

St. Joseph's College of Commerce (Autonomous)

163, Brigade Road, Bengaluru - 560 025

Accredited with 'A++' Grade (4th Cycle) by the National Assessment
and Accreditation Council (NAAC)

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



Bachelor of Business Administration (Professional - Finance and Accountancy) Semester III

Syllabus as per Karnataka State Education Policy 2024

Curriculum Framework w.e.f., 2024-2025

**Academic Year 2025 - 2026
Batch 2024 - 2027**

St. Joseph's College of Commerce (Autonomous)

Affiliated to Bengaluru City University

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management, the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 55th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2024 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce, Business Administration, Arts and Science. Under Commerce Studies it offers B.Com, B.Com (Professional-International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional-Finance and Accountancy). Under Arts it offers BA (English, Communicative English and Psychology) and Under Science it offers B.Sc (Economics, Mathematics and Data Analytics). The college also offers five one-year Post Graduate Diploma programmes.

THE DEPARTMENT OF BUSINESS ADMINISTRATION

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this led to the birth of the BBA department at St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising center in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE BBA (PROFESSIONAL - FINANCE AND ACCOUNTANCY) PROGRAMME:

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centred pedagogical practices.
2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.
3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.
4. To provide students with the opportunity to play diverse roles at senior or advisory levels in any organization.

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Business Administration.

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English.

IV. ATTENDANCE

- a. A student shall be considered to have satisfied the requirement of attendance for

thesemester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.

- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

V. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA/MA/M.Sc graduates with B.Com, B.B.A, B.B.S,BA and B.Sc as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of I and II semesters except languages, compulsory additional courses and core Information Technology related courses, Skill based, Value Based and Foundation courses, mentioned in this regulation. These courses shall be taught by the Post graduates as recognized by the respective Board of Studies.

VI. SCHEME OF EXAMINATION

ACADEMIC EVALUATION UNDER STATE EDUCATION POLICY (SEP) (EFFECTIVE FROM ACADEMIC YEAR 2024-2025)

The academic evaluation of both undergraduate (UG) and postgraduate (PG) programmes consists of two components: Continuous Internal Assessment (Formative Assessment) and End-Semester Examination (Summative Assessment). Assessment for UG Students under SEP will be as follows:

Type of Assessment	Assessment Component	Allotted Marks
Continuous Internal Assessment / Formative Assessment	CIA I (Test)	10 Marks
	CIA II (Skill-based Assessment)	10 Marks
	Mid-Term Exam	20 Marks
Total	40 marks (scaled down to 20 marks)	
End-Semester Examination / Summative Assessment	End-Semester Examination (For three hours duration)	80 Marks
TOTAL		100 Marks

A. Additional Details

- **Mid-Term Exam:** The mid-term exam covers at least 40-50% of the syllabus and has duration of one hour.
- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes.

B. CIA improvement

There is **no provision for enhancing CIA marks** for UG students once the semester ends.

Attendance requirement for taking ESE

- The University Grants Commission (UGC) mandates a minimum of 75% attendance in each course to be eligible to write the End Semester Examinations (ESE).
- There is no provision for condonation of attendance under the UGC Act.

VII. MINIMUM FOR A PASS

- **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course in the End Semester Exams. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
- **Overall Pass Requirement:** The aggregate of Continuous Internal Assessment (CIA) and End Semester Examination (ESE) should also be a minimum of 40 percent. Out of 100 marks, a student must secure at least 40 marks in each course to qualify as passed inclusive of minimum 32 marks out of 80 in End Semester Exam.

VIII. GRADING SYSTEM FOR CHOICE BASED CREDIT SYSTEM (CBCS)

The modalities and operational details are given below:

- **Grade Points:** The College adopts a ten-point grading system. The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95 - 100	90 - 94	85 - 89	80 - 84	75 - 79	70 - 74	65 - 69	60 - 64	55 - 59	50 - 54	45 - 49	40 - 44	Below 40
Grade Point	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

Credits: Credits are assigned to courses based on the following broad classification:

Courses Category	Instruction Hours/week	Credits
Languages	3 Hours	3
Major Core	4 Hours	4
Skill Enhancement Courses	1-4 Hours	1-4

Compulsory Courses	1-2 Hours	1-2
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Grade point calculation

- Semester Grade Point Average (SGPA): The SGPA is calculated as the sum of the product of the credits and the grade point scored in all courses, divided by the total credits.

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

- Minimum SGPA required for a pass is 4.5.
- If a student has not passed in all courses or is absent, the SGPA is not assigned.
- Cumulative Grade Point Average (CGPA): The CGPA is the weighted average of all the courses taken by a student across all semesters of a programme.

$$\text{CGPA} = \frac{\sum \text{Total Credits in the Semester} \times \text{SGPA}}{\text{Total Credits of the Courses}}$$

Note: SGPA and CGPA will be rounded off to two decimal places.

