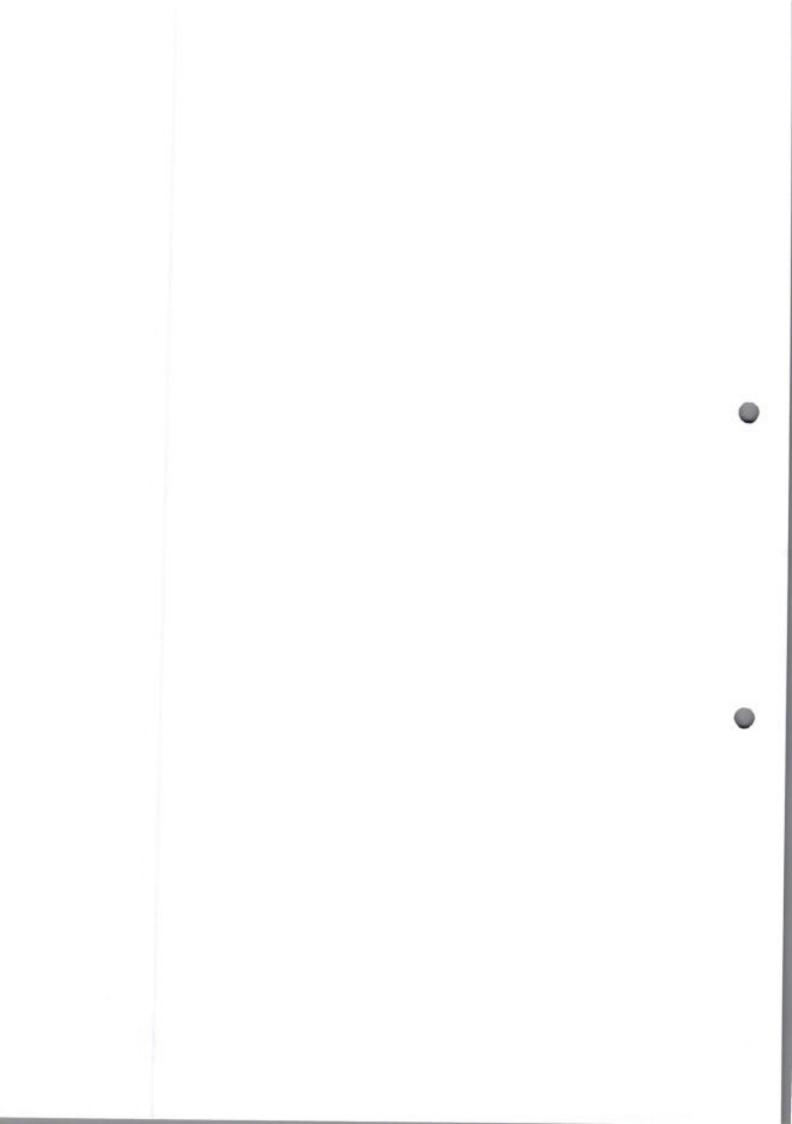


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#### List of different clubs

1) Markaizen Club of Lingayas (MCL)

"CONNECTING PEOPLE"

#### Introduction:

As the name suggests, MCL is a step forward to make the students opt for Marketing as a specialization to excel in their creative learning and thinking abilities. The club is formed as a platform for the students to showcase their individual talents as well as their collaborative participation in groups. The club intends to mix and match different activities and workshops for the students, which will be helpful in giving finishing touches to their grooming and sharpening their marketing skills. The sole objective of the club is to make students industry-fit and equip them for the competitive times ahead.



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# Objectives of Club:

- To make students come up with creative thinking abilities in solving problems and marketing issues.
- To make students abreast of the current scenario and the happenings around the world in the marketing space.
- To groom the personality of the students and make them more self-confident in facing this world.
- -To provide and teach them art and techniques related to marketing which would help them be industry ready
- -To make students understand the importance of teamwork and make them realize their leadership qualities.

Vision: To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new marketing trends, reach their full potential with the conceptual knowledge, and change the world around them with the help of marketing themselves in the hypercompetitive environment

Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities

This club will bring students together through events, sponsorships, publicity, and awareness of LV hosted events providing opportunities for development and social interaction that are central to many students' college experience. This club can bring in promotion stalls for Fresher's Day. The club can also conduct events like Ad-Venture - Creating an Advertising Campaign, inquisitive- A quiz on Marketing, Market Encounter- A puzzle-based game the best managers would compete. Cracking Cliché-Designing a Marketing Plan given a company and unusual product, What's in a name? Controversy Suggesting a New name and Marketing Campaign (Controversial debates), role play, AD MAD Show

#### 1) War of Brands

It can be a three-stage competition which can be organized by the Club and it is nothing short of a battlefield, wherein participants engage in ambush marketing to not only design campaigns for various brands but also market their ideas through social media platforms.

#### 2) Ulta Pulta

It can be organized under the umbrella of "Jingstad" and as the name suggests, everything is in reverse. You think you know a brand, till we take it and completely change it to its polar opposite. This event is for the

#### X-Marketer

The specialty of X-Marketer lies in its dynamism, as it changes its rules and formats every year. While its underlying principle is to test participants' acumen and creativity. X-Marketer presents itself with new twists for all Marketing experts on campus.

#### 4) Touchstone

"Touchstone", can be a case study competition which can provide budding marketers across the country the

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stage to prove their marketing acumen by delving into the marketing and branding strategies for products and services. Past participants from other colleges can be included.

2) VAANIJYA: THE FINANCE CLUB

#### "LEARN TODAY EARN TOMORROW"

About the Club: Vaanijya - The Finance club is the fountainhead of knowledge and new ideas in the field of knowledge. The club fosters an environment of discovery of recent trends and developments in the field of finance and provides a comprehensive understanding of the finance industry,

#### Objectives

- 1) It imparts the knowledge of finance to the students in a very interesting manner.
- 2) To provide a comprehensive understanding of finance & economics.
- 3) To foster an environment among the students that encourages the continuous learning and discovery of recent trends in the area of finance.
- 4) To provide a platform to the students to bring out their best and improvise upon their concepts with a practical understanding.

#### Vision

To represent and support an inclusive and vibrant student community in which members can expand their horizons with the new trends in finance & economics, reach their full potential with the conceptual and practical knowledge to make them industry ready.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

Knowledge Sharing Sessions: Guest lecturers/ Webinars related to finance/economics/ commerce are organized by inviting speakers from academia & industry.



#### 1) FinQ / BusinessQ

To equip students of various finance and economics concepts along with its relevant practices in the real world. This is the quiz series.

#### 2) News Blast

A series to update students about the latest development in the finance and economics world. It comprises four sections, namely, Big Story, Economic. Market and Startup. Presentations about the latest developments in the economy & financial industry are given by students.

#### 3) Budget Discussion

The Financial Budget of the country stands as one of the most important events of the entire year. It encloses the future ideas, plans and flow of the economy in the near future. The budget discussion focuses on a sectorwise presentation on key announcements & their impact on the sector, accompanied with an overall takeaway for various stakeholders of the economy.

#### 4) Vaanijya Game

Puzzle games related to finance like Jumble Words & Newspaper Geek are there for students to check their knowledge in an interesting manner.

# 3) CONQUERORS-ENTREPRENEURSHIP CLUB

#### "PROFIT NINJAS"

The vision is to be acknowledged as a program of International renown, where students, faculty, alumni, industry and policy makers collaborate, learn, and innovate. The team comprises faculty from different functional areas and disciplines.

