



The NorthCap University

Centre for Distance and Online Education

(Department of Business Studies)

Open and Distance Learning (ODL)

&

Online Learning (OL)

Regulations and Course Booklet

Bachelors of Commerce (B.Com)

Batch: 2023-24

PREAMBLE

The Centre for Distance and Online Education (CDOE), The NorthCap University, has adopted the curriculum that has relevance to the local, national, regional, and global developmental needs with well-defined Program Educational Objectives (PEO's), Program Objectives (PO's) and Program Specific Objectives (PSO's) at the program level and Course Outcomes (CO's) at individual course level.

The unique and industry relevant curriculum of undergraduate and postgraduate programs offered by the Centre for Distance and Online Education is committed to a liberal education philosophy and promotes quality teaching as well as research aligned with NEP 2020, to meet the industry and societal needs.

The Department of Business Studies is established under CDOE and has defined PEOS and POS with an aim to create globally competent professionals, business leaders and entrepreneurs to meet the current and future needs, introduce research for addressing the economic challenges to build a sustainably developed world. It will help inculcate national ethos and values to the ignited minds for serving community on business, economic or policy issues. The curriculum will enable students to apply analytical framework for business development and decision-making by appropriate consideration of social and environmental welfare at local, regional, national, and global level. The curriculum is regularly reviewed for any revisions or new courses which will help address the need of the academics, industry, and society. Regular feedback on the curriculum is taken from all stakeholders' i.e., students, parents, faculties, and industry experts. The curriculum is benchmarked with reputed national and international institutions/Universities.

The robust curriculum aims to narrow down the gap between academia and industry to increase employment opportunities and at the same time aims to promote research and innovation to meet the local, regional, national, and global demand for new forms of knowledge.

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1. VISION AND MISSION OF CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

VISION

To provide quality, affordable and socially relevant education across all sections of society beyond geographical boundaries through online, open and distance learning with a learner centric approach, thereby providing lifelong learning opportunities to all.

MISSION

1. To improve access to higher education across geographical boundaries
2. To increase gross enrolment ratio of our Country
3. To provide opportunities for lifelong learning
4. To reach the unreached population of the Country in underserved remote areas for providing digital education
5. To provide equity and access to affordable education

2. VISION, MISSION, OBJECTIVES AND HIGHLIGHTS OF BACHELOR OF COMMERCE (B.COM) PROGRAMME

VISION

Through online education, create an ecosystem that is driven by a student-centric approach towards learning by academic excellence driven by benchmarked curriculum and IT-enabled innovative pedagogies, developing them as socially responsible professionals.

MISSION

To develop required academic, technical and soft skills through online learning with the goal of increasing access to high quality education, the programme aims -

- To emphasize quality of learning and innovation with an industry-aligned curriculum.
- To encourage multi-disciplinary specializations to develop committed and competent industry professionals.
- To provide knowledge in management with an understanding of its applicability on the business environment and community.
- To impart liberal studies to transform students into responsible global citizens who rise above socio-economic, cultural barriers and apply innovation, critical thinking and problem-solving skills.
- Imbibe in learners the ethics, lifelong learning skills and positive attitudes to utilize their analytical mindset and abilities towards making meaningful contributions to society.
- To instil the entrepreneurial spirit among potential future business leaders.

OBJECTIVES OF THE PROGRAMME

- To impart knowledge which is global in perspective and local in relevance.
- To enhance the professional competencies and soft skills of the students.
- To develop a capacity to think, innovate and lead through linkages with industry and academia.

- To make students time and market relevant, competent, morally upright and socially responsible citizens.
- To enable the students to be able to serve in various sectors of trade, commerce and business.

PROGRAMME HIGHLIGHTS

- Conceptual and theoretical clarity about business, management and commerce
- Inculcating leadership skills
- Learning necessary computer skills
- Acquiring Business Communication Skills
- Developing Soft Skills
- Enhancing Ethical quotient
- Self-paced flexible learning opportunity
- MOOCs embedded in curriculum
- Becoming Industry ready
- Carving a Career Path in management and commerce

3. PROGRAMME EDUCATIONAL OBJECTIVES, PROGRAMME SPECIFIC OUTCOMES AND PROGRAMME OUTCOMES – B.COM

At the end of the three years of B. Com, the following objectives will be achieved:

Programme Educational Objective (PEO's)

1. Graduates can join professional career in fields of banking, finance service, research and consultancy in private as well as Govt. owned companies of repute in India and abroad.
2. Graduates can start their own business or join family business for growth and development
3. Graduates can pursue a relevant post-graduate study such as MBA, MBE, M. Com, MFC, CA, CS, ICWA and other professional courses.
4. Graduates will become informed and involved members of their communities, and socially responsible professionals.

Programme Outcomes (PO's)

By the end of the B.Com programme, the students should be able to:

- Acquire basic knowledge of various disciplines in finance, economics, law, and management and to and apply the same to real business issues in a holistic manner. (Multidisciplinary Knowledge)
- Understand the basic concepts of finance and accounting that will help them to prepare and analyse various financial statements. (Finance and Accounts Application in Business)
- Understand the basic concepts of quantitative methods to apply in the study of other disciplines and prepare project reports. (Quantitative Application in Business)
- Understand the process of price and output decisions in product as well as factor market along with the behaviour of a consumer of spending his limited income to fulfil various needs. (Microeconomics)
- Understand the basic concepts of macro and monetary economics relevant to business decision. (Macro and Monetary Economics).
- Acquire the basic legal knowledge related the various business operations. (Law in Business)

- Understand the basic management functions and fundamentals of business management. (Basics Business Management)
- Understand various environmental problems and their impact on society and business. (Environmental Study)
- Demonstrate IT knowledge and skills for efficient and effective business processes and develop innovative methods of applying IT and e-commerce for competitive advantage. (IT proficiency)
- Demonstrate ethical conduct in personal and professional decisions and of business and an appreciation of the significance of business ethics and social responsibility in the decision-making process. (Ethics & Social Responsibility)
- Start their own business ventures or demonstrate their entrepreneurial capabilities for their employer organization. (Entrepreneurship)
- Develop expertise in a specific domain of business operations for further specialization. (Specialization)

Programme Specific Outcomes (PSO's)

- Ability to comprehend basic subjects of Commerce like Accounting, Finance and specialized knowledge in direct Tax, Indirect Tax, banking, entrepreneurship and creative thinking and negotiation skills etc. in line with market requirement to assimilate technological advancements for analyzing and designing systems and processes to arrive at the solution of real-world problems.
- Acquire problem solving, research, professional, competitive skills, exhibit skills like Empathy, EQ, Managerial & Inter-Personnel Skills and evolve strategies for work in teams for effectively using software of accounting, interpreting, analyzing financial statements pertinent to research and industry practices in the field accounting and finance.
- Ability to make use of acquired theoretical and technical knowledge, understanding of social cues, develop ethical practices and imbibe values for better corporate governance, understanding of sustainability related concerns, the ecosystem of start up in the country, develop right blend of aptitude and attitude leading to holistic development of individual conscious to create opportunities for premium jobs in public and private banking area, MNCs, higher education, become a successful entrepreneur and a worthy global citizen.

4. REGULATIONS: B.COM ODL & OL PROGRAMME

4.1 PRELIMINARY DEFINITIONS AND NOMENCLATURE

The regulations of The NorthCap University CDOE are in line with the University Grants Commission (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020. In these Regulations, unless the context otherwise requires; and are mentioned below:

- i) **“Programme”** means Under Graduate Degree Programme (B.COM) offered under Open and Distance (ODL) and Online Learning (OL) mode.
- ii) **“Course”** means a theory/ practical/ seminar/ Project work and any other subject that is normally studied in a semester.
- iii) **“Institution”** means The NorthCap University, Gurugram.
- iv) **“Academic Council”** means the Academic Council, which is the apex body on all academic matters of The NorthCap University.
- v) **“Dean (Academic Affairs)”** means Dean (Academic Affairs) of The NorthCap University who administers the academic matters.
- vi) **“Dean (Student Affairs)”** means Dean (Student Affairs) of The NorthCap University, who looks after the welfare and discipline of the students.
- vii) **“Controller of Examinations”** means the Controller of Examinations of The NorthCap University who is responsible for the conduct of examinations and declaration of results.
- viii) **“Director”** means the Director of The NorthCap University Centre for Distance and Online Education.
- ix) **“Open and Distance Learning”** means mode of providing flexible learning opportunities by overcoming separation of teacher and learner using a variety of media, including print, electronic, online and occasional interactive face-to-face meetings with the learners or Learner Support Services to deliver teaching-learning experiences, including practical or work experiences.
- x) **“Online Learning”** means mode of providing flexible learning opportunities by overcoming separation of teacher and learner using internet, e-learning materials and full-fledged programme delivery through internet using technology assisted mechanism and resources.

- xi) **“Self-Learning e-Module (SLM) for Online mode”** means a modular unit of course material in e-learning form which is inter alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, namely:
- (a) e-Text Materials;
 - (b) Video Lectures;
 - (c) Audio-Visual interactive material;
 - (d) Virtual Classroom sessions;
 - (e) Audio Podcasts;
 - (f) Virtual Simulation; and
 - (g) Self-Assessment Quizzes or Tests;
- xii) **“Self-Learning Material (SLM) for Open and Distance Learning mode”** means and includes contents in the form of course material, whether print or in e-form, which is inter-alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study, but does not include text-books or guide-books.

4.2 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

4.2.1 U.G. Programme Offered

The various U.G. Programmes offered and their modes of study are as follows:

Programme	Mode of Study	Pattern
B.COM	ODL & OL	Semester

4.2.2 Mode of Study

- **Open and Distance Learning (ODL)**

Mode of providing flexible learning opportunities by overcoming separation of teacher and learner using a variety of media, including print, electronic, online and occasional

interactive face- to-face meetings with the learners or Learner Support Services to deliver teaching-learning experiences, including practical or work experiences.

- **Online Learning (OL)**

Mode of providing flexible learning opportunities by overcoming separation of teacher and learner using internet, e-learning materials and full-fledged programme delivery through internet using technology assisted mechanism and resources.

4.2.3 Eligibility for Admission into ODL & OL Programmes (B.COM)

S. No.	Programme	Admission Eligibility and Procedure
1	B.COM (ODL & OL)	<p>The University has adopted a transparent admission policy. All information relating to admissions, courses, curriculum would be displayed on the website of the university (www.ncuonline.edu.in) regularly.</p> <p>The admission norms prescribed by the UGC would be followed in its true spirit. The minimum eligibility for admission shall be as prescribed under the ordinances framed as per Haryana Private University Amendment Act, 2006. The admissions are done online. The Eligibility Criteria is 10+2 with 40% marks from any recognized board.</p>

- Admission Eligibility requirements for ODL & OL programmes (B.COM) are same as programmes offered in full time regular (conventional) mode under respective Regulations.
- Eligibility conditions for admission such as physical fitness will be as prescribed by this Institution from time to time.

5. INSTRUCTIONAL DESIGN AND COURSE-CREDIT FRAMEWORK FOR B.COM PROGRAMME

5.1 INSTRUCTIONAL DESIGN

Curriculum development plays a vital role in the development of quality of education. Keeping in view the norms of UGC, the University has ensured a robust Instructional Design to not only maintain high quality standards, but also to ensure learner employability.

Some of the key highlights of the Instructional Design of the B. Com Programme include:

- **Well-Articulated:** Curriculum articulation has been adopted to avoid conflicts across the different areas. Development of a logical instruction flow from one year to the other is ensured.
- **Realistic Contents:** Contents are developed keeping in view of the contributions expected of a student in his career, along with the contemporary industry developments. Career roles with specific tasks, knowledge, skills, attitudes, and values, as required by the industry and society have been taken into consideration for the development of the curriculum.
- **Evaluation Consciousness:** The curriculum is developed keeping in view of evaluation consciousness. Simple, measurable, accurate and realistic curriculum is designed, which needs to be completed in the given time frame.
- **Employability:** The curriculum is developed to bridge the gap between academic knowledge and job market requirements at different levels and in different sectors.
- **Duration of the programme:** The duration of the programme is three academic years with a maximum period of N+2 for completing the course, N being the normal duration to complete the programme.
- **Faculty:** There are dedicated faculty members who are engaged as Course Coordinators and Course mentors for each course being offered in the programme. Core faculty in CDOE and required number of academic counsellors as per UGC

norms are dedicated to cater to the needs of the students.