Interpretation of SGPA/CGPA and Classification of Final Result

Grade Points	% of Marks	Grade	Result/Class Description
9.00-10.00	85 - 100	O	Outstanding
8.00-8.99	75 - 85	A+	First Class Exemplary
7.00-7.99	65 - 75	A	First Class Distinction
6.00-6.99	55 - 65	B+	First Class
5.50-5.99	50 - 55	B	High Second Class
5.00-5.49	45 - 50	C	Second Class
4.50 - 4.99	40 - 45	P	Pass Class
Below 4.5	Below 40	RA	To Re-Appear

IX. PATTERN OF ESE QUESTION PAPER UNDER SEP

The End Semester Examination (ESE) question paper under SEP will include questions that assess both Lower Order Thinking Skills (LOTS) and Higher Order Thinking Skills (HOTS). The difficulty level of the question paper will be distributed as follows: 40% easy, 30% difficult, and 30% very challenging.

- **Duration:** 3 Hours
- **Maximum Marks:** 80

The question paper pattern will be as follows:

Sections	Marks per Question	Number of Questions	Total Marks
SectionA	2 marks	5 questions (outof 7)	10 Marks
SectionB	5 marks	4 questions (outof 6)	20 Marks
SectionC	12 marks	3 questions (outof 5)	36 Marks
SectionD	14 marks	1 question (Case Study)	14 Marks
Total			80 Marks

X. REVALUATION AND RETOTALING

Requests for **revaluation**, **retotaling**, and **photocopies of the answer book** for the End-Semester Examination (ESE) must be submitted to the Controller of Examination along with the prescribed fee within two weeks from the declaration of results.

XI. ABSENCE DURING END SEMESTER EXAMINATION

If a student misses the End Semester Examination, they will be marked as "Absent" and will be required to take the supplementary examination for that course during the next available opportunity only.

XII. MALPRACTICE

Students will be dealt severally in case if they are found guilty of any malpractices during examination. The college has zero tolerance towards any kind of ~~foul~~ means adopted to secure marks in the exams.

OUTCOME BASED EDUCATION (OBE)

BBA (Professional – Finance and Accountancy)

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

Our (BBA Professional – Finance and Accountancy) programme will produce graduates who will:

PE O1	Be competent, creative and highly valued professionals in industry, academia, or government.
PE O2	Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development
PE O3	Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.
PE O4	Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

PROGRAMME OUTCOMES (POs)

PO 1	Disciplinary and Inter-disciplinary Knowledge: Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards
PO 2	Decision Making Skill: Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and pick one that shows their understanding of the problem and the outcomes.
PO 3	Integrated Problem-Solving and Research: Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation
PO 4	Critical Thinking Skill: Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems.
PO 5	Creative Thinking Skill: Develops, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work
PO 6	Usage of Modern Technology and Tools:

	Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy.
PO 7	Leadership and Team Work: Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals
PO 8	Ethical Conduct: Act responsibly and sustainably at local, national, and global levels.
PO 9	Collaboration: Work collaboratively and respectfully as members and leaders of diverse teams.
PO 10	Self-Directed and Life-Long Learning: Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect the attainment of the goals.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PO 11	Financial Modelling as a Decision tool Justify financial decision making of a selected financial situation with an appropriate Financial Model.
PO 12	Exploring alternative solutions Develop alternative solutions for financial issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, Environmental and economic issues and challenges.

B.B.A (Professional - Finance and Accountancy) - PROGRAMME							
PROGRAMME MATRIX AS PER STATE EDUCATION POLICY							
Course Category	I	II	III	IV	V	VI	TOTAL
Part A : Languages							
Language 4 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	
I	6 Crs	6 Crs	6 Crs	6 Crs	-	-	24
Part B: Core Courses							
Discipline Specific Core Courses 4 Hrs/4 Crs	Perspectives In Management	Fundamentals of Financial Accounting	Financial Reporting	Advanced Financial Reporting	Income Tax I	Income Tax II	
	Fundamentals of Management Accounting	Cost and Management Accounting	Financial Management	Advanced Management Accounting	Goods and Service Tax	Quantitative Techniques	
	Fundamentals of Business Economics	Fundamentals of Ethics, Corporate Governance and Business Law	Managing Performance	Production and Operations Management	Financial Strategy	Strategic Management	
	Managing Finance in Digital World I	Managing Finance in Digital World II	Human Resource Management	Marketing Management	NA	Risk Management	
Discipline Specific Elective 4 Hrs/4 Crs					Elective I	Elective II	
	16	16	16	16	16	20	100
Part C : Skill Enhancement Courses /Activities							
Skill Based Courses /activities			Introduction to Spreadsheet 2Crs	Data Visualisation with Power BI 2Crs	Research Methodology (4 Crs)	Internship 4Crs	
		MOOCs / Certificate Course 1 Cr	-	MOOCs / Certificate Course 1 Cr	Research Project (4Crs)	-	
Extension & Extracurricular Activities 1Cr		Extracurricular Activities 1 Cr		Extracurricular Activities 1 Cr		Extension Activities 1 Cr	
II		2 Crs	2 Crs	4 Crs	8 Crs	5 Crs	21
Part D: Foundation Course - Value Based							
Foundation Courses 2 Hrs/2 Crs	Psychological Well being 1 Cr	-	Environmental Studies 2 Crs	-	-	-	
	Constitutional Value I 2 Crs	Constitutional Value II 2 Crs					
III	3 Crs	2 Crs	2 Crs				7
Total	25 Crs	26 Crs	26Crs	26Crs	24 Crs	25Crs	152

