Program Scheme for Bachelor of Commerce (B.com)
Th -Theory; OP-Practical; Pro-Project; T-Total; Crd –Credit

"This revised syllabus is considered for July 2025 to June 2028"

Program Outcome-

PO1: Commerce Knowledge

Apply knowledge of commerce, accounting, and finance to understand and resolve business and economic challenges effectively.

PO2: Critical Thinking and Analytical Skills

Demonstrate critical thinking to evaluate financial data, interpret economic policies, and solve business-related problems.

PO3: Ethics and Corporate Responsibility

Apply ethical principles and demonstrate responsibility in personal, professional, and societal contexts within business practices.

PO4: Communication Skills

Communicate effectively through professional reports, presentations, and interpersonal interactions in business environments.

PO5: Financial and Legal Literacy

Demonstrate understanding of financial systems, taxation, and legal regulations impacting business and compliance functions.

PO6: Digital and Analytical Proficiency

Use modern tools and techniques such as spread sheets, financial software, and data analysis to support business decisions.

PO7: Entrepreneurial and Innovative Thinking

Develop entrepreneurial competencies to identify opportunities, formulate business plans, and implement innovative ideas.

PO8: Lifelong Learning and Employability

Recognize the need for continuous learning to adapt to changing business environments and enhance career readiness.

I Semester

Course Code	Course Title	Credit	Sem	Th/P
LBM0101	Introduction to Accounting	4	1	Th
LBM0102	Fundamentals of Computer	4	1	Th
LBM0103	Business Communication	4	1	Th
LBM0104	Micro Economics	4	1	Th
LBM0121	Fundamentals of Computer-Practical	4	1	OP
SEM I TOTAL CREDIT		20		

Introduction to Accounting

Course Code: LBM0101	Course Title: Introduction to Accounting (4 Credits)

Course Objectives: -

- To explain the basic concepts, rules & scope of Accounting.
- To assess the steps in the accounting process.
- To describe whether the items related with the business are of capital or revenue nature.
- To design Final Accounts for the trading concerns.
- To analyze the depreciation accounting methods adopted by trading firms.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction to Accounting Principles & Standards:** GAAP- Basic Accounting Concepts & Conventions along with examples.	Students will be able to understand and evaluate the basic accounting concepts and conventions of accounting. **BTL2: Understand**, **BTL5: Evaluate**
2	**Accounting Standards:** An Overview of Accounting Standards issued by ICAI and IFRS issued by IASB.	Students will be able to understand and evaluate the accounting standards. **BTL2: Understand**, **BTL5: Evaluate**
3	**Accounting Process and special Accounting Treatment:** Books of Original Entry format and recording – Journal.	Students will be able to understand how to enter transaction in accounting book i.e., journal and to make entries in journal. **BTL2: Understand**, **BTL3: Apply**
4	**Preparation of Ledger and Trial Balance.** Meaning and format of ledger, posting of journal entries to ledger accounts, balancing of ledger accounts, Meaning and objectives of trial balance,	Students will be able to understand how to prepare basic accounts of business related to journal. **BTL2: Understand**, **BTL3: Apply**

	Methods of preparing trial balance:	
5	**Rectifications of Errors:** Types of accounting errors, Stages at which errors are identified, Rectification entries	Students will be able to correct the mistakes or wrong entries which were made while journalizing the transactions **BTL4: Analyze**
6	**Depreciation:** Meaning & Importance, Depreciation Methods, Change in method, Provisions and Reserves.	Students will be able to apply the depreciation techniques on different assets of the firms. **BTL3: Apply**
7	**Final Accounts of Sole Trading Concerns I:** Preparation of Trading & Profit/loss Account and Balance Sheet –	Students will be able to prepare the book of accounts of the business and will be able to understand the financial position of business. **BTL3: Apply**, **BTL5: Evaluate**
8	**Final Accounts of Sole Trading Concerns II:** Accounting treatment of General and Special adjustments. (Sole Proprietorship only) (With adjustments).	Students will be able to prepare the book of accounts of the business and will be able to understand the financial position of business. **BTL3: Apply**, **BTL5: Evaluate**
9	**Departmental Accounts:** Meaning and purpose, allocation of expenses, Inter-departmental transfers.	Students will able to understand the basics of departmental accounting. **BTL2: Understand**
10	**Accounting of Hire Purchase:** Meaning and calculation of Interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system;	Students will able be to calculate the value of hire purchase and the scheme of hire purchase which is used by all business units. **BTL3: Apply**
11	**Concepts of Lease -** Operating and Financial lease (theory only)	Students will be able to understand the concept of lease. **BTL2: Understand**
12	**Consignment Accounts:** Important terms, accounting records, Books of Consigner and Consignee, Valuation of unsold stock, Conversion of consignment into branch, loss of goods—normal and abnormal.	Students will develop the basic understanding of the working of consignment accounts.**BTL2: Understand**, **BTL4: Analyze, BTL6: Create**

13	**Insurance Claims: - I** Claims on account of loss of stock, loss of profit or consequential loss, loss of fixed assets, application of average clause, self-insurance and co-insurance.	Students will develop the understanding and working and will also learn the importance of consignment accounts.**BTL2: Understand**, **BTL5: Evaluate**
14	**Insurance Claims: - II** Entries in books of accounts, Workmen compensation insurance.	Students will develop the understanding and working and will also learn the importance of consignment accounts.**BTL2: Understand**, **BTL5: Evaluate**

Text book References: -

1. Mohamed Hanif and Mukherjee Amitabha., "Financial Accounting", McGraw Hill Education, New Delhi.
2. Maheshwari, S.N., and Maheshwari, S. K., "Financial Accounting", Vikas Publishing House, New Delhi.

Other References:-

1. Anthony, R.N. and Reece, J.S., "Accounting Principles", Richard Irvin Inc.
2. Lal, Jawahar., and Srivastava, Seema., "Financial Accounting Text & Problems",
3. Himalaya Publishing House, New Delhi.
4. Tulsian, P.C., "Financial Accounting", Tata McGraw Hill, New Delhi.
5. Elliott, Barry. and Elliott, Jamie., "Financial Reporting and Analysis", Prentice Hall International.
6. Horngren, Charles T., "Introduction to Financial Accounting", Pearson Education.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Fundamentals of Computer

Course Code: LBM0102	Course Title: Fundamentals of Computer (4 Credits)

Course Objectives: -

- To Identify computer hardware components and describe their function
- To describe the essential elements of the computer's architecture and discuss how this architecture functions.
- To evaluate and describe the characteristics and representations of data, and interpret and compare data in different representations.
- To understand and identify operating system features and internet
- To understand the fundamentals of computers like basic working and structure of computer, data representation, and office automation and networking

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction to Computers I**: Defining Computers, features, History, Generations, and Components.	Students will understand the definition, history, generations, features, components, and classification of computers. **BTL1: Remember, BTL2: Understand**
2	**Introduction to Computers II**: Functions, classification of computers, Advantage and Disadvantage.	Students will explain various computer functions, classify computer types, and evaluate their advantages and disadvantages. **BTL2: Understand, BTL5: Evaluate**
3	**Functional Units of Computer Processing System I:** Processing Unit, Input Devices & Output Devices, Hardware.	Students will identify major hardware components, input-output devices, and their roles in data processing. **BTL1: Remember, BTL2: Understand**
4	**Functional Units of Computer Processing System II:** Memory and secondary storage devices, Information Concept and Processing.	Students will describe types of memory and secondary storage devices and explain how information is processed in computer systems. **BTL2: Understand, BTL3: Apply**
5	**Data Communication and Networks I:** Data Communication Definition, Network, Definition Types of Network – LAN, MAN,	Students will describe the basics of data communication and explain various network types and their characteristics. **BTL2: Understand, BTL4: Analyze**

	SAN, WAN,	
6	**Data Communication and Networks II:** Network Structure, Star Network, Bus Network, Mesh Network.	Students will analyze different network topologies and evaluate their suitability for various applications. **BTL4: Analyze, BTL5: Evaluate**
7	**Data representation I**: Representation of Data, Bits and Bytes, **Number System:** Decimal, Binary, Octal, Hexadecimal, Conversions b/w number system,	Students will convert between different number systems and understand data representation in binary form. **BTL2: Understand, BTL3: Apply**
8	**Data representation II**: Arithmetic Operations in Binary Number, ASCII and BCD Codes.	Students will perform binary arithmetic operations and understand the use of character encoding systems such as ASCII and BCD. **BTL3: Apply, BTL2: Understand**
9	**Introduction to Boolean Algebra:** AND, OR, NOT, NAND gates, Half Adder, Full–Adder, Kannaugh Maps, Simplification.	Students will understand Boolean algebra principles, logic gate operations, and simplify logical expressions using Karnaugh Maps. **BTL2: Understand, BTL4: Analyze**
10	**Classification of languages I:** Assembly Language, High Level Language, Machine Languages.	Students will distinguish between machine, assembly, and high-level programming languages. **BTL2: Understand, BTL4: Analyze**
11	**Classification of languages II:** Types of programming languages, Compiler, Interpreter, Assembler.	Students will explain types of programming languages and describe the role of compilers, interpreters, and assemblers in program execution. **BTL2: Understand, BTL3: Apply**
12	**Algorithms:** Representation of Algorithms, Structure of Algorithms, Properties of Algorithms, Analysis of an algorithm, Need of Algorithms.	Students will define algorithms, describe their structure and importance, and analyze simple algorithms for efficiency. **BTL2: Understand, BTL4: Analyze**
13	**Internet and its Applications:** introduction of internet, History and Importance of internet,	Students will explain the history, significance, and applications of the Internet in business and daily life. **BTL2: Understand, BTL3: Apply**
14	**E-mail:** History of email, Advantage of email, Email program, Email account. Email address, parts of email messages, Mail attaching a file in Gmail, World Wide Web, Extranet and **Computer Threats**: Virus, Worm, Trojan horse, Malware.	Students will identify components of email systems, demonstrate sending attachments, and understand web and extranet functions. **BTL3: Apply, BTL2: Understand**

