



**NIRMALA MEMORIAL FOUNDATION COLLEGE
COMMERCE AND SCIENCE (AUTONOMOUS)**
NAAC Reaccredited 'B++' Grade



Affiliated to the

UNIVERSITY OF MUMBAI

Program: Bachelor of Commerce (Management Studies)

A-U.G. Certificate in B. Com. (Management Studies) 2025-26

B- U.G. Diploma in B. Com. (Management Studies) 2026-27

C-Degree-Bachelor of Commerce (Management Studies)2027-28

D-Bachelor of Commerce (Management Studies) (Hons.) 2028-29

E- Bachelor of Commerce (Management Studies) (Hons. With Research) 2027-28

S.Y.B. Com (Management Studies)

Semester III and IV

Choice Based Credit System (CBCS) with effect from the

Academic year 2025-2026

Academic Council No:

Agenda No:

Preamble

Introduction

Management is not only essential in all domains, but it is also a common technique used by governments and corporations. The most important aspects of daily living are all managerial components, from budgeting to reporting, from planning to managing. The students must thus be knowledgeable about every facet, from developing artificial intelligence to rural development. The development of India, one of the world's five most powerful economies, would be clear to them. It is anticipated that the students would get knowledge of these managerial aspects and understand how to build our economy and management for the next generation.

Aims and Objectives

- To introduce the students to the foundations of idea testing in management studies.
- To introduce the students to the areas of specialty in management studies using a learner-centric approach.
- To provide students the tools they need to comprehend the global views of economic management through a bottom-up strategy.
- To increase students' employability by investigating the several facets of management courses.

Program Outcome

PO1: Foundational Management Knowledge

Demonstrate a comprehensive understanding of principles and practices in marketing, finance, human resources, operations, and general management.

PO2: Problem Solving and Decision-Making

Apply analytical tools and critical thinking to identify, evaluate, and solve business problems.

PO3: Communication and Interpersonal Skills

Communicate effectively in business contexts using verbal, non-verbal, and digital platforms; collaborate efficiently in teams.

PO4: Ethical and Sustainable Practices

Recognize and apply ethical standards, corporate governance, and sustainability principles in business decisions.

PO5: Digital Literacy and Technological Application

Use modern digital tools and information technologies relevant to business functions and decision-making.

PO6: Entrepreneurial and Leadership Abilities

Exhibit innovation, initiative, and leadership to manage and develop business ventures or contribute to organizational growth.

PO7: Lifelong Learning and Industry Readiness

Engage in continuous learning to adapt to changing business environments and emerging industry trends.

Program Specific Outcome**PSO1: Marketing Competence**

Develop marketing strategies using consumer insights, digital tools, and branding techniques to drive customer engagement and market competitiveness.

PSO2: Financial Proficiency

Analyze and interpret financial data, manage budgets and investments, and apply financial regulations to ensure organizational financial health.

PSO3: HRM Expertise

Plan and execute effective HR strategies related to recruitment, performance management, talent development, and employee engagement.

PSO4: Integrated Business Understanding

Synthesize concepts from marketing, finance, and HR to formulate holistic business strategies.

PSO5: Applied Technology and Innovation

Utilize software and data analytics for marketing automation, financial forecasting, and human resource planning.

Courses Offered in SYB.Com (M S) Semester III and IV under NEP 2020

Major – Finance Minor – Operations Management

		Semester- III		Semester- IV	
Verticals		Subject	Credits	Subject	Credits
Vertical 1	Major Subjects	Introduction to Cost Accounting	4	Introduction to Indian Financial System	4
		Accounting for Managerial Decisions	4	Financial Management	4
Vertical 2 (ANY ONE BASED ON MAJOR)	Minor Subject	Operations Management II Production and Total Quality Management	4	Operations Management III Inventory Management	4
Vertical 3	Open Elective	Ethics and Etiquettes in Digital Technology	2	Business Economics	2
Vertical 4 (ANY ONE BASED ON MAJOR)	VSC/SEC	Financial Statement Analysis (VSC)	2	Financial Literacy (SEC)	2
Vertical 5	AEC	Hindi Bhasha Vyaavahaarik-Prayog हिंदी-भाषा-व्यावहारिक-प्रयोग	2	Business Communication Skills - II	2
Vertical 6	CC	Co-Curricular	2	Co-Curricular	2
	FP/CEP	Field Project	2	Community Engagement Project	2
		Total credits	22		22

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SEMESTER III

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Program: B.Com (Management Studies)				Semester: III	
Course: Introduction to Cost Accounting				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. Understand the fundamental principles and modern concepts of cost accounting.
2. Classify and analyze cost components using standard cost accounting techniques.
3. Apply appropriate methods to compute the cost of products and services in different production settings.
4. Utilize cost information for managerial decision-making, cost control, and performance evaluation.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

- **CO1:** Explain the objectives, scope, and basic concepts of cost accounting.
- **CO2:** Classify material, labour, and overhead costs, and analyze their behavior.
- **CO3:** Prepare cost sheets and determine product costs using appropriate costing methods.
- **CO4:** Use cost data for planning, control, and decision-making in managerial contexts