- **Supporting Staff:** The university has employed a required number of supporting staff in the form of administrative clerks, assistants, and attendants in each department for effective and efficient performance. Further, there are required number of non-teaching employees to facilitate the student learners.

Instructional Delivery Mechanism: The highly qualified faculty are equipped to deliver courses in both online and distance education mode. Self-learning material, videos, PPTs, case studies, assessments, quizzes etc. will enable learners to understand the concepts of each course well. A robust learning management system along with discussion forums, interactive sessions, counselling and mentoring sessions are embedded in the pedagogy to provide an effective delivery mechanism in the online mode. Academic team consisting of faculty, counsellors are competent to deliver lectures and conduct counselling sessions. The University will have virtual classroom delivery mode as required.

The instructional design is aligned to the requirements of UGC. The curriculum is approved by the concerned bodies concerned such as Board of studies, Academic Council and is prepared keeping in view the relevant ordinance. The curriculum shall be revised periodically once in three years. **Table 1** below gives the norms for delivery of each of the courses of B.Com programme through Open and Distance Learning, and Online Mode.

Table1: Program Delivery for B.COM Programmes							
Details	No. of Assignments	Total Learning Hours	Total Counselling Sessions	Self-Learning Material	Credits	PPTs	Videos
Core Courses	2	120	12	4 Units X 20 Sub-units (Includes MOOCs)	3/4 Credits	20	20

Program Electives	2	120	12	4 Units X 20 Sub- units (Includes MOOCs)	3/4 Credits	20	20
Skill Enhancement	2	120	12	4 Units X 20 Sub- units (Includes MOOCs)	3/4 Credits	20	20
Ability Enhancement	2	120	12	4 Units X 20 Sub- units (Includes MOOCs)	3/4 Credits	20	20

5.2 COURSE-CREDIT FRAMEWORK (B.COM)

The semester-wise detailed Three-Year Programme Structure with credit framework is given in the **Table 2 and Table 3** for B.COM programme. There is a focus on Community Service and General Proficiency, which are unique features of our curriculum. The emphasis is on making students employable and socially responsible. The learning mechanism of these courses is very unique, and student learning is beyond the traditional L-T-P framework. Evaluation guidelines are very clearly articulated to enable students to achieve the learning outcomes.

Table 2: B.Com. Programme Structure with Credit Framework

Total Credits- 120											
Duration – Three Years											
S. N.	New Proposed Course Code	Course Type	Course Title	Contact Sessions	L	T	P	Total Credits	Internal Marks (through Assignments /Online Test)	External Marks (End-semester Exam)	Total Marks
B. Com. Semester-I											
1	ODU-1000	Ability Enhancement	Business Communication – 1	120	4	0	0	4	30	70	100
2	ODU-1010	Core	Environmental Studies	120	3	0	0	3	30	70	100
3	ODM-1007	Core	Principles and Practices of Management	120	4	0	0	4	30	70	100
4	ODM-1009	Core	Introduction to Banking	120	3	0	0	3	30	70	100
5	ODM-1003	Core	Financial Accounting	120	3	0	0	3	30	70	100
6	ODM-1005	Community Service	Community Service-1	120				3	30	70	100
B. Com. Semester-II											
1	ODU-1020	Ability Enhancement	Business Communication – 2	120	4	0	0	4	30	70	100
2	ODM-1012	Core	Business Laws	120	3	0	0	3	30	70	100
3	ODM-1010	Core	Statistics & Research Methodology-I	120	3	0	0	3	30	70	100

4	ODM-1004	Core	Financial Management	120	4	0	0	4	30	70	100
5	ODM-1006	Core	Principles of Economics	120	3	0	0	3	30	70	100
6	ODM-1008	General Proficiency	General Proficiency-1	120				3	30	70	100
Total Year I Credits								40			
B. Com. Semester-III											
S. N.	New Proposed Course Code	Course Type	Course Title	Contact Sessions	L	T	P	Total Credits	Internal Marks (through Assignments /Online Test)	External Marks (End-semester Exam)	Total Marks
1	ODU-2000	Ability Enhancement	Human Values & Professional Ethics	120	3	0	0	3	30	70	100
2	ODM-2013	Core	Fundamentals of Auditing	120	3	0	0	3	30	70	100
3	ODM-1020	Core	Statistics & Research Methodology - II	120	3	0	0	3	30	70	100
4	ODM-2000	Core	Entrepreneurship	120	3	0	0	3	30	70	100
5	ODM-2009	Core	Organizational Behaviour	120	3	0	0	3	30	70	100
6	ODM-2007	Core	E- Commerce	120	3	0	0	3	30	70	100
7	ODM-2011	Community Service	Community Service-2	120				2	30	70	100
B. Com. Semester-IV											
1	ODM-2012	Skill Enhancement	Soft Skills	120	3	0	0	3	30	70	100

2	ODM-2014	Core	Income Tax & Practice	120	3	0	0	3	30	70	100
3	ODM-2016	Core	Principles of Marketing	120	3	0	0	3	30	70	100
4	ODM-2018	Core	Business Policy and Strategy	120	3	0	0	3	30	70	100
5	ODM-2010	Core	Cost Accounting	120	3	0	0	3	30	70	100
6	ODM-2006	Core	Human Resource Management	120	3	0	0	3	30	70	100
7	ODM-2008	General Proficiency	General Proficiency-2	120				2	30	70	100
Total Year II Credits								40			
B. Com. Semester-V											
S. N.	New Proposed Course Code	Course Type	Course Title	Contact Sessions	L	T	P	Total Credits	Internal Marks (through Assignments /Online Test)	External Marks (End-semester Exam)	Total Marks
1	ODM-3005	Core	Micro Finance	120	3	0	0	3	30	70	100
2	ODM-3007	Core	Indirect Taxation (GST)	120	3	0	0	3	30	70	100
3	ODM-3000	Core	Corporate Accounting	120	3	0	0	3	30	70	100
4	ODM-3010	Core	Management Accounting	120	3	0	0	3	30	70	100
5	ODM-3003	Community Service	Community Service-3	120				2	30	70	100
6	-	Programme Elective	Programme Elective -1	120	3	0	0	3	30	70	100
7	-	Programme Elective	Programme Elective -2	120	3	0	0	3	30	70	100

B. Com. Semester-VI											
1	ODM-3008	Skill Enhancement	Computer Applications	120	4	0	0	4	30	70	100
2	ODM-3004	Project / Viva	Major Project	120	0	0	4	4	30	70	100
3	ODM-3002	Project / Viva	Comprehensive Viva Voce	120	0	0	4	4	30	70	100
4	ODM-3006	General Proficiency	General Proficiency-3	120				2	30	70	100
5	-	Programme Elective	Programme Elective -3	120	3	0	0	3	30	70	100
6	-	Programme Elective	Programme Elective -4	120	3	0	0	3	30	70	100
Total Year III Credits								40			
Total Programme Credits								120			

Table 3: B. Com Programme Electives		
S. N.	Course Code	Program Elective
Finance Electives		
1	ODM-3009	Behavioral and Personal Finance
2	ODM-3011	Security Analysis and Portfolio Management
3	ODM-3012	Introduction to Financial Institutions and Markets
4	ODM-3013	Management of Financial Services
5	ODM-3014	Money and Banking
HR Electives		
6	ODM-3015	Recruitment and Selection
7	ODM-3016	Performance and Competency Management
8	ODM-3017	Employee Training and Development
9	ODM-3018	Compensation and Reward Management
10	ODM-3019	Organization Change and Development
11	ODM-3021	Leadership
Marketing Electives		
12	ODM-3022	Customer Relationship Management
13	ODM-3023	Sales and Distribution
14	ODM-3024	Marketing of Services
15	ODM-3025	Retail management
16	ODM-3026	Integrated Marketing Communication
17	ODM-3027	Digital Marketing

This is a proposed list of Electives is a flexible basket from which students can chose basis their interest and career goals.

6. ACADEMIC CALANDER

Programme delivery and activity planner with academic activities are provided in the prospectus, besides hosting the same in the website. The academic calendar of events will be notified well-in-advance on the website of the University. The sample Academic Calendar is given below for reference-

ACADEMIC CALENDAR				
	For ODD Semester		For Even Semester	
Name of the Activity	From	To	From	To
Admission	June	August	December	February
Distribution of SLM	July	August	January	February
Contact Programmes (Counselling, Practicals etc.)	September	November	March	May
Assignment Submission (if any)	September	November	March	May
Evaluation of Assignment	September	December	March	June
Examination	December	December	June	June
Declaration of Result	January	February	July	August
Re-registration	December	February	June	August

7. CURRICULUM TRANSACTION

(a) The details for curriculum transaction are given below:

- The study material prepared by the experts in the relevant subjects in print form and interactive mode are provided to the learners at the time of admission.
- A student programme guide containing detailed information about the programme is also provided to the learners at the time of admission.
- The curriculum of the programme is designed based on the discussions and opinion of peer group and industry resource persons.
- Curriculum matches with the guidelines of regulatory bodies in terms of credits.
- The Board of studies, Academic council and ordinances strengthen the curriculum.
- Delivery of lectures in the Personal Contact Programme (PCP) / counselling

through face to face, videos, PPTs, e- counselling and audio-visual aids. The academic counsellors deliver classroom lectures on the weekends for the distance education programme.

(b) Evaluation Policy

The academic assessment shall be based on the continuous assessment and end-semester examination. The details are given below-

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
End Semester Examination - MCQs/Short Questions/Long Questions
- Passing Criterion = 40 Marks (Overall)
- Assessment Tools: Quizzes- MCQ / True-False /One word answer, Assignments
- Case studies / Market Survey / Review Work / Numericals etc.

(c) Notification

The University would notify its admission policy, financial assistance, delivery of the programme, academic planning and other details on the website of the university for the information of the learners (www.ncuonline.edu.in).

(d) Instructional delivery mechanisms

The norms for delivery of courses is guided by UGC and amended from time to time. The schedule and other details of counselling sessions / personal contact programme will be notified by the university from time to time. The university would utilize audio visual resources for effectiveness of instructional materials and learning process.

(e) Identification of media – print, video, online, computer aided, and student support service systems

Different interactive communication systems are identified and used to connect learners, resources, and instructors. The course material primarily in print, in the form of self-learning material, is provided to the learners in online and distance learning mode. The SLM are inter-alia self-explanatory, self-contained, self-directed at the learners, and amenable to self-evaluation, and enables the learners to acquire the prescribed level of learning in a course of study.

Learners will be provided with cognitive (academic), organizational, emotional and institutional support. Student support is done to develop a more effective learning and to overcome a problem which is inhibiting their progress. Cognitive support includes helping students to develop learning skills together with the important skills of assessment and feedback. Organizational support includes helping students with the management of their study time. Emotional support includes helping the students with motivating; developing self-confidence, managing the stress of learning will be extended, to ensure that there is no sense of isolation for the learners.

(f) Requirement of the laboratory support and Library Resources

Laboratory Support: A common laboratory facility has been provided for acquiring computer and soft skills.

Library Resources: The University provides library facilities in both traditional and digital mode, with proper security. A state of art library is in place in the University campus and a separate one is earmarked CDOE premises. The procedure of using the library is the same as in the conventional system.

(g) Infrastructure Facilities available in the Institute

The University has well- equipped laboratories; library; smart classrooms for conducting contact classes; ; IT labs; seminar halls for seminars/ workshops/ face-to-face discussions; guest house; canteen; gymnasium; auditorium for large gatherings etc.

(h) Programme Fee

Programme Fee: Rs.16,000 per annum

Total Programme Fee = Rs.48,000/-

The above fees take into account tuition fee, manpower cost (faculty and non-teaching staff), cost of study material, library facility, examination and evaluation costs, books and periodicals, postage and other overheads.

(i) Quality assurance mechanism and expected programme outcomes-

The NorthCap University has established a Centre for Internal Quality Assurance (CIQA) to develop and put in place a comprehensive and dynamic internal quality assurance system. CIQA will ensure that the Programmes offered under distance and online education mode are being implemented with high standards and finest quality. To achieve this objective, a committee under CIQA is constituted to monitor the quality of course structure, credit framework, NEP compliance and the quality of video lectures and Self-Learning Material (SLM) prepared for the B. Com programme before offered by Centre of Distance and Online Education (CDOE).