Text book References: -

1. Rajaraman, V., Introduction to Information Technology, PHI.
2. Hall, J.A., "Accounting Information System", South-Western College Publishing.
3. P.K.Sinha ,P.Sinha, Computer Fundamentals, 6th ed., BPB Publications, 2015.
4. V. Rajaraman, Fundamentals of Computers, 6th ed., PHI, 2015

Other **References:-**

1. Boockholdt, J.L., "Accounting Information System: Transaction Processing and Control", Irwin Mcraw-Hill.
2. Gelinas, Ulric J., and Steve G. Sutton, Accounting Information System, South Western Thomson Learning.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Business Communication

Course Code: LBM0103	Course Title: Business Communication (4 Credits)

Course Objectives: -

- To understand the concept, process and importance of effective business communication.
- To demonstrate her verbal and non-verbal communication ability through presentations.
- To identify key principles of effective public speaking and develop skills in listening actively and empathetically.
- To evaluate the appropriate usage of informative business messages and writes an informative business message.
- To prepare and present effective presentations aided by ICT tools and able to compose e-mail, Resume, formal reports and business letters.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction:** Nature, Process and Importance of Communication, Types of Communication Verbal & Non-Verbal, Different forms of Communication.	Students will be able to define communication, explain its nature and process, and differentiate between verbal and non-verbal communication. **BTL: 1 & 2 – Remembering & Understanding**
2	**Barriers to Communication I:** Linguistic Barriers, Psychological Barriers, Interpersonal Barriers	Students will be able to identify various communication barriers and apply strategies to overcome them. **BTL 2: Understanding, BTL 3: Applying**
3	**Barriers to Communication II:** Cultural Barriers, Physical Barriers, Organizational Barriers.	Students will be able to analyze communication breakdowns caused by cultural, physical, and organizational barriers. BTL 3: Applying, **BTL 4: Analyzing**
4	**Verbal and Non-Verbal Communication:** Principles of	Students will be able to apply principles of effective oral communication, improve

	successful oral communication, effective Listening, non-verbal communication	listening skills, and analyze non-verbal cues in communication. **BTL: 3 & 4 – Applying & Analyzing**
5	**Forms of Communication in Written Mode I:** Planning and execution of messages, writing reports, proposals and business plans, drafting of notice.	Students will create professional reports and proposals using structured formats and data visualization. **BTL 4: Analyzing, BTL 5: Evaluating, BTL 6: Creating**
6	**Forms of Communication in Written Mode II:** Agenda, Minutes and resolutions of meeting, Creating and delivering good presentations, Managing data and visuals.	Students will design and deliver effective presentations with clear visuals and structured meeting documents. **BTL 5: Evaluating, BTL 6: Creating**
7	**Business Etiquettes:** Introduction, Constituents of Etiquettes, Business Etiquettes and modern technology,	Students will apply etiquette in business contexts, including modern tech platforms and multicultural settings.**BTL 3: Applying, BTL 4: Analyzing, BTL 6: Creating**
8	**Cross-cultural Communication**: Workplace culture, communicating across different cultures, Culture and writing skills.	Students will evaluate cross-cultural factors affecting business writing and adapt strategies accordingly. **BTL 4: Analyzing, BTL 5: Evaluating**
9	**Career Management and Technology I**: Introduction, searching for talent, looking for Job, Planning for Job, Social Networking and Job search.	Students will create professional resumes and leverage technology for effective job searching. **BTL 6: Creating**
10	**Career Management and Technology II**: Preparing for Resume, Cover Letter, Group Discussion and Interview, Technology in Business Communication.	Students will develop job application materials and demonstrate preparation for recruitment processes. **BTL 5: Evaluating, BTL 6: Creating**
11	**Storytelling for Business Success**: Role of storytelling in businesses today, Methods of storytelling, Model of	Students will be able to construct compelling business stories, implement storytelling techniques, and apply the 7

	crafting an effective story, 7 C's of storytelling, crafting participants' personal stories	C's framework for effective business communication. **BTL: 4, 5 & 6 – Analyzing, Evaluating & Creating**
12	**Business Correspondence:** Theory of Business Letter Writing, Parts, Structure, Layouts—Full Block, Modified Block, Semi – Block, Principles of Effective Letter Writing	Students will write professional business letters following correct formats and principles. **BTL 3: Applying, BTL 4: Analyzing**
13	**Personnel Correspondence:** Statement of Purpose**,** Job Application Letter and Resume**,** Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation	Students will compose various types of personnel correspondence effectively. **BTL 3: Applying, BTL 6: Creating**
14	**Impact of Technological Advancements on Communication:** Internet, Blogs, E-mails, Moodle, social media (Facebook, Instagram, X, & WhatsApp), Advantages and Disadvantages	Students will analyze how digital tools affect business communication and assess their pros and cons.**BTL 4: Analyzing, BTL 5: Evaluating**

Text book References: -

1. Kaul, "Business Communication", Prentice Hall, New Delhi.
2. Gupta, C.B., "Business Communication", Sulthan Chand & Sons, New Delhi.
3. Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
4. Bovee, and Thill, Business Communication Today, Pearson Education
5. Shirley, Taylor, Communication for Business, Pearson Education

Other References:-

1. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
2. Sharma, R.C., and Krishna Mohan, "Business Correspondence and Report Writing", Tata
3. McGraw-Hill Publishing Company Limited, New Delhi.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Micro Economics

Course Code: LBM0104	Course Title: Micro Economics (4 Credits)

Course Objectives: -

- To understand the basic concepts related to consumer behavior using different types of elasticity concepts.
- To evaluate the relevance of demand and supply behavior in the short run and long run.
- To highlight the various concepts of production function and cost theory.
- To analyze the relationship between various types of cost curves with the help of examples.
- To create the differences between various forms of market for with the help of relevant examples.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction to Managerial Economics**: Nature & Scope of Managerial Economics, Traditional vs Managerial Economics.	Students will be able to define the nature and scope of managerial economics and differentiate between traditional and managerial economics. **BTL: 1 & 2 – Remembering & Understanding**
2	**Incremental and Equi-marginal Principle:** Incremental and Equi-marginal Principle and Objectives of Business firms.	Students will be able to explain the Incremental and Equi-marginal Principles and apply them to business decision-making. **BTL: 2 & 3 – Understanding & Applying**
3	**General Tools for Economic Analysis & Decision Making:** Functional relationship between economic variables.	Students will be able to analyze the functional relationship between economic variables and apply it in decision-making. **BTL: 4 – Analyzing**
4	**Supply and Demand:** Market equilibrium, Supply and demand side of	Students will be able to analyze market equilibrium and evaluate supply and

	market.	demand factors affecting the market. **BTL: 4 & 5 – Analyzing & Evaluating**
5	**Demand Analysis:** Determinants of demand, Demand function and demand elasticity.	Students will be able to evaluate the determinants of demand, interpret demand functions, and analyze demand elasticity. **BTL: 4 & 5 – Analyzing & Evaluating**
6	**Demand Estimation and Forecasting:** Approaches to estimation, Demand estimation by regression analysis, Qualitative forecasts and quantitative forecasts.	Students will be able to apply demand estimation techniques, including regression analysis and forecasting methods, for business decision-making. **BTL: 5 – Evaluating**
7	**Theory of Production:** Iso-Product curve and Producer's equilibrium.	Students will be able to define the Iso-product curve and explain the concept of producer's equilibrium. **BTL: 1 & 2 – Remembering & Understanding**
8	**Laws of Returns to Scale:** Short run and Long run production and Laws of returns to scale.	Students will be able to explain short-run and long-run production concepts, evaluate the laws of returns to scale, and create strategies for efficient production. **BTL: 2, 5 & 6 – Understanding, Evaluating & Creating**
9	**Theory of Cost:** Cost concepts, Cost-output relationship.	Students will be able to define cost concepts and explain the cost-output relationship in business operations**.** **BTL: 1 & 2 – Remembering & Understanding**
10	**Economies and Dis-economies of scale:** Economies and Dis-economies of scale and Break-even analysis.	Students will be able to explain economies and diseconomies of scale and apply break-even analysis for financial decision-making. **BTL: 2 & 3**

		– Understanding & Applying
11	**Market Structures:** Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.	Students will be able to analyze different market structures Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and their impact on pricing and competition. **BTL: 4 – Analyzing**
12	**Pricing Decisions:** Pricing of outputs and Pricing of inputs.	Students will be able to evaluate pricing strategies for inputs and outputs in different market conditions. **BTL: 5 – Evaluating**
13	**National Income and Its Measurement:** Concepts, Methods, and Applications	Students will be able to focus on understanding national income aggregates, various measurement methods, and their application in economic planning and business analysis. Students will be able to interpret national income data and assess its implications on economic decision-making. **BTL: 2 – Understanding, BTL: 4 – Analyzing (under Managerial Economics)**
14	**Evaluation criteria:** NPV, IRR and PBP, Circular flow of economy.	Students will be able to apply financial evaluation techniques such as NPV, IRR, and PBP and create models to assess economic activity through the circular flow of the economy. **BTL: 5 & 6 – Evaluating & Creating**

Text book References: -

1. Dwivedi, D. N., "Principles of Economics", Vikas Publishing House New Delhi.
2. Deepashree, "Microeconomics-Theory & Applications", Mc Graw Hill, New Delhi.
3. Salvatore, Dominick, "Principles of Microeconomics", Oxford International Student
4. Edition.
5. Gould, J.P., and Lazear, E.P., "Microeconomic Theory", All India Traveller Bookseller, New Delhi.

Other **References:-**

1. Pindyck, R.S., D. L. Rubinfeld and Mehta, P. L., "Microeconomics", Pearson Education.
2. Koutsoyiannis A., "Modern micro-economics", Macmillan New Delhi.
3. Stigler, G., "The Theory of price", Prentice Hall Of India, New Delhi.
4. Jhingan M.L., "Micro Economic Theory", Vrinda Publications Pvt. Ltd., Delhi.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Course Code: - LBM0121

Fundamentals of Computer-Practical

List of Experiments

EXERCISE 1

Create a document with the text given below and save it as First. Doc

A Read-only Memory is a memory unit that performs the read operation only, it does not have a write capability. This implies that binary information stored in a ROM is made permanent during the hardware production of the unit and cannot be altered by writing different words into it. Whereas RAM is a general-purpose device whose contents can be altered during the computational process, a ROM is restricted to reading words that are permanently stored within the unit. The binary information to be stored specified by the designer is then embedded in the unit to form the required interconnection pattern. Do the following:

a) Count the occurrences of the word "ROM" in the above document.
b) Replace ROM with Read Only Memory in the entire document
c) Underline the text Read Only Memory
d) Make an auto-correct entry for ROM and it should be replaced by Read Only Memory.