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Cost Accounting, Classification of Cost and Cost Sheet	20
2	Labour Cost	10
3	Overheads	15
4	Process Costing	15
Total		60

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Unit	Topic	No. of Hours/Credits
<p>Module 1</p> <p>Introduction to Cost Accounting, Classification of Cost and Cost Sheet</p>	<ul style="list-style-type: none"> ● Meaning, Scope, Objectives and Importance of Cost Accounting; Comparison of Cost Accounting with Financial Accounting ● Concepts of Cost, Costing, Cost Accounting, Cost Object, Cost Unit, Cost Centre ● Cost Control and Cost Reduction; Classification of Costs on various bases. ● Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre ● Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes <p>Note: Problems on Preparation of Cost Sheet</p>	20
<p>Module 2</p> <p>Labour Cost</p>	<ul style="list-style-type: none"> ● Introduction to Labour Costing <p>Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives (Theory)</p> <p>Efficiency Rating Procedures</p> <ul style="list-style-type: none"> ● Methods of Remuneration <p>Remuneration Systems and Incentive Schemes</p> <p>Note: Simple practical problems based on:</p> <p>- Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task</p> <ul style="list-style-type: none"> ● Labour Turnover <p>Meaning and causes of labour turnover</p> <p>Methods of measuring labour turnover</p> <ul style="list-style-type: none"> ○ Separation Method ○ Replacement Method ○ Flux Method <p>Cost and control of labour turnover</p>	10

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Module 3 Overheads Cost	<p>Overheads: The Concept</p> <p>Classification of overheads on different bases</p> <ul style="list-style-type: none"> - Functional Analysis – Factory, Administration, Selling and Distribution - Behavioural Analysis – Fixed, Variable, Semi-Variable Cost <p>Departmentalisation and apportionment of primary overheads and secondary overheads</p> <ul style="list-style-type: none"> • Primary distribution of overheads • Secondary distribution methods: <ul style="list-style-type: none"> - Repeated distribution method - Step ladder method <p>Apportionment and Absorption of Overheads</p> <p>Computation of overhead rates, including Machine overhead rates, Labour hour rate, Percentage on direct material, direct labour, prime cost</p> <p>Note: Simple practical problems</p>	
Module 4 Process Costing	<p>Process Costing with Normal process loss, Abnormal gains and losses (Excluding Equivalent units, Inter-process profit)</p> <p>Practical problems Process Costing</p>	15

Reference Books

- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	1	1	1	1	2	1	3	1	2	1
CO2	3	3	1	1	2	1	2	2	3	1	3	2
CO3	3	3	1	1	3	2	3	2	3	1	3	3
CO4	2	3	2	2	3	3	3	2	3	2	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation

1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Management Studies)				Semester: III	
Course: Accounting for Managerial Decisions				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
Learning Objectives: <ol style="list-style-type: none"> 1. To acquaint management learners with basic accounting fundamentals. 2. To develop financial analysis skills among learners. 3. The course aims at explaining the core concepts of business finance and its importance in managing a business 					
Course Outcomes: After studying this course students will be in position to : CO 1 Analyze and interpret financial statements to assess the financial performance and position of a business. CO2 Apply ratio analysis techniques for meaningful financial decision-making and performance evaluation. CO3 Prepare and evaluate cash flow statements and working capital requirements for effective financial management.					
Pedagogy Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations					
Outline of Syllabus:					
Module	Description				No of Hours
1	Analysis and Interpretation of Financial Statements				15
2	Ratio Analysis and Interpretation				15
3	Cash flow Statement				15
4	Working Capital				15
Total					60

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Unit	Topic	No. of Hours/Credits
Module 1 Analysis and Interpretation of Financial statements	<ul style="list-style-type: none"> • Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies • Vertical Form of Balance Sheet and Profit & Loss A/c-Trend Analysis, Comparative Statement & Common Size. 	15
Module 2 Ratio Analysis and Interpretation	<ul style="list-style-type: none"> • Ratio analysis and Interpretation (based on vertical form of financial statements), including conventional and functional classification, restricted to: <ul style="list-style-type: none"> • Balance sheet ratios: Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio. • Revenue statement ratios: Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover, Creditors Turnover Ratio • Combined ratios: Return on capital Employed (including Long term borrowings), Return on Proprietors' fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, • Different modes of expressing ratios:-Rate, Ratio, Percentage, Number. Limitations of the use of Ratios. 	15
Module 3 Cash flow statement	<ul style="list-style-type: none"> • Preparation of cash flow statement(Accounting Standard-3(revised)) 	15
Module 4 Working capital	<ul style="list-style-type: none"> • Working capital-Concept, Estimation of requirements in case of Trading & Manufacturing Organizations. • Receivables management-Meaning & Importance, Credit Policy Variables, methods of Credit Evaluation (Traditional and Numerical-Credit Scoring); Monitoring the Debtors Techniques [DSO, Ageing Schedule] 	15

Reference Books :

- Srivastava R M, Essentials of Business Finance, Himalaya Publications
- Anthony R N and Reece JS. Accounting Principles , Hoomwood Illinos , Richard D. Irvin
- Bhattacharya SK and Dearden J. - Accounting for Management. Text and Cases , New Delhi.
- Hingorani NL and ramanthan AR - Management Accounting , New Delhi

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- Ravi M. Kishore , Advanced management Accounting , Taxmann , NewDelhi
- Maheshwari SN - Management and Cost Accounting , Sultan Chand , New Delhi
- Gupta , SP - Management Accounting , Sahitya Bhawan , Agra .