B. B.A (Professional – Finance & Accountancy)
Course Structure
Semester III

Course Code	Title of the Course	Category	Lecture Hours per week	CIA	ESE	Total Marks	Credits
M2 24 GE 301	General English	Language 1	3	20	80	100	3
M2 24 KN 301	Kannada	Language 2	3	20	80	100	3
M2 24 HN 301	Hindi						
M2 24 AE 301	Additional English						
M2 24 MC 301	Financial Reporting	Major Core	4	20	80	100	4
M2 24 MC 302	Financial Management	Major Core	4	20	80	100	4
M2 24 MC 303	Managing Performance	Major Core	4	20	80	100	4
M2 24 MC 304	Human Resource Management	Major Core	4	20	80	100	4
UG 24 SB 301	Introduction to Spreadsheet	Skill Based Course	2	20	30	50	2
UG 24 CC 301	Environmental Studies	Compulsory Course	2	20	30	50	2
Total credits				160	540	700	26

Department of Business Administration Programme: B. B. A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M2 24 MC 301	Financial Reporting	60 Hours	Major Core	4	4
Course Objectives: The students will be able to explain need for regulatory bodies, ethics and the framework in preparation and presentation of financial statements of a single entity. They will be able to compare and distinguish between the principles of direct and indirect taxes, corporate and personal taxes and its implication on financial reporting.						
Course Outcomes After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Identify the role regulatory bodies and describe their roles in financial reporting and the ethical standards to be followed by the professional accountants.				T2	K3
CO2	Discuss the specific financial reporting standards related to Non-Current assets.				T5	K3
CO3	Discuss the specific financial reporting standards related to Leases, Impairment, Inventory and Events after the reporting period.				T5	K3
CO4	Construct financial statements of single entity as per IAS 1.				T3	K3
CO5	Compare and contrast the principles of direct and indirect taxes and its implication on financial reporting.				T4	K3
CO6	Calculate tax for corporates and explain relevant issues that affect taxation.				T3	K3
Module 1	Regulatory Environment of Financial Reporting				6 Hours	
The need for regulation - Elements of regulation - IFRS Foundation – IASB - IFRS advisory council, IFRS interpretation committee – IOSCO – The standard setting process - Interaction with local frameworks - Differences between rules-based and principles-based regulations - International Integrated Reporting Council (IIRC).						
CIMA Code of Ethics - Importance of Ethics - Ethical dilemma Corporate Governance : Objectives, Different Approach - Different Choice of governance : Rules-based approach, principles-based The role of the board , Apply corporate governance and financial stewardship principles to financial reporting, Need, and scope for corporate governance regulations, Different approaches to corporate governance regulations.						
Module 2	Financial Reporting Standards– Part 1				12 Hours	

Objectives and Overall purpose of financial reporting - Qualitative characteristics of financial information - Reporting entity and its boundaries - Concept of capital maintenance.

IAS 16 Property, plant, and equipment : Definition, initial and subsequent recognition, Changes in method, Changes in useful life and residual value, Impairment of assets, Disclosure, Disposals, Revaluations, Depreciation - IFRS 5 – Non-current Assets Held for Sale or Discontinued Operations :Definition, Recognition, Measurement- Lower of – Carrying amount and Fair value less costs to sell, Recognition, Disclosure.

Module 3	Financial Reporting Standards- Part 2	12 Hours
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IFRS 16 – Leases: Definition, Lessee Accounting ,Initial recognition ,Lease liability , Right of use asset, Subsequent treatment , Liability – Right of use asset - IAS 38 Intangible Assets – Meaning, Recognition Criteria, Treatment of Research and development expenses, IAS 36 Impairment of Assets ,Recognition of Impairment, Testing for Impairment, Cash Generating Modules (CGU's), Reversal for Impairment -IAS 2 Inventory ,Valuation ,Disclosures - IAS 10 events after reporting period , Adjustment events ,Non-adjustment events.

Module 4	Preparation of Financial Statements	15 Hours
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IAS 1 – Presentation of Financial Statements: Objective of Financial Statements, Components of Financial Statements, Fair Presentation and Compliance with IFRS, Presentation of Income Statement, Statement of Changes in Equity - IAS 7 – Statement of Cash Flows: Cash generated from operations – direct method – indirect method, operating activities, investing activities, financing activities, changes in cash and cash equivalents.