EXERCISE 2

Perform the following tasks in Ms-Word.

i) Open a document. Type the following text.

As already mentioned, a word processor is a package that processes textual matter and creates organized and flawless documents. A word processor has everything that a conventional typewriter has. In addition it, a word processor not only removes all the limitations of typewriters but also offers useful features that cannot be even dreamt of with a writer.

Also if the same textual matter is to be reproduced with minor changes, retyping is the only option in typewriters. On the other hand, the same situation can easily be tackled with in word processor using its mail merge feature. The mail merge feature allows you to combine text and data without requiring any retyping.

Word processing originated way back in 1964 when special typewriters, MIST were launched by IBM. These machines were capable of storing documents on magnetic storage. The stored data could easily be reprinted when desired.

ii) Insert the following text after the first paragraph.

The main components of a word processing system are listed below:

- Computer
- Printer
- A word Processing Software.

iii) Save the document Word1.doc
iv) Move the second paragraph to the end of the document, using drag & drop feature.
v) Restore the original status of the document.
vi) Nowprovideaheader'WorkingwithWordProcessor'in14pt.Bold, Italics and in Times New Roman.
vii) Move the second paragraph to the end of the document using cut, and paste operations.
viii) Undo the above actions.
ix) Now redo the above actions.
x) Go to the end of the document (in one step).
xi) Go to the beginning of the document (in one step).
xii) Search the word "computer" in your document with the option Match case, Find whole words only.
xiii) Replace the word 'typewriters' with 'word processors'.
xiv) Format the above-written paragraphs and give the options as follows: Alignment : justified

Indentation:	Let0.2"Right: 0.2"
Spacing:	Before 6 pt. After: 6 pt.
Special:	First Line by: 0.4"
Line spacing:	1.5 Lines.

xv) Set the margins to 1.25"

EXERCISE 3

Perform the following in MS Word

i) Create a new word document and type the following text:

A ROBOT IN THE HOUSE

Correction. You are in error. You are misinforming your father. Correction. The work has not been done. Your computer has not been used. ERROR, ERROR".The robot's voice was metallic.

TARUN: You are so lucky, Aditi! Manku can do so many things. It can clean the house. It can answer the telephone, call the doctor and it can even open the door.

ADITI: Wait! There are so many things it can't do. It can't laugh. It can't do MY HOMEWORK FORME. It can't even help me decide what should I wear for the party.

ii) SavethedocumentasDOCUMENT.DOC
iii) Insert the following text before the conversation between Aditi and Tarun

"Oh! Stop interrupting, Manku". Aditi said a grily. "You are not supposed to participate in every conversation"

iv) Make the story heading bold, italic and 14 pts.
v) Change the font style of the entire story to MS-Comic Sans
vi) Select the heading of the document, cut and paste it at the end of the document
vii) Undo the previous action
viii) Select the first two lines of the paragraph and convert it to upper case. Change all the upper case letters to lower case and vice-versa

ix) Changethefontstyleofthelastparagraph12ptsbolditalicxi.Copythisformattothefirstparagraphusingformat painter
x) Highlight the second paragraph (Hint: use highlighter or formatting toolbar)
xi) Change the font size of the entire text to 14 pts
xii) Make the document a different name(MYBOOK.DOC)

EXERCISE 4

Perform the following tasks in Ms-Word.

i) Try to write the following text in the format as shown:

You come across several documents every day. Some examples of documents are listed below: documents inform

- Letters
- Brochures
- Financial reports Agendas for meetings
- Research papers
- Magazines and Newsletters Documents that persuade
- Advertisements
- Invitations
- Press Releases Documents that identify
- Business cards
- Certificates
- Labels

ii) Insert the following tables in your document

Organic Compound	**Molecular Formula**
Methane	CH_4
Ethane	C_2H_6
Propane	C_3H_8
Butane	C4H10

Symbol	**Electronic Configuration**
H	$1s^1$
He	$1s^2$
Li	[He] $2s^1$
Be	[He] $2s^2$

Save and close the document.

EXERCISE 5

Insert a table. The table should have 5 columns. The auto behaviour should be 'Fixed column width'. The following report has to be created in the table.

Sr. No.	Name	Basic Pay	Designation	Department
1	Rahul Roy	10000/-	MD	Marketing
2	Ritu Garg	12000/-	AD	Sales
3	Mohit	8000/-	Manager	Sales
4	Rakesh	9000/-	Senior Manager	HR

a) Headings should have a font size of 18, the colour should be blue and fonts should be bold.
b) The data should have a font size of 12, the colour should be Red and the font should be italic
c) Insert a new row between 3&4 type the data and reorder the sr. no column.

EXERCISE 6

Below is given a letter and some addresses, this letter is to be sent to all these addresses, so use mail merge option to do so. The Addresses are:

1) Amit H.No. 424 sector 8D Chandigarh
2) Rohit H.No. 444, Sector 125C Chandigarh
3) Jyoti H. NO. 550, Sector 16A Chandigarh The Letter is:-

To
<<Name>>
<<Address>>

Dear<<Name>>

You are called for an interview on the <<Date>>at 9:00 A.M with your original documents
Yours Sincerely
ABC Limited Phase –7Mohali

EXERCISE 7

Make a document with the following

a) Itshouldhave3pages
b) It should have bookmarks named book1, book2, and book3 for the respective pages.
c) Using the go-to command go to the
   - Page no 2
   - Bookmark namedbook3
d) Insert a one-page break on page 2 to make it to the no. of pages 4.

e) Insert the page number on each page

EXERCISE 8

Use of Formulas Sum, Average, If, Count, Count a, Count if & Sum if

Roll No	Student Name	Hindi	English	Math	Physics	Chemistry	Total	Average	Grade
1	RAM	20	10	14	18	15	77	15.4	A
2	ASHOK	21	12	14	12	18	?	?	?
3	MANOJ	33	15	7	14	17	?	?	?
4	RAJESH	15	14	8	16	20	?	?	?
5	RANJANA	14	17	10	13	18	?	?	?
6	POOJA	16	8	20	17	15	?	?	?
7	MAHESH	18	19	3	10	14	?	?	?
8	ASHUTOSH	19	20	7	14	18	?	?	?
9	ANIL	22	13	8	12	19	?	?	?
10	PREM	26	12	10	11	27	?	?	?

- Find the Total Number & Average in all Subjects in Each Student.
- Find Grade Using If Function-If Average Greater > 15 then "A" Grade otherwise "B" Grade
- How Many Student "A" and "B" Grade Use of Count if
- Student Ashok and Manoj Total Number and Average Use of Sum if
- Count how many Students Use of Count a
- How Many Student Hindi & English Subject Number Grater Then>20and<15 Use of Count if

EXERCISE 9

Use of Formulas-Product, If, Count a, Count if, Sum if

S.no.	Items	Qty.	Rate	Amount	Grade
1	AC	20	40000	800000	expensive
2	FRIDGE	30	20000	?	
3	COOLER	15	10000	?	
4	WASHINGMACHINE	14	15000	?	
5	TV	18	20000	?	
6	FAN	17	2000	?	
7	COMPUTER	10	25000	?	
8	KEYBOARD	5	250	?	

9	MOUSE	25	100	?	
10	PRINTER	30	12000	?	

- Using of Product Formula for Calculate Amount = Qty*Rate
- How Many Items in a List
- How Many Items qty Greate Then>20andLessThen<20
- Calculate Item Computer Qty, Rate and Amount using the Sum if Formula
- If Items Amount is Greater> than 500000, Then Items "Expensive" otherwise "Let's Buy it".

EXERCISE 10

Use of Formulas-Sum, NestedIf, Counta, Countif, Sumif, Vlookup

SUBJECT	1ST	2ND	3RD	TOTAL	AVERAGE	GRADE
HINDI	20	15	20	55	18.33333 333	B
ENGLISH	30	12	15	?	?	?
MATH	15	14	14	?	?	?
PHYSICS	12	17	17	?	?	?
CHEMISTRY	14	18	18	?	?	?
HISTORY	16	25	20	?	?	?
GEO	18	21	22	?	?	?
BIO	17	23	13	?	?	?
BOTANY	20	25	25	?	?	?

- HOW MANY SUBJECT ? Use of Count a
- HOW MANY SUBJECT 1 PAPER GREATER THAN 20 ? Use of Count if Use of
- SUBJECT HINDI, MATH & ENGLISH TOTAL NO. & GRADE V look up
- SUBJECT PHYSICS, MATHS & ENGLISH TOTAL /AVERAGE V look up

EXERCISE 11

Use of Formulas - Sum, Average, Count a, Count if, Sum if, & If

Student Name	Subject			Result		
Name	**Maths**	**English**	**Physics**	**TOTAL**	**PERCENTAGE**	**GRADE**
Alan	80	75	85	240	80	EXCELLENT
Bob	50	30	40	120	?	?
Carol	60	70	poor	130	?	?
David	90	85	95	270	?	?

Eric	20	30	Absent	50	?	?
Fred	40	60	80	180	?	?
Gail	10	90	80	180	?	?
Harry	80	70	60	210	?	?
Ian	30	10	20	60	?	?
Janice	10	20	30	60	?	?

- How Many Students? Use Formula Counta
- How Many Student Percentage Greater Then>50 Use Formula Countif
- Student Bob and Eric Total Number? Use Formula Sumif
- If the Percentage is Greater Than> 70 Then "Excellent", If the Percentage is Greater Than> 50, "Good", Otherwise "Bed"
- How Many Student Good and Bedina list Use Formula Countif

EXERCISE 12

Use of Formulas–LOOK UP
LOOKUPFUNCTIONSYNTAX LOOKUP (LOOKUP_value, lookup_vector, [result_vector])

Employee ID	Last Name	First Name
110608	Doe	John
253072	Cline	Andy
352711	Smith	John
391006	Pan	Peter
392128	Favre	Bret
549457	Elway	John
580622	Manning	Eli
602693	Vick	Micheal
611810	Woods	Tiger
612235	Jordan	Micheal
795574	Stark	Tony
830385	Williams	Prince
990678	Pitt	Brad

Employee ID	Pay	First Name	Last Name
602693	$84,289	Micheal	Vick
611810	$1,37,670	?	?
549457	$1,90,024	?	?
612235	$1,22,604	?	?
580622	$1,11,709	?	?
830385	$ 85,931	?	?
253072	$1,68,114	?	?
391006	$ 89,627	?	?
990678	$1,49,946	?	?
795574	$1,45,893	?	?
392128	$ 64,757	?	?
352711	$ 71,478	?	?
110608	$1,21,444	?	?