#### Objectives

Center for entrepreneurship aims to collaborate with faculty and fellows who have thesis topics on subjects related to entrepreneurship and innovation. The center will also collaborate with industry to develop research

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cases for further study. Main focus areas will be:

- 1. To Promote First Generation Businessman and Industrialists
- 2. To Create Awareness about Availability of Resources
- 3. To Promote Small, Cottage & Local Industries
- 4. To Encourage Self Employment Tendencies
- 5. To Provide Knowledge about Government Plans and Programmes
- 6. To Make a Successful Entrepreneur
- 7. To Provide Training to Operate Business

#### Vision

Center for entrepreneurship provides support to creation of new ventures opportunities, identifying resource requirements, assisting in resource acquisitions and managing new ventures in tie-up with Lingayas University.

Club	Members-	President,	event	coordinator,	club	coordinator
Faculty ASSISTA	NT					In-charge: PROFESSOR

Email:

Contact:

#### Activities

Events: As part of a new initiative, the Center for Entrepreneurship will organize events that will give experiences and insights to help young entrepreneurs make a smooth transition from the idea to implementation. An Annual Entrepreneurship Summit is planned to be held every year.

#### Women Entrepreneurship Programmes

Center for entrepreneurship will conduct free one on one management consulting sessions for women entrepreneurs of areas nearby Lingayas Vidyapeeth, Faridabad. It will provide implementable solutions faced by these entrepreneurs in their ventures through problem analysis, research and brain-storming

#### 4) VISVICT- HR CLUB

# "PERFORM AND MAKE YOUR FUTURE"

The purpose of "HR Club" is to bring together students interested in the field of Human Resources Management, help them develop interpersonal skills needed in the corporate world. Encourage them to meet professionals who work in the field of Human Resources Management. This club is designed to help students learn more about Human Resource and what Human Resource Professionals do.

The club promotes the active participation of the students. The HR students take the lead in arranging the



events. This enables the students to plan and arrange for the events successfully. The club activities are organized on a regular basis to promote the team spirit and implement the HR concepts practically.



#### Vision:

To foster highly proficient future Human Resource professionals with a humanitarian approach.

# Objectives:

- To enhance the skills and competencies of the members through sharing and learning.
   To provide a forum for discussion and interaction and a platform for enhancing skills.
  - 3. To make students understand what is expected in a real job interview and to improve the student's selfpresentation.
  - Establishing contacts between HR managers in order to share the information and experience organizing and conducting
     the
     seminars.
  - To provide accurate instruction and realistic activities intended to stimulate discussion and provide the knowledge, skills and abilities necessary to perform HR roles and further an individual's career.
  - 6. To continuously strive for academic and professional excellence in the field of HRM

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Club Members- President, event coordinator, club coordinator

Faculty In charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

1. Recruitment and Selection Role Play

Round I consists of Aptitude Test on various management fields and current affairs where 50 objective questions are given and 50 minutes are allotted. This was a pen paper round. All the students attempted the out of which 12 students were picked for the 2nd round based on the marks awarded.

Second Round: Group Discussion will be conducted to the 8 students on any selected topic. From this GD round 3 students shall be selected for the final round of recruitment process based on their performance.

Third Round: In Final round or Personal interview selected students shall answer the interview panel consisting of student co-coordinators.

# 2. Group Discussion Activity

The class will be divided into 4 groups consisting of 6-8 members per group. Topics which will be given to groups such as

- 17. Reservation for woman would help the society
- 18. What is most helpful for being successful in life knowledge, power or wealth ...?
- Impact of social media.
- 20. Indian culture vs. western culture. It will be an interactive section and groups shall share their perception about the topics.

#### 3) Activity 3: 24

The 24-hour event where the contestants shall be asked to capture an image and elucidate their vision with a small write-up. Any theme will be given to students for this. Activity 4: HR Conclave

The one-day long signature event where eminent speakers from various backgrounds share their thoughts and experiences to the students. It also involves a panel discussion with industry experts and HR managers from different sectors engaging in creative conversations among themselves and as well as the audience.

#### 4) Activity 5: HR Fest

Quiz Regarding various aspects of HR, HR policies, laws etc.

HR Slat-Making a play incorporating various HR policies and other things. A team plays a corporate scenario,



which shows the best practices of HR Crisis-Giving some crisis scenarios and judging them based on the solution they give.

Preparing Recruitment advertisement-

#### Outcome:

The club will promote the active participation of the students. It will help them in attaining inter-personal skills required in the corporate field. The HR students shall make an active contribution in arranging the event. The club enhanced the knowledge on Recruitment and selection process. Participation in group discussion will enable them to express their views on the latest topics. It also helps promote team spirit, decision making, and motivation.

#### 5) ARPAN — THE CSR CLUB

At the School of Commerce and Management we believe that a truly successful organization is one that looks beyond serving its own interests to serve society. As we shape the business professionals and leaders of tomorrow, it is important to not only equip them with knowledge and resources, but also the spirit of service and civic responsibility.

At Arpan, the CSR Club of SOCM, we educate students on the symbiotic relationship between society and businesses. We create awareness on the need for—and the importance of—corporate social responsibility, and emphasize the future role of students in the same.

The Club's activities are designed to help acquaint students with societal issues. Students are also taught to work in teams and develop social leadership to address the problems of the day. The aim is to help students work and lead businesses that play a strong social role.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

6) Operations Management Club

"OPER8 in Action"

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OPER8 - Operations Management Club is an establishment under the mentorship of distinguished operations faculty members. The purpose of the club is to foster interest in the core aspects of operations as a whole henceforth capturing the essence of a business and remodeling those ideas into activities, games and learning experience.

The club endeavors to move learning beyond books and encourages students in brainstorming and creativity in real life problem solving and management games.

Club Members- President, event coordinator, club coordinator

Faculty In-charge:

ASSISTANT PROFESSOR

Email:

Contact:

#### Activities:

Rush Hour, Board of Directors, Case-study competition, Decipher, Maze the Matrix and Beer Game etc.

Fundamental
Basic Concepts
of Operations
In every activity
conducted

Knowledge
testing of
students
Care trudy
rimmin

Care trudy
rimmin

Environment
activities for bester
enagement



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BCM RP 01	Research Paper	L-T-P:0-0-4
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#### Definition

'Research paper' is a research paper written by students during the summer break. They are generally intended to describe an event, a topic, a concept, to put forth a point. The topic for a Research paper can be anything that may serve to increase the knowledge and understanding of a literary phenomenon, like a text, specific elements of a text, a theory, the process of reading, the act of understanding, the empirical reception, the sociology of writing or reading etc.

# Course Objectives:

Research Paper writing has its objective in the increase of knowledge and the understanding of a particular phenomenon.

- To appraise and explain a situation by focusing attention on latent attributes that may not surface in class-room discussions.
- To demonstrate the ability to devise, select and use a range of methodologies and tools to the chosen/given project, applying the theoretical knowledge to a real life situation.
- Formulate a report through self-exploration, practical experience, journals etc.

#### Pre-requisites:

Knowledge about Project work to be executed is a prerequisite for students pursuing the Research paper as per the guidelines received from the faculty guide.

# Student Learning Outcomes:

After completion of the Research paper,

 The Research Paper is an exercise in developing perspective on a topic not studied before, via independent work and enhancing presentation skills, resourcefulness, and literature survey skills. Students develop research design and/or statistics, evaluate aptness of research conclusions, and

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generalize them appropriately

- Papers assigned are designed to provide an opportunity to the student to learn about an important topic and to practice a professional style of writing which will be appropriate in most professional settings.
- · The paper is thought out in advance as a definite procedure with systematic approach.
- This attempts to link research on college students' experience of learning with ideas from research on students' prior experiences of learning; students' perceptions of their learning situation; students' approaches to learning; and students' learning outcomes.
- Students demonstrate effective written communication skills and use discipline specific writing conventions and formats.