Module 5	Principles of Taxation – Part 1	8 Hours
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Features of Taxation and The Regulatory environment: Administration, Employee tax, Direct taxes – Tax on trading income – Capital taxes, Indirect taxes – Module taxes – Property and wealth taxes – AD valorem taxes – Consumption taxes – Excise duties. Corporate income tax and Capital tax computations: Tax on trading income – Taxable profit – Tax depreciation – Balance allowance and charges – Disallowable expenses – Exempt income – Trading losses.

Module 6	Principles of Taxation – Part 2	7 Hours
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Capital taxes – Tax base – Indexation – Allowable costs – Loss relief International Taxation: Corporate residence, Double taxation, Types of overseas operations – Branch and subsidiary, Transfer pricing, Types of foreign tax – Withholding tax, and underlying tax.

Self-Learning Topics:

1	Indian Tax Structure and tax slab rates.
2	GST, different types, percentages for different items and categories.

Skill Development:

(These activities are only indicative, the Faculty members can innovate)

1	Prepare a comparative chart of Ind AS and IFRS with Reference to principle of recognition, principle of measurement, principle of presentation, principle of disclosure.
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2	Analyze the treatment of various elements presented in balance sheet of a company of your choice.
3	Collect the tax returns of various individuals and small scale business and analyse the various income and deductions available.
4	Analyse the GST calculation from a sample invoice collected from an individual and small scale enterprises.
5	Collect different kind of lease documents and analyse the nature of the lease, underlying asset, finance cost and various other factors.
6	Analyse the different types of inventories and accounting treatment of inventories from an annual report.

Book for Reference:

1	Kaplan Publishing. (2025). <i>CIMA F1 Financial Reporting Study Text</i> (Latest Edition). UK: Kaplan Publishing
2	Tulsian, P. C., & Tulsian, B. <i>Tulsian's Principles and Practice of Accounting</i> (3rd ed.). Chennai: McGraw-Hill Education (India) Private Limited.
3	Wahlen, J. M., Baginski, S. P., & Bradshaw, M. <i>Financial Reporting, Financial Statement Analysis and Valuation</i> 9th Edition). Cengage Learning.
4	Epstein, B. J., & Jermakowicz, E. K. <i>International Financial Reporting Standards (IFRS) Workbook and Guide</i> (5th Edition). Wiley.
5	Jones, S., & Rhoades-Catanach, S. <i>Principles of Taxation for Business and Investment Planning</i> (6th Edition). McGraw-Hill Education.
6	BPP Learning Media. (2025). <i>CIMA F1 Financial Reporting Study Text</i> (Latest Edition). UK: BPP Learning Media.

Mapping of CO and PO

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12
CO1	H	L		M	L			L			H	M
CO2	H	L	L	M	L						H	M
CO3	H	L	L	M	L						H	M
CO4	H	L	L	M	L						H	M
CO5	H	L	L	M	L						H	M
CO6	H	L	L	M	L						H	M

Department of Business Administration						
Programme: B. B. A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M2 24 MC 302	Financial Management	60 Hours	Major Core	4	4
Course Objectives: This course will provide you with a strong foundation in the principles of Financing projects, short-term finance and investments, working capital management, and cash flow management. This course provides students with the tools to ensure that the organisation has enough cash to ensure its continuing operations.						
Course Outcomes After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Demonstrate the primary goals of financial management, including profit maximization, wealth maximization, risk management, and liquidity optimization and various types of short-term finance.				T3	K3
CO2	Calculate the appropriate level of working capital investment to avoid over-investment or under-investment in short-term assets and working capital cycle.				T4	K3
CO3	Evaluate both accounts receivable and accounts payable management, ensuring optimal cash flow, risk management, and overall financial health of a business.				T6	K3
CO4	Formulate the goals of inventory management, including maintaining an optimal level of stock to meet demand while minimizing costs related to ordering, holding, and stock outs.				T5	K3
CO5	Develop skills to manage cash efficiently, optimizing cash balances to ensure liquidity while minimizing idle cash that could be invested for better returns.				T5	K3
CO6	Analyze the trade-offs between debt and equity financing, assessing the impact on the company's financial leverage, cost of capital, and risk profile.				T4	K3
Module 1	Finance, Short-term Finance and Investments				8 Hours	
Meaning - Nature and Scope of Financial Management – Goals of Financial Management - Financial institution providing short term finance, Types of short term financing and investments such as trade payables, factoring or invoice discounting of trade receivables, bank overdrafts and short-term loans, financing exports.						
Module 2	Working Capital Management				12 Hours	
Elements of working capital management, Objectives of working capital management, Profitability vs liquidity, Working capital cycle, Factors affecting length of working capital cycle, Investments in working capital, Working capital						