The main tasks of the Committee

- Review of syllabus for changes and improvement
- Review of all self-learning material prepared for the learners and ensure minimum similarity
- Review of quality of all video lectures
- Overall check for the consistency in all the learning material prepared

The quality shall be maintained in the curriculum by taking the following measures:

- Formal feedback on SLM, Videos, PPT's, Case Studies, Quiz, Assignments contact classes/ counselling, examinations, student support service will be taken every year and utilized for the improvement.
- Board of Studies will review the curriculum and SLM from time to time.

- Academic peer suggestions for the improvement of SLM through reviews, workshops, seminars and conferences.
- Industry/ employers, professionals and others stakeholder suggestions will be taken
- Academic audit by inviting senior external experts

8. SCHEME AND SEMESTER WISE COURSE TEMPLATES (B.COM)

SEMESTER SCHEME (B.COM)

The Semester-wise Study Scheme is given below-

S. N.	Course Code	Course Type	Course Title	Total Credits	Internal Marks	External Marks (End-semester Exam)	Total Marks
Semester I							
1	ODU-1000	Ability Enhancement	Business Communication – 1	4	30	70	100
2	ODU-1010	Core	Environmental Studies	3	30	70	100
3	ODM-1007	Core	Principles and Practices of Management	4	30	70	100
4	ODM-1009	Core	Introduction to Banking	3	30	70	100
5	ODM-1003	Core	Financial Accounting	3	30	70	100
6	ODM-1005	Community Service	Community Service-1	3	30	70	100
Semester II							
1	ODU-1020	Ability Enhancement	Business Communication – 2	4	30	70	100
2	ODM-1012	Core	Business Laws	3	30	70	100
3	ODM-1010	Core	Statistics & Research Methodology-I	3	30	70	100
4	ODM-1004	Core	Financial Management	4	30	70	100
5	ODM-1006	Core	Principles of Economics	3	30	70	100
6	ODM-1008	General Proficiency	General Proficiency-1	3	30	70	100
Total Credits: 40							

Semester III							
S. N.	Course Code	Course Type	Course Title	Total Credits	Internal Marks	External Marks (End-semester Exam)	Total Marks
1	ODU-2000	Ability Enhancement	Human Values & Professional Ethics	3	30	70	100
2	ODM-2013	Core	Fundamentals of Auditing	3	30	70	100
3	ODM-1020	Core	Statistics & Research Methodology -II	3	30	70	100
4	ODM-2000	Core	Entrepreneurship	3	30	70	100
5	ODM-2009	Core	Organizational Behaviour	3	30	70	100
6	ODM-2007	Core	E- Commerce	3	30	70	100
7	ODM-2011	Community Service	Community Service-2	2	30	70	100
Semester IV							
1	ODM-2012	Skill Enhancement	Soft Skills	3	30	70	100
2	ODM-2014	Core	Income Tax & Practice	3	30	70	100
3	ODM-2016	Core	Principles of Marketing	3	30	70	100
4	ODM-2018	Core	Business Policy and Strategy	3	30	70	100
5	ODM-2010	Core	Cost Accounting	3	30	70	100
6	ODM-2006	Core	Human Resource Management	3	30	70	100
7	ODM-2008	General Proficiency	General Proficiency-2	2	30	70	100
Total Credits: 40							

Semester V							
S. N.	Course Code	Course Type	Course Title	Total Credits	Internal Marks	External Marks (End-semester Exam)	Total Marks
1	ODM-3005	Core	Micro Finance	3	30	70	100
2	ODM-3007	Core	Indirect Taxation (GST)	3	30	70	100
3	ODM-3000	Core	Corporate Accounting	3	30	70	100
4	ODM-3010	Core	Management Accounting	3	30	70	100
5	ODM-3003	Community Service	Community Service-3	2	30	70	100
6	-	Programme Elective	Programme Elective -1	3	30	70	100
7	-	Programme Elective	Programme Elective -2	3	30	70	100
Semester VI							
1	ODM-3008	Skill Enhancement	Computer Applications	4	30	70	100
2	ODM-3004	Project / Viva	Major Project	4	30	70	100
3	ODM-3002	Project / Viva	Comprehensive Viva Voce	4	30	70	100
4	ODM-3006	General Proficiency	General Proficiency-3	2	30	70	100
5	-	Programme Elective	Programme Elective -3	3	30	70	100
6	-	Programme Elective	Programme Elective -4	3	30	70	100
Total Credits: 40							
Total Programme Credits: 120							

The course outline for each of the offered courses is given below:

SEMESTER-I

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies

ODU-1000: Business Communication-I

Periods/week Credits: 4	Max. Marks: 100
LTP: 4-0-0	Continuous
Assessment:30	
Duration of End Semester Examination: 3 Hrs.	End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODU- 1000.1 Demonstrate the use of basic and advanced writing techniques using advanced writing techniques using enriched vocabulary and grammar in various forms of writing

ODU- 1000.2 Exhibit excellence in writing effectively

ODU- 1000.3 Develop the ability to overcome barriers and communicate effectively

ODU-1000.4 Employ generic conventions and formats to memoranda, notices and business correspondence

Course Syllabus

Unit 1: Concept of Communication

- 1.1 Introduction to Communication: Definition and Concept
- 1.2 Types of Communication– Verbal and Non-verbal Communication
- 1.3 Formal and Informal Communication
- 1.4 The Communication Model
- 1.5 Barriers of Communication

Unit 2: Grammar and Usage

- 2.1 Article Writing
 - 2.1.2 Objectives of article writing
 - 2.1.3 Principles of article writing
- 2.2 Prepositions
- 2.3 Reading Skills and Comprehension
- 2.4 Analytical Essay and Precis Writing

Unit 3: Organizational Skills– Written

- 3.1 Memorandums
- 3.2 Email Writing
- 3.3 Sales Letters
- 3.4 General Business Letters
- 3.5 PowerPoint Presentations

Unit 4: Organizational Skills– Verbal

- 4.1 Group Discussions– Concept and Guidelines
- 4.2 Group Discussions– Types
- 4.3 Business Meetings– Concept and Types
- 4.4 Advantages and Disadvantages of Meetings; Minutes of a Meeting
- 4.5 Interview Skills–Definition and guidelines
- 4.6 Interview skills– Types

Recommended Readings:

1. An Introduction to Modern English Word-Formation, Valerie Adams, Routledge, London & New York, 1977, Latest edition 2016.
2. Business Correspondence and Report Writing, R.C. Sharma, K. Mohan, Tata Mc. Graw Hill Publishing Company Ltd., New Delhi, Latest edition 2017.
3. Developing Communication Skills, Krishna Mohan Banerjee, Macmillan, second edition, 2009
4. Communication Skills for Engineers and Scientist, Sangeeta Sharma and Binod Mishra, Pearson Education, 2009

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numerical etc.

Course Articulation Matrix

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PS O1	PS O2	PS O3
ODU-1000.1	1	-	-	-	-	-	3	-	-	1	-	2	1	-	-	-
ODU-1000.2	1	-	-	-	-	-	3	-	-	2	1	2	1	-	-	-
ODU-1000.3	1	-	-	-	-	-	3	-	-	2	3	3	1	-	-	-
ODU-1000.4	1	-	-	-	-	-	3	-	-	-	-	2	1	-	-	-

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1 – Low

2 – Medium

3 – High

The NorthCap University
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-1007: Principles and Practices of Management

Periods/week Credits: 4

Max.Marks:100

LTP:4-0-0

Continuous Assessment:30 Marks

Duration of End Semester Examination:3Hrs.

End Semester Examination:70 Marks

Course Outcomes

At the end of the course, the student will be able to:

ODM- 1007.1 Describe and outline managerial concept, issues, and its journey of evolution.

ODM -1007.2. Demonstrate traditional and contemporary concepts in management.

ODM-1007.3 Define the effective organizing practices and knowing human resource management.

ODM-1007.4 Understand the concept and application of motivation, and leadership for individual and group.

Course Syllabus

Unit 1: Overview of Management

1.1 Management- Concept and Overview

1.2 Functions and Need of Management

1.3 Evolution of Management Thoughts

1.4 Scientific Management Theory

1.5 Administrative Management Theory (Henri Fayol)

Unit 2: Planning, and Decision Making

2.1 Planning- Overview & Importance

2.2 Decision Making – Concept and Importance

2.3 Herbert Simon Model on Decision Making

2.4 Authority and Responsibility

2.5 Coordination

Unit 3: Organization and Supervision

3.1 Organizational Concept and Process

3.2 Organizational Design and Organizational Structure

3.3 Power and Authority

3.4 Supervision and Control

3.5 Line and Staff Agencies

Unit 4: Motivation, and Leadership

4.1 Motivation- Concept and relevance

4.2 Theories of Motivation

4.3 Leadership- Concept and relevance

4.4 Theories of Leadership

4.5 Leadership Skills

Recommended Readings

L.M. Prasad, (2020), Principles and Practices of Management. Sultan Chand & Sons, New Delhi.

Koontz, Harold and Weilrich, Heinz (2012). Essentials of Management: An International and Leadership Perspective. (9th Edition). McGraw Hill Education India Pvt. Ltd.

Griffin, Ricky W. (2013). Fundamentals of Management (7th Edition). South-western Pub Hill

Certo, S.C. & Certo, S.T (2014). Modern Management, Concepts and skills, Twelfth Edition. PHI Publications, New Delhi.

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

Continuous Assessment (CA) is the internal assessment comprised of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

- Continuous Assessment (CA) = 30 Marks
- Quizzes = 10 Marks
- Assignment = 20 Marks

Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals, End Semester Examination etc.

Course Articulation Matrix

Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PS O1	PS O2	PS O3
ODM-1007.1	3	1	2	1	2	1	3	1	2	3	2	2	1	2	2	3
ODM-1007.2	3	1	1	1	1	2	3	1	1	3	2	2	1	1	3	3
ODM-1007.3	3	1	1	1	2	1	3	2	2	3	2	2	2	2	2	2
ODM-1007.4	3	1	1	1	1	1	3	2	1	3	2	3	1	1	3	3

Notes: The number 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: **1–Low**
 2 –Medium
 3 –High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-1009: Introduction to Banking

Periods/week Credits: 3	Max. Marks: 100
LTP: 3-0-0	Continuous
Assessment:30	
Duration of End Semester Examination: 3 Hrs.	End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-1009.1: Understand the Role and Structure of Banking

ODM-1009.2: Explain the regulatory framework of banking.

ODM-1009.3: Explain several types of Deposit Accounts and Advances

ODM-1009.4: Discuss the Role of technology and various associated risks in banking.

Course Syllabus

Unit 1: Introduction to Banking

- 1.1. Overview of banking system
- 1.2. Structure of banks
- 1.3. Functions of Commercial Banks
- 1.4. Banker customer Relationship
- 1.5. Rights and Obligations of banker
- 1.6. Types of banking

Unit 2: Regulatory Framework of Banking

- 2.1.Overview of Banking Regulation Act, 1949
- 2.2.Structure of Reserve Bank of India

- 2.3.Functions of RBI
- 2.4.Basel Norms for Banks
- 2.5.CRR and SLR, Repo rate and reverse repo rate
- 2.6.Provisions regarding winding up of banks.

Unit 3: Types of accounts and advances

- 3.1.Types of accounts
- 3.2.Types of loans and advances
- 3.3.Principles of banking
- 3.4.Procedure of opening and operating deposit account

Unit 4: Technology and Risk Management in banking

- 4.1.Role of technology in banking
- 4.2.E banking vs traditional banking
- 4.3.Debit cards and Credit Cards
- 4.4.Risks in Banking

Recommended Readings

1. Srivastava, P. K (2020), Banking: Theory & Practice, Himalayan Publishing House
2. Rose, P. S., and Hudgins, S. C (2017), Bank management & financial services, McGraw-Hill Education.
3. Tannan, M.L (2021), Banking Law & Practice in India, Lexis Nexis
4. Indian Institute of Banking & Finance, (2015), Banking Products and Services, Taxmann Publications (Pvt.) Ltd., New Delhi

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numerical etc.

Course Articulation Matrix

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODM-1009.1	3	1	1	1	1	2	1	2	2	1	1	1	2	3	1	3
ODM-1009.2	3	1	1	1	1	3	1	1	1	1	1	1	2	3	1	3
ODM-1009.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-1009.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1 – Low**
- 2 – Medium**
- 3 – High**

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-1005-Community Service-1

Periods/week Credits: 3
100

Max. Marks:

LTP: 0-3-0

GUIDELINES

A. Introduction: The NorthCap University recognizes the need for giving back to the community and encourages and propels students to participate actively in several outreach activities. A number of clubs, societies at NCU undertake several social responsibilities and conduct various donation drives, awareness seminars and street plays, blood donation camps, literacy programmes etc. Legal aid camps/clinics, projects for the upliftment and support of the underprivileged sections of the society and various energy and conservation-based initiatives are also undertaken at regular intervals. Extending this aim this document provides guidelines to incorporate Community Service in the programmes being offered by the Centre of Distance and Online Education. This course will run every alternate semester – Semester I, III and V for the undergraduate students.