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO												
CO1	3	3	1	1	2	2	2	1	3	1	3	2
CO2	3	3	1	1	3	2	2	1	3	1	3	3
CO3	3	3		1	3	3	2	1	3	1	3	3

Key for Mapping

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1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Management Studies)				Semester: III	
Course: Operations Management - II Production and Total Quality Management				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Mark s - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
<p>Learning Objectives:</p> <ol style="list-style-type: none"> To describe key functions of production and materials management, including layout, scheduling, and inventory control. To explain concepts of productivity and TQM, and identify methods to enhance organizational effectiveness. To use models like EOQ, ABC analysis, and JIT for effective materials planning and inventory management. To apply quality improvement tools such as PDCA, Pareto charts, and cause-effect diagrams in real-world cases. To compare and interpret major quality standards and certifications such as ISO 9001, Six Sigma, and Kaizen. To analyze case studies to evaluate the impact of operational and quality strategies on business performance. 					
<p>Course Outcomes: After studying this course students will be in position to : CO1: Explain the principles of production and materials management and their role in operational efficiency. CO2: Apply productivity improvement tools and Total Quality Management (TQM) principles in business processes. CO3: Evaluate and implement quality improvement strategies and global quality certifications in organizations. CO4: Use analytical tools to optimize production, inventory, and quality management systems.</p> <p>Pedagogy : Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio Visual Content</p>					
Outline of Syllabus:					
Module	Description				No of Hours
1	Production Management				15
2	Materials Management				15
3	Basics Of Productivity & TQM				15
4	Quality Improvement Strategies & Certifications				15
Total					60

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Unit	Topic	No. of Hours/Credits
Module 1 Production Management	Production Management <ul style="list-style-type: none"> • Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems. • Product Development, Classification and Product Design. • Plant location & Plant layout– Objectives, Principles of good product layout, types of layout. • Importance of purchase management. 	15
Module 2 Materials Management	<ul style="list-style-type: none"> • Materials Management Concept, Objectives and importance of materials management • Types of Material Handling Systems Manual handling Mechanized systems (e.g., forklifts, conveyors) Automated systems (AGVs, robotics) • Material Handling Equipment Conveyors: belt, roller, screw Cranes and hoists Industrial trucks: pallet jacks, stackers, forklifts Storage equipment: racks, bins, carousels 	15
Module 3 Basics of Productivity and TQM	<ul style="list-style-type: none"> • Basics of Productivity & TQM: Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality; TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby’s philosophy. • Product & Service Quality Dimensions, SERVQUAL Characteristics of Quality, Quality Assurance, Quality Circle: Objectives Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity 	15
Module 4 Quality Improvement Strategies & Certifications	<ul style="list-style-type: none"> • Quality Improvement Strategies & Certifications: Lean Thinking, Kepner Tregor Methodology of problem solving, Sigma features, Enablers, Goals, DMAIC/DMADV. ISO 9000, ISO 1400, QS9000. Malcolm Baldrige National Quality Award(MBNQA), Deming’s Application Prize. 	15

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Reference Books :

- Production and Operations Management: R. Paneerselvam
- Production (Operations) Management: L.C. Jhamb
- K. Ashwathappa and K. Shridhar Bhatt ; Production and Operations management
- Productivity Management: Concepts and Techniques, Sawhney S.C., Tata McGraw Hill
- Srinivas Gondhalekar and Uday Salunkhe, “Productivity Techniques”, Himalaya Publishing House
- Gerard Leone and Richard D. Rahn, “Productivity Techniques”, Jaico Book House
- John S. Oakland, “TQM: Text with Cases”, Butterworth-Heinemann
- David J. Sumanth, “Total Productivity Management (TPmgt): A systematic and quantitative approach to compete in quality, price and time”, St. Lucie Press

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	0	1	2	1	2	2	2	1	3	2
CO2	2	3	1	3	2	2	2	3	1	2	3	2
CO3	2	2	1	3	1	2	2	2	2	2	2	1
CO4	2	3	0	1	3	1	3	2	3	2	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Management Studies)				Semester: III	
Course: Financial Statement Analysis (VSC)				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. To understand about the concept and objectives of Financial Statements. 2. To examine the conventional and vertical formats of presentation of financial statements. 3. To interpret the financial statements with the use of tools of financial statement analysis. 4. To use financial statement analysis for decision-making and forecast future financial performance 					
Course Outcomes:					
After studying this course students will be in position to :					
CO1. Understand the meaning, nature, objectives of preparation of Financial Statements					
CO2. Understand the components and users of Financial Statements					
CO3. Learn the conventional and vertical formats of preparation of financial statement					
CO4. Use tools of financial statements analysis and interpret the same.					
Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction to Financial Statement Analysis				15
2	Tools of Financial Statement Analysis and Interpretation				15
Total					30