management policies, Traditional approach to working capital funding, Overtrading, Working capital ratios.		
Module 3	Accounts Receivable and Accounts Payables Management	10 Hours
Accounts receivable – Establishing a credit policy, Need for a credit policy, Assessing creditworthiness, Setting credit limits, Invoicing and collecting overdue debts, Motivating credit control staff using collection targets, Monitoring the system, Accounts receivable – calculations: Costs of financing receivables and Early settlement discount, Evaluating a change in credit policy, Accounts receivable – factoring, Types of factoring arrangements, Invoice discounting.		
Role of accounts payables in working capital management, Age analysis of accounts payables, Discount for early payments.		
Module 4	Inventory Management	10 Hours
Objectives of inventory management, Costs of high and low inventory levels, Economic order quantity (EOQ): Calculations and assumptions, Dealing with quantity discounts, Inventory management systems: Periodic review and JIT, Inventory control systems, Calculating the re-order level (ROL).		
Module 5	Cash Management	10 Hours
Reasons for holding cash, Efficient cash management, Cash forecasts/budgets, a receipts and payments forecast and a statement of financial position forecast, Interpretation of a cash forecast, Using spreadsheets in cash forecasting, Measures to improve a cash forecast situation.		
Module 6	Financing Capital Projects	10 Hours
Intricacies of equity finance – Sources of long-term funds – Calculation of the cost of finance: Cost of equity, cost of debt – Determine the weighted average cost of capital. Retained Earnings – Compound Instruments – Warrants		
Self-Learning Topics: (If Applicable)		
1	Different sources of funds raised by an organisation.	
2	Inventory Management in various industries.	
Skill Development: (These activities are only indicative, the Faculty members can innovate)		
1	Visit banks and collect information regarding short term and medium term finance offered by them.	
2	Determine the operating cycle for a manufacturing and non – manufacturing firm.	
3	Visit various organisations and identify their receivables and payables cycle and management.	
4	Prepare a project proposal and future cash flows for an imaginary project.	
5	Visit a logistics company and identify the types of inventories, order cycle etc.	
6	Prepare a chart on various types of funds and sources available.	
Book for Reference:		

1	Kaplan Publishing. (2023). <i>CIMA, F1 Financial Reporting, F2 Advanced Financial Reporting</i> . Kaplan Publishing
2	Preve, L., & Sarria-Allende, V. (2023). <i>Working Capital Management</i> (2nd ed.). Wiley.
3	Bhattacharya, H. (2022). <i>Working Capital Management</i> (1st ed.). Sage Publications.
4	Sagner, J. (2022). <i>Essentials of Working Capital Management</i> (3rd ed.). Wiley.
5	Bhattacharya, H. (2021). <i>Working Capital Management: Strategies and Techniques</i> (1st ed.). Pearson Education.
6	Sagner, J. (2021). <i>Working Capital Management: Applications and Case Studies</i> (2nd ed.). Wiley.

Mapping of CO and PO

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12
CO1	H	L	L	M	L						H	M
CO2	H	L	L	M	L						H	M
CO3	H	L	L	M	L						H	M
CO4	H	L	L	M	L						H	M
CO5	H	L	L	M	L						H	M
CO6	H	L	L	M	L						H	M

Department of Business Administration						
Programme: B. B. A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M2 24 MC 303	Managing Performance	60 Hours	Major core	4	4
Course Objectives: Students should be able to use data and relevant technology to: manage organisational and individual performance; translate long-term decisions into medium-term plans; allocate resources to implement decisions; monitor and report implementation of decisions; provide feedback up and down the organisation; and prepare and interpret financial statements to show the performance, position and prospects of their organizations.						
Course Outcomes					T levels	K Levels
After completion of the course, the students will be able to:						
CO1	Explain the concepts of value creation and value capture within ecosystems, and learn how companies create and share value within an interconnected network of businesses.				T5	K3
CO2	Analyse the role of stakeholders in value creation and how different stakeholders contribute to or benefit from the business's value proposition.				T4	K3
CO3	Identify the strategies for building disruptive business models that challenge traditional market dynamics, with a focus on approaches such as building, buying, partnering, investing, and incubating/accelerating new technologies and services.				T5	K3
CO4	Analyze the dynamics of groups and teams, understanding the importance of work teams, the challenges that arise in group settings, and strategies for developing high-performing teams.				T4	K3
CO5	Discuss and assess various digital tools for communication, such as video conferencing, collaboration platforms, and instant messaging, and learn how to use them effectively in both internal and external business communication.				T4	K3
CO6	Analyze the project structure and understand how work is divided into work streams to ensure efficient task management, coordination, and project delivery.				T4	K3
Module 1	Concept of Business Ecosystem				8 Hours	
Introduction to traditional approaches to market –The impact and effect of technology on traditional markets - Drivers of the digital revolution - Definition of ecosystems – Business Ecosystems – Fundamental characteristics and goals of business ecosystem – Value creation and Value capture in business ecosystem – Difference between traditional markets and ecosystems- Strategies to capture value - Participants and roles – Regulating ecosystems - Challenges to regulating the eco-systems – meeting customer needs – needs of a digital customer and keeping ahead of his expectation.						