B. Objective: Community Service would be calculated through volunteer hours by all students of The NorthCap University. Integrating Community is applicable to all Programs across the University.

C. Broad Guidelines:

1. All students enrolled for these courses have to 100 Volunteer Hours per to serve the community. Total 100 volunteer hours per student per year need to be completed through participation in various online and offline activities, projects undertaken and internships attended in the field of relevance or choice.

2. Every student enrolled in the programme must become a member of any Club / Professional Society of the NorthCap University (Yukti, NSS NCU, Enactus NCU, Legal Aid Society and many others) or at a local unit of the same in their vicinity (Rotaract Clubs, Red Cross Society, NSS or any recognized NGO) which engages in Community Service. The students should, however, collaborate with NGO's and other Organizations outside NCU in association with the University Club of which

they are members for their Internships and Projects to increase the visibility of the University.

3. The Community Service committee of the university will have the overall responsibility of execution of community service volunteer hours in the university. The committee shall be a part of Student Activities and Leadership Sub-Committee (SAL) and work under the guidance of Deputy Dean - Student Welfare.

D. Detailed plan and execution procedure: The detailed execution procedure and incorporation of the same in the credit scheme(s) are outlined as follows:

Credit Scheme

The students can utilize their free and convenient time, like, weekends, holidays, vacation slot etc. to identify the activity, discussion with mentor, plan of action, etc.

Table 1: Year wise breakup of credits

Year	Proposed Engagement for Community Service	Total Hours
I Year	100 Hours throughout the year	100
II Year	Total 100 Hours throughout the year	100
III Year	Total 100 hours throughout the year	100

Execution procedure:

For completion and assessment of 100 voluntary hours per year, the following guidelines apply:

1. Students have to select a few offline/online activities from the list of activities outlined in Annexure 1. The offline activities can be carried out in their vicinity under a recognized organization.
2. Students have to work to complete the committed hours as the program guidelines per year.
3. Hours spent while working on Projects of Social Relevance undertaken while pursuing the program shall be considered as volunteer hours.
4. Details of activities and mode of conduct are to be informed by all students to their respective mentors.
5. Students are required to fill the Tracking Form (Annexure 2) after completion of each activity and submit sufficient proofs and certificates to their respective mentor.
6. The Mentor shall assess the progress of a student twice a semester through the Service Hours Tracking Form and shall submit a consolidated report to the Community Service Committee at the end of the year. The report shall include a write-up on the service rendered to the society.

7. Students can earn the requisite credits, based on the fulfilment of voluntary hours.
8. Evaluation of the volunteer hours shall be done at the end of the year by an expert committee by the Department which includes respective class mentors and other experienced faculty members.

Note: The program encourages the completion of volunteer hours for community service in proximal locations of the student under any recognized organization.

Annexures are available.

SEMESTER-II

The NorthCap University
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODU-1020: Business Communication- II

Periods/week Credits: 4

Max.Marks:100

LTP:4-0-0

Continuous Assessment: 30 Marks

Duration of End Semester Examination:3Hrs.

End Semester Examination: 70 Marks

Course Outcomes:

By the end of the course, a student will be able to:

ODU-1020.1: Employ effective and professional writing skills to convey the intended message with clarity and conciseness.

ODU-1020.2: Compose concrete and correct formal correspondence texts like business reports and proposals.

ODU-1020.3: Exhibit the usage of enhanced communication skills.

ODU-1020.4: Appraise and develop advanced reading and listening skills.

Course Syllabus:

Unit1: Concept of Communication II

- 1.1.Written Communication: Need, Advantages and Disadvantages
- 1.2.Elements of Effective Writing - 7 C's: Meaning & Application
- 1.3.Body Language
- 1.4.Inter-Personal Communication
- 1.5.Effective Presentation Skills

Unit2: Semantics II

- 2.1 Synonyms, antonyms
- 2.2 Spotting Errors pertaining to Conjunctions.
- 2.3 Spellings
- 2.4 Commonly used foreign words.
- 2.5 One Word Substitution

Unit3: Writing Skills II

- 3.1 Report: Oral & Written Reports
- 3.2 Types of Reports
- 3.3 Steps in Writing Reports, layout and style of Business Reports, Specimen Reports
- 3.4 Business Proposals, its types, Specimen Proposals
- 3.5 Paragraph Writing
- 3.6 Picture Composition

Unit4: Advanced Listening & Reading Skills II

- 4.1 Significance of Listening
- 4.2 Types of Listening and Barriers to Listening
- 4.3 Skills in Telephonic Conversation
- 4.4 Importance of skimming & scanning, Reading Comprehension: Unseen Passages

Recommended Readings

- Kumar, Sanjay & Pushplata, (2009). Communication Skills, Oxford University Press.
- Raman, Meenakshi and Sharma, Sangeeta, (2016). Technical Communication: Principles and Practice, Oxford University Press.
- Sharma, R.C. and Mohan, K. (2017). Business Correspondence and Report Writing, Tata Mc. Graw Hill Publishing Company Ltd.

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Review Work etc.

Course Articulation Matrix:

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODU-1020.1	3	1	2	1	1	1	1	1	1	1	1	1	1	1	2	1
ODU-1020.2	3	1	3	1	1	1	1	1	1	1	1	1	1	2	1	1
ODU-1020.3	3	1	3	1	1	1	1	1	1	1	1	1	1	2	3	1
ODU-1020.4	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1–Low

2–Medium

3–High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-1012: Business Laws: Syllabus

Periods/week Credits: 3

Max.Marks:100

LTP:3-0-0

Continuous Assessment:30

Duration of End Semester Examination:3Hrs.

End Semester:70

Course Outcomes:

By the end of the course, a student will be able to:

ODM- 1012.1 Describe and outline the basic concepts relating to the contract law.

ODM- 1012.2 Understand the contract of sale.

ODM- 1012.3 Differentiate between a Partnership and a Limited Liability Partnership.

ODM- 1012.4 Understand the concepts pertaining to Companies Act, 2013.

Unit1: Basics of Contract Law

- 1.1 Essentials of a valid contract
- 1.2 Capacity to enter into a contract
- 1.3 Discharge of a Contract
- 1.4 Breach of a contract
- 1.5 Contract of Agency and Bailment

Unit2: Sale of Goods Act and Negotiable Instruments

- 2.1 Contract of Sale
- 2.2 Conditions and warranties
- 2.3 Unpaid seller and his rights
- 2.4 An introduction to Negotiable Instruments

Unit3: Partnership

- 3.1 Partnership

3.2 Rights, Obligations and Liabilities of Partners

3.3 Dissolution

3.4 Limited Liability Partnership vs. Partnership, Limited Liability Partnership vs Company

3.5 Dissolution of a Limited Liability Partnership

Unit4: Basics of Company Law

4.1 Essential features of a Company

4.2 Types of Companies

4.3 Memorandum of Association & Articles of Association

4.4 Prospectus

4.5 Lifting of Corporate Veil

4.6 Directors of a Company

Recommended Readings:

Bangia, R. K. (2009). Indian Contract Act, Allahabad Law Agency, (14th Edition, 2009)

Singh, A. (2022). Company Law, Eastern Book Publication, (17th Edition, 2022)

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numerical etc.

Course Articulation Matrix:

CO Numbers	P O 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	P O 9	P O 10	P O 11	P O 12	PO 13	PS O 1	PS O 2	PS O 3
ODM- 1012.1	3	1	2	1	2	1	3	1	1	1	1	2	2	2	3	3
ODM- 1012.2	3	2	2	2	3	1	3	1	2	1	2	2	2	2	3	3
ODM- 1012.3	3	1	1	1	2	1	3	2	2	2	2	1	1	3	2	2
ODM- 1012.4	3	1	2	2	2	2	2	2	2	2	3	3	1	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1–Low**
- 2–Medium**
- 3–High**

The NorthCap University
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM1010: Statistics & Research Methodology-I

Periods/week Credits: 3

Max.Marks:100

LTP:3-0-0

Continuous Assessment:30

Duration of End Semester Examination:3Hrs.

End Semester:70

Course Outcomes: By the end of the course, a student will be able to:

ODM1010.1: Identify the data and learn how to take decisions based on sampling theory and sampling distributions.

ODM1010.2: Identify and use summary statistics to describe data. Analyze the deviations and variations and produce a clean data.

ODM1010.3: Apply and analyze probability theory and probability distributions in decision making and interpret the results.

ODM1010.4: Perform basic statistical analysis using the concepts of correlation and regression.

Course Syllabus

Unit1: Measures of Central Tendency

- 1.1 Introduction to Sampling theory and different types of sampling techniques, The Central Limit Theorem
- 1.2 Introduction to Descriptive Statistics
- 1.3 Measures of Central Tendency
- 1.4 Measures of Central Tendency: Mean
- 1.5 Measures of Central Tendency: Median, Quartiles, Percentiles and Deciles
- 1.6 Measures of Central Tendency: Mode

Unit2: Measures of Dispersion

- 2.1 Measures of Dispersion: Quartile Deviation
- 2.2 Coefficient of Quartile Deviation
- 2.3 Standard Deviation
- 2.4 Variability: Variance

Unit3: Probability Theory

- 3.1 Basic terminology in Probability
- 3.2 Types of Probability

- 3.3 Probability Rules
- 3.4 Probability Distribution
- 3.5 Introduction to Binomial and Poisson Distribution

Unit4: Correlation & Regression

- 4.1 Introduction to Correlation: types & degrees
- 4.2 Karl Pearson’s Coefficient of correlation: Actual Mean Method, Assumed Mean Method, Product Moment Method
- 4.3 Introduction to Regression
- 4.4 Estimating two regression lines by method of least squares, assumed mean method, direct method.
- 4.5 Properties of Correlation and Regression

Textbook:

- 1. Statistics for Management, Eighth Edition, By Pearson by I. Levin Richard, H. Siddiqui Masood, et al., 27 January 2017

Recommended Readings:

- 1. Statistics for Management, Eighth Edition, By Pearson by I. Levin Richard, H. Siddiqui Masood, et al., 27 January 2017
- 2. Business Statistics, by S.P. Gupta, Sultan Chand & Sons, 2017
- 3. Modern Business Statistics with Microsoft Office Excel, 6th edition by Anderson, Sweeney, Williams, Camm and Cochran; Cengage, 2017.
- 4. Richard J. Larsen and Morris L. Marx, An Introduction to Mathematical Statistics and its Applications, Prentice Hall, 2017.
(Only latest available edition books are recommended.)

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-
 Continuous Assessment (CA) = 30 Marks
 Quizzes = 10 Marks
 Assignment = 20 Marks
- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
 End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numerical etc.

Course Articulation Matrix

CO	P	P	P	P	P	P	P	P	P	P	P	P	P	PS	PS	PS
Numbers	O 1	O 2	O 3	O 4	O 5	O 6	O 7	O 8	O 9	O 10	O 11	O 12	O 13	O 1	O 2	O 3

ODM101 0.1	3	1	2	2	1	2	1	2	2	1	1	1	2	3	1	3
ODM101 0.2	3	2	1	1	2	3	1	1	1	1	1	1	2	3	1	1
ODM101 0.3	3	2	2	1	1	2	1	2	2	1	2	1	2	2	1	3
ODM101 0.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1–Low**
- 2–Medium**
- 3–High**

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-1004: Financial Management

Periods/week Credits: 4

Max.Marks:100

LTP: 4-0-0

Continuous Assessment:30

Duration of End Semester Examination: 3Hrs.

End Semester Examination: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-1004.1: Develop and demonstrate basic understanding of fundamentals of financial management.

ODM-1004.2: Describe the concept of financial statement analysis in real world and demonstrate the working of different ratios along the structure of capital.

ODM-1004.3: Discuss the sources of finance, leverages along capital budgeting and their evaluation.

ODM-1004.4: Develop an understanding of working capital management including cash, receivables & inventory methods and dividend policies.