EXERCISE 13

Use of Formulas-Count a and V look up

Product Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Total Sales
Apples	$2,773	$17,462	$5,954	$1,348	$28,158	$28,799	$25,415	$17,227	$1,27,136
Grapefruit	$12,908	$3,083	$24,492	$5,825	$1,080	$2,188	$11,087	$15,544	?
Lemons	$6,554	$14,262	$8,377	$24,982	$12,184	$6,430	$21,159	$18,597	?
Lime	$28,913	$1,437	$20,019	$13,026	$26,952	$27,076	$7,040	$10,884	?
Oranges	$4,768	$7,622	$28,918	$27,141	$3,578	$10,092	$15,207	$12,771	?
Peaches	$13,390	$3,611	$6,226	$27,567	$29,962	$2,967	$5,740	$2,137	?
Pears	$17,585	$28,508	$9,614	$17,110	$12,143	$7,365	$24,185	$1,643	?
Pineapples	$22,579	$16,301	$6,469	$22,050	$8,740	$18,806	$3,334	$3,597	?

- How Many Fruits?
- Fruits Lemons and Pineapples sales in March and Jul?

EXERCISE 14

Use of Formulas-Count if, Countifs and Sumifs and Vlookup

Name	Gender	Country	Score
Richard	Male	United States	74
Jennifer	Female	United Kingdom	92
James	Male	United States	65
Lisa	Female	Canada	82
Sharon	Female	Australia	50
Elizabeth	Female	Canada	91
Carol	Female	United States	96
Mark	Male	United States	58
John	Male	Canada	67
Susan	Female	United Kingdom	54

David	Male	United States	83

- How Many Male and Female Candidates in a List? Use of Formula Count if
- How Many Male Employees in the United States? Use of Formula Count if
- Lisa and John, Which Country Belong? Use of Vlookup
- The United States Male and Female Candidate Scores? Use if Formula.

EXERCISE 15

Design a Birthday Invitation card with music.

EXERCISE 16

Design Seasonal Greeting cards card.

EXERCISE 17

Design an AMU Magazine cover. Use the following:

- Select a theme for the page,
- Insert either a picture or clip art, and
- Use Word Art.

EXERCISE 18

Design a poster inviting all students of your department to the IT Fest.

EXERCISE 19

Create a 5-slide presentation on any topic. Use Images, Graphs, Chart, Tables, Animation, Time, Bullets, Transition, Sound, Hyperlink, Back ground template, Header and Footer.

EXERCISE 20

Design a power point presentation of your favorite person to whom you impressed.

EXERCISE 21

Microsoft Access interface.
Tasks:

a) Open Microsoft Access.
b) Create a new blank database.
c) Save the database with a suitable name and location.
d) Close and reopen the database.

EXERCISE 22

Create tables in Microsoft Access.
Tasks:

a) Create a new table using the Table Design view.
b) Define fields with appropriate data types.
c) Add sample data to the table.
d) Save the table.

EXERCISE 23

Importing and Exporting Data
Tasks:

a) Import data from an external source (e.g., Excel).
b) Export data to an external file format (e.g., CSV).

EXERCISE 24

Enforce design rules for database integrity.
Tasks:

a) Attempt to create a table with duplicate field names.
b) Attempt to create a table with non-descriptive field names.

EXERCISE 25

Understand why calculated fields should be avoided in tables.
Tasks:

a) Attempt to create a table with calculated fields.
b) Discuss alternative methods (e.g., using queries or forms) for calculations.

EXERCISE 26

Creating Queries
Tasks:

a) Create a select query to retrieve specific data from a table.
b) Create a parameter query that prompts for user input.

EXERCISE 27

Explore the creation of forms and reports.
Tasks:

a) Create a simple data entry form.
b) Generate a basic report based on a table or query.

II Semester

Course Code	Course Title	Credit	Sem	Th/P
LBM0201	Management Principles & Applications	4	2	Th
LBM0202	Environmental Studies	4	2	Th
LBM0203	Business Statistics	4	2	Th
LBM0204	Macro Economics	4	2	Th
LBM0205	Financial Management	4	2	Th
SEM II TOTAL CREDIT		20		

Management Principles & Applications

Course Code: LBM0201	Course Title: Management Principles & Applications (4 Credits)

Course Objectives: -

- To understand the fundamental concepts and theories of management
- To develop skills in managerial thinking and decision-making
- To explore the key functions of management
- To analyze organizational behavior and leadership principles
- To understand the role of management in contemporary business environments

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction to Management:** Definition and Importance of Management, Management Functions Planning, Organizing, Directing, Controlling, Levels of Management, Roles of a Manager Interpersonal, Informational, Decisional, Managerial Skills and Effectiveness	Students will be able to define management, understand its core functions, identify management levels, describe managerial roles, and analyze managerial skills. **BTL 1: Remembering, BTL 2: Understanding, BTL 4: Analyzing**
2	**Concept and Nature of Management:** Principles of management, science vs art debate, management as profession.	Students will analyze the principles and dual nature of management as both a science and an art. **BTL 1: Remembering, BTL 2: Understanding, BTL 3: Analyzing**
3	**Management and Administration:** Management and Administration; Levels of management; Managerial roles; Management functions; Case study:1; Review Question.	Students will differentiate between management and administration and apply managerial concepts. **BTL 2: Understanding, BTL 3: Applying, BTL 4: Analyzing**
4	**Staffing:** Meaning and importance; Manpower planning; Recruitment and selection; Training and development; Performance appraisal; Trends in HRM.	Students will apply staffing techniques and evaluate their importance in organizations. **BTL 2: Understanding, BTL 3: Applying, BTL 5: Evaluating**
5	**Directing:** Meaning and importance; Elements: Supervision, leadership, motivation, communication; Leadership styles and theories;	Students will understand directing elements and apply leadership and motivation theories.

	Motivation theories (Maslow, Herzberg, McGregor).	**BTL 1: Remembering, BTL 2: Understanding, BTL 3: Applying**
6	**Controlling:** Meaning, nature, and importance; Steps in the control process; Techniques of control: Budgetary control, Break-even analysis, MBO; Link between planning and controlling.	Students will apply control techniques and analyze their link with planning. **BTL 2: Understanding, BTL 3: Applying, BTL 4: Analyzing**
7	**Coordination:** Meaning, importance, and principles of coordination; Techniques for effective coordination.	Students will understand the importance of coordination and apply techniques for effective coordination. **BTL 1: Remembering, BTL 2: Understanding, BTL 3: Applying**
8	**Communication:** Communication process and types; Barriers and strategies for effective communication.	Students will analyze communication barriers and develop effective communication strategies. **BTL 2: Understanding, BTL 3: Applying, BTL 4: Analyzing**
9	**Emerging Trends in Management I:** Total Quality Management (TQM); Business Process Reengineering (BPR); Knowledge Management.	Students will explore and apply emerging concepts such as TQM, BPR, and Knowledge Management. **BTL 1: Remembering, BTL 2: Understanding, BTL 3: Applying**
10	**Emerging Trends in Management:** Incorporate Social Responsibility (CSR); Managing change; Sustainable practices.	Students will understand CSR concepts, analyze change management techniques, and evaluate sustainable practices. **BTL 2: Understanding, BTL 4: Analyzing, BTL 5: Evaluating**
11	**Indian Ethos in Management:** Indian ethos: Meaning and features; Work ethos; Ethics and social responsibility.	Students will explore Indian ethos and apply ethical principles in management practices. **BTL 1: Remembering, BTL 2: Understanding, BTL 3: Applying**
12	**Indian Values in Management:** Indian values for management; Lessons from Indian scriptures (Gita, Upanishads).	Students will understand and apply Indian traditional values from scriptures to modern management contexts. **BTL 1: Remembering, BTL 2: Understanding, BTL 3: Applying**

Textbook References:-

1. Tripathi, P.C. & Reddy, P.N., Principles of Management, McGraw Hill Education, 6th Edition

Other References:-

1. Drucker, P.F., Management: Tasks, Responsibilities, Practices, Harper & Row
2. Robbins, S.P. & Judge, T.A., Organizational Behavior, Pearson
3. Mintzberg, H., The Strategy Process: Concepts, Contexts, Cases, Pearson

4. Bass, B.M. & Riggio, R.E., Transformational Leadership, Lawrence Erlbaum Associates

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Environmental Studies

Course Code: LBM0202	Course Title: Environmental Studies (4 Credits)

Course Objectives: -

- To understand the fundamental concepts of environment, ecosystems, and natural resources through the study of environmental components, ecosystem dynamics, and resource management principles.
- To analyse environmental issues and their solutions by examining pollution types, biodiversity conservation, climate change impacts, and waste management strategies.
- To assess environmental problems and develop sustainable solutions using scientific approaches.
- To develop knowledge of environmental policies and regulations through the study of environmental laws, international agreements, and protection mechanisms at national and global levels.
- To evaluate human-environment relationships by studying population impacts, disaster management, environmental movements, and environmental ethics in different cultural contexts.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Fundamentals of Environment:** Definition, concepts, scope and importance of environmental studies; Components of environment; Concept of sustainability and sustainable development.	After completing this unit, students will be able to explain key environmental concepts, interrelationships, and sustainable development principles in a contemporary context. **BTL 1: Remembering, BTL 2: Understanding, BTL 4: Analysing, BTL 5: Evaluating**
2	**Ecosystem:** Concept and components of ecosystem; Concept on Ecology; Food chain, Food web and Ecological pyramids; Energy flow and productivity in ecosystem. Case studies of the following ecosystems: a Forest ecosystem b Grassland ecosystem c Desert ecosystem d Aquatic ecosystems ponds, streams, lakes, rivers, oceans, estuaries.	After completing this unit, students will be able to analyze ecosystem structures, energy flow, and ecological interactions to assess their functional significance. **BTL 2: Understanding, BTL 4: Analysing, BTL 5: Evaluating, BTL 6: Creating**
3	**Natural Resources: Renewable and Non-Renewable Resources I:** **Land resources:** Land-use and land cover change; Land degradation, Soil erosion, and desertification. **Forest Resources:** Types and scope;	After completing this unit, students will be able to evaluate resource use, environmental impacts, and sustainable management strategies for long-term conservation. **BTL 2: Understanding, BTL 4: Analysing, BTL 5: Evaluating**

	Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations.	
4	**Natural Resources: Renewable and Non-Renewable Resources II:** **Water Recourses**: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water international & inter- state. **Energy resources**: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	Students will be able to assess challenges of water and energy resource management and propose sustainable alternatives. **BTL 3: Applying, BTL 4: Analysing, BTL 5: Evaluating**
5	**Biodiversity and its conservation**: Biodiversity: Levels of biological diversity; Biogeographically classification of India; Values of biodiversity; Hot-Spots of biodiversity; Mega-biodiversity nations; Threat to biodiversity; Threatened and endemic species of India. Conservation of biodiversity In- situ and Ex-situ. Ecosystem services	After completing this unit, students will be able to assess biodiversity patterns, threats, and conservation strategies to enhance ecological sustainability. **BTL 1: Remembering, BTL 4: Analysing, BTL 5: Evaluating**
6	**Environmental Pollution:** types, causes, effects and controls; Air, water, soil and noise pollution, nuclear hazards and human health risks, **Solid waste;** management and control measures of urban and industrial waste with case studies.	After completing this unit, students will be able to identify pollution sources, impacts, and mitigation strategies, including effective waste management solutions. **BTL 4: Analysing, BTL 5: Evaluating, BTL 6: Creating**
7	**Environmental Policies and Practices:** Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.	After completing this unit, students will be able to examine global environmental challenges, legal frameworks, and policy implementation for environmental protection. **BTL 3: Applying BTL 4: Analysing, BTL 5: Evaluating**
8	**Environment Laws:** Environment Protection Act; Air Prevention & Control of Pollution Act; Water Prevention and control of Pollution Act; Wildlife Protection Act; Forest Conservation Act.	Students will be able to interpret and evaluate various Indian environmental laws and analyze their role in addressing environmental issues. **BTL 2: Understanding, BTL 3: Applying, BTL 4: Analysing, BTL 5: Evaluating**
9	**International Agreements:** Montreal and Kyoto protocols and Convention on Biological Diversity CBD.	Students will be able to analyze international environmental agreements and evaluate their effectiveness in

		promoting global sustainability. **BTL 2: Understanding, BTL 4: Analysing, BTL 5: Evaluating**
10	**Human Communities and the Environment:** Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons.	After completing this unit, students will be able to analyze human-induced environmental changes, ethical perspectives, and conservation efforts for sustainability. **BTL 3: Applying BTL 4: Analysing, BTL 5: Evaluating**
11	**Environmental movements**: Chipko, Silent valley, Khejarli Movement of Rajasthan.	Students will be able to understand the role of grassroots movements in environmental conservation and evaluate their significance in shaping modern environmental awareness. **BTL 2: Understanding, BTL 4: Analysing, BTL 5: Evaluating**
12	**Environmental ethics**: Ecological, economic, social, ethical, aesthetic and Informational value. Role of Indian and other religions and cultures in environmental conservation.	Students will be able to critically evaluate diverse environmental ethical perspectives and create culturally informed strategies for ecological conservation. **BTL 2: Understanding, BTL 5: Evaluating, BTL 6: Creating**

Textbook References:-

1. Odum, E. P., & Barrett, G. W. 2017. *Fundamentals of ecology* 5th ed.. Cengage Learning.
2. Enger, E. D., & Smith, B. F. 2022. *Environmental science: A study of interrelationships* 16th ed.. McGraw-Hill.
3. Agarwal, S. K. 2021. *Environmental science: Fundamentals and applications* 3rd ed.. APH Publishing Corporation.

Other References:-

4. Singh, Y. K., & Chowdhury, R. 2023. *Environmental science with applications in India* 2nd ed.. S. Chand Publishing.
5. Miller, G. T., & Spoolman, S. E. 2023. *Living in the environment* 20th ed.. Cengage Learning.
6. Rajagopalan, R. 2021. *Environmental studies: From crisis to cure* 4th ed.. Oxford University Press India.

(Bloom’s Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analysing; BT level 5: Evaluating; BT level 6: Creating)

Business Statistics

Course Code: LBM0203	Course Title: Business Statistics (4 Credits)
Course Objectives: - ➢ To develop comprehensive understanding of statistical concepts and methods ➢ To master data collection and analysis techniques ➢ To learn probability and probability distributions ➢ To apply statistical techniques for decision-making ➢ To understand measures of central tendency and dispersion and Develop skills in statistical inference and hypothesis testing	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**STATISTICS - AN INTRODUCTION :** Meaning of Statistics, Functions of Statistics, Importance of Statistics, Limitations of Statistics	Critically analyze the fundamental role of statistics in business decision-making by comprehensively understanding its meaning, functions, importance, and inherent limitations. **BTL 4: Analyzing**
2	**DATA COLLECTION:** Types of Data, Scale of Data Measurement, Primary Data Collection, Secondary Data Collection	Develop proficiency in identifying, collecting, and critically evaluating different types of data and measurement scales to ensure accurate and reliable information gathering for business research. **BTL 5: Evaluating**
3	**FREQUENCY DISTRIBUTION :** Data Classification, Frequency Distribution Basics, Data Presentation Techniques	Master the techniques of transforming raw data into meaningful frequency distributions and visualizations that effectively communicate complex statistical information. **BTL 3: Applying**
4	**MEASURES OF CENTRAL TENDENCY:** Mean Calculations, Median Analysis, Mode Interpretation, Geometric Mean, Harmonic Mean	Comprehensively understand and apply various measures of central tendency to accurately summarize and interpret numerical data sets in business contexts. **BTL 3: Applying**
5	**MEASURES OF DISPERSION :** Range Analysis, Quartile Deviation, Mean Deviation, Standard Deviation	Evaluate data variability through advanced techniques of measuring dispersion, enabling deeper insights into the spread and consistency of statistical data. **BTL 5: Evaluating**
6	**MOMENTS, SKEWNESS, AND**	Analyze the shape and characteristics of probability distributions to gain

	KURTOSIS: Moments Concept, Skewness Analysis, Kurtosis Interpretation	sophisticated understanding of data symmetry and peak concentration. **BTL 4: Analyzing**
7	**CORRELATION ANALYSIS :** Correlation Concepts, Karl Pearson's Coefficient of Correlation, Rank Correlation	Develop advanced skills in measuring and interpreting relationships between variables using correlation techniques to support evidence-based business decision-making. **BTL 4: Analyzing**
8	**LINEAR REGRESSION ANALYSIS:** Regression Concepts, Regression Equations, Standard Error of Estimate	Create predictive models using regression analysis to forecast and understand relationships between variables in complex business scenarios. **BTL 6: Creating**
9	**INDEX NUMBERS:** Concepts of Index Numbers, Types of Index Numbers, Construction Methods	Construct and interpret index numbers to track economic trends and comparative performance across different business dimensions. **BTL 3: Applying**
10	**TIME SERIES ANALYSIS:** Time Series Components, Trend Analysis Methods, Seasonal Variations	Develop sophisticated techniques for analyzing temporal patterns, trends, and seasonal variations to support strategic business forecasting. **BTL 5: Evaluating**
11	**PROBABILITY BASICS:** Probability Concepts, Probability Rules, Probability Approaches	Comprehensively understand and apply fundamental probability concepts to quantify uncertainty and support rational decision-making in business contexts. **BTL 3: Applying**
12	**MATHEMATICAL EXPECTATION:** Expected Value Calculation, Variance Analysis	Calculate and interpret expected values and variance to assess and manage risk in complex business and economic scenarios. **BTL 4: Analyzing**
13	**PROBABILITY DISTRIBUTIONS:** Binomial Distribution, Poisson Distribution, Normal Distribution	Analyze and apply different probability distributions to model and predict outcomes in various business and economic scenarios. **BTL 4: Analyzing**
14	**STATISTICAL DECISION THEORY:** Decision Making Techniques, Decision Tree Analysis	Develop advanced decision-making skills by integrating statistical methods, probabilistic reasoning, and decision tree analysis to solve complex business problems. **BTL 6: Creating**

Textbook References:-

1. Khandelwal, S. K. *Business Statistics, International Book House Pvt. Ltd.*

Other References:-

1. Gujarati, D. N., & Porter, D. C. 2009. *Basic Econometrics*. McGraw-Hill.
2. Black, K. 2019. *Business Statistics: Contemporary Decision Making*. Wiley.

3. Lind, D. A., Marchal, W. G., & Wathen, S. A. 2017. *Statistical Techniques in Business and Economics*. McGraw-Hill.
4. Anderson, D. R., Sweeney, D. J., & Williams, T. A. 2019. *Statistics for Business and Economics*. Cengage Learning.