Module 2	Business Models and Value Creation	10 Hours
Concept of value in business model – defining value - value captures and value creation – capturing and sharing value – capturing residual value - Stakeholders and relevant value - Stakeholder analysis - Resources, process, activities and people in creating value – stakeholder mapping – formulate value prepositions in supply chains, assets, building platform, transforming business.		
Module 3	Business Model in Digital Ecosystem	10 Hours
Surviving digital disruption – Five successful digital operating models - strategies to build disruptive business models – build, buy, partner, invest, incubate/accelerate Attracting and retaining talent in the digital age – becoming an employer of choice – creating a workforce with digital skills – bringing leadership to digital age – fostering a digital culture Differences between leadership and management – concepts in management – classical and contemporary theories of management – types of leaders – theories of leadership – recent thinking on leadership – leadership in different contexts – style theories.		
Module 4	Managing People Performance	12 Hours
Groups and teams – work teams – problems with groups – team development – high performing teams – distributive leadership – managing inter-group conflicts – group roles(Belbin) – Group Formation (Tuckman) Target setting and employee alignment - Employee empowerment and engagement - Performance reporting and review - Rewards and sanctions in managing performance - Different approaches to coaching and mentoring to improve performance – Managing workplace practices - Diversity and equity practices - Health and safety - Organisational culture. Behavioural control – control mechanisms – employee performance appraisal – approaches to performance appraisal – reward systems – performance management and measurement systems – balanced scorecard technique – other techniques to enhance performance.		
Module 5	Managing Organisational Relationships	10 Hours
Communication process - Digital tools for communication – Barriers to communication - Negotiation process - Strategies for negotiation - Sources and types of conflicts - Strategies for managing conflict - Leadership and ethics – meetings – influence & persuasion.		
Module 6	Concept of Project Management	10 Hours
Definition of project and project management – project constraints – project life cycle – project management process areas – Project Initiation Document (PID) – project reports-Stakeholder hierarchy – roles of various stakeholders – stakeholder conflict – project manager – project management skills – life cycle of project teams – leading and motivating project teams – project structure Workstreams - Work breakdown schedule, Gantt charts, network analysis - PERT charts - Sources and types of project risks - Scenario planning - Managing project risks - Project management software – Prince2 – PMBOK – Project quality plan.		
Self-Learning Topics: (If Applicable)		
1	Communication in workplace	
Skill Development: (These activities are only indicative, the Faculty members can innovate)		
1	Create a visual map of a business ecosystem relevant to your industry (e.g.,	

	tech, healthcare, or education). Identify the key players (suppliers, customers, competitors, regulators, etc.), and explain their roles, interdependencies, and how value is co-created in the ecosystem.
2	Design a platform business model for a hypothetical or real company. Define the core user groups (producers and consumers), identify how value is created and exchanged, and outline how network effects can be leveraged to scale the platform.
3	Select a company (existing or startup), and complete a Business Model Canvas. Break down key components such as customer segments, value propositions, channels, customer relationships, revenue streams, key resources, key activities, key partnerships, and cost structure.
4	Develop an employee engagement strategy for a fictional organization. Include aspects such as recognition programs, career development, work-life balance initiatives, and leadership development.
5	Identify key performance indicators (KPIs) for a department (e.g., sales, customer service, marketing). Define SMART (Specific, Measurable, Achievable, Relevant, Time-bound) objectives for each KPI, and outline how to collect, analyze, and use data to drive improvements.
6	Using tools like Gantt charts or project management software (e.g., Microsoft Project), manage a small project. Set clear goals, define tasks, allocate resources, and monitor progress. Simulate risks and apply risk mitigation strategies.

Book for Reference:

1	Moore, J. F. (1996). <i>The Business Ecosystem: A New Way of Thinking about the Nature of Business</i> . Harvard Business Review.
2	Parker, G. G., Van Alstyne, M. W., & Choudary, S. P. (2016). <i>Platform Revolution: How Networked Markets are Transforming the Economy and How to make them work for you</i> . W. W. Norton & Company
3	Osterwalder, A., & Pigneur, Y. (2010). <i>Business Model Generation: A Handbook for Visionaries, Game changers, and Challengers</i> . Wiley..
4	Zinger, D. (2013). <i>Employee engagement: How to Create a Workplace where Everyone Thrives</i> . Red Wheel/Weiser.
5	Kaplan Publishing. (Latest edition). <i>Managing Performance E2 Study Material</i> . Kaplan Publishing.