Course Syllabus

Unit 1: Introduction to Financial Management

- 1.1 Nature & Scope of Financial Management
- 1.2 Finance Functions & Time Value of Money
- 1.3 Financial Statements
- 1.4 Financial Statements Analysis
- 1.5 Ratio Analysis-I

Unit 2: Capitalization

- 2.1 Ratio Analysis-II
- 2.2 Capitalization

- 2.3 Cost of Capital
- 2.4 Capital Structure-I
- 2.5 Capital Structure-II

Unit 3: Sources of Finance and its evaluation

- 3.1 Leverages
- 3.2 Sources of Finance (Short Term)
- 3.3 Sources of Finance (Long Term)
- 3.4 Capital Budgeting-I
- 3.5 Capital Budgeting-II

Unit 4: Working Capital Management

- 4.1 Working Capital Management
- 4.2 Management of Cash & Marketable securities
- 4.3 Receivables management
- 4.4 Inventory Management
- 4.5 Dividend Policy & Decisions.

Recommended Readings:

- Bhalla, V.K, Financial Management, S. Chand
- Dangi, V., Fundamentals of Financial Management, V.K. Global Pvt. Ltd., New Delhi
- Rostogi, Fundamentals of Financial Management, Taxmann Publications.
- Sharma & Gupta, Fundamentals of Financial Management, Kalyani Publishers, New Delhi

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-
Continuous Assessment (CA) = 30 Marks
Quizzes = 10 Marks
Assignment = 20 Marks
- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix

CO Numbers	PO 1	PO 2	PO 3	PO 4	P O5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	P0 12	PO 13	PS O 1	PS O2	PS O 3
ODM-2010.1	3	1	1	1	1	2	1	2	2	1	1	1	2	3	1	3
ODM-2010.2	3	1	1	1	1	3	1	1	1	1	1	1	2	3	1	3
ODM-2010.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-2010.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1–Low

2 –Medium

3 –High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM 1008-General Proficiency-1

Periods/week Credits: 3
 100

Max. Marks:

LTP: 0-3-0

Course Outcomes:

By the end of the course, a student will be able to:

ODM- 1008.1 Develop an understanding of the basics of competitive exams.

ODM- 1008.2 Will be able to develop the skills required to enter the corporate world.

ODM- 1008.3 Develop presentation skills along with learning of new concepts.

ODM- 1008.4 Develop writing skills and enhance their ability to read, write and speak

1. Basic Aptitude - 50 marks (100 questions)

2. Any Upskilling course (Advanced Excel/SQL/Python/Communication etc.)- 10 marks

3. Recorded presentation session by the student on any topic - 10 marks

4. Any outstanding achievement done by the students in any area - 5 marks

5. Article/Abstract writing/Report writing- 25 marks

(More focused on creative writing/ writing skills/ reviewing of articles, papers, and journals based on the First-year curriculum and to get hands-on practical exposure to the courses)

Course Articulation Matrix:

Code	PO1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO3
ODM-1001.1	3	1	3	1	1	1	1	2	1	2	3	3	1	2	3	3
ODM-1001.2	3	1	1	1	1	2	2	1	2	3	2	2	1	2	3	3
ODM-1001.3	3	1	1	1	2	1	2	2	2	2	3	3	1	3	2	2
ODM-1001.4	3	1	1	1	1	1	2	2	2	2	3	2	1	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: 1 – Low

2– Medium

3– High

Semester-III

THE NORTHCAP UNIVERSITY

Centre for Distance Education

Centre for Language Learning

ODU-2000: Human Values and Professional Ethics: Syllabus

Periods/week Credits: 3

Max. Marks: 100

L-T-P: 3-0-0

Continuous Assessment: 30

Duration of Examination: 3Hours

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODU-2000.1: Understand the process of value-based decision making while handling personal and professional dilemma. Differentiate between altruism, empathy and sympathy, behaviour and attitude. Assess the importance of education and acquiring knowledge over literacy.

ODU-2000.2: Recognize issues prevailing at various verticals of corporate organization. Determine the right course of action to resolve the underlying issues.

ODU-2000.3: Analyse the need of personal contribution towards the development of People (society) and Planet (environment). Propose the appropriate recommendations to the stakeholders and take/practice the conscious responsibility.

ODU-2000.4: Apply the learnt knowledge to create harmony between personal, professional and social life. Integrate mindful practices to improve the quality of life and recognize the true sense of *sukh*.

UNIT 1 Human Values and Harmony

- 1.1. Human values – Understanding Morals, Values and Ethics; Professional Values, Integrity, Honesty, Empathy, Altruism, and Courage;
- 1.2. Relationship between values, behaviour and attitude
- 1.3. Understanding concept of need and want, Sukh and Suvidha
- 1.4. Work –Life Harmony
- 1.5 Self-exploration: Peace and Harmony in Self

UNIT 2 Mindfulness

- 2.1. What is Mindfulness? Practicing Mindfulness: Mindful eating and Mindful walking
- 2.2. Education, Knowledge, Literacy and brahmacharya

- 2.3. Awareness of self -The 3H- Principles
- 2.4. Successful Life Integration
- 2.5. Workplace Spirituality

UNIT 3 Business Ethics and Corporate Governance

- 3.1. Introduction to ethics-Need and benefits of ethical business. Success stories - Tatas, Narayan Murthy;
- 3.2. Unethical behaviour at the workplace and Ethical decision-making process. Cases of Corporate Espionage
- 3.3. Corporate Governance – need, importance and its development in India.
- 3.4. Principles, Pillars and Role of Corporate Governance in India
- 3.5. Corruption, Whistle Blowing-Competition-Privacy-Trade secrets

UNIT 4 Corporate Social Responsibility

- 4.1. Corporate Social Responsibility – meaning, advantages of CSR. CSR initiatives undertaken by different organizations, collaborations with NGO
- 4.2. Section 135 of the Companies Act;
- 4.3. Stakeholders model of social responsibility
- 4.4. CSR as Global governance mechanism.

Recommended Readings:

1. The Happiness Advantage: The Seven Principles of Positive Psychology That Fuel Success and Performance at Work by Shawn Achor
2. R.R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Value Education
3. Business Ethics, Fernando, Pearson
4. Corporate Social Responsibility: The Indian Experience, C V Baxi & R Ray, Vikas Publication, 2012

Additional Readings

1. Blog: <https://www.swamivivekananda.guru/2021/05/12/education-the-vivekananda-way/>
2. The Difficulty of Being Good, Gurucharan Das, Published June 25, 2012 by Penguin, 3rd Edition
3. Real-World Mindfulness for Beginners: Navigate Daily Life One Practice at a Time, Brenda Salgado

Evaluation Policy:

Assignment and Quizzes = 30 Marks

Quizzes = 10 Marks

Assignment=20 Marks

Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination- MCQ/ Short Answer Questions/Long Answer Questions

Passing Criterion =40 Marks (Over All)

Assessment Tools: Quizzes-MCQ/True-False/One Word Answer Assignments: Case Study/ Market Survey/ Review works/ Numerical Etc.

Course Articulation Matrix:

Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3
ODU-2000.1	3	1	1	1	1	2	1	1	1	1	3	2	1	1	2
ODU-2000.2	1	1	1	1	1	1	2	3	1	1	3	1	1	1	1
ODU-2000.3	1	1	1	1	1	1	1	2	1	1	3	1	1	1	1
ODU-2000.4	1	1	1	1	1	1	1	1	1	1	3	1	1	1	1

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1 – Low

2– Medium

3– High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-2013: Fundamentals of Auditing

Periods/week Credits: 3

Max. Marks: 100

LTP: 3-0-0

Continuous Assessment:30 Marks

Duration of End Semester Examination: 3 Hrs.

End Semester Examination:70 Marks

Course Outcomes:

By the end of the course, a student will be able to:

ODM-2013.1: Identify how the audit is conducted and the objectives of auditing

ODM-2013.2: Articulate the auditor's responsibilities in auditing

ODM-2013.3: Apply and analyze an insight towards various types of audits and understand auditing through case studies

ODM-2013.4: Evaluate various assets and liabilities in terms of their verification & vouching.

Course Syllabus

UNIT 1 Introduction to Fundamentals of Auditing

- 1.1. Introduction to Financial Statement
- 1.2. Objectives of Auditing, Errors & Frauds
- 1.3. Basic Principles of Auditing
- 1.4. Techniques of Auditing
- 1.5. Types of Audits

UNIT 2 Company Auditor

- 2.1. Company Auditor: Qualifications & Disqualifications of Auditor
- 2.2. Appointment & Removal of Auditor
- 2.3. Rights & Duties of an Auditor
- 2.4 Audit Procedure
- 2.5 Internal Control

UNIT 3 Control & Vouching

- 3.1. Liabilities of an Auditor
- 3.2. Vouching
- 3.3. Vouching Income & receipt

3.4. Vouching of Expenditure

3.5. Verification

UNIT 4 Verification & Valuation

4.1. Valuation

4.2. Verification of Fixed Assets

4.3. Verification of Current Assets

4.4. Verification of Fictitious Assets & Liabilities

4.5. Vouching & Verification of Interest & Dividend Received

Recommended Readings

Auditing, Pickett, K. H, John Wiley & Sons Ltd, Third Edition (2010)

Auditing, Millichamp, A. H. Cengage Learning Emea (2002)

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODM-2013.1	3	1	1	1	1	2	1	2	2	1	1	1	2	3	1	3
ODM-2013.2	3	1	1	1	1	3	1	1	1	1	1	1	2	3	1	3

ODM-2013.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-2013.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: **1 – Low**
 2– Medium
 3– High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM1020: Statistics & Research Methodology-II

Periods/week Credits: 3

Max. Marks: 100

LTP:3-0-0

Continuous Assessment: 30

Duration of End Semester Examination: 3Hrs.

End Semester:70

Course Outcomes: By the end of the course, a student will be able to:

ODM1020.1: Identify the data and learn how to take decisions based on sampling theory and sampling distributions, and design questionnaires.

ODM1020.2: Use various types of distributions and learn about the application of various distributions.

ODM1020.3: Test the hypothesis in large and small samples.

ODM1020.4: To perform test using small samples, Chi square and analyse the results. Also, to understand the ANOVA.

Unit1: Sampling Theory and techniques

- 1.1 Introduction to Research
- 1.2 Types of Research
- 1.3 Introduction to Sampling theory
- 1.4 Sampling techniques
- 1.5 The Central Limit Theorem

Unit2: Distribution Theory

- 2.1 Introduction to Distribution
- 2.2 Normal Distribution
- 2.3 Binomial Distribution
- 2.4 Poisson Distribution
- 2.5 Hyper Geometric and Geometric Distribution

Unit3: Hypothesis testing: Large Sample Test

- 3.1 Introduction to Hypothesis, Types of Errors, One tailed and two tailed tests
- 3.2 Test of hypothesis concerning large samples: Test of hypothesis about population mean.
- 3.3 Test of hypothesis about difference between two means, Test of hypothesis about difference between two population standard deviation
- 3.4 Test of hypothesis about population proportions

3.5 Test of hypothesis about difference between two population proportion

Unit4: Small Sample Test, Chi Square Test and ANOVA

- 4.6 Small Sample Tests: T-Test (Part-I)
- 4.7 Small Sample Tests: T-Test (Part-II)
- 4.8 Small Sample Tests: Fisher’s Z Test, F-Test
- 4.9 Chi square test, test of independence
- 4.10 Introduction to Analysis of Variance, one way and two-way classification model

Textbook:

Statistics for Management, Eighth Edition, By Pearson by I. Levin Richard, H. Siddiqui Masood, et al., 27 January 2017

Recommended Readings:

- a. Statistics for Management, Eighth Edition, By Pearson by I. Levin Richard, H. Siddiqui Masood, et al., 27 January 2017
- b. Business Statistics, by S.P. Gupta, Sultan Chand & Sons, 2017
- c. Modern Business Statistics with Microsoft Office Excel, 6th edition by Anderson, Sweeney, Williams, Camm and Cochran; Cengage, 2017.
- d. Richard J. Larsen and Morris L. Marx, An Introduction to Mathematical Statistics and its Applications, Prentice Hall, 2017.
- e. (Only latest available edition books are recommended.)