#### Course Plan

#### 1.0 Briefing Sessions for students

Briefing Sessions are very important for undertaking the RESEARCH PAPER. The Institutional committee introduces a Research Paper and explains the process and way to work in it. It is mandatory for the students to attend the same as per the institution's schedule.

# 2.0 Finalization and approval of area/topic of Research Paper and schedule of activities

Research Paper Topic can be selected from any domain/ sector or any business issue relevant in the current scenario. It is usual to give some discretion to the student in the choice of topic for the Research Paper and the approach to be adopted.

#### 3.0 Allocation of Faculty Guides

- Each student shall be assigned a faculty guide for the project well in advance in a formal manner depending on the number of students per faculty member.
- b) The faculty guide from Commerce & Management Lingaya's Vidyapeeth must closely interact with the student for his or her the progress.



# 4.0 Role and expectations of Faculty Guides and External Guides

- 1. To advise on:
- > The topic, synopsis and work schedule of Research paper and its resources
- To assist the student in identifying problems/issues and suggest/agree on specific action to address those
- Methodologies
- Referencing / Plagiarism
- Information sources, including LV material, to support planning, monitoring progress of the Project
  - Structure and presentation of Project
  - 2. To discuss progress of Project
  - 3. To offer feedback on partial versions of Project
  - 4. To maintain regular supervisory contact.
  - 5. To contact any student who fails to attend supervisory sessions
- Frequency of meetings and contact time (face to face and virtual) It will be ensured to follow the university stipulated guidelines/ Regulation cited as before.
- 3. Nature of tutorials/briefing sessions/gap lectures It will be undertaken in two modes one Personal, face to face contact lecture hours on weekly basis and secondly it would be based tutorials need based. It is expected the student must give in the specified number of self-study hours.

# 4.1 Role and expectations of students

- a) Commit to a schedule of meetings, in order to ensure that the agreed schedule is adhered to and deadlines met.
- b) Use supervisory time allocated effectively,
- c) Manage tutorial / gap lectures/ briefing sessions effectively by preparing for same in advance,
- d) Keep appointments which have been arranged,
- e) To send regularly Weekly Progress Report (WPR) to Faculty guide
- f) Maintain a record of supervisory meetings, in the format prescribed by the university.
- g) Act responsibly and professionally during any kind of interaction with the host organization.
- h) Make use of LV guidance and documentation to plan and monitor progress of the RESEARCH PAPER

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to maximize the benefit of tutorial support, and to implement the feedback and approved action plan for development of the project.

i) Recognize ethical responsibilities and understand the regulations with regard to plagiarism

#### 5.0 Structure of Research Paper, Registration, Conduct of course, progress monitoring

#### 5.1 Progress monitoring

The progress of the Research Paper would be done weekly by faculty guide through the submitted WPR's and Monthly by Institutional Committee /Project Review Committee via submission of continuous evaluation.

The various steps to be followed are as follows:

- 1) Identification of research areas by the students.
- 2) Identification of a faculty guide based on common research areas/interests.
- 3) Submission of research proposal by students approved by faculty guide.
- Post approval preparation and final submission of synopsis.
- First review on completion and submission of Introduction and literature review.
- 6) Second review on completion and submission of Data collection and Data analysis
- 7) Third review on completion and submission of final report is done.
- 8) Pre submission.
- 9) Final Viva.

On completion of the Research Paper the student will be required to submit the following:

Project report - The Project report is the principal means by which the work carried out will be assessed and therefore great care should be taken in its preparation. The final report is an important component of the Research Paper. Therefore must adhere to following parameters



#### 5.2 Structure

Research Paper should be composed of the following sections:

Every Research Paper Report shall have three parts: the pre pages, the main text, and the reference material. Each part has several sections, which are normally arranged in the order as discussed below.

### 1. Preliminary Pages

- Title page
- Declaration
- Faculty Guide Approval page
- Acknowledgement(s)
- ➤ Table of Contents\
- > Abstract
- 2. Text (usually divided into chapters and sections)
- 3. Reference Material and References

Generally, the introduction, discussion, conclusion and references should account for a third of the paper and the review part should be two thirds of the paper.

#### 5.3 Discussion

The discussion section either follows the results or may alternatively be integrated in the results section. The section should consist of a discussion of the results of the study focusing on the question posed in the paper.

#### 5.4 Conclusion

The conclusion is often thought of as the easiest part of the paper but should by no means be disregarded. There are a number of key components which should not be omitted. These include:

- a) summary of objectives and issues raised.
- b) summary of findings
- c) summary of limitations of the study at hand
- d) details of possibilities for related future research

#### 5.5 References

From the very beginning of the research work, one should be careful to note all details of articles or any other material gathered. The reference part should list ALL references included in the paper.

5.6 Formatting

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- All reports should be printed double-spaced, Times New Roman and 12 Font size.
- Students are expected to write in clear, grammatical sentences.
- Content is the purpose of a paper; style and packaging can facilitate comprehension of that content, but should never distract the reader from the content.

#### 6.0 Plagiarism

The Research Paper report must be written in the student's own words. However, if required to cite the words of others, all the debts (for words, data, arguments and ideas) have to be appropriately acknowledged.

It is mandatory that each project report shall be checked for plagiarism through Urukund or similar software as per University Norms, before submission. The content, which is based on existing published work, must content properly quoted material and from the references cited section. After checking the accuracy of the citations and references of such content the plagiarism report should not return a similarity index of more than 15% in any circumstance. However, if the matching text is one continuous block, the index of 15% could still be considered plagiarism. Any report with higher than this plagiarism percentage must be explained by the student. The details of copyrights, professional ethics are given in the Plagiarism Prevention Policy of the University.

#### 7.0 Submission of final report

The most important aspect of the courses is the final report. Therefore the following must be ensured for producing quality reports.

- a) The student will start the project report / dissertation while doing his/her RESEARCH PAPER course as per the prescribed guidelines
- b) The students will submit the 1st draft of the report to the guide for guidance.
- c) Followed by the submission of the second draft of the report after making necessary changes as suggested by the guide.
- d) The final report shall be submitted after checking plagiarism through Urukund or similar software as per University Norms. Copying material should not be more than 15% provided the source is mentioned in the report along with proper acknowledgement and referencing as per plagiarism policy of the university.



#### 8.0 Final Assessment

a) The final assessment of Research Paper shall be done only for those students who have qualified on the basis of Conduct and progress monitoring guidelines & Submission of report/thesis guidelines as stated in the assessment Criteria

b) The Final assessment will be treated as an end semester examination. It is mandatory for the students to appear for final assessment as per scheduled date and time. If they fail to appear in the student's final assessment as per schedule, he/she will be treated as absent. For such cases the same rules will be applicable as those for theory examination. The assessment of I category students will be done within one month of final assessment of the batch.

#### 9.0 Assessment criteria

A student will be eligible to submit his report and final assessment provided he/she meets following conditions:

- Approval of Topic, Synopsis and Project Plan by the guide
- · 90 % of WPR were submitted
- 80% of the WPR were satisfactory
- Similarity index not more than 15 % as per Plagiarism Prevention Policy.

Students not meeting the eligibility criteria shall be governed by the following regulation given as per university guidelines.