(Bloom's Taxonomy: BL 1: Remembering; BL 2: Understanding; BL 3: Applying; BL 4: Analyzing; BL 5: Evaluating; BL 6: Creating)

Macro Economics

Course Code: LBM0204	**Course Title: Macro Economics** (4 Credits)

Course Objectives: -

- To understand the principles and scope of macroeconomics, including its theoretical and policy dimensions.
- To analyze national income accounting methods and macroeconomic models to explain economic performance.
- To evaluate the role of money, inflation, and unemployment in economic stability and growth.
- To apply macroeconomic theories and policies to solve real-world economic problems.
- To examine the international aspects of macroeconomics, including trade, exchange rates, and balance of payments.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction to Macroeconomics:** Concept of Economics and Macroeconomics Origin and growth of macroeconomics, Importance of macroeconomics, Limitations of macroeconomics	Students will define macroeconomics, discuss its scope and importance, and identify its limitations. **BTL1: Remembering, BTL2: Understanding**
2	**National Income Accounting:** Concepts of national income, Measures of national income parameters, Nominal and real GNP, Methods of measuring national income, Measurement of national income in India	Students will compute national income and critically analyze its significance in economic planning and evaluation. **BTL3: Applying, BTL4: Analyzing**
3	**The Circular Flow Models:** Economy as a circular flow of products and incomes, Two-sector model, Three-sector model: Role of government, Four-sector model: Incorporating foreign trade	Students will explain and model the circular flow of income and expenditure in different economic systems. **BTL2: Understanding, BTL3: Applying**
4	**Classical and Keynesian Theories:** Classical theory of output and employment, Say's Law of Markets, Keynesian theory of income determination	Students will compare classical and Keynesian theories and assess their implications for economic policy. **BTL4: Analyzing, BTL5: Evaluating**
5	**Investment Multiplier:** Investment multiplier and its mechanism, Static and dynamic multipliers, Applicability of multiplier in LDCs	Students will compute the investment multiplier and analyze its impact on aggregate demand and income. **BTL3: Applying, BTL4: Analyzing**

6	**Money and Banking:** Definition and functions of money, Deposit creation by commercial banks, Theory of money supply	Students will describe the role of money and banking systems in economic activity and analyze their functions. **BTL2: Understanding, BTL3: Applying**
7	**Inflation:** Meaning and measures of inflation, Types of inflation: demand-pull and cost-push, Social and economic effects of inflation, Policy measures to control inflation	Students will evaluate the causes and effects of inflation and recommend suitable control measures. **BTL4: Analyzing, BTL5: Evaluating**
8	**Unemployment:** Definitions and types of unemployment, Phillips Curve and trade-off between inflation and unemployment, Policy dilemmas: Inflation vs. unemployment	Students will interpret unemployment trends and assess the trade-offs with inflation**. BTL2: Understanding, BTL4: Analyzing**
9	**The IS-LM Model:** Interdependence of product and money markets, IS-LM model: Two-sector economy, Adjustments to equilibrium	Students will apply the IS-LM model to understand equilibrium in goods and money markets. **BTL3: Applying, BTL4: Analyzing**
10	**Balance of Payments:** Meaning and Purpose of BOP, Causes of BOP disequilibrium, BOP Accounting system in India	Students will explain the balance of payments and evaluate strategies for addressing disequilibrium. **BTL2: Understanding, BTL4: Analyzing**
11	**Exchange Rate Theories:** Concept of Exchange Rate, Market determination of exchange rates, Fixed vs. flexible exchange rates	Students will differentiate between exchange rate systems and assess their impacts on international trade. **BTL3: Applying, BTL4: Analyzing**
12	**Economic Growth Theories:** Factors of economic growth, Harrod-Domar Model, Neo-Classical Growth Model	Students will assess various growth theories and apply them to analyze economic development. **BTL3: Applying, BTL5: Evaluating**
13	**Fiscal Policy:** Scope and objectives of fiscal policy, fiscal policy and Macroeconomic Goals, Fiscal policy in India	Students will evaluate fiscal policy instruments and their effectiveness in achieving macroeconomic goals. **BTL4: Analyzing, BTL5: Evaluating**
14	**Monetary Policy and Case studies of Zimbabwe Economy and Sri Lanka Economy:** Instruments of monetary policy, Limitations of monetary policy, Monetary policy in India	Students will analyze monetary policy's effectiveness in regulating economic activity and controlling inflation. **BTL3: Applying, BTL5: Evaluating**
Textbook References:-		

1. Dwivedi, D.N., Macroeconomics: Theory and Policy. 4th Edition. McGraw-Hill Education.

Other References:-

1. Mankiw, N. Gregory. Macroeconomics. 9th Edition. Worth Publishers.
2. Blanchard, Olivier. Macroeconomics. 7th Edition. Pearson.
3. Froyen, Richard T. Macroeconomics: Theories and Policies. 10th Edition. Pearson Education.

(Bloom's Taxonomy: BL level 1: Remembering; BL level 2: Understanding; BL level 3: Applying; BL level 4: Analyzing; BL level 5: Evaluating; BL level 6: Creating)

Financial Management

Course Code: LBM0205	Course Title: Financial Management (4 Credits)
Course Objectives: - ➢ To understand fundamental concepts of financial management and its role in business ➢ To develop skills in financial analysis and planning ➢ To master time value of money concepts and their applications ➢ To understand working capital and capital structure basics ➢ To learn fundamental investment and dividend decisions	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Introduction to Financial Management:** Role and scope of financial management, Goals of financial management, Functions of financial manager, objectives of Financial Management, Significance and Limitations of Financial Management	Students will understand and explain the fundamental concepts of financial management and its importance in business decisions. **BTL 1: Remembering, BTL 2: Understanding**
2	**Time Value of Money:** Simple interest calculations, Compound interest basics, Present value concept, Future value concept, Annuities and their types , Using financial tables	Students will calculate and apply basic time value calculations in real-world scenarios. **BTL 3: Applying, BTL 5: Evaluating**
3	**Financial Statements:** Meaning, Characteristics, Objective of Basic financial statements, Balance sheet components, Income statement analysis, Limitations of Financial statements,	Students will analyze and interpret basic financial statements. **BTL 4: Analyzing**
4	**Ratio Analysis:** Ratio analysis fundamentals, Liquidity ratios, Profitability ratios, Activity ratios, Leverage Ratios, Investment Analysis Ratios	Students will analyze and interpret basic Ratios **BTL 4: Analyzing, BTL 5: Evaluating**
5	**Break Even Point BEP Analysis:** Meaning, Objective of BEP Analysis, Methods of BEP analysis, Advantage and limitations of BEP Analysis	Students will analyze Breakeven Point to solve real world problems. **BTL 4: Analyzing, BTL 5: Evaluating**
6	**Working Capital Basics:** Concept of working capital, Working capital cycle, Management of working capital, Working capital policies	Students will understand working capital concepts and apply them to business scenarios. **BTL 2: Understanding, BTL 3: Applying**
7	**Cash Management:**	Students will apply cash

	Meaning and Nature of cash, Motives of Holding cash, Cash management basics, Determination of Optimum level of cash, Cash collection techniques, Cash disbursement strategies, Cash budgeting basics	management techniques and create cash budgets. **BTL 3: Applying, BTL 6: Creating**
8	**Accounts Receivable and Inventory Management:** Credit and Collection Policies, Basics of inventory management, Inventory control techniques, Economic order quantity	Students will analyze collection policies, inventory management techniques and evaluate their effectiveness. **BTL 4: Analyzing, BTL 5: Evaluating**
9	**Sources of Finance:** Long-term sources, Short-term sources, Bank financing, Common Stock and its features	Students will analyze various sources of finance and evaluate their appropriateness for different business situations. **BTL 4: Analyzing, BTL 5: Evaluating**
10	**Cost of Capital:** Concept of cost of capital, Cost of debt, Cost of equity basics, Weighted average cost of capital	Students will calculate cost of capital components and evaluate optimal capital structure decisions. **BTL 3: Applying, BTL 5: Evaluating**
11	**Capital Budgeting:** Capital budgeting process, Payback period method, Net present value basics, Internal rate of return introduction	Students will evaluate investment proposals using various capital budgeting techniques and create investment recommendations. **BTL 5: Evaluating, BTL 6: Creating**
12	**Capital Structure Basics:** Concept of capital structure, Operating leverage basics, Financial leverage introduction, Trading on equity	Students will analyze different capital structure options and evaluate their impact on firm value. **BTL 4: Analyzing, BTL 5: Evaluating**
13	**Dividend Basics:** Concept of dividends, Types of dividend policies, Factors affecting dividend decisions, Stock dividends and splits	Students will evaluate dividend policies and create dividend strategy recommendations**. BTL 5: Evaluating, BTL 6: Creating**
14	**Case Study:** **Tesla's Capital Structure Decisions** **Background** Tesla Inc., the electric vehicle EV manufacturer, is known for its innovative approach to technology and financial management. Since its inception, Tesla faced challenges in balancing its capital structure to fund its aggressive growth strategies. The company relied heavily on external funding through debt and equity to expand its manufacturing capacity and invest in R&D for EVs	The Tesla case study highlights how a strategic mix of debt and equity financing, operational efficiency, and investor confidence drives growth while managing financial risks. Students also solve the other relevant cases from the subject **BTL 4: Analyzing, BTL 5: Evaluating**

	and energy solutions. Other Relevant Case studies from the Subject. .	

Textbook References:

1. Van Horne, J.C., & Wachowicz, J.M., Fundamentals of Financial Management, Pearson Education.
2. Maheshwari A., Gangopadhyay D.R., Chakrabarti A.N., Prasad P.S.R., Financial Management, Macmillan India.
3. Shashi K Gupta,Sharma R.K ,Financial management, theory and Practice, Kalyani Publishers ,New Delhi
4. Agarwal M.R.,Financial Management, Garima Publications, Jaipur

Other References:

1. Brigham, E. F., & Houston, J. F. 2018. *Fundamentals of Financial Management*. Cengage Learning.
2. Van Horne, J. C., & Wachowicz, J. M. 2008. *Fundamentals of Financial Management*. Pearson.
3. Ross, S. A., Westerfield, R. W., & Jaffe, J. 2016. *Corporate Finance*. McGraw-Hill Education.
4. Gitman, L. J., & Zutter, C. J. 2015. *Principles of Managerial Finance*. Pearson.