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-
 Continuous Assessment (CA) = 30 Marks
 Quizzes = 10 Marks
 Assignment = 20 Marks
- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
 End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix

CO	P	P	P	P	P	P	P	P	P	P	P	P	P	P	PS	PS	PS
Statement	1	2	3	4	5	6	7	8	9	10	11	12	13	1	2	3	
ODM102 0.1	3	1	2	2	1	2	1	2	2	1	1	1	2	3	1	3	

ODM102 0.2	3	2	1	1	2	3	1	1	1	1	1	1	2	3	1	1
ODM102 0.3	3	2	2	1	1	2	1	2	2	1	2	1	2	2	1	3
ODM102 0.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1–Low**
- 2–Medium**
- 3–High**

THE NORTHCAP UNIVERSITY

Centre for Distance Education

Department of Business Studies

ODM-2007: E-commerce

Periods/week Credits: 3

Max. Marks: 100

LTP: 3-0-0

Continuous Assessment:30

Duration of End Semester Examination: 3 Hrs.

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-2007.1 Understand the basic concepts of e-commerce

ODM-2007.2 Demonstrate retailing and marketing in e-commerce by using the effectiveness of market research.

ODM-2007.3 Analyse the opportunities and risk factors involved in conducting e-Business

ODM-2007.4 Evaluate the potential of electronic payment systems for use as a customer payment method

Course Syllabus

Unit 1: Overview of Electronic Commerce

1.1 E-commerce concept

1.2 Types of E-commerce

1.3 Growth of E-commerce

1.4 Recent trends in E-commerce

1.5 Advantages and Disadvantages of E-commerce

Unit 2: E-Commerce Market

2.1 E-commerce business models and Classification of business webs

2.2 B2C and B2B business models

2.3 Online Consumer Behavior

2.4 Online Marketing Tools

2.5 E-commerce in India

Unit 3: E-commerce Technology

- 3.1 Key Technology Concepts
- 3.2 Enablers of E-commerce
- 3.3 Digital signature
- 3.4 Components of distribution system
- 3.5 Collaborative Commerce

Unit 4: Electronic payment systems and E-CRM

- 4.1 E-commerce security environment
- 4.2 Security threat in e-commerce environment
- 4.3 Encryption
- 4.4 Credit cards and E-wallets
- 4.5 E-CRM

Text Book:

Laudon, T. E-commerce: Business, Technology, Society, Pearson

Recommended Readings (Latest Editions):

Kalakota, Whinston: "Electronic Commerce: A Managers Guide", Pearson

Meier, Stormer: "eBusiness & eCommerce: Managing the Digital Value Chain", Springer.

Turban, King, Lee, Liang: "Electronic Commerce: A Managerial and Social Networks

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODM-200	3	1	2	1	2	1	3	1	3	1	3	1	1	2	3	3
ODM-200	3	1	1	1	1	2	3	2	2	2	3	2	1	2	3	3
ODM-200	3	1	1	1	2	1	3	1	3	2	2	2	1	3	2	2
ODM-200	3	1	1	1	1	1	3	2	3	2	2	2	2	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1–Low

2–Medium

3–High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies

ODM-2011-Community Service-2

Periods/week Credits: 2
100

Max. Marks:

LTP: 0-2-0

GUIDELINES

E. Introduction: The NorthCap University recognizes the need for giving back to the community and encourages and propels students to participate actively in several outreach activities. A number of clubs, societies at NCU undertake several social responsibilities and conduct various donation drives, awareness seminars and street plays, blood donation camps, literacy programmes etc. Legal aid camps/clinics, projects for the upliftment and support of the underprivileged sections of the society and various energy and conservation-based initiatives are also undertaken at regular intervals. Extending this aim this document provides guidelines to incorporate Community Service in the programmes being offered by the Centre of Distance and Online Education. This course will run every alternate semester – Semester I, III and V for the undergraduate students.

F. Objective: Community Service would be calculated through volunteer hours by all students of The NorthCap University. Integrating Community is applicable to all Programs across the University.

G. Broad Guidelines:

1. All students enrolled for these courses have to 100 Volunteer Hours per to serve the community. Total 100 volunteer hours per student per year need to be completed through participation in various online and offline activities, projects undertaken and internships attended in the field of relevance or choice.

2. Every student enrolled in the programme must become a member of any Club / Professional Society of the NorthCap University (Yukti, NSS NCU, Enactus NCU, Legal Aid Society and many

others) or at a local unit of the same in their vicinity (Rotaract Clubs, Red Cross Society, NSS or any recognized NGO) which engages in Community Service. The students should, however, collaborate with NGO's and other Organizations outside NCU in association with the University Club of which they are members for their Internships and Projects to increase the visibility of the University.

3. The Community Service committee of the university will have the overall responsibility of execution of community service volunteer hours in the university. The committee shall be a part of Student Activities and Leadership Sub-Committee (SAL) and work under the guidance of Deputy Dean - Student Welfare.

H. Detailed plan and execution procedure: The detailed execution procedure and incorporation of the same in the credit scheme(s) are outlined as follows:

Credit Scheme

The students can utilize their free and convenient time, like, weekends, holidays, vacation slot etc. to identify the activity, discussion with mentor, plan of action, etc.

Table 1: Year wise breakup of credits

Year	Proposed Engagement for Community Service	Total Hours
I Year	100 Hours throughout the year	100
II Year	Total 100 Hours throughout the year	100
III Year	Total 100 hours throughout the year	100

Execution procedure:

For completion and assessment of 100 voluntary hours per year, the following guidelines apply:

1. Students have to select a few offline/online activities from the list of activities outlined in Annexure 1. The offline activities can be carried out in their vicinity under a recognized organization.
2. Students have to work to complete the committed hours as the program guidelines per year.
3. Hours spent while working on Projects of Social Relevance undertaken while pursuing the program shall be considered as volunteer hours.
4. Details of activities and mode of conduct are to be informed by all students to their respective mentors.
5. Students are required to fill the Tracking Form (Annexure 2) after completion of each activity and submit sufficient proofs and certificates to their respective mentor.
6. The Mentor shall assess the progress of a student twice a semester through the Service Hours

Tracking Form and shall submit a consolidated report to the Community Service Committee at the end of the year. The report shall include a write-up on the service rendered to the society.

7. Students can earn the requisite credits, based on the fulfilment of voluntary hours.
8. Evaluation of the volunteer hours shall be done at the end of the year by an expert committee by the Department which includes respective class mentors and other experienced faculty members.

Note: The program encourages the completion of volunteer hours for community service in proximal locations of the student under any recognized organization.

Annexures are available.

Semester-IV

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-2012: Soft Skills

Periods/week Credits: 3

Max. Marks: 100

LTP: 3-0-0
30

Continuous Assessment:

Duration of End Semester Examination: 3 Hrs.

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-2012.1 Identify their own strengths, areas of improvement and become more self-aware

ODM-2012.2 Acquire effective presentation and group discussion skills

ODM-2012.3 Attain interview skills

ODM-2012.4 Improve personality through self-grooming

Course Syllabus

Unit 1: Self-awareness and Personal Enrichment

1.1 SWOT Analysis

1.2 Impression Management

1.3 Building Confidence

1.4 Creating a brand called you

1.5 Time Management

Unit 2: Presentation Skills

- 2.1 Speaking to different audiences
- 2.2 Barriers to communication
- 2.3 Non-verbal communication
- 2.4 Types of presentations
- 2.5 Effective public speaking

Unit 3: Group Discussion and Interviewing Skills

- 3.1 Principles and purpose of group discussion
- 3.2 GD Preparation and skills required
- 3.3 Skills to be successful in Interviews
- 3.4 Writing a Résumé
- 3.5 Parameters for Evaluation

Unit 4: Personality Development

- 4.1 Body Language
- 4.2 Power Dressing
- 4.3 Work-place Etiquettes
- 4.4 Stress Management and Mental Well-being
- 4.5 Managing Conflict

Text Book:

Murty, G.R.K. (2016), Soft Skills for Success, Vivo Books

Recommended Readings:

Hurlock, E. (1976). Personality Development, Tata McGraw Hill, New York

Sharma, P. (2019). Soft Skills Personality Development for Life Success, BPB Publications

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

-Continuous Assessment (CA) is the internal assessment comprised of assignments, quizzes, online tests, case analysis, etc. that is conducted across the semester. It is given in detail below

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One-word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODM-2012	1	2	1	2	1	2	1	2	1	2	1	2	1	1	1	1
ODM-2012	2	1	2	1	2	1	2	1	2	1	2	1	2	1	1	1
ODM-2012	1	1	1	2	1	1	1	1	1	2	1	2	1	1	1	1
ODM-2012	3	3	3	3	3	3	3	3	3	3	3	3	3	1	1	1

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: 1 – Low

2– Medium

3– High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-2014: Income Tax & Practices

Periods/week Credits: 3

LTP: 3-0-0

Duration of End Semester Examination: 3 Hrs.

Max. Marks: 100

Continuous Assessment:30

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-2014.1: Acquaint various basic concepts used in Income-tax Act

ODM-2014.2: rephrase insight toward various sources of income tax

ODM-2014.3: Apply and analyze the deductions, rebates and relief allowed under Income Tax Act

ODM-2014.4: Evaluate the machinery of income tax

Course Syllabus

UNIT 1 Introduction to Income Tax

- 1.1. Introduction to Terminologies in the world of Tax
- 1.2. Introduction to Income Tax
- 1.3. Residential Status of an Individual
- 1.4. Residential Status of a Company & HUF
- 1.5. Income from Salaries

UNIT 2 Income from Various Sources

- 2.1. Allowances
- 2.2. Retirement Benefits, Provident Funds
- 2.3. Perquisites
- 2.4 Income from House Property
- 2.5 Computation of House Property

UNIT 3 Capital Gains Tax

- 3.1. PGBP
- 3.2. Income from Capital Gain
- 3.3. Computation of Capital Gain
- 3.4. Income from other sources
- 3.5. Set off of Losses & Carry forward of Losses

UNIT 4 Deduction

- 4.1. Section 10
- 4.2. Deduction under Section 80
- 4.3. Deduction
- 4.4. Computation of Income through Income Slab
- 4.5. Agricultural Income

Recommended Readings

1. Lexis Nexis Income Tax Law (Vol6 to 10) by Chaturvedi & Pithisaria- 7th Edition August 2020.

2. Lexis Nexis Kanga and Palkhivala's – The Law and Practice of Income Tax by Arvind P Datar – 11th Edition May 2020 (Hardcover, Arvind P Datar)(Only latest available edition books are recommended.)
3. Singhanian; Direct Taxes Law and Practice; Taxmann
4. Commercial's Direct Taxes Law & Practice by Dr. Girish Ahuja

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

-Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

-Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

CO Numbers	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	P O10	P O11	P O12	P O13	PS O1	PS O2	PS O3
ODM-2014.1	3	1	1	1	1	2	1	2	2	1	1	1	2	3	1	3
ODM-2014.2	3	1	1	1	1	3	1	1	1	1	1	1	2	3	1	3
ODM-2014.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-2014.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1– Low

2 – Medium

3 – High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-2016: Principles of Marketing

Periods/week Credits: 3

Max. Marks: 100

LTP: 3-0-0
30

Continuous Assessment:

Duration of End Semester Examination: 3 Hrs.

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM- 2016.1 Understand the concept of marketing, marketing mix and familiarize students with the marketing environment and STP approach.

ODM- 2016.2 Demonstrate an understanding of Consumer Behaviour and attributes of a product and brand.

ODM- 2016.3 Comprehend pricing strategies for setting prices of products/services and distribution channels.

ODM- 2016.4 Understanding promotion Mix and importance of Integrated Marketing Communications.

Course Syllabus

Unit 1: Marketing and Marketing Environment

1.1 Nature, Scope and Evolution of marketing

1.2 Marketing Mix- 4Ps of Marketing

1.3 Emerging Marketing opportunities in India – Marketing at the bottom of the pyramid, growing middle class

1.4 Environmental Scanning

1.5 STP Approach

Unit 2: Consumer Behavior

- 2.1 Introduction to Consumer Behavior
- 2.2 Buying Decision Process
- 2.3 MKIS- Marketing Information System
- 2.4 Steps in Strategic Planning Process
- 2.5 Research Instruments and Forecasting

Unit 3: Overview of Product and Pricing

- 3.1 Product Level and Classification
- 3.2 Product Life Cycle
- 3.3 Objectives and Methods of price determination
- 3.4 Pricing Approaches
- 3.5 Pricing Strategies

Unit 4: Distribution and Promotion Mix

- 4.1 Channels of Distribution
- 4.2 Promotion Mix
- 4.3 Advertising
- 4.4 Sales promotion, Personal Selling and Public Relation
- 4.5 Challenges in Marketing

Text Book:

Kotler, P., & Armstrong, G. (2013). *Principles of Marketing* (15th ed.). Pearson.