#### 10.0 Assessment/ Examination Scheme:

The assessment scheme for the Research Paper is mentioned below as per the University guidelines (04 Credit units):

Internal Assessment

30%

Final Assessment

70%

The breaks up (components and their weightage) of continuous internal assessment are given as under:

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# INTERNAL ASSESSMENT COMPONENTS

S. NO.		
3. NO.		
	NAME OF	MAXIMUN
	COMPONENT	MARKS
		ittiis
	TIMELY	
1	REGISTRATION	5
	CONTENTS &	
	LAYOUT OF THE	
2	REPORT	10
	INTRODUCTION	
1	AND	
45	STATEMENT OF	
3	THE PROBLEM	5
	SUBMISSION OF	
	FINAL REPORT	99
4	ON TIME	5
	PROGRESS	
5	REVIEWS	5
	QUALITY OF	~
	WORK	5
	TOTAL	30

# EXTERNAL ASSESSMENT COMPONENTS

S. NO.	NAME OF COMPONENT	MAXIMUM MARKS
1	CONCEPTUAL FRAMEWORK	10
2	CREATIVITY & ORIGINALITY	10
3	FINDINGS OF THE STUDY	10
4	METHODOLOGY	10
5	FUTURE SCOPE AND LIMITATIONS OUTLINED	10
6	PRESENTATION AND COMMUNICATION	10
7	VIVA VOCE	10
	TOTAL	70



Activity Calendar

Commencement

First WPR

Second WPR

Rough Draft Submission

Final Submission

Viva

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# Discipline Specific Elective - 1 (Choose any one)



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BCM N 305 A	<b>Business Data Analytics</b>	L-T-P:3-0-0
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#### Course Objectives:

- 1. To develop a comprehensive understanding of data analytics concepts and techniques.
- To equip B Com students with the skills necessary to collect, analyze, and interpret data for business decision-making.
- 3. To provide students with practical tools and frameworks for leveraging data to gain business insights.
- 4. To enhance students' ability to make data-driven decisions and solve complex business problems.
- 5. To foster critical thinking and problem-solving skills in the context of business data analytics.

#### Prerequisite:

Basic understanding of skills, technologies, and practices for iterative exploration and investigation of past business performance to gain insight and drive business planning. Business analytics focuses on developing new insights and understanding of business performance based on data and statistical methods.

#### Course Learning Outcomes:

- 1. Understand the fundamental concepts and techniques of business data analytics.
- 2. Collect, clean, and prepare data for analysis.
- 3. Apply statistical methods and analytical tools to extract insights from data.
- Develop data-driven business strategies and recommendations.
- 5. Communicate analytical findings effectively to diverse stakeholders.

# Unit 1: Introduction to Business Data Analytics

- Overview of business data analytics and its importance
- Understanding data types, sources, and quality
- Data collection methods and considerations
- Data cleaning and pre-processing techniques
- Ethical considerations in data analytics
- Assignment

# Unit 2: Exploratory Data Analysis and Visualization

- Descriptive statistics and data visualization
- Exploratory data analysis (EDA) techniques
- Data visualization using charts, graphs, and dashboards
- Data profiling and outlier detection
- Communicating insights through visual storytelling
- Assignment

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# Unit 3: Statistical Analysis and Predictive Modelling

- Hypothesis testing and statistical inference
- Regression analysis and predictive modelling
- Time series analysis and forecasting
- Decision trees and ensemble methods
- Model evaluation and validation
- Assignment

#### Unit 4: Advanced Analytics Techniques

- Cluster analysis and segmentation
- Association rule mining and market basket analysis
- Text mining and sentiment analysis
- Social network analysis and graph analytics
- Customer lifetime value (CLV) modelling
- Assignment

# Unit 5: Business Analytics for Decision-Making

- Data-driven decision-making and strategic planning
- Performance measurement and key performance indicators (KPIs)
- Business intelligence and data-driven dashboards
- Prescriptive analytics and optimization techniques
- Ethical implications and challenges in business analytics
- Assignment

#### Recommended Reference Books:

- "Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking" by Foster Provost and Tom Fawcett
- "Python for Data Analysis: Data Wrangling with Pandas, NumPy, and IPython" by Wes McKinney
- 3) "The Big Data-Driven Business: How to Use Big Data to Win Customers, Beat Competitors, and Boost Profits" by Russell Glass and Sean Callahan
- 4) "Data Mining: Concepts and Techniques" by Jiawei Han, Micheline Kamber, and Jian Pei
- 5) "Business Analytics: Methods, Models, and Decisions" by James R. Evans



CO1: Demonstrate proficiency in data collection, data pre-processing, and data exploration techniques in business contexts.

CO2: Apply critical thinking and analytical skills to identify business problems and formulate data-driven solutions.

CO3: Utilize statistical methods and data visualization tools to analyze and interpret business data effectively.

CO4: Demonstrate an understanding of ethical considerations related to data analytics and apply ethical principles in data handling.

os cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	2	3	1	1	2	2	1	2
CO2	2	3	1	1	1	1	2	3
CO3	1	3	1	1	3	2	1	2
CO4	1	1	1	3	1	1	1	2
CO5	1	1	1	2	3	1	1	1

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BCM N 305 B	Sales Force Management	L-T-P:3-0-0
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#### Course Objective:

Throughout the course, students will gain a comprehensive understanding of the key principles and practices involved in sales force management, including recruitment, training, motivation, and performance evaluation. By studying various sales strategies and techniques, students will learn how to design and implement effective sales force structures and systems that align with organizational goals. Moreover, the syllabus aims to enhance students' abilities to analyze market trends, customer behaviour, and competitive landscapes to develop targeted sales strategies and optimize sales force performance.

#### Perquisites:

Basic understanding of marketing principles and concepts and familiarity with organizational behavior and management fundamentals.

#### Course Learning Outcome:

Understand the key principles and theories of sales force management, including sales force structure, recruitment, selection, and training. Apply effective sales force management strategies to optimize sales team performance, motivate salespeople, and achieve sales targets.

# Unit I Concept of Sales Force Management

- ➤ Introduction to Sales Force Management
- Nature of sales force management
- Importance of sales force management
- Designing the Sales Force objectives,
- sales force size, Functions of Sales Manager
- Assignment



# Unit II Organizing Sales Force

- Organisation of the Sales Department Geographic
- Product wise and market based
- strategy Of sales force management
- Structure of sales force management
- Case study
- > Assignment

#### Unit III Management of sales force

- Managing the Sales Force Recruitment and selection of sales force
- > Training and direction;
- Motivating sales personnel
- Sales force compensation
- Performance appraisal
- > Assignment

# Unit IV Forecasting and Budgeting

- Sales Planning and Control Market Analysis, and sales forecasting,
- Methods of forecasting sales, Sales territory planning
- Sales Budgeting: Importance,
- Process and uses of sales budget; Sales quota
- Sales and cost Analysis
- > Assignment

# Unit V Recent Trends In Sales Force Management

- Emerging Trends in Sales Force Management
- Use of innovative technology in Sales force management
- > CRM, Sales force diversity
- Team based selling approach, Ethical
- > social issues in sales force management
- > Assignment

School of Commerce & Management Lingaya's Vidyapeeth (FBD.)



#### Text and References:

- 1. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden
- 2. Johnson, Kurtz and Scheuing, Sales Management (McGraw-Hill)
- 3. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi McGraw Hill Inc.,
- Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, 8th edition, Richard, Irvin, pp.290-291. Press.
- Rusell, F. A. Beach and Buskirk, Richard H., Selling: Principles and Practices, Sales force, Richard D. Irwin/McGraw-Hill.
- 6. Stanton, William J., Buskirk, Richard H., and Spiro, Rosann, Management of the
- Still, Richard R., Cundiff, Edward W., and Govoni, Norman A. P. Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi.