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Unit	Topic	No. of Hours/Credits
<p>Module 1</p> <p>Introduction to Financial Statement Analysis</p>	<ul style="list-style-type: none"> ● Financial Statements Analysis: Meaning, Objectives, Components, Features, Nature, Limitations, Users of Financial Statements ● Overview of key financial statements: balance sheet, income statement, cash flow statement, and statement of retained earnings. ● Types, Conventional or ‘T’ form, Vertical format of Financial Statements ● Review of Accounting principles, Accrual accounting vs. cash accounting, Key accounting concepts 	<p>15</p>
<p>Module 2</p> <p>Tools of Financial Statement Analysis and Interpretation</p>	<ul style="list-style-type: none"> ● Funds Flow Analysis <p>Analyses changes in working capital between two balance sheet dates, showing the sources and uses of funds over a period.</p> <ul style="list-style-type: none"> ● DuPont Analysis <p>Breaks down Return on Equity (ROE) into component ratios (Profit Margin, Asset Turnover, and Financial Leverage) to identify underlying performance drivers.</p> <ul style="list-style-type: none"> ● Segmental Analysis <p>Involves analysing the performance of different business segments or divisions to understand contributions to overall profitability.</p> <p>(Introduction and Short Practical Question)</p> <ul style="list-style-type: none"> ● Financial forecasting techniques. ● Analysis of specific industries, Analysis of multinational corporations, Detecting financial fraud 	<p>15</p>

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Reference Books:

- **Cost and Management Accounting** by Colin Drury, 7th Edition, published by Cengage Learning.
- **Cost and Management Accounting** by Dbarshi Bhattacharyya, 2013 Edition, published by Pearson Publications.
- **Management Accounting** by M. Y. Khan and P. K. Jain, latest edition, published by Tata McGraw-Hill Education.
- **Management Accounting** by I. M. Pandey, latest edition, published by Vikas Publishing House.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	1	1	1	1	2	1	3	1	2	1
CO2	2	1	1	1	1	1	2	1	3	1	2	1
CO3	3	3	1	1	2	2	2	1	3	1	3	2
CO4	3	3	2	1	3	2	3	2	3	1	3	3

Key for Mapping

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**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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SEMESTER IV

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Program: B.Com (Management Studies)				Semester: IV	
Course: Introduction to Indian Financial System				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. Understand the structure and components of the Indian financial system, including the roles of regulatory bodies, banks, insurance institutions, and mutual funds. 2. Evaluate core financial services such as microfinance, banking, insurance, and mutual funds, with attention to financial inclusion and regulatory compliance. 3. Apply financial concepts and metrics to real-world scenarios, and analyze current issues like NPAs, fintech innovations, and risk management. 					
Course Outcomes:					
CO 1 Understand the structure of the Indian financial system and the functions of key institutions like RBI, SEBI, and IRDAI.					
CO2 Analyze and apply core financial concepts in banking, microfinance, insurance, and mutual funds for informed decision-making.					
CO3 Critically evaluate emerging trends and challenges in the Indian financial sector, with emphasis on financial inclusion and fintech.					
Pedagogy: Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio-Visual Content					
Outline of Syllabus:					
Module	Description				No of Hours
1	Financial System				15
2	Commercial Banks, RBI And Development Banks				15
3	Insurance				15
4	Mutual Funds				15
Total					60

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Unit	Topic	No. of Hours/Credits
Module 1	<ul style="list-style-type: none"> ● An overview of Financial System, Financial System Theoretical Settings – Meaning, Importance, Functions of financial system, ● Structure of Indian Financial System – Financial Institutions (Banking & Non-Banking), ● Financial Markets, Structure of Financial Market (Organised and Unorganized Market), Components of Financial System, Major Financial Intermediaries, Financial Products, Function of Financial System, Financial Assets/Instruments, Financial Services (Fund based & Fee Based) – (In details) ● Microfinance – Conceptual Framework – Origin, Definitions, Advantages, Barriers, Microfinance Models in India Regulatory Framework of Indian Financial System (Overview of SEBI and RBI-Role and Importance as regulators). 	15
Module 2	<ul style="list-style-type: none"> ● Commercial Banks, RBI And Development Banks ● Concept of Commercial Banks – Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset Structure of Commercial Banks, ● Non-Performing Assets, Interest Rate reforms, Capital Adequacy Norms. ● Reserve Bank of India – Organisation & Management, Role and Functions ● Development Banks – Characteristics of Development Banks, Need And Emergence of Development Financial Institutions In India, Function of Development Banks. 	15
Module 3	<ul style="list-style-type: none"> ● Insurance: Concept, Basic Characteristics of Insurance, ● Insurance Company Operations, ● Principles of Insurance, ● Reinsurance, Purpose and Need of Insurance, ● Different Kinds of Life Insurance Products, ● Basic Idea About Fire Insurance ● Basic Idea About Marine Insurance ● Bancassurance 	15