Recommended Readings:

1. Kumar, A., & Meenakshi, N. (2016). *Marketing Management* (3rd ed.). Vikas publishing.
2. Ramaswamy V. S., & Namakumari S. (2018). *Marketing Management* (6th ed.). Sage Publication.
3. Grewal, D., & Levy, M. (2016). *Marketing* (5th ed.). McGraw Hill.

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

-Continuous Assessment (CA) is the internal assessment comprised of assignments, quizzes, online tests, case analysis, etc. that is conducted across the semester. It is given in detail below

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One-word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

Code	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
ODM- 2016	3	1	1	1	3	2	3	2	3	2	3	2	2	3	2
ODM- 2016	3	1	1	2	3	3	2	2	2	2	3	3	3	3	2
ODM- 2016	3	1	2	3	3	3	3	2	2	3	3	3	3	3	3
ODM- 2016	3	1	1	2	2	3	3	2	1	2	2	3	2	3	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: 1 – Low

2– Medium

3– High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-2018: Business Policy and Strategy

Periods/week Credits: 3	Max. Marks: 100
LTP: 3-0-0	Continuous
Assessment: 30	
Duration of End Semester Examination: 3 Hrs.	End Semester: 70

Course Outcomes: By the end of the course, a student will be able to:

ODM-2018.1: Understand the importance of strategy and classify different levels of strategy.

ODM-2018.2: Examine Vision, Mission statements of various organization and apply it to create a strategic plan.

ODM-2018.3: Analyse internal and external business environment and assess factors which can contribute to success/failure for an organization.

ODM-2018.4: Demonstrate understanding of various grand strategies and their applications.

Course Syllabus

Unit 1: Introduction to Business Policy and Strategy

- 1.1 Introduction to Business Policy and Strategy
- 1.2 Evolution of strategy
- 1.3 Competitive Advantage and Porter's Generic strategies
- 1.4 Levels of strategy
- 1.5 Reasons behind failure of strategy

Unit 2: Strategic Planning

- 2.1 Strategic Planning
- 2.2 Vision
- 2.3 Mission
- 2.4 Goals and Objectives
- 2.5 Business Forecasting

Unit 3: Environmental Analysis

- 3.1 Internal Environment Scanning

- 3.2 Value Chain Model
- 3.3 PESTEL Analysis External Environment Scanning
- 3.4 Industry Analysis: Porter's Five Force Model
- 3.5 BCG Matrix, GE 9 cell matrix

Unit 4: Grand Strategies

- 4.1 Grand strategies: Meaning, Importance and Broad classification
- 4.2 Concentration, Integration, Diversification
- 4.3 Internationalization Strategy
- 4.4 Retrenchment strategies
- 4.5 Stability and Combination strategies

Text Book

Kazmi, A., & Kazmi, A: "Strategic management" McGraw-Hill Education.

Recommended Readings:

1. David, Fred R., & David, Forest R.: "Strategic Management- Concept and Cases", Pearson,
2. Hitt, Michael, Ireland, R. Duane. & Hoskisson, Robert: "Strategic Management, Concept and Cases," Cengage
3. Lynch, Richard: "Strategic Management", Pearson

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

-Continuous Assessment (CA) is the internal assessment comprised of assignments, quizzes, online tests, case analysis, etc. that is conducted across the semester. It is given in detail below

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

-Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One-word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Code	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	P O 10	P O 11	P O 12	P O 13	PS O 1	PS O 2	PS O 3
ODM-2018.1	3	2	2	2	2	1	3	1	1	1	2	1	1	2	3	3
ODM-2018.2	3	2	1	2	1	2	3	3	2	2	2	1	2	2	3	3
ODM-2018.3	3	2	1	1	2	1	3	1	1	1	2	2	2	3	2	2
ODM-2018.4	3	2	1	1	1	1	3	1	1	1	2	2	2	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: 1 – Low

2– Medium

3– High

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-2010: Cost Accounting

Periods/week Credits: 3

LTP: 3-0-0

30Marks

Duration of End Semester Examination: 3 Hrs.

Max. Marks: 100

Continuous Assessment:

End Semester Examination:70 Marks

Course Outcomes:

By the end of the course, a student will be able to:

ODM-2010.1: Develop and demonstrate basic understanding of fundamentals of cost accounting with material & labour costing.

ODM-2010.2: Describe and demonstrate how different manufacturing firms record the costs in cost sheet.

ODM-2010.3: Develop and demonstrate how business firms make the budgets and maintains margin of safety.

ODM-2010.4: Develop and demonstrate how business firms make the cost audit with the usage of standard costing.

Course Syllabus

Unit 1: Introduction to Cost Accounting

1. Cost Accounting and its importance
2. Features & Elements of Cost Accounting
3. Classification of Cost
4. Direct Material
5. Labor Costing

Unit 2: Types of Costing

1. Cost Sheet
2. Overhead Costing
3. Job & Contract Costing
4. Inventory Management
5. Inventory Management & its Techniques

Unit 3: Marginal Costing & Its Applications

1. Marginal Costing
2. Marginal Costing: P/V Ratio Analysis
3. Marginal Costing: Break Even Point & Margin of Safety
4. Budgeting & Budgetary Control
5. Types of Budgets

Unit 4: Cost Audit & Standard Costing

1. Cost Audit
2. Activity Based Costing
3. Standard Costing

4. Types of Standards
5. Variance Analysis

Recommended Readings:

- Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia
- Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi
- Arora, M.N., Katyal Priyanka., 12th Edition, Vikas Publishing House Pvt Ltd.
- Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
- Gupta. R.L. and Radha swamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-
 Continuous Assessment (CA) = 30 Marks
 Quizzes = 10 Marks
 Assignment = 20 Marks
- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
 End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODM-2010.1	3	1	1	1	1	2	1	2	2	1	1	1	2	3	1	3
ODM-2010.2	3	1	1	1	1	3	1	1	1	1	1	1	2	3	1	3
ODM-2010.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-2010.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1** – Low
- 2** – Medium
- 3** – High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-2008: General Proficiency: Syllabus

Periods/week Credits: 2

Max. Marks:100

LTP: 0-2-0

Course Outcomes:

By the end of the course, a student will be able to:

ODM- 2008.1 Develop and nurture competitive skills.

ODM- 2008.2 Enhance the interpersonal skills

ODM- 2008.3 Develop and boost research skills

ODM- 2008.4 Develop the public speaking and listening skills

1. Intermediate Aptitude - 50 marks (100 questions)

2. Seminar/Webinar - 20 marks

3. CV writing/ Introductory Video - 20 marks

4. Any extra co-curricular activities in the form of any cultural participation/Sports activity/any event conducted or attended at any level/soft skills - 10 marks

Course Articulation Matrix:

Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PS 1	PS 2	PS 3
ODM-2008.1	3	1	3	1	1	1	1	2	1	2	3	3	1	2	3	3
ODM-2008.2	3	1	1	1	1	2	3	1	2	3	2	2	1	2	3	3
ODM-2008.3	3	1	1	1	2	1	3	2	2	2	3	3	1	3	2	2
ODM-2008.4	3	1	1	1	1	1	3	2	2	2	3	2	1	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1– Low

2– Medium

3– High

SEMESTER-V

THE NORTHCAP UNIVERSITY

Centre for Distance Education

Department of Business Studies

ODM-3005: Micro Finance

Periods/week Credits: 3

Max. Marks: 100

LTP: 3-0-0

Continuous Assessment:30

Duration of End Semester Examination: 3 Hrs.

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-3005.1: Understand the concept of micro finance

ODM-3005.2: Evaluate financial, operational, and social aspects of micro finance

ODM-3005.3: Explain the structure of microfinance in India

ODM-3005.4: Analyze the issues and trends of Micro finance

Course Syllabus

Unit 1: Introduction to Micro Finance

- 1.1 Overview of Microfinance
- 1.2 Demand and supply of micro finance
- 1.3 Role of Gramin Banks in Micro Finance
- 1.4 Products of Micro finance
- 1.5 Financial Inclusion

UNIT 2: Financial, Operational and Social Evaluation

- 2.1 Analyzing and Managing Financial Performance of MFIs
- 2.2 Role of Subsidies and Donors in Microfinance
- 2.3 Microfinance – Operational Evaluation
- 2.4 Market Evaluation of Microfinance- Product and services
- 2.5 Social Evaluation of Microfinance

UNIT 3 Microfinance in India

- 3.1 State intervention in rural credit
- 3.2 Intermediaries for micro finance
- 3.3 Legal Framework

- 3.4 Recent development in Microfinance sector
- 3.5 Constraints of Microfinance

UNIT 4 Issues and trends of Micro Finance

- 4.1 Emerging Issues in Micro Finance
- 4.2 Frauds in micro finance
- 4.3 Role of Technology in Micro Finance
- 4.4 Gender Issues in Microfinance
- 4.5 Impact of Microfinance on Empowerment of Women

Recommended Readings:

1. O C Rana & Hem Raj, (2023) MICRO FINANCE, Himalayan Publishing House
2. Todd A Watkins, 2020, Introduction to Microfinance by World Scientific
3. Ledgerwood, Joanna and Victoria White, 2003. Transforming Microfinance Institutions: Providing Full Financial Services to the Poor. World Bank
4. Samuel Wahlen, 2017, Microfinance, Archway Publishing

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks

End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numerical etc.

Course Articulation Matrix

CO Numbers	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	P O 10	P O 11	P O 12	P O 13	PS O 1	PS O 2	PS O 3
ODM-3005.1	3	1	1	1	1	2	1	2	2	1	1	1	2	3	1	3

ODM-3005.2	3	1	1	1	1	3	1	1	1	1	1	1	2	3	1	3
ODM-3005.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-3005.4	3	1	1	1	1	2	1	2	1	1	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1– Low

2– Medium

3– High

THE NORTHCAP UNIVERSITY
Centre for Distance Education (CDOE)

Department of Business Studies

ODM-3010: Management Accounting

Periods/week Credits: 3

Max. Marks: 100

LTP: 3-0-0

Continuous Assessment:30

Duration of End Semester Examination: 3 Hrs.

End Semester: 70

Course Outcomes:

By the end of the course, a student will be able to:

ODM-3010.1: Apply fundamentals of management accounting, including the strategic focus, and other basic cost terms and concepts in business decision making.

ODM-3010.2: Analyze the use of cost-volume-profit analysis in investment and financing decisions.

ODM-3010.3: Apply the principles of activity-based costing in decision making and profit planning to long and short term strategic financial planning

ODM-3010.4: Analyze how standard cost and relevant cost impact decisions.

Course Syllabus

UNIT 1 - Introduction Management Accounting

1.1.: Introduction to Management Accounting

1.2. Types of Cost

1.3. Cost Control, Cost Reduction & Cost Sheet

1.4. Cost Sheet

1.5. Uses & Applications of Management Accounting in managerial decision

UNIT 2- Budgeting & Budgeting Control

2.1. Budgeting, Budgeting Control & Types of Budgets

2.2. Master Budget

2.3. Cash Budget

2.4. Flexible and Fixed Budgets

2.5. Zero based budgeting

UNIT 3 Marginal Costing

- 3.1. Introduction to Marginal Costing
- 3.2 Contribution & P/V Ratio
- 3.3. Break-Even Analysis & Margin of Safety
- 3.4 Composite Break-Even Analysis
- 3.5 Marginal Costing V/S Absorption Costing,

UNIT 4 Responsibility Accounting:

- 4.1. Introduction to Responsibility Accounting
- 4.2. Types of responsibility centers
- 4.3. Standard Costing
- 4.4 Variance Analysis
- 4.5 Management Control System

Recommended Readings:

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
2. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
3. Bhabator Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi
5. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
8. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3
ODM-2013.1	3	2	2	2	1	1	2	3	2	1	1	1	2	3	1	3
ODM-2013.2	3	1	1	1	1	3	2	1	1	1	2	2	2	2	1	3
ODM-2013.3	3	1	1	1	1	2	1	2	2	1	2	1	2	3	1	3
ODM-2013.4	3	1	1	1	1	2	1	2	1	2	1	1	2	3	1	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: 1 – Low

2 – **Medium**

3 – **High**

THE NORTHCAP UNIVERSITY
Centre for Distance and Online Education (CDOE)
Department of Business Studies
ODM-3003- Community Service-III

Periods/week Credits: 2

Max. Marks: 100

LTP: 0-2-0

GUIDELINES

I. Introduction: The NorthCap University recognizes the need for giving back to the community and encourages and propels students to participate actively in several outreach activities. A number of clubs, societies at NCU undertake several social responsibilities and conduct various donation drives, awareness seminars and street plays, blood donation camps, literacy programmes etc. Legal aid camps/clinics, projects for the upliftment and support of the underprivileged sections of the society and various energy and conservation-based initiatives are also undertaken at regular intervals. Extending this aim this document provides guidelines to incorporate Community Service in the programmes being offered by the Centre of Distance and Online Education. This course will run every alternate semester – Semester I, III and V for the undergraduate students.