CO1: Understand the importance of sales force management and its impact on organizational success.

CO2: Analyze and design effective sales force objectives, strategies, and structures.

CO3: Develop skills in recruiting, training, motivating, and evaluating sales personnel.

CO4: Gain proficiency in sales planning and control, including market analysis, forecasting, territory planning, and budgeting.

CO5: Stay abreast of emerging trends in sales force management, such as the use of technology, diversity considerations, and ethical/social issues.

POS COS	POI	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	2	-	1	2	-	2	2
CO2	3	2	2	2	2	-	3	-
CO3	- 1	2	2	2	3	2	2	-
CO4	2	2	3	-	2	-1	2	2
CO5	3	2	1	1	2	2	3	3



(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 305 C Banking & Financial Institutions	L-T-P:3-0-0
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#### Course Objective:

By the end of this course, students should be able to:

- 1. Understand the various types of financial institutions and their significance in the financial system.
- Analyze the functions and operations of banks and non-bank financial institutions.
- 3. Evaluate the impact of regulations on banking and financial services.
- 4. Identify and explain different financial products and services offered by banks.
- 5. Recognize the importance of risk management in banking and financial institutions.

#### Prerequisites:

A basic understanding of banking sector and its application is beneficial.

#### Course Learning Outcomes:

- 1. Demonstrate Understanding
- 2. Analyze Operations
- 3. Evaluate Regulatory Impact
- 4. Identify Financial Product

# Unit I: Introduction to Banking and Financial Institutions and Functions and Services of Commercial Banks

- Definition and types of financial institutions
- Importance of banks in the economy
- Depository and lending functions
- Payment processing and transaction services
- Asset management and investment banking activities
- Assignment

# Unit II: Non-Bank Financial Institutions (NBFIs)

- Introduction of Non Bank Financial Institutions
- Insurance companies and their role in risk management
- Investment banks services
- Capital market services
- Credit unions and cooperative financial institutions
- Assignment

School of Commerce & Management Lingaya's Vidyapeeth (FBD.)



# UNIT III: Regulatory Environment of Banking and Financial Institutions and Financial Products and Services

- Role of regulatory bodies and central banks
- Basel framework and capital adequacy requirements
- Consumer protection and financial regulations
- Deposit accounts and their features
- Retail and commercial lending products
- Assignment

# UNIT IV: Central Banking and Monetary Policy

- Introduction of central banking and Monetary policy
- Functions of central banks
- objectives of central banks
- Monetary policy tools and their effects on the economy
- Impact of interest rates on banks and financial markets
- Assignment

# UNIT V:Emerging Trends in Banking and Financial Services

- Fintech and digital banking innovations
- Mobile banking and payment technologies
- Sustainable finance and ESG considerations
- Home banking meaning and benefits
- Smart card, debit card, credit card and Electronic purse
- Assignment

#### Text and References

- 1. Mishkin, F. S., & Eakins, S. G. (2020). Financial Markets and Institutions. Pearson.
- Rose, P. S., & Marquis, M. H. (2017). Money and Capital Markets: Financial Institutions and Instruments in a Global Marketplace. McGraw-Hill Education.
- 3. Saunders, A., & Cornett, M. M. (2020). Financial Institutions Management. McGraw-Hill Education.
- 4. Freixas, X., & Rochet, J.-C. (2015). Microeconomics of Banking. MIT Press.
- Cetorelli, N., & Goldberg, L. S. (2012). Liquidity Management of U.S. Global Banks: Internal Capital Markets in the Great Recession. Journal of International Economics, 88(2), 299-311.



CO1: Describe the different types of financial institutions and their respective functions in the financial system

CO2: Identify the various financial products and services offered by banks, such as loans, deposits, and investment options.

CO3: Explain the role of central banks and regulatory bodies in supervising and controlling financial institutions.

CO4: Analyze the risks faced by banks, including credit risk, liquidity risk, and operational risk.

CO5: Understand the importance of compliance and risk management in the banking sector.

POS COS	POI	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	2	2	2	2	2	1	2
CO2	2	1	3	1	3	2	3	2
CO3	2	2	2	3	2	1	3	2
CO4	2	1	2	2	2	3	2	1
CO5	3	2	3	1	2	2	2	1

VIDYAPEETH

School of Commerce & Management Lingsye's \Tdyapecih (FBU.)



# Discipline Specific Elective – 2 (Choose any one)



(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 307 A	Financial Technology & Analytics	L-T-P:3-0-0	
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#### Course Objectives:

- 1. Financial Analytics helps the student to answer all business questions.
- 2. Financial Analytics leads to forecasting the future of business trends.
- 3. Carry out a conceptual and actionable introduction to Financial technology.
- Understand the nuances of transformation technologies, learnt new business models, and acquired cross-domain perspectives.
- 5. Understand the impact of emerging technologies on business transformation.
- 6. Navigate the wave of disruption and make organizations 'digital-ready'.

#### Prerequisites:

A basic understanding of finance and technology used in financial management concepts are desired and would be beneficial.

#### Course Learning Outcomes:

- Understand application of Financial Technology, including Money and Payment, Digital Finance and Alternative Finance
- 2. Analyze Major technological trends, including crypto currencies, Block chain, AI and Big Data
- 3. Assimilate Fin-Tech Regulation and Reg-Tech
- 4. Analyse fundamental role of Data and Security in data-driven finance

# Unit 1: Financial Analytics

- Introduction: Meaning-Importance of Financial Analytics
- Uses-Features-Documents used in Financial Analytics:
- > Balance Sheet, Income Statement,
- Cash flow statement-Elements of Financial Health:
- Liquidity, Leverage, Profitability
- Assignment

# Unit 2: Analysts: Role and Responsibilities

- Information and Knowledge
- Methodology-Data-Required
- Competencies for the Analyst, Hypothesis. Driven methods
- Data Mining with Target variables
- Explorative methods-Business requirements
- Assignment

School of Commerce & Management Lingaya's Vidyapeeth (FBD.)



# Unit 3: Financial Technology Introduction and Overview

- Introduction to Financial technology:
- India Vs Global Countries, India Vs Developing Countries,
- Fintech Transformation.
- > Emerging sectors in Fintech,
- Fintech and its various applications.
- Assignment

# Unit 4: Distributed Ledger Transactions (DLT) or Digital Ledger Transaction

- Introduction to DLT.
- Digital Signature,
- Consensus layer,
- Robust transaction ledger,
- Privacy issues, multiparty ledger transactions.
- Assignment

#### Unit 5: Block Chain Technology

- History of Block chain,
- Decentralization.
- > Paper blocks.
- Chain of blocks.
- Nodes and networks
- Assignment

#### Text and References:

- Business Analytics for Managers GEAT H.N.LAURSEN JESPER THORLUND, P.No: 1-16-UnitIII, P.No:93-136-Unit V
- Fundamentals of Business Analytics -R N Prasad,. Seema Achavya, Wiley India PVT Ltd, New Delhi, P.No: 87-100, P.No:115-125
- Fundamentals of Business Analytics R N Prasad SeemaAchavya, Cengage Learning, New Delhi, P.No: 87-100, P.No:115-125
- Alexander, D., Britton, A. and A. Jorissen, Global Financial Reporting and Analysis, Cengage Learning, Indian edition.
- John Hill, (2018) Financial Technology, Elsevier Publication, 1st Edition ISBN: 978- 0128-134-979
- Jutla, S. Sundararajan, N. (2016): India's FinTech Ecosystem. In: The FinTech Book: The Financial Technology Handbook for Investors and Visionaries



CO1: Understand application of Financial Technology, including Money and Payment, Digital Finance and Alternative Finance

CO2: Analyze Major technological trends, including crypto currencies, Block chain, AI and Big Data

CO3: Analyse fundamental role of Data and Security in data-driven finance.