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	L	M	L						H	M
CO2	H	L	L	M	L						H	M
CO3	H	L	L	M	L						H	M
CO4	H	L	L	M	L						H	M
CO5	H	L	L	M	L						H	M
CO6	H	L	L	M	L						H	M

Department of Business Administration						
Programme: B.B.A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M2 24 MC 304	Human Resource Management	60 Hours	Major Core	4	4
Course Objectives: The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.						
Course Outcomes					T levels	K Levels
After completion of the course, the students will be able to:						
CO1	Analyze HRM strategies in alignment with organizational goals in dynamic nature of work and changing work environments.				T4	K3
CO2	Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization, training methods.				T4	K3
CO3	Compare and contrast Performance appraisal system in the context of Career Planning and Development and succession planning.				T5	K3
CO4	Evaluate the strategies to improve employee engagement, separation and retention.				T6	K3
CO5	Analyse the Design of Compensation and rewards in alignment with Job Evaluation.				T4	K3
CO6	Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.				T5	K3
Module 1	Introduction to Human Resources Management (HRM)				8 Hours	
HRM - Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Recent Trends - Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)						
Module 2	HR Planning, Recruitment, Selection & Induction, Training & Development				16 Hours	
HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment. Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition, Selection Bias. Induction: Meaning, definition, process and importance.						

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience). Training: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development. Training & Development (Virtual mentorship, Experiential Learning, Learner centered E - Learning		
Module 3	Performance Appraisals and Career Management	12 Hours
Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal. Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites. Succession planning: Meaning, Differences in HRP and Succession Planning. Importance of Succession Planning		
Module 4	Employee Engagement, Attrition and Retention	8 Hours
Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction. Separation – Concepts, Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition. Retention: Meaning, Merits, Strategies for retention.		
Module 5	Compensation and Reward Management	8 Hours
Job Evaluation: Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation. Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards) Rewards: Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.		
Module 6	Human Resource Accounting & Auditing	8 Hours
Human Resource Accounting: Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations. Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports. Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society		
Self-Learning Topics: (If Applicable)		
1	Human resource policies in organisations	
Skill Development: (These activities are only indicative, the Faculty members can innovate)		

1	Select any two companies of your choice and understand and analyse their HR policies.
2	Chart out the methods of appraising employees of any organization of your choice
3	Observe and analyse any five welfare techniques for employees.
4	Complete a study of different recruitment models in companies.
5	Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council).
6	Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

Book for Reference:

1	Ahuja, K. K. (2019). <i>Personnel Management</i> (Revised ed.). Kalyani Publishers.
2	Kaur, A., & Agarwal, P. (2018). <i>Industrial Relations</i> (Revised ed.). Kalyani Publishing
3	Aswathappa, K. (2020). <i>Human Resource & Personnel Management</i> (Revised ed.). McGraw-Hill Education.
4	Chhabra, T. N., & Ahuja, K. K. (2020). <i>Managing People at Work</i> (Latest ed.). Vanity Books.
5	Gupta, S. K., & Joshi, R. (2021). <i>Human Resource Management</i> (Revised ed.). Kalyani Publishing.
6	Memoria, C. B. (2020). <i>Personnel Management</i> (Latest ed.). Himalaya Publishing House.

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	M	H	H	L						L	L
CO2	M	M	H	H	L						L	L
CO3	M	M	H	H	L					L	L	
CO4	M	M	H	H	L					L	L	
CO5	M	M	H	H	L					L	L	
CO6	M	M	H	H	L	L		L				

Department of Business Administration						
Programme: B.B.A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 SB 301	Introduction to Spreadsheet	30 Hours	Skill based course	2	2
Course Objectives: This course aims to equip students with the tools and skills needed to leverage spreadsheets effectively for making data-driven decisions in a wide variety of business contexts.						
Course Outcomes					T Levels	K Levels
After completion of the course, the students will be able to:						
CO1	Demonstrate proficiency in using Excel for data entry, formatting, and organizing data using workbooks, sheets, and referencing techniques.				T4	K3
CO2	Apply various Excel functions, including mathematical, statistical, string, and financial functions, to perform complex data computations and analyses.				T5	K3
CO3	Create visually appealing data representations using charts, graphs, pivot tables, and interactive dashboards to enhance data interpretation.				T4	K3
Module 1		Working with Spreadsheets			10 Hours	
Origin and Importance of Excel in Data Analysis - Workbooks and Worksheets, Ribbon tabs, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Exploring Data Types, Modifying Cell Contents, Comparing sheets side by side, special types of cells, Paste Special dialogue box, Adding comments to cells. Formatting tools on the Home tab, Mini Toolbar, Fonts, Statistical Functions, Text Functions, other functions, Colours and Shading, Borders and Lines, conditional formatting, Working with tables, Selecting parts of a Table, Sorting and filtering a table, Converting Table into Range.						
Module 2		Mastering Advanced Spreadsheet Techniques			10 Hours	
Excel Functions - Mathematical Functions: SUM, AVERAGE, COUNT, COUNTA, MIN/MAX, SQRT, POWER, LCM, COMBIN and PERMUT. String functions: LEN, LEFT, MID, RIGHT, CONCAT, TRIM, UPPER, LOWER, PROPER, Date Functions, Random number generators: RAND and RANDBETWEEN, Conditional functions: IF, NESTED IF, SUMIFS, COUNTIFS, and AVERAGEIFS, Data Handling Functions: VLOOKUP, HLOOKUP. Financial functions: PMT, PV, RATE, NPER, NPV, IRR - What if Analysis: Goal Seek, Scenario manager, and Data table (one way and two way).						
Module 3		Visualization			10 Hours	
Creating charts, Pie, Line, Bar, histogram, Boxplot, Scatter plot, data bars, waterfall charts, Area charts, Dynamic Charts, and other charts, Legends and formatting with charts, Labeling charts, 3D charts, Sparkline, Time series plot, Score Cards. Interactive Dashboard Development: Pivot Table, Pivot Chart and Slicers.						