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Module 4	<ul style="list-style-type: none"> ● Mutual Funds: Concept of Mutual Funds, ● Growth of Mutual Funds in India, ● Features and Importance of Mutual Funds. ● Mutual Fund Schemes, Money Market Mutual Funds ● Private Sector Mutual Funds, ● Evaluation of the Performance of Mutual Funds, ● Functioning of Mutual Funds in India. 	15
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References:

- Valarie A. Zeuhaml & Mary Jo Bitner, Service Marketing, Tata McgrawHill, 6th Edition
- Christopher Lovelock, JochenWirtz, Jayanta Chatterjee, Service Marketing People, Technology, Strategy – A South Asian Perspective, Pearson Education, 7th Edition
- Ramneek Kapoor, Justin Paul & Biplab Halder, Services Marketing-Concepts And Practices, Mcgraw Hill, 2011
- Harsh V.Verma, Services Marketing Text & Cases, Pearson Education, 2nd Edition
- K. Ram Mohan Rao, Services Marketing, Pearson Education, 2nd Edition, 2011
- C. Bhattacharjee, Service Sector Management, Jaico Publishing House, Mumbai, 2008
- Govind Apte, Services Marketing, Oxford Press, 2004

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	1	2	2	1	2	1	3	1	2	2
CO2	3	3	2	2	3	2	3	2	3	1	3	3
CO3	2	2	2	3	3	2	3	2	3	1	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation

1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Management Studies)				Semester: III	
Course: Financial Management				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. To introduce students to the fundamental principles of financial decision-making, including the analysis of financial statements.
2. To equip students with the ability to evaluate investment projects using various capital budgeting techniques, considering risk and uncertainty, to make sound financial decisions.
3. To enable students to understand and critically evaluate the theories and practices related to corporate financing decisions, including the optimal mix of debt and equity.
4. To provide students with the knowledge and skills necessary to effectively manage a firm's short-term assets and liabilities, optimizing liquidity and profitability.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

Co 1 Learners will be able to understand the fundamental principles of financial management and grasp the relationship between risk and return.

CO 2 Learners will evaluate investment proposals using capital budgeting techniques with investment decisions and calculate the cost of capital.

CO 3 They can understand the different sources of finance available to businesses. And analyse the impact of capital structure on firm value.

CO 4 Learners will be able to manage working capital effectively to optimize liquidity and profitability and cash management strategies.

Pedagogy : Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations. Hands on training on various financial instruments

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Financial Management	15
2	Capital Budgeting-Project Planning and Risk Analysis	15
3	Financing Decisions and Capital Structure	15
4	Working Capital Financing	15
Total		60

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Unit	Topic	No. of Hours/Credits
Module 1 Introduction to Financial Management	<ul style="list-style-type: none"> ● Definition, Nature and scope of financial management, Goals of financial management. ● Profit maximization ● Wealth maximization. ● Financial decisions: investment, financing, and dividend decisions. ● Time value of money: present value, future value, annuities ● Risk and return concepts. 	15
Module 2 Capital Budgeting- Project Planning and Risk Analysis	<ul style="list-style-type: none"> ● Definition and importance of Capital Budgeting, Capital budgeting process, Types of capital investment decision. ● Time Value of Money: Understanding present value and future value concepts, Discounting and compounding. ● Techniques of capital budgeting: Payback period, accounting rate of return (ARR), Net present value (NPV), internal rate of return (IRR). ● Profitability Index, Risk analysis in capital budgeting, Cost of Capital 	15
Module 3 Financing Decisions and Capital Structure	<ul style="list-style-type: none"> ● Sources of finance: equity, debt, and hybrid instrument, Cost of capital and its components. ● Introduction to financial markets and instruments, the role of financial managers in financing decisions. ● Capital structure theories, calculating the cost of debt, equity, and preferred stock, weighted average cost of capital (WACC), Factors affecting the cost of capital. ● Leverage analysis: operating, financial, and combined leverage, EBIT-EPS analysis ● Dividend Policy and Payout Decisions Introduction to Dividends- Meaning and forms of dividend, Types of dividend policies Theories of Dividend 	15
Module 4 Working Capital Financing	<ul style="list-style-type: none"> ● Introduction – Key Features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. ● Practical Problems Based on Factoring and Calculations of Yield of CP's and CD's 	15

Reference Books :

- Ross, S. A., Westerfield, R. W., & Jaffe, J. (2019). Corporate finance (12th ed.). McGrawHill Education.
- Pandey., I.M. (2021). Financial Management
- Eugene F. Brigham and Joel F. Houston. (2020). Fundamentals of Financial Management.
- Khan, M. Y. (2018). Financial management: Text. McGraw Hill Education (India) Private Limited