CO4: Comprehend Business and regulatory implications of technology for the financial industry

CO5: Financial Analytics leads to forecast the future of business trend.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	1	3	-	3	-	3	
CO2	3	-	-	3	3	-	-	3
CO3	3	3	3	-	3	3	3	-
CO4	3	2	2	3	3	2	2	3
CO5	3	3	3	2	3	3	3	2



#### LINGAYA'S VIDYAPEETH

(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 307 B Mergers & Acquisition Managemer	L-T-P:3-0-0
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#### Course Objective:

The fundamental aim of the course is to prepare students to take advantage of the current scenario and understand how corporate restructuring is implemented. At the end of the course, the students should be able to focus on the process of restructuring, identify issues post transaction, their implications and determine the managerial actions for decision making. The course should be complemented with the use of analytical tools.

#### Prerequisites:

A basic understanding related to mergers and acquisitions is beneficial. This includes knowledge of antitrust laws, corporate restructuring and corporate governance principles.

#### Course Learning Outcomes:

- Gain a comprehensive understanding of the concepts, types, and motivations behind mergers and acquisitions.
- 2. Assess the strategic rationale and potential synergies driving mergers and acquisitions.
- Apply financial analysis techniques to evaluate the financial feasibility and value creation potential of mergers and acquisitions.
- Understand the legal and regulatory frameworks governing mergers and acquisitions, including antitrust laws, securities regulations, and corporate governance principles.
- Conduct effective due diligence to evaluate the target company's financial, operational, and legal aspects before entering into a merger or acquisition.
- Understand the challenges of integrating merged entities and develop strategies to manage organizational and cultural change during the post-merger integration process.

# Unit I: Introduction to Mergers & Acquisitions (M&A)

- Overview of mergers, acquisitions, and corporate restructuring
- Motives and drivers behind M&A activities
- Types of M&A transactions: mergers, acquisitions, takeovers, and joint ventures
- Regulatory and legal considerations in M&A
- Challenges and risks in M&A deals
- Assignment



#### Unit II: Mergers

- Mergers- types of merger
- Theories of mergers
- Operating, financial and managerial synergy of mergers
- Value creation in horizontal, vertical and conglomerate mergers
- Internal and external change forces contributing to M & A activities, Impact of M & A on stakeholders
- Assignment

#### Unit III: Takeovers

- Takeovers, types, takeover strategies, -
- Takeover defences financial defensive measures
- Methods of resistance –
- Anti-takeover amendments poison pills
- Benefits and disadvantages of Takeover
- Assignment

#### Unit IV: Cross-Border M&A

- Cross-Border M&A
- Activity Drivers and returns from cross-border M&A
- Valuation of cross-border firm
- Foreign and National Merger
- Evaluation of cross border Mergers and Acquisition
- Assignment

# Unit V: Post-Merger Integration and Performance Management

- Post-merger integration challenges and strategies
- Cultural integration and change management in M&A
- Managing employee retention and talent integration
- Performance measurement and evaluation in post-M&A phase
- Success factors and lessons learned from M&A cases
- Assignment

#### Text and References

- Value Creation from Mergers And Acquisitions, SudiSudarsanam 1/e, Pearson Education, 2003.
- Merger Acquisitions & Corporate Restructuring Chandrashekar Krishna Murthy & Vishwanath.
   S.R Sage Publication.
- Mergers, acquisitions and Corporate Restructuring, NishikantJha, Himalaya Publishing House, 2011.



CO1: Understand the motives and drivers behind mergers and acquisitions and their implications for organizations.

CO2: Analyze the legal, regulatory, and ethical aspects of mergers and acquisitions transactions.

CO3: Evaluate different valuation methods and financial analysis techniques used in mergers and acquisitions.

CO4: Formulate effective negotiation strategies and deal structures for successful M&A transactions.

CO5: Develop post-merger integration plans and assess the performance of merged entities.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	
COL	1	2	1	1	2	2	
CO2	1	1	2	1	1	2	
CO3	1	2	1	1	1	2	
CO4	2	1	1	2	2	1	
CO5	1	2	1	1	2	1	



#### LINGAYA'S VIDYAPEETH

(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM N 307 C Stoc	k Market Operations	L-T-P:3-0-0	
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#### Course Objectives:

- To develop a comprehensive understanding of stock market operations and related concepts.
- 2. To equip B Com students with the skills necessary to analyze and interpret stock market data.
- 3. To provide students with practical insights into the functioning and dynamics of stock markets.
- 4. To enhance students' ability to make informed investment decisions and manage investment portfolios.
- To foster critical thinking and problem-solving skills in the context of stock market operations.

#### Prerequisite:

Basic understanding of several exchanges in which shares of publicly held companies are bought and sold. Such financial activities are conducted through formal exchanges and via over-the-counter (OTC) marketplaces that operate under a defined set of regulations. Both "stock market" and "stock exchange" are often used interchangeably. Traders in the stock market buy or sell shares on one or more of the stock exchanges that are part of the overall stock market.

#### Course Learning Outcomes:

- 1. Understand the fundamental concepts and mechanisms of stock market operations.
- 2. Analyze stock market data and interpret key indicators.
- 3. Evaluate investment opportunities and assess risks in stock markets.
- 4. Develop investment strategies and manage investment portfolios.
- Apply financial analysis techniques to stock market investments.

#### Unit 1: Introduction to Stock Market Operations

- Overview of stock markets and their role in the economy
- Types of stock market participants
- Stock market indices and benchmarks
- Market structure and trading mechanisms
- Ethical considerations in stock market operations
- Assignments

#### Unit 2: Stock Market Analysis and Valuation

- Fundamental analysis and financial statement analysis
- Technical analysis and charting techniques
- > Valuation methods for stocks
- Stock market anomalies and efficient market hypothesis
- Event studies and market reaction to news
- Assignments

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# Unit 3: Investment Strategies and Portfolio Management

- Investment objectives and risk-return trade offs
- Asset allocation and portfolio diversification
- Capital asset pricing model (CAPM) and portfolio theory
- Market timing and stock selection strategies
- Risk management and performance evaluation
- Assignments

# Unit 4: Derivatives and Risk Hedging

- Options and futures contracts
- Hedging strategies using derivatives
- Trading strategies involving options and futures
- Risk management and mitigation using derivatives
- Derivatives markets and their impact on stock markets
- Assignments

# Unit 5: International Stock Markets and Emerging Trends

- Global stock markets and their interdependencies
- Cross-listing and international portfolio diversification
- High-frequency trading and algorithmic trading
- Impact of technology and digital platforms on stock markets
- Emerging trends in stock market operations
- Assignments

#### Recommended Reference Books:

- 1. "Investments" by Zvi Bodie, Alex Kane, and Alan J. Marcus
- 2. "A Random Walk Down Wall Street" by Burton G. Malkiel
- 3. "Security Analysis" by Benjamin Graham and David Dodd
- 4. "Options, Futures, and Other Derivatives" by John C. Hull
- 5. "Market Wizards: Interviews with Top Traders" by Jack D. Schwager



CO1: Identify and comprehend the key principles of stock market operations and apply financial analysis techniques effectively.

CO2: Describe various financial instruments used in the stock market, analyze their characteristics, and demonstrate competence in portfolio management strategies.