(Bloom’s Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

III Semester

Course Code	Course Title	Credit	Sem	Th/P
LBM0301	Income Tax Laws	5	3	Th
LBM0302	Cost Accounting	5	3	Th
LBM0303	Computerized Accounting	5	3	Th
LBM0304	Human Resource Management	5	3	Th
SEM I TOTAL CREDIT		20		

Income Tax Laws

Course Code: LBM0301	Course Title: Income Tax Laws (5 Credits)
Course Objectives: - ➢ To develop an understanding of the basic concepts and definitions under the Income Tax Act. ➢ To examine in detail the five heads of income and computation under each head. ➢ To enable students to compute Gross Total Income and Tax Liability. ➢ To understand deductions and exemptions available under the Act. ➢ To provide working knowledge of filing returns and tax planning principles for individuals.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction to Income Tax: Basic Concepts - Assessee, Person, Previous Year, Assessment Year, Income, Gross Total Income, Total Income, Agricultural Income	Students will understand fundamental tax terminology and the framework of taxation in India. BTL2: Understand
2	Residential Status and Scope of Total Income	Students will learn to determine the residential status of different persons and compute their scope of income. BTL3: Apply
3	Exempted Incomes [Section 10]	Students will identify incomes exempt from tax and their relevance in tax planning. BTL2: Understand, BTL4: Analyze
4	Income from Salary – I: Meaning, Features, Allowances, Perquisites, and Profits in lieu of Salary	Students will compute salary income with various components. BTL3: Apply
5	Income from Salary – II: Deductions from Salary, Valuation of Perquisites	Students will apply deductions and determine net taxable salary income. BTL3: Apply, BTL5: Evaluate
6	Income from House Property: Basis of Charge, Annual Value, Deductions, Self-Occupied and Let-Out Property	Students will compute income from house property and understand municipal value, NAV, GAV etc. BTL3: Apply, BTL4: Analyze
7	Profits and Gains from Business or Profession – I: Meaning, Basis of Charge, General Principles	Students will understand income from business/profession and allowable expenses. BTL2: Understand, BTL4: Analyze
8	Profits and Gains from Business or Profession – II: Disallowed Expenses, Deemed Profits, Maintenance of Books, Tax	Students will be able to evaluate disallowances and compliance requirements. BTL4: Analyze, BTL5:

	Audit	Evaluate
9	Capital Gains – I: Basis of Charge, Types of Capital Assets, Transfer, Cost of Acquisition and Improvement	Students will compute short-term and long-term capital gains. BTL3: Apply, BTL4: Analyze
10	Capital Gains – II: Exemptions under Sections 54, 54EC, 54F, and Taxability of Capital Gains	Students will apply relevant exemptions and calculate taxable capital gains. BTL3: Apply, BTL5: Evaluate
11	Income from Other Sources: Basis of Charge, Taxable Incomes, Deductions, Gift Tax Provisions	Students will identify income under this residual head and compute tax. BTL3: Apply, BTL4: Analyze
12	Clubbing of Income & Set-Off and Carry Forward of Losses	Students will understand tax avoidance provisions and inter-head adjustments. BTL4: Analyze, BTL5: Evaluate
13	Deductions from Gross Total Income [Section 80C to 80U]	Students will understand and apply deductions to reduce tax liability. BTL3: Apply, BTL5: Evaluate
14	Computation of Total Income and Tax Liability of Individuals	Students will be able to calculate final tax liability using slab rates and rebates. BTL3: Apply, BTL6: Create
15	Introduction to Tax Filing & Return Procedures: PAN, e-Filing, Due Dates, Belated and Revised Returns, Refunds	Students will gain practical knowledge of filing income tax returns. BTL2: Understand, BTL3: Apply

Textbook References:

1. Singhania, V.K. – Students' Guide to Income Tax – Taxmann
2. Mehrotra & Goyal – Income Tax Law and Practice – Sahitya Bhawan
3. Gaur & Narang – Income Tax Law and Practice – Kalyani Publishers
4. Income Tax Act, 1961 (Bare Act)
5. CBDT Circulars and Notifications (for reference purpose only)

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Cost Accounting

Course Code: LBM0302	Course Title: Cost Accounting (5 Credits)

Course Objectives: -

- To develop profound understanding of cost concepts and classifications
- To master various costing methods and their applications
- To learn to analyze and control costs effectively
- To understand strategic cost management techniques
- To acquire skills in decision-making using cost information

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Fundamentals of Cost Analysis:** Cost concepts and classifications, cost behavior patterns, Cost-Volume-Profit CVP analysis, break-even analysis and profit planning, and multi-product break-even analysis.	Analyze different cost types, cost behavior, and their impact on profit planning using CVP and break-even analysis. ***BTL 4: Analyzing, BTL 5: Evaluating***
2	**Cost Accumulation Systems:** Job costing systems, process costing systems, operation costing, hybrid costing systems, and service department cost allocation.	Apply job, process, and hybrid costing methods, and evaluate their effectiveness in different industries. ***BTL 3: Applying, BTL 5: Evaluating***
3	**Standard Costing and Variance Analysis:** Setting standards for materials, labor, and overhead, computation and analysis of variances, disposition of variances, and reporting and investigation of variances.	Analyze cost variances, establish standards, and design corrective measures for effective cost control. ***BTL 4: Analyzing, BTL 6: Creating***
4	**Budgetary Control Systems:** Types of budgets, preparation of functional budgets, fixed and flexible budgeting, zero-based budgeting, and performance budgeting.	Develop and evaluate budgetary control systems, including flexible and zero-based budgeting techniques. ***BTL 3: Applying, BTL 5: Evaluating***
5	**Advanced Cost Control Technique I:** Activity-Based Costing ABC, target costing, life cycle costing.	Implement Activity-Based Costing, target costing, and life cycle costing for continuous cost improvement. ***BTL 3: Applying,***

		BTL 4: Analyzing
6	**Advanced Cost Control Technique II:** Kaizen costing and value chain analysis.	Understand the concept of Kaizen costing and Value Chain Analysis ***BTL 2: Understanding, BTL 4: Analyzing***
7	**Strategic Cost Management:** Strategic positioning analysis, cost driver analysis, strategic cost reduction, competitive advantage through cost leadership, and strategic pricing decisions.	Analyze cost drivers, strategic positioning, and cost leadership strategies for competitive advantage. ***BTL 4: Analyzing, BTL 5: Evaluating***
8	**Decision Making using Cost Information:** Relevant costing principles to make-or-buy decisions, product mix decisions, pricing decisions, and capital investment decisions.	Apply relevant costing principles to make-or-buy, pricing, product mix, and investment decisions. ***BTL 3: Applying, BTL 5: Evaluating***
9	**Quality Cost Management:** Quality cost concepts, including prevention costs, appraisal costs, internal and external failure costs, and quality cost reporting and control.	Analyze quality cost components and implement quality improvement programs for cost efficiency. ***BTL 4: Analyzing, BTL 5: Evaluating***
10	**Cost Control in Manufacturing Environment:** Just-in-Time JIT systems, Total Quality Management TQM, lean manufacturing principles, supply chain cost management, and inventory control systems.	Apply JIT, TQM, and lean manufacturing techniques to optimize costs in manufacturing. ***BTL 3: Applying, BTL 4: Analyzing***
11	**Service Sector Costing:** Characteristics of service sector costs, service sector cost allocation, customer profitability analysis, service quality costs, and pricing strategies in the service sector.	Develop pricing strategies, customer profitability analysis, and cost control methods for service operations. ***BTL 3: Applying, BTL 4: Analyzing***
12	**Environmental Cost Management:** Environmental cost identification, measurement, allocation, reporting, and sustainability cost management.	Identify, measure, and evaluate environmental costs and sustainability initiatives. ***BTL 4: Analyzing, BTL 5: Evaluating***
13	**Performance Measurement System:** Balanced Scorecard, Key Performance Indicators KPIs, responsibility accounting,	Implement balanced scorecards, KPIs, and performance evaluation

	transfer pricing, and performance evaluation methods.	methods for cost management. ***BTL 3: Applying, BTL 5: Evaluating***
14	**Cost Information System:** Cost accounting information systems, Enterprise Resource Planning ERP, cost databases, cost reporting systems, and integration with financial accounting systems.	Develop cost accounting information systems and integrate them with ERP and financial systems. ***BTL 3: Applying, BTL 4: Analyzing***
15	**Contemporary Issues in Cost Management:** Digital transformation in cost management, Artificial Intelligence AI in cost control, blockchain applications, big data analytics in cost management, and emerging trends in cost analysis.	Analyze different cost types, cost behavior, and their impact on profit planning using CVP and break-even analysis. ***BTL 4: Analyzing, BTL 5: Evaluating***

Textbook References:-

1. Cost Accounting: Principles and Practice by Dr. B.K. Mehta
2. Advanced Cost Accounting by M.N. Arora

Other References:-

1. Cost Analysis and Control by Dr. S.N. Maheshwari and Dr. Suneel K. Maheshwari
2. Cost and Management Accounting by Dr. M.C. Shukla & T.S. Grewal
3. Advanced Cost & Management Accounting by Dr. R.K. Sharma & Dr. K. Gupta

(Bloom’s Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Computerized Accounting

Course Code: LBM0303	**Course Title: Computerized Accounting (5 Credits)**

Course Objectives: -

- To develop understanding of computerized accounting systems.
- To equip students with practical skills in accounting software.
- To enable students to record, process, and analyze financial transactions.
- To familiarize students with generating financial reports.
- To promote understanding of data accuracy, security, and backup mechanisms in computerized accounting environments.
- To develop understanding of Use of MS Excel to record, organize, and present financial data.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**Fundamentals of Computerized Accounting:** Introduction to computerized accounting, Difference between manual and computerized accounting, Advantages and limitations, Components of an accounting system	Students will understand the need, features, and structure of computerized accounting systems. **BTL2: Understand**
2	**Accounting Concepts and Framework :** Accounting principles, concepts, and conventions, Accounting equation and double entry system, Types of accounts and rules of debit/credit, Accounting standards and framework (AS, Ind AS overview)	Students will apply accounting concepts and principles to a computerized accounting system. **BTL2: Understand**