Self-Learning Topics												
1		Formatting tools on the Home tab										
2		String functions										
Skill Development (These activities are only indicative, the Faculty members can innovate)												
1		Prepare and analyse the attendance data set of your organisation.										
2		Prepare an expense tracker, analyse and present the data with visualisation tools.										
3		Analyse a dataset in regard with company’s performance, profitability.										
Book for Reference:												
1		Jones, S., Smith, R., & Brown, M. (2023). <i>Excel Mastery: Unlocking the Potential of Excel for Data Analysis</i> (2nd ed.). Pearson Education.										
2		White, A., Black, K., & Green, L. (2021). <i>Excel Analytics: From Basics to Advanced Techniques</i> (4th ed.). Wiley.										
3		Lee, C., Johnson, D., & Williams, E. (2022). <i>Mastering Excel: Advanced Tools and Techniques for Data Visualization and Analysis</i> (3rd ed.). McGraw-Hill Education.										
4		Garcia, M., Brown, T., & Martinez, L. (2024). <i>Excel Data Analysis: Unleashing the Power of Excel for Insights and Decision-Making</i> (5th ed.). O'Reilly Media.										
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	L	L	M	H					H	M
CO2	M	L	L	L	M	H					H	M
CO3	M	L	L	L	M	H					H	M

Department of Business Administration						
Programme: B.B.A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 CC 301	Environmental Studies	45 Hours	Compulsory Course	3	2
Course Objectives: The course is structured to create awareness, enhance knowledge, and develop skills related to environmental conservation and sustainability.						
Course Outcomes After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Identify the environmental factors that determine sustainable development and describe an ecosystem along with its many components.				T3	K2
CO2	Identify the various natural resources and analyse the impact of their degradation.				T3	K2
CO3	Describe the different types of environmental pollutions, causes of climate change and the various environment protections laws.				T3	K2
CO4	Analyze the impact of population growth on the environment and the various rehabilitation measures using case studies				T3	K2
Module 1	Introduction to Environmental Studies					09 Hours
Introduction to Environmental Studies: Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainability development, SDG Goals Ecosystem: Structure and function of ecosystem; Energy flow in and ecosystem: food chains, food webs and ecological succession. Terrestrial Ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems; ponds, streams, lakes, rivers, oceans,						
Module 2	Natural resources: Renewable and Non-Renewable Resources					13 Hours
Land resources: Land-use and land cover change; Land degradation, Soil erosion and desertification. Forest Resources: Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. Water Resources: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-State Energy Resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. Biodiversity and Conservation: Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India						

Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.		
Module 3	Environment Pollution	13 Hours
Environmental Pollution – Types, causes, effects and controls, Air, Water, soil and noise pollution, nuclear hazards and human health risks Solid waste: management and control measures urban and industrial waste with case studies Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environmental Laws: Environment Protection Act, Air (Prevention and Control of Pollution) Act, Forest Conservation Act, International agreements, Montreal and Kyoto protocols and Convention on Biological Diversity (CBD) Nature reserves, tribal population and rights and human wildlife conflicts in Indian context		
Module 4	Human Communities and Environment	
Human population growth, Impacts on environment, human health and welfare, Resettlements and rehabilitation of project affected persons, case studies Disaster management: Floods, earthquake, cyclones and landslides with case studies Environment movements: Chipko, Silent Valley, Bishnois of Rajasthan Environmental Ethics: Ecological, economic, social, ethical, aesthetic and informational value. Role of Indian and other religions and cultures in environmental conservation Environmental communication and public awareness, case studies- CNG vehicles in Delhi Field work – Field report to be submitted		
Self-Learning Topics		
1	Montreal and Kyoto Protocols	
2	Chipko, Silent Valley, Bishnois of Rajasthan	
Skill Development: (These activities are only indicative, the Faculty members can innovate)		
1	Visit to an area to document environmental assets: river/ forest/ flora/ fauna, etc	
2	Visit to a local polluted site- urban/Rural/Industrial/ Agricultural	
3	Study of common plants, insects, birds, and basic principles of identification	
4	Study of simple ecosystems – pond, river, lake etc.	
Book for Reference:		
1	Bharucha, E. (2015). Textbook of Environmental Studies.	
2	Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.	
3	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.	

4	Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
5	Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.
6	World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.
7	Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.
8	Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.
9	Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
10	McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
11	McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
12	Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	
CO1		L	L	L			M	H	M	H		
CO2		L	L	L			M	H	M	H		
CO3		L	L	L			M	H	M	H		
CO4		L	L	L			M	H	M	H		