CO3: Understand the role of regulatory bodies in the stock market, evaluate market indicators, and apply management principles.

CO4: Analyze the impact of macroeconomic factors on stock prices, implement risk management strategies, and apply technical analysis for stock trading.

CO5: Evaluate investment opportunities, apply behavioral finance concepts, and demonstrate effective communication skills in finance.

POS COS	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2
COI	3	2	1	2	3	3	2	2
CO2	2	2	1	2	2	2	2	3
CO3	2	1	2	711	2	3	2	2
CO4	1	1	1	3	1	2	1	1
CO5	1	2	1	2	3	2	1	1



# Semester- VI



# LINGAYA'S VIDYAPEETH

(A Deemed to be University u/s 3 of UGC Act, 1956)

BCM STPR 01	<b>Professional Company Internship Project</b>	L-T-P:0-0-40
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#### Introduction

There are certain phases of every student's professional development that cannot be effectively taught in the academic environment. These facets can only be learned through direct, on-the-job experience working as a protégé under professional mentors and experts from the corporate.

#### Definition

Summer Internship / Industry Internship programme is an integral part of the academic curriculum of MBA/BBA/B.COM (HONS)/BMI programmes. It aims at widening the student's perspective by providing an exposure to real life organizational and environmental situations. This enables the students to explore an industry/organization, build a relationship with a prospective employer, or simply enhance their skills in a familiar field. The internship also provides invaluable knowledge and networking experience to the students. The duration of the Industry Internship for BBA/B.COM(HONS)/BMI/MBA students will be 6 Months in their last Semester, as for BBA/B.COM(HONS) in 6<sup>th</sup> semester, BMI in 8<sup>th</sup> semester and MBA in 4<sup>th</sup> semester.

### Course Objective:

This course is designed to help students explore their career concerns and opportunities for choosing their career path, develop industry specific skills and knowledge, and increase professional network. It also helps students to capture their work experiences & learning in a research format.

# The objectives of the Summer Internship Program are -

- To provide an opportunity for the Students to apply the concepts learnt to real-life situations.
- > To create awareness among Students about their strengths and weaknesses in the work environment.
- To provide students the opportunity to develop attitudes conducive to effective interpersonal relationships.
- To give the opportunity to build a knowledge base and test one's skills by doing an internship.



- The students will have the opportunity to be exposed to the work of others within the organization and find out about additional job possibilities.
- Grow personally: a good summer internship experience can have a significant impact on personal growth by developing intellectual, interpersonal, and leadership qualities.
- Gain valuable contacts and references- Networking is an essential part of the job search process and who better to ask for a reference or contact than someone who knows your work style and habits. Getting to know people working in the career field you're interested in is easier when you're working side-by-side with them.

#### Prerequisites:

The prerequisite for this course is basic understanding of the research methodology and quantitative technique.

#### Student Learning Outcomes:

- > To gain in-depth understanding of a particular industry with exposure to various core functions
- To make them aware of the corporate culture by assigning and accomplishing time-bound projects in a company.
- To logically organize ideas and learned experiences with research insights, analysis and making conclusive business decisions
- To increase their appeal to future employers by developing skills, competencies, attitude and corporate etiquettes

# The Summer Internship Process begins with:

#### Briefing Sessions for students

This briefing is done by the Summer Internship Departmental Committee to introduce Summer Internship and explain the process and way to work in it. It is mandatory for the students to attend the same as per the institution's schedule.

#### Allocation of Guides

The student closely works with three guides, Faculty guide, Industry Guide and a DRC Coordinator.

 Each student shall be assigned a faculty guide and a DRC coordinator for the Summer Internship by the STPR departmental committee.



- b) The student must be assigned an Industry guide by the concerned Industry wherein he/she is doing his/her Internship and the same be informed by the student within the first week of joining to his/her Faculty guide and DRC coordinator.
- c) The Student, Industry guide and faculty guide must closely interact among themselves to ensure an internship with a meaningful outcome.

# Finalization and approval of area/topic of Summer Internship and schedule of activities

Summer Internship Topic may be selected from any domain/sector or any business issue relevant in the current scenario or specialization or as suggested by the company where the student is appointed as an intern. The student may have discretion in the choice of topic for the Summer Internship and the approach to be adopted.

Student will finalize the broad area/topic; synopsis and work schedule of his/her Summer Internship in consultation with the industry guide. Further, the same to be communicated to the faculty guide who shall approve it after ensuring academic requirements as laid by the Institute/University.

# Progress monitoring

The progress of Summer Internship would be done weekly by faculty guide through the submitted WPR's. The WPR's to be submitted by the student every Monday for the previous week.

Weekly Progress Report	Every Monday
Synopsis Approval	Schedule to be notified
First draft submission to faculty guide	Schedule to be notified
Second draft submission for plagiarism check	Schedule to be notified
Final Submission of SI Report (Hard Copy)	Schedule to be notified
Final Viva Voce	Schedule to be notified



#### Role and expectations of students

- To commit to all the scheduled meetings and maintain 100% attendance, in order to ensure that the objective of the course is achieved.
- To create a timeline of meetings with faculty and company interactions
- To submit weekly progress reports (WPR's) to the faculty guides and report regularly
- > To maintain a Project Diary that shall be attached with the final submission of the document
- To act responsibly and professionally during any kind of interaction with the organization/any employees/institutions under the study
- To represent the highest standards of professional behavior consistent with the values of the setting, including dress, punctuality, client contacts and interpersonal relationships
- To read and follow LV guidance and documentation to plan and monitor progress of the STPR maximize the benefit of tutorial support, and to implement the feedback and approved action plan for developing the competency for report writing
- To recognize ethical responsibilities and understand the regulations with regard to plagiarism

#### Role and expectations of Faculty Guides .

- > To help students in choosing the topic and finalize with synopsis for the summer internship
- To help students with understanding the problem/ issue, its methodology and gain clarity with the availability of resources
- To approve the weekly progress reports( WPR's) online and provide feedback on the work progress
- To advise on the framework for the final report and brief students on the inherent ethical issues while writing a report
- > To verify the credentials of the originality of the data collected for the report
- > To interact with the host organization and strengthen relationships with the industry guides, if any
- To facilitate industry guides in monitoring the performance and progress of the student

# Role and expectations of Industry guides

- > To help students in choosing the right area to work in for the summer internship
- To help students with understanding the problem/ issue, pertaining to the subject area faced by the organization.
- To train the students in creating a record of meetings and do the follow up where ever required.
- To approve the weekly progress reports( WPR's) and provide feedback on the work progress to faculty guide.



- > To explain the students about the ethical conduct while working for the organization
- > To advise on the framework for the writing the reports and presentations.
- > To verify the credentials and the originality of the data collected for the report
- To interact with the institution through Faculty guides and DRC coordinators to ensure the development of students.
- > To facilitate Faculty guides in monitoring the performance and progress of the student

Faculty guide must try to strengthen the relationship with the host organization of the student for future training or consulting projects in that organization.

#### Structure for report

All students must follow the following rules in submitting their Summer Internship.