3	**Introduction to Accounting Software:** Introduction to popular software: Tally, Installation and setup process, Creating a company and setting features, Menu options and screen navigation.	Students will learn to install and configure accounting software for organizational use. **BTL2: Understand & BTL3: Applying**
4	**Ledger and Group Management:** Creating ledgers and groups, Classification of accounts, Understanding group hierarchy in software.	Students will be able to create, classify, and manage ledgers and groups within the software. **BTL2: Understand & BTL3: Applying**
5	**Voucher Entry and Transactions:** Voucher types: Contra, Payment, Receipt, Journal, Sales, Purchase, Voucher entry in accounting software, Editing and deleting vouchers, Practical use of narrations and voucher numbers	Students will gain hands-on experience in recording various financial transactions. **BTL2: Understand, BTL3: Applying & BTL4: Analysing**
6	**Inventory Management System:** Inventory masters: Stock groups, items, units of measure, Stock categories and valuation, Inventory vouchers and reporting	Students will manage inventory transactions and reports through accounting software. **BTL2: Understand, BTL3: Applying**
7	**Bank Reconciliation Statement (BRS):** Purpose of BRS**,** Recording and reconciling bank transactions**,** Manual and automated BRS in software	Students will reconcile bank records with company accounts using software. **BTL2: Understand, BTL3: Applying**
8	**Payroll Management:** Creating employee master, Defining pay heads and salary structure, Processing salary and payslip generation	Students will process payroll and generate employee salary reports. **BTL2: Understand, BTL3: Applying**
9	**GST and Taxation Features:** Introduction to GST, TDS, Enabling tax modules in software, Tax ledger creation and return reports	Students will configure and process tax-related transactions in accounting software. **BTL2: Understand, BTL3: Applying**
10	**Generating Financial Reports:** Trial Balance, P&L Account, Balance Sheet**,** Cash	Students will generate and analyze financial reports from real-time data.

	flow and ratio analysis, Customizing reports	**BTL2: Understand, BTL3: Applying & BTL4: Analysing**
11	**Budgeting and Forecasting:** Setting budgets for accounts and departments, Comparing actual vs budgeted figure, Variance analysis	Students will create budgets and evaluate business performance using variance analysis. **BTL2: Understand, BTL3: Applying**
12	**Cost Centre and Category Accounting:** Setting up cost centers and categories, Allocating costs to transactions, Cost reports and profitability	Students will perform cost tracking and analyze profitability by center. **BTL2: Understand, BTL3: Applying**
13	**Data Backup and Security:** User roles and rights, Backup and restore procedures, Data security measures and audit trail	Students will secure accounting data and manage user access and system backups. **BTL2: Understand, BTL3: Applying**
14	**Statutory Compliance and E-Filing:** Filing GST and TDS returns, Generating compliance reports, Linking software with GST portal	Students will prepare statutory reports and understand e-filing processes using software. **BTL2: Understand, BTL3: Applying & BTL4: Analysing**
15	**Preparing Financial Documents in Excel:** Creating Journal Entries and Ledgers, Trial Balance Sheet preparation, Income Statement and Balance Sheet format	Students will use MS Excel to record, organize, and present financial data. **BTL2: Understand, BTL3: Applying & BTL4: Analysing**

Text book References: -

1. Bhende, D. S. (2019). Computerized Accounting and Office Automation. Thakur Publication Pvt. Ltd.
2. Sharma, A., & Sharma, K. (2021). Financial Accounting Using MS Excel. Taxmann Publications.

Other References:-

1. Niranjan, K. (2020). Computerized Accounting System. Himalaya Publishing House.
2. Tulsian, P. C. (2022). Tally ERP 9 with GST: Computerized Accounting System. S. Chand Publishing.
3. Ashok, K. (2020). Computerized Accounting System Using Tally ERP 9. Vikas Publishing House.
4. Mahapatra, R. P. (2019). Computerised Accounting System. Himalaya Publishing House.

5. Sharma, R. (2021). Fundamentals of Computerized Accounting. Kalyani Publishers.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Human Resource Management

Course Code: LBM0304	**Course Title:** Human Resource Management (5 Credits)

Course Objectives: -

- To understand the conceptual framework of Human Resource Planning.
- To understand the process methods and techniques for HRP.
- To identify individual performance deficiencies and developmental needs in planning and developing training and HRD programs
- To develop an understanding of the significance and importance of implementation & evaluation in real-life and HRD Applications.
- To Enable the students to integrate the understanding of various HR concepts and the latest trends along with the domain concept to make correct business decisions

Course Contents

Unit No.	Unit Description	Learning Outcome
1	**HR Planning Introduction:** Human Resource Planning: Overview-Nature and Need, Human Resource Planning: HRP and Corporate Objective.	Students will be able to define human resource planning HRP, explain its nature and need, and understand its relationship with corporate objectives. **BTL: 1 & 2 – Remembering & Understanding**
2	**Human Resource Planning**: Process, Methods and Techniques, Human Resource Planning: Tools and Techniques	Students will be able to explain the HR planning process, identify different methods and techniques, and apply HR planning tools. **BTL: 2 – Understanding**
3	**Scope and Importance of Human Resource Planning:** Scope of HR Planning, The Inputs in Human Resource Planning, HR Planning: Purpose and Goals, Planning for Recruitment: The basic Process of HR	Students will be able to analyze the scope, inputs, and purpose of HR planning and evaluate different recruitment strategies. **BTL: 2 & 3 –**

	Planning, Strategies in the HR Plan: Process Analysis, Planning Process Tasks and Activities	**Understanding & Applying**
4	**Process Of Human Resource Planning I:** Introduction, Workforce planning process - within the annual planning and budget review process, Preparation Questions for the Meeting, Developing the Annual Workforce Plan, Changes to the Staffing Profile outside the Planning Process, HR Planning: Tom Casey Model, CEO Compensation	Students will be able to analyze the workforce planning process, develop an annual workforce plan, and evaluate different staffing models such as the Tom Casey Model and CEO compensation strategies. **BTL: 2, 3 & 4 – Understanding, Applying & Analyzing**
5	**Process Of Human Resource Planning II**: Present Scenario of HR Planning Process, Building Human Resources Strategic Planning, Process and Measurement Capability: Using Six Sigma as a Foundation, Gartner EXP Says a Strategic Workforce Planning Process is Key to Improving an IT Organization's Effectiveness	Students will be able to evaluate the current trends in HR planning, implement strategic workforce planning, and assess HR measurement capabilities using Six Sigma and Gartner EXP models**. BTL: 2 & 3 – Understanding & Applying**
6	**Factors, Requisites**: Factors affecting Human Resource planning, Significance of Human Resource Planning, Requisites for successful Human Resource Planning	Students will be able to identify key factors affecting HR planning, assess its significance, and analyze requisites for successful HR planning. **BTL: 1, 2, 3 & 4 – Remembering, Understanding, Applying & Analyzing**
7	**Relationship & Uses:** Relationship Between HRM, HRP and HRD, Why and How Organizations Use HRP	Students will be able to explain the relationship between HRM, HRP, and HRD and analyze how organizations utilize HRP for workforce planning. **BTL: 1, 2 & 3 – Remembering, Understanding & Applying**
8	**Human Resource Development:** Evolution of HRD - Relationship with HRM - Human Resource Development Functions - Roles and Competencies of HRD	Students will be able to analyze the evolution of HRD, evaluate HRD functions, and assess challenges faced by

	Professionals - Challenges to Organization and HRD professionals – Employee Behaviour – External and Internal Influence	HR professionals. **BTL: 3 – Applying**
9	**HRD Need Assessment & Designing of HRD Program:** Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods.	Students will be able to analyze HRD needs, develop HRD models, and design and implement effective HRD programs using appropriate interventions and training methods. **BTL: 3 & 4 – Applying & Analyzing**
10	**Recruitment and selection:** orientation and placement performance appraisal – training and development – promotion and motivation – career development.	Students will be able to analyze recruitment and selection processes and evaluate methods for career development and performance counseling. **BTL: 4 – Analyzing**
11	**Performance appraisals and performance development:** objectives of performance appraisal – The past and the future; Basic consideration in performance appraisal; Development oriented appraisal system. Interpersonal feedback and performance counseling.	Students will be understand concept of Performance Appraisal and able to apply performance appraisal techniques. **BTL: 2 & 4 – Understanding & Analyzing**
12	**Implementing HRD Programs:** Introduction, Training Delivery Methods 168 On-The-Job Training OJT Methods, Classroom Training Approaches, The Lecture Approach, The Discussion Method, Audiovisual Media, Computer-Based Training Classroom-Based, Self-Paced/Computer-Based Training Media and Methods.	Students will be able to apply training delivery methods, evaluate different training approaches, and assess classroom-based and self-paced training techniques. **BTL: 4 & 5 – Analyzing & Evaluating**
13	**Evaluating HRD Programs:** Purpose of HRD Evaluation; Models and Frameworks of Evaluation; Accessing Impact of HRD Programs; Different approaches for evaluation like Stakeholder/Business approaches like; ROI, HREI, Human Capital	Students will be able to assess the effectiveness of HRD programs using various evaluation models, including ROI analysis, human capital measurement, and stakeholder-based

	measurement and HR Profit Centre, Utility analysis etc.; The training Evaluation Process Data Collection for HRD Evaluation; Ethical issues concerning Evaluation	approaches. **BTL: 3 & 4 – Applying & Analyzing**
14	**Employee Counseling and Wellness Services**: **-** Management Development - Employee counseling and wellness services – Counseling as an HRD Activity - Counseling Programs - Issues in Employee Counseling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.	Students will be able to analyze employee counseling programs, evaluate wellness initiatives, and apply organizational strategies to promote employee health and development. **BTL: 3 & 4 – Applying & Analyzing**
15	**HRD challenges in 21st century** – HR outsourcing – human resource audit – human response development – human resource accounting – future of HRD Organization.	Students will be able to evaluate contemporary HR challenges such as HR outsourcing, human resource audit, HR accounting, and the future of HRD organizations. **BTL: 5 – Evaluating**

Text book References: -

1. Aswathappa, K. Human Resource Management. Tata McGraw-Hill
2. David A. DeCenzo and Stephen P. Robbins. Fundamentals of Human Resource management
3. Werner & Desimone: Human Resource Development; Cengage Learning – 2006.
4. Udai Pareek & T V Rao, Designing and Managing Human Resource Systems, ISBN: 9788120416109, CBS publishers,2015
5. David Mankin: Human Resource Development; Oxford, 2009.

Other References:-

1. Jon M. Werner and Randy L. Desimone : Human Resource Development , ISBN-13: 978-0-538-48099-4, ISBN-10: 0-538-48099-8
2. William E. Blank, HANDBOOK FOR DEVELOPING COMPETENCY BASTRAININGPROGRAMMES, Prentice-Hall, New Jersey, 1982.
3. Uday Kumar Haldar, HUMAN RESOURCE DEVELOPMENT, Oxford University Press, 2009.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)