J. Objective: Community Service would be calculated through volunteer hours by all students of The NorthCap University. Integrating Community is applicable to all Programs across the University.

K. Broad Guidelines:

1. All students enrolled for these courses have to 100 Volunteer Hours per to serve the community. Total 100 volunteer hours per student per year need to be completed through participation in various online and offline activities, projects undertaken and internships attended in the field of relevance or choice.
2. Every student enrolled in the programme must become a member of any Club / Professional Society of the NorthCap University (Yukti, NSS NCU, Enactus NCU, Legal Aid Society and many others) or at a local unit of the same in their vicinity (Rotaract Clubs, Red Cross Society, NSS or any recognized NGO) which engages in Community Service. The students should, however, collaborate

with NGO's and other Organizations outside NCU in association with the University Club of which they are members for their Internships and Projects to increase the visibility of the University.

3. The Community Service committee of the university will have the overall responsibility of execution of community service volunteer hours in the university. The committee shall be a part of Student Activities and Leadership Sub-Committee (SAL) and work under the guidance of Deputy Dean - Student Welfare.

L. Detailed plan and execution procedure: The detailed execution procedure and incorporation of the same in the credit scheme(s) are outlined as follows:

Credit Scheme

The students can utilize their free and convenient time, like, weekends, holidays, vacation slot etc. to identify the activity, discussion with mentor, plan of action, etc.

Table 1: Year wise breakup of credits

Year	Proposed Engagement for Community Service	Total Hours
I Year	100 Hours throughout the year	100
II Year	Total 100 Hours throughout the year	100
III Year	Total 100 hours throughout the year	100

Execution procedure:

For completion and assessment of 100 voluntary hours per year, the following guidelines apply:

1. Students have to select a few offline/online activities from the list of activities outlined in Annexure 1. The offline activities can be carried out in their vicinity under a recognized organization.
2. Students have to work to complete the committed hours as the program guidelines per year.
3. Hours spent while working on Projects of Social Relevance undertaken while pursuing the program shall be considered as volunteer hours.
4. Details of activities and mode of conduct are to be informed by all students to their respective mentors.
5. Students are required to fill the Tracking Form (Annexure 2) after completion of each activity and submit sufficient proofs and certificates to their respective mentor.
6. The Mentor shall assess the progress of a student twice a semester through the Service Hours

Tracking Form and shall submit a consolidated report to the Community Service Committee at the end of the year. The report shall include a write-up on the service rendered to the society.

7. Students can earn the requisite credits, based on the fulfilment of voluntary hours.

8. Evaluation of the volunteer hours shall be done at the end of the year by an expert committee by the Department which includes respective class mentors and other experienced faculty members.

Note: The program encourages the completion of volunteer hours for community service in proximal locations of the student under any recognized organization.

Annexures are available.

SEMESTER-VI

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-3008: COMPUTER APPLICATIONS

Periods/week Credits: 4

LTP: 4-0-0

Duration of End Semester Examination: 3 Hrs.

Max. Marks: 100

Continuous Assessment:30

End Semester: 70

Course Outcomes:

After this course, the students will be able to

ODM-1001.1 Design and format a document using Microsoft Word

ODM-1001.2 Implement functions in Excel and visualise data using Charts.

ODM-1001.3 Create presentations in Microsoft Power point including charts and animations etc.

ODM- 1001.4 Understand the basics of Python and implement simple programs in it.

Course Syllabus

UNIT1 Introduction to MS Word

- 1.1 Formatting with MS Word
- 1.2 Creating Hyperlinks in document
- 1.3 Using Spell check
- 1.4 Implementing Mail Merge

Unit2 Basics of MS Excel

- 2.1 Introduction to Excel
- 2.2 Formatting Cells in Excel
- 2.3 Formulas and Functions in Excel: Count, Sum, Average
- 2.4 Text and Math Functions
- 2.5 Inserting Charts
- 2.6 SmartArt in Excel

Unit3 Introduction to PowerPoint

- 3.1 Familiarizing with MS PowerPoint
- 3.2 Creating presentation with Flowchart & Word Art
- 3.3 Implementing Transitions, Animations in presentation
- 3.4 Creating different types of charts for enhancing Visual Presentation

Unit4 Basics of Python Programming

- 4.1 Introduction to Python Programming
- 4.2 Data types: String
- 4.3 Variables
- 4.4 Logical and Relational Operators
- 4.5 If and else if Statement
- 4.6 Sequence Data Types

Recommended Readings:

1. Shelly Cashman Series Microsoft Office 365 & Outlook 2019 Comprehensive (MindTap Course List) 1st Edition by Corinne Hoisington
2. Beginning Excel 2019 by Noreen Brown, Barbara Lave, Julie Romey
3. Microsoft Power Point 2019 for Beginners by J. Davidson

4. Python Programming: This Book Includes: Python for Beginners - Python for Data Science
5. Microsoft Word 365 step by step by Joan Lambert
6. Microsoft Excel 2019 Bible, 1st edition Wiley
7. Microsoft Office 365 by Matt Vic
8. Python: The Complete Reference Paperback, 2018

Evaluation Policy:

The academic assessment shall be based on the continuous assessment and end-semester examination.

- Continuous Assessment (CA) is the internal assessment comprises of assignments, quizzes, online tests, case analysis etc. that is conducted across the semester. It is given in details below-

Continuous Assessment (CA) = 30 Marks

Quizzes = 10 Marks

Assignment = 20 Marks

- Summative Assessment is the End Semester Examination (ESE) = 70 Marks
End Semester Examination - MCQs/Short Questions/Long Questions

Passing Criterion = 40 Marks (Overall)

Assessment Tools:

Quizzes- MCQ / True-False /One word answer, Assignments - Case studies / Market Survey / Review Work / Numericals etc.

Course Articulation Matrix:

CO Numbers	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3
ODM- 1001.1	3	1	2	1	2	1	3	1	1	1	1	1	2	3	3
ODM- 1001.2	3	1	1	1	1	2	3	1	2	2	2	2	2	3	3
ODM- 1001.3	3	1	1	1	2	1	3	2	2	1	1	1	3	2	2
ODM- 1001.4	3	1	1	1	1	1	3	2	2	2	2	2	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1** – Low
- 2** – Medium
- 3** – High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-3004: Major Project

Periods/week Credits: 4

Max. Marks: 100

LTP: 0-0-4

Continuous Assessment:70

Duration of End Semester Examination: 15-30 Mins

End Semester: 100

Course Outcomes: By the end of the course, a student will be able to:

ODM-3004.1: - Understand the methodology of theoretical and experimental research in the field of professional activity

ODM-3004.2: Enhance their comprehension of the various subjects learnt in earlier semesters

ODM-3004.3: Critically analyze and evaluate current scenario, generate new ideas when solving research and practical problems

ODM-3004.4: Apply the learning of the entire programme while writing the project report

Background

The Major project allows you to gain professional skills and experience in research activities. For successful development of a Major project, the student must possess practical knowledge, skills, universal, professional and General professional competencies acquired as a result of mastering the previous blocks of the education program. The objective of the major project is to learn how to conduct independent research projects in applied areas of their respective streams and how to develop the ability to write a high-quality research paper.

Points to Consider

1. Students will be offered major project topics with assigned mentors. However, students can also suggest their own topic, but a theme of a major project requires approval by the coordinator. The purpose of the exercise is to give students' experience in conducting research and in communicating the results to others, both orally and in writing.
2. During the course of the major project review of literature, designing of the survey instruments, if required, data collection, techniques to be used, data analysis, tabulation interpretation and draft report writing shall take place. Students need to ensure compliance with the guidelines provided in this document and with the instructions of their respective faculty guides.
3. The project work must be genuine and original, and it must be completed by the student alone while following the project guide's instructions.

Assessment plan

There are two main outputs to the project:

- A written assignment
- An oral presentation/viva voce

The oral presentation will be of 15 minutes.

Students to ensure that the plagiarism of the project report is within 10% range.

Course Articulation Matrix

CO Numbers	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	11	12	13	1	2	3
ODM-3004.1	1	3	3	2	3	3	3	3	3	3	2	3	3	3	3	2
ODM-3004.2	1	2	2	2	2	3	3	2	3	3	3	2	2	2	3	2
ODM-3004.3	3	3	1	2	3	3	3	3	2	2	2	3	3	2	2	3
ODM-3004.4	3	3	1	3	3	3	3	3	2	2	2	3	2	3	2	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation: 1 – Low

2 – Medium

3 – High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-3002: Comprehensive VIVA Voce

Periods/week Credits: 4

Max. Marks: 100

LTP: 3-0-0

Continuous Assessment:00

Duration of End Semester Examination: 15-30 Mins

End Semester: 100

Course Outcomes: By the end of the course, a student will be able to:

ODM-3002.1: Improve their understanding of different subjects learnt in previous semesters

ODM-3002.2: Recall and Refresh fundamental concepts which they learnt in different subjects

ODM-3002.3: Enhance their interview facing skills

ODM-3002.4: Apply their learning of three years

Background

The objective of comprehensive viva-voce is to assess the overall knowledge of the student in the relevant field of B. Com over 3 years of study in the undergraduate program. The viva shall normally cover the subjects taught in all the semesters of B. Com Programme. The Viva will be conducted in the Sixth (6th) semester which will be covering the complete syllabus. This will test the student's learning and understanding during their B.com programme. In doing so, the main objective of this course is to prepare the students to face interview both in the academic and the industrial sector. Every student will be required to undergo comprehensive viva-voce at the end of 6th semester of B. Com Programme. The duration of the viva will range from 15-30 min.

Assessment plan

1. Viva Voce exam will be conducted in form of an Interview.
2. A panel consisting of faculty members will be formed to assess candidates during viva- voce.
3. Minimum 10 questions will be asked to a student during the Viva Voce. The questions will be a mix of General Knowledge, Current Affairs, Soft Skills, Domain knowledge, Program Electives.
4. Grading of the candidates will be done on the basis of Rubrics that will be shared with the students at the commencement of the sixth semester.

Course Articulation Matrix

CO Numbers	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	11	12	13	1	2	3
ODM-3002.1	3	3	3	2	3	3	3	3	3	3	2	3	3	3	3	2
ODM-3002.2	3	3	2	3	2	3	3	2	3	3	3	3	2	2	3	2
ODM-3002.3	3	3	3	3	3	3	3	3	2	2	3	3	3	2	2	3
ODM-3002.4	3	3	3	3	2	3	3	3	2	2	3	2	3	2	2	3

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

1 – Low

2 – Medium

3 – High

THE NORTHCAP UNIVERSITY
Centre for Distance Education
Department of Business Studies
ODM-3006: General Proficiency: Syllabus

Periods/week Credits: 2

Max. Marks: 100

LTP: 0-2-0

Course Outcomes:

By the end of the course, a student will be able to:

ODM- 3006.1 Will be able to develop logical thinking and analytical abilities

ODM- 3006.2 Develop self-learning ability

ODM- 3006.3 Increase competence and master new things

ODM- 3006.4 Communicate effectively and appropriately in real life situations

1. Advanced Aptitude - 30 marks (60 questions)

2. MOOC Course/online certificate course (Coursera, EDX, Swayam) - 50 marks

3. Real-time project/Live project - 20 marks

(In the form of data analysis/recorded videos/short film/short ads/ documentaries/project reports etc. on any generic topic)

Course Articulation Matrix:

CO Numbers	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	9	10	11	12	13	1	2	3
ODM- 300	3	1	3	1	1	1	1	2	1	2	3	3	1	2	3	3
ODM- 300	3	1	1	1	1	2	3	1	2	3	2	2	1	2	3	3
ODM- 300	3	1	1	1	2	1	3	2	2	2	3	3	1	3	2	2
ODM- 300	3	1	1	1	1	1	3	2	2	2	3	2	1	2	2	2

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1 – Low**
- 2 – Medium**
- 3 – High**