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	1	2	2	1	2	1	3	1	2	2
CO2	3	3	1	2	2	2	3	1	3	1	3	3
CO3	3	3	1	2	2	3	3	1	3	1	3	2
CO4	3	3	1	2	3	2	3	1	3	1	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation

1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Management Studies)				Semester: IV	
Course: Operations Management - III Inventory Management				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60
<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. Define inventory and explain its types and significance in manufacturing and service sectors. 2. Compare inventory control techniques such as ABC, VED, and FSN. 3. Derive and compute EOQ under basic assumptions. 4. Calculate reorder levels and safety stock using lead time and demand variability. 5. Analyze the trade-offs between holding cost, ordering cost, and stockout cost. 					
<p>Course Outcomes:</p> <p>Upon successful completion of this module, learners will be able to:</p> <p>CO1 Understand the fundamentals of inventory management and its role in operational efficiency.</p> <p>CO2 Apply various inventory control techniques to manage stock effectively.</p> <p>CO3 Calculate Economic Order Quantity (EOQ) and analyze its impact on inventory costs.</p> <p>CO4 Evaluate reorder level, lead time, and safety stock concepts for ensuring uninterrupted operations.</p>					
<p>Pedagogy: Lectures, PowerPoint Presentations, Case Studies, Newspaper Articles, Class Discussions.</p>					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction to Inventory Management				15
2	Inventory Control Techniques				15
3	Economic Order Quantity (EOQ)				15
4	Reorder Level, Lead Time, and Safety Stock – Theoretical Overview				15
Total					60

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Unit	Topic	No. of Hours/Credits
<p style="text-align: center;">Module 1</p> <p style="text-align: center;">Introduction to Inventory Management</p>	<p>Inventory Management –</p> <ul style="list-style-type: none"> ● Concept, Definition, Features, Importance ● Understanding the role of inventory in business operations ● Types of Inventory: Raw Materials, Work-in-Progress, Finished Goods, MRO ● Inventory Costs: Ordering Cost, Holding Cost, Stockout Cost, Setup Cost ● Inventory Management in Retail and E-Commerce Contexts ● Technology in Inventory Management: Barcode, RFID, ERP Systems 	15
<p style="text-align: center;">Module 2</p> <p style="text-align: center;">Inventory Control Techniques</p>	<p>Inventory Control Techniques – Meaning</p> <ul style="list-style-type: none"> ● ABC Analysis: Categorizing inventory based on importance ● VED Analysis: Classifying items based on criticality ● FSN Analysis: Segregating items by usage frequency ● GOLF, XYZ, SOS, HML Analyses: Advanced classification methods for effective control 	15
<p style="text-align: center;">Module 3</p> <p style="text-align: center;">Economic Order Quantity (EOQ)</p>	<p>Economic Order Quantity (EOQ)</p> <ul style="list-style-type: none"> ● Definition and objectives ● Calculating optimal order quantity to minimize total inventory costs ● Understanding assumptions, limitations, and advantages of EOQ <p>Applications and Case Studies of EOQ in Real Business Contexts</p> <ul style="list-style-type: none"> ● EOQ in manufacturing vs retail ● ERP and software-based EOQ calculations ● Review of success and failure stories in EOQ implementation 	15
<p style="text-align: center;">Module 4</p> <p style="text-align: center;">Reorder Level, Lead Time, and Safety Stock – Theoretical Overview</p>	<p>Reorder Level, Lead Time, and Safety Stock – Theoretical Overview</p> <p>Reorder Level:</p> <ul style="list-style-type: none"> ● Purpose: Prevents delays in production or sales due to lack of materials or goods. ● Key Idea: When inventory reaches this predetermined level, a fresh order should be placed immediately. <p>Lead Time:</p> <ul style="list-style-type: none"> ● Time taken by the supplier to process the order. ● Shipping or delivery time. ● Any internal processing or inspection delays. 	15

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	<p>Safety Stock:</p> <ul style="list-style-type: none"> ● Safety Stock is extra inventory kept on hand to deal with unexpected situations like: <ul style="list-style-type: none"> ● Sudden increase in demand, ● Delay in supply, ● Defective or damaged inventory upon delivery. ● Purpose: Acts as a buffer to protect against uncertainties and variations in demand or supply. ● Strategic Value: Helps maintain customer satisfaction and production efficiency even when disruptions occur. 	
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References:

1. Production and Operations Management: R. Paneerselvam
2. Production (Operations) Management: L.C. Jhamb
3. K. Ashwathappa and K. Shridhar Bhatt ; Production and Operations management
4. Productivity Management: Concepts and Techniques, Sawhney S.C., Tata McGraw Hill
5. Srinivas Gondhalekar and Uday Salunkhe, “Productivity Techniques”, Himalaya Publishing House
6. Gerard Leone and Richard D. Rahn, “Productivity Techniques”, Jaico Book House
7. John S. Oakland, “TQM: Text with Cases”, Butterworth-Heinemann
8. David J. Sumanth, “Total Productivity Management (TPmgt): A systematic and quantitative approach to compete in quality, price and time”, St. Lucie Press

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiency)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	0	1	1	1	2	2	2	1	2	1
CO2	2	3	1	1	2	1	2	2	2	1	3	2
CO3	2	3	0	1	3	1	2	2	3	1	2	3
CO4	2	3	0	1	2	1	3	2	2	1	3	2

Key for Mapping

- 0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Management Studies)			Semester: IV		
Course: BUSINESS ECONOMICS			Course Code:		
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30

Learning Objectives:

1. To understand macro-economic phenomena such as trade cycle, national income and economic growth.
2. To understand money demand, money supply and inflation.
3. To apply macro-economic theories, such as classical and keynesian approaches to real world economic issues.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Learners will be able to explain and apply key macroeconomic concepts and theories.