- Front page should provide Lingaya's Vidyapeeth Name, University Logo, Title, Department of Management, School of Commerce and Management, Candidate name, Supervisor, Name of the Program, Roll No. and the year of submission.
- Second Page Undertaking by the student that it is his original work
- Third Page should be the Summer Internship completion certificate from the company.
- Fourth Page would be Faculty guide certificate for guidance provided.
- Next is the 'acknowledgements'.
- Which should be followed by the table of contents giving page references for each chapter and section?
- The next page should be the table of appendices, graphs and tables giving titles and page references.
- Next to follow should be an abstract of the Summer Internship (approximately 500 words) titled:
  Executive Summary
- Chapter I should be a general introduction, giving the background to the Summer Internship, the objectives of the Summer Internship, the rationale for the Summer Internship, the plan, methodological issues and problems. The limitations of the Summer Internship should also be hinted in this chapter.
- Other chapters will constitute the body of the report. The number of chapters and their sequence will usually vary depending on, among others, on a critical review of the previous relevant work relating to your major findings, a discussion of their implications, and conclusions, possibly with a suggestion of the direction of future research on the area.
- After this concluding chapter, you should give a list of all the references you have used. These should be cross references with your text. For articles from journals, the following details are required e.g. Draper P

Laya's Virtyapporth (FRO.)



and Pandya K. 1991, The Investment Trust Discount Revisited, Journal of Business Finance and Accounting, Vol18, No6, Nov, pp 791-832.

For books, the following details are required:

Levi, M. 1996, International Financial Management, Prentice Hall, New York, 3rd Ed, 1996

- Finally, you should give any appendices. These should only include relevant statistical data or material that cannot be fitted into the above categories.
- Abstract should be of approximately 200 word. It should summarize the contents and convince the reviewers that the topic is important, relevant, and innovative.
- Body will be of approximately 5000- 7000 words. It should be divided into sub section and each section should be coherent: i.e., have a clear beginning and end and a logical connection between the content elements is must.
- Conclude by summarizing the results of your argument and their significance for the relevant issues.
- References section should list down all the citations in APA Style.

#### Arrangement of contents

Every report has three parts: the preliminary pages, the text, and the reference material. Each part has several sections, which are normally arranged in the order they are discussed below.

Elements of the report will be arranged in the following manner:

- 1. Preliminary Pages
- a. Title page
- b. Declaration
- c. Faculty Guide Approval page
- d. SI completion Certificate by Industry Certificate
- e. Acknowledgement(s)
- f. Table of Contents



- g. List of Tables
- h. List of Figures
- i. Abstract
- 2. Text (usually divided into chapters and sections)
- 3. Reference Material
- a. References
- b. Appendix

# Formatting of the report

- All reports should be printed double-spaced, Times New Roman and 12 Font size.
- Although papers are evaluated chiefly on their philosophical merits, grammar, spelling, and language will also be evaluated. You are expected to express your thoughts in clear, grammatical, English sentences.
- Content is the purpose of a paper; style and packaging can facilitate comprehension of that content, but should never distract the reader from the content.

# Disciplines, Ethical issues and Plagiarism

The STPR report must be written in students own words. However, if required to cite the words of others, all the debts (for words, data, arguments and ideas) have to be appropriately acknowledged. It is mandatory that each project report shall be checked for plagiarism through Urukund or similar software before submission. The content which is based on existing published work must come from properly quoted material and from the references cited section. After checking the accuracy of the citations and references of such content the plagiarism report should not return similarity index of more than 15% in any circumstance. However, if the matching text is one continuous block, the index of 15% could still be considered plagiarism. Any report with higher than this percentage matching must be explained by the student. The details of copyrights, professional ethics are given in Plagiarism Prevention Policy of the University.

Submission of final report



The most important aspect of the courses is the final report. Therefore the following must be ensured for producing quality report.

- A. The student will start the project report / Summer Internship while doing his/her STPR course as per the prescribed guidelines.
- B. The students will submit the 1st draft of the report to the guide for guidance.
- C. The final report shall be submitted after checking plagiarism through Urukund or any other software subscribed by University.
- D. Following will be submitted along with final report:
  - > WPR
  - > STPR Dairy
  - > Plagiarism Report
  - SI completion Certificate by Industry Certificate

#### Final assessment

- a) The final assessment of STPR need to be done only of those students who have qualified on the basis of Conduct and progress monitoring guidelines & Submission of report/thesis guidelines as stated above.
- b) The Final assessment will be treated as end semester examination. It is mandatory for the students to appear for final assessment as per scheduled date and time. If fail to appear in the students final assessment as per schedule, he/she will treated as absent. For such cases same rules will be applicable as those for theory examination.

#### Assessment criteria

A student will be eligible to submit his report and final assessment provided he/she meets following conditions:

- a. Online Registration for the STPR course
- Approval of Topic, Synopsis or Project Plan by the guide
- c. 90 % of WPR were submitted
- d. 80% of the WPR were satisfactory
- e. Similarity index not more than 15 % as per Plagiarism Prevention Policy.



Students not meeting the eligibility criteria would be governed by the following regulation given as per university guidelines/ regulation.

Assessment/ Examination Scheme:

Internal Assessment

30%

Final Assessment

70%

The breaks up (components and their weightage) of continuous internal assessment are given as under:

S.No.	Parameter	Marks (CIA)
1	Timely Registration	5
2	WPRs	
	(No of WPRs submitted)	10
	(Satisfactory WPRs) (2*5)	AX
3	Final Report	5
	(Plagiarism Report with <10%	3
	Plagiarism)	
	Plagiarism Report with 11 to 12 %	2
	Plagiarism Report with 13 to 15 %	
4	Observation of supervisor	5
5	Synopsis approval / Industry Interaction evaluation	5

COMPONENTS OF FINAL ASSESSMENT



S.No.	Parameter	Marks (70%)
1	Introduction and Statement of the Problem	5
2	Review of Literature	5
3	Methodology/methods/Approach	5
4	Data Collection, Analysis, Results findings/Outcomes and conclusions	15
5	Quality of work and written expression	10
6	Presentation and Communication	10
7	Student Learning Outcomes	20

#### Text & References:

- > Research Methodology by C R Kothari & Gaurav Garg
- Research Methodology Concepts and Cases by Deepak Chawla & Neena Sondhi

# Any other Study Material:

- ➤ APA style Web site: http://www.apastyle.org/
- ➤ The Purdue Online Writing Lab: http://owl.english.purdue.edu/
- University of California at Berkeley Library APA Style Citations: http://www.lib.berkeley.edu/instruct/guides/apastyle.pdf
- University of Wisconsin-Madison The Writing Center:
  <a href="http://writing.wisc.edu/Handbook/American\_Psychological\_Association\_w28APA%29">http://writing.wisc.edu/Handbook/American\_Psychological\_Association\_w28APA%29</a> Documentat ion M.pdf
- http://www.msit2005.mut.ac.th/msit\_media/1\_2555/ITEC0801/Materials/20120616184859af.pdf



#### COMPONENTS OF FINAL ASSESSMENT

S. No.	Parameter	Marks (70%)
1	Introduction and Statement of the Problem	5
2	Review of Literature	5
3	Methodology/methods/Approach	5
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- University of California at Berkeley Library APA Style Citations: http://www.lib.berkeley.edu/instruct/guides/apastyle.pdf
- University of Wisconsin-Madison The Writing Center: http://writing.wisc.edu/Handbook/American Psychological Association %28APA%29 D ocumentation M.pdf
- http://www.msit2005.mut.ac.th/msit\_media/1\_2555/ITEC0801/Materials/20120616184859 af.pdf



# Weekly schedule for Summer Internship

Target for the week	Week / Weeks	Date
Introduction and Understanding of the company and job profile		
Problem Definition & Literature Review, Research Methodology progress		
Literature Review to progress, Conceptual Framework, Questionnaire Design		
Data Collection Progress		
Data Collection & Data Analysis Progress	17	436
Data Analysis & Findings	117	10
Report writing and finalization in consultation with Faculty guide submission of draft report	EE	TH
Submission of Final report for Plagiarism Check		-