CO2: Understand the effects of economic policies and phenomena on the economy.

CO3: Learners will develop critical thinking skills to analyze complex economic issues.

Outline of Syllabus:

Module	Description	No of Hours
1	Overview of Macroeconomics	15
2	Money, prices and Inflation	15
Total		30

Unit	Topic	No. of Hours/Credits
Module 1	<u>Overview of Macroeconomics</u>	15
Overview of Macroeconomics	<ul style="list-style-type: none"> ● Macroeconomics: Meaning, Scope and Importance. ● Circular flow of aggregate income and expenditure and its Importance- closed and open economy model, National Income-Concepts. ● Trade Cycles: Features and Phases, Theory of Effective Demand, Consumption function. ● Classical Macro economics : Say's law of Markets - Features, Implications and Criticism 	

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Module 2 Money, prices and Inflation	<u>Money, prices and Inflation</u> <ul style="list-style-type: none"> ● Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money. ● Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest. ● Money and prices : Quantity theory of money - Fisher's equation of exchange, Cambridge cash balance approach. ● Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation, Nature of inflation in a developing economy - policy measures to curb inflation-monetary policy and inflation targeting 	15
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Reference Books :

- Mehta, P.L.: Managerial Economics- Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002)
- Hirchey.M., Managerial Economics, Thomson south western (2003)
- Samuelson & Nordhas.: Economics(Tata McGraw hills, New Delhi, 2005)

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpretation Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	1	1	1	1	2	2	2	1	3	1
CO2	3	2	1	3	1	1	2	2	3	1	3	1
CO3	2	3	2	2	1	2	3	2	2	2	3	1

Key for Mapping

- 0 - No correlation 2 - Moderate correlation
 1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Management Studies)				Semester: IV	
Course: Financial Literacy (SEC)				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. Familiarity with different aspects of financial literacy, such as savings, investment, risk and return 2. Understand the relevant avenues and scope of savings and investments 3. Inform about Investment Planning and Avenues of Saving Products to Maximise the Profitability of Business and the Individual. 4. Understanding of Time Value of Money 5. Promote future financial well-being 					
Course Outcomes:					
<p>After completing this course, students will have the knowledge and skills to</p> <p>CO1: Understand the Fundamentals of Financial Literacy</p> <p>CO2: Analyse the Importance of Savings and Investments</p> <p>CO3: Apply the Concept of Time Value of Money (TVM)</p> <p>CO4: Develop Investment Planning Skills</p> <p>CO5: Understand and Manage Financial Risks</p>					
Outline of Syllabus:					
Module	Description				No of Hours
1	Financial Literacy and Financial Planning				15
2	Investment Planning and Management				15
Total					30

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COMMERCE**

Unit	Topic	No. of Hours/ Credits
Module 1 Financial Literacy and Financial Planning	<ul style="list-style-type: none"> ● Introduction to Financial Literacy Meaning, importance and scope of financial literacy; various financial institutions – banks, insurance companies, Post Offices and Mobile App-based services. Need to avail of financial services from banks, insurance companies, and postal services. 	02
	<ul style="list-style-type: none"> ● Introduction to Savings Saving: Definition, Need, Objectives & Importance, Investment: Definition, Features, Types, Factors of Sound Investments; Government Scheme for various savings, Investment, Speculation & Gambling, Financial Frauds: Investment Frauds, Lottery Frauds, Marketing Frauds, Credit Card Frauds, Case Studies on Financial Frauds in India 	03
	<ul style="list-style-type: none"> ● Time Value of Money Time Value of Money and Its Significance, Present Value, Future Value, Present Value vs Future Value, calculation of Time Value of Money, Financial decisions- Time Value of Money 	10
Module 2 Investment Planning and Management	<ul style="list-style-type: none"> ● Investment Planning Concept, Objectives, Importance; Types of Investors; Investment Opportunities 	05
	<ul style="list-style-type: none"> ● Risk Management Concept of Risk and Return, Types of Risk, Measurement of Risk and Return, Introduction to Portfolio risk and Return, Diversification and Portfolio formation 	10

Reference Books :

- *The Basics of Finance: Financial Tools for Non-Financial Managers* by B. E. Milling, published in 2003 by Universe Company, Indiana.
- *Financial Services in India – Concept and Application* by R. Kothari, published in 2010 by Sage Publications India Pvt. Ltd., New Delhi.
- *Investment Game: How to Win* by P. Chandra, published in 2012 by Tata McGraw Hill Education, New Delhi.
- *Financial Planning* by S. Mitra, S. K. Rai, A. P. Sahu, and H. J. Starn, published in 2015 by Sage Publications India Pvt. Ltd., New Delhi.
- *Financial Literacy Education* by A. Zokaityte, published in 2017 by Palgrave Macmillan, London.

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COMMERCE**

- *Financial Management* by M. Y. Khan and P. K. Jain, published in 2018 by McGraw Hill Education, New Delhi.
- *Fundamentals of Financial Management* by E. F. Brigham and J. F. Huston, published in 2018 by Cengage Learning India, New Delhi.
- *Financial Management: Theory and Practice* by Prasanna Chandra, published in 2019 by McGraw-Hill, New Delhi.
- *Financial Management: Principles and Applications* by S. Titman, A. J. Keown, and J. D. Martin, published in 2019 by Pearson Education India, New Delhi.
- *Investment Management* by V. A. Avadhani, published in 2019 by Himalaya Publishing House Pvt. Ltd., Mumbai.
- *Principles of Corporate Finance* by R. Brealey, S. Myers, and F. Allen, published in 2019 by McGraw-Hill, New Delhi.
- *Financial Management* by I. M. Pandey, published in 2021 by Pearson Education India, New Delhi.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	3	2	1	2	2	1	2	1	3	1	2	2
CO2	2	3	1	2	2	2	3	1	3	1	2	2
CO3	2	3	0	1	3	2	3	1	3	1	2	3
CO4	2	3	1	2	3	3	3	2	3	1	3	3
CO5	2	3	1	3	2	2	3	1	3	2	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Program: B.Com (Management Studies)				Semester: IV	
Course: Business Communication Skills				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA)(Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30

Learning Objectives:

1. Understand the significance of effective business communication in professional environments, including the role of public relations, business etiquette, and digital communication.
2. Develop critical soft skills such as listening, group discussion, and interview techniques for workplace readiness and personal development.
3. Acquire the ability to compose structured and purpose-driven business correspondence and reports using correct format, tone, and etiquette.

Course Outcomes:

After studying this course students will be in position to :

CO1: Describe the importance of public relations, effective listening, and business etiquette, and apply these concepts to real-life workplace situations.

CO2: Demonstrate key employability skills through effective participation in interviews and group discussions using appropriate verbal and non-verbal strategies.

CO3: Draft professional business letters and reports, including inquiry, complaint, sales, RTI letters, and formal reports, in line with modern business practices.

Pedagogy : Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations, Role Plays and Screening of Audio Visual Content

Outline of Syllabus

Outline of Syllabus:

Module	Description	No of Hours
1	Relevance of Business Communication	15
2	Business Correspondence	15
Total		30

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
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Unit	Topic	No. of Hours/Credits
Module 1 Relevance of Business Communication	<ul style="list-style-type: none"> ● Public Relations-Meaning and Importance - Scope and Job Prospects in Public Relations ● Listening Skills - Meaning and Importance of Listening - Barriers to Good Listening - Tips to improve Listening Skills ● Interview Skills - Meaning - Types – Employment, Grievance, Exit - Interview Techniques -Interview Preparation on Part of a Candidate -Important Interview Questions ● Group Discussion - Features - Conduct - Limitations - Qualities required for success in a Group Discussion ● Business Etiquette - Meaning - Types – Office, Business Meeting, Mobile, Business Meals, Business Card and Handshake 	15
Module 2 Business Correspondence	Trade letters - Letter of Inquiry - Letter of Complaint - Sales Letter - RTI letter -Report Writing (types and format)	15

Reference Books

1. "Business Communication: Concepts, Cases and Applications" by P.D. Chaturvedi & Mukesh Chaturvedi . Publisher: Pearson Education
2. "Business Communication" by Meenakshi Raman and Prakash Singh. Publisher: Oxford University Press .
3. "Effective Business Communication" by Asha Kaul Publisher: PHI Learning
4. "Modern Business Correspondence" by L. Gartside Publisher: Macdonald & Evans
5. "Public Relations: The Basics" by Ron Smith Publisher Routledge

**NIRMALA MEMORIAL FOUNDATION COLLEGE OF
COMMERCE**

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/ PSO	PO1 (Foundational Management Knowledge)	PO2 (Problem Solving and Decision-Making)	PO3 (Communication and Interpersonal Skills)	PO4 (Ethical and Sustainable Practices)	PO5 (Digital Literacy and Technological Applications)	PO6 (Entrepreneurial and Leadership Abilities)	PO7 (Lifelong Learning and Industry Readiness)	PSO1 (Marketing Competence)	PSO2 (Financial Proficiencies)	PSO3 (HRM Expertise)	PSO4 (Integrated Business Understanding)	PSO5 (Applied Technology and Innovation)
CO1	2	2	3	3	1	2	2	2	1	3	2	1
CO2	1	2	3	2	2	3	3	2	1	3	2	2
CO3	2	2	3	2	3	2	3	2	2	